



CANCELLED

PSERN OPERATOR BOARD OF DIRECTORS MEETING June 25, 2026

The Chair has cancelled the June 25, 2026 regular meeting of the PSERN Board of Directors.

Directors: Vonnie Mayer, Chair, Jacob Adams, Commissioner Elwell, Chief Kang, Kurt Triplett, Chief Yourkoski

Alternates: Diane Carlson, Jake Hammock, Kristin Meitzler, Geoffrey Thomas

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| 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 p.m. |
| 4. | Consent Agenda – Meeting Chair | 2:31 – 2:33 p.m. |
| 5. | Action Register Review – Meeting Chair | 2:33 – 2:35 p.m. |
| 6. | Executive Director Report – Jeremy Hurd | 2:35 – 2:45 p.m. |
| 7. | 2027 Operating Budget – Tracy Plouse | 2:45 – 2:55 p.m. |
| 8. | 2025 Year End Financials – Tracy Plouse | 2:55 – 3:05 p.m. |
| 9. | Public Safety Radio Definition – Jeremy Hurd | 3:05 – 3:15 p.m. |
| 10. | Operations Committee Report – Assistant Chief Lombard | 3:15 – 3:20 p.m. |
| 11. | Board of Directors Report - Board Officers | 3:20 - 3:25 p.m. |
| 12. | Review New Action Items - Meeting Chair | 3:25 - 3:30 p.m. |

Next Meeting: September 24, 2026 @ 2:30



PSERN Board of Directors
Agenda Item #4

Title: Consent Agenda

PSERN Operator Board of Directors Meeting Date: June 25, 2026

PSERN Staff Contact: Tracey Doss, Administrator

Appendix A – March 26, 2026, Special Meeting Minutes

Appendix B – May 28, 2026 Meeting Minutes

Appendix C – June Accounts Payable Detail

Appendix D – June Payroll & Benefits Detail

Appendix E – May Accounts Payable Detail

Appendix F – May Payroll & Benefits Detail

Paid from Checking 7919 Accounts Payable (Appendix C)	\$1,097,457.27
Paid from Checking 0447 Payroll & Benefits (Appendix D)	\$579,010.67
Paid from Checking 7919 Accounts Payable (Appendix E)	\$2,878,183.63
Paid from Checking 0447 Payroll & Benefits (Appendix F)	\$745,910.48
TOTAL	\$5,300,562.05

MOTION: Approve the Consent Agenda.



MINUTES
PSERN OPERATOR BOARD OF DIRECTORS MEETING
March 26, 2026

Location: PSERN Conference Room 19717 62nd Ave S, E102, Kent, WA 98032

Virtual meeting: Microsoft Teams (details below)

Date: Thursday, March 26, 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 Present: Vonnie Mayer, Chair, Jacob Adams, Chief Ian Huri in for Undersheriff Jesse Anderson, Diane Carlson in for Kurt Triplett, Chief Dan Yourkoski

Attendees: Spencer Bahner, Tom Bloomingdale, Daydra Denson, Creighton Donovan, Tracey Doss, Sean Douglas, Adrian Englet, Matt Fuller, Andy Kancel, Assistant Chief Chris Lombard, Laura Marungo, Amy McGinness, Ric Myers, Nic Prior, Bob Potts, Alex Rampley, Gary Rishi, Josh Saran, Bryan Sheward, Mike Webb, Heather Wong

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|----|-------------------------------|-----------|
| 1. | Call to Order – Meeting Chair | 2:30 p.m. |
| 2. | Roll Call – Tracey Doss | 2:30 p.m. |

No quorum was established, the Chair proceeded with the agenda.

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| 3. | Public Comment – Meeting Chair | 2:31 – 2:32 p.m. |
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Board Chair opened the floor for public comment.

No public comments.

- | | | |
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| 4. | Executive Session – Board Officers | 2:32 – 2:47 p.m. |
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Closed session for the purpose of evaluating the qualifications of applicants for the Executive Director position pursuant to RCW 42.30.110(g).

Quorum was established at 2:35.

Executive session convened at 2:35 and ended at 2:47.

The regular meeting resumed at 2:48.

5. Executive Director Recruitment – Meeting Chair 2:48 – 2:50 p.m.

Motion to make an offer to Jeremy Hurd as the new executive director of PSERN was made by Chief Ian Huri. Second by Jacob Adams. Members unanimously approved the motion.

Motion to authorize the Board Chair to negotiate a starting date and salary within the PSERN pay grade 49 range, and to work with PSERN staff to make an offer to the candidate on behalf of the Board of Directors was made by Chief Ian Huri. Second by Diane Carlson. Members unanimously approved the motion.

6. Consent Agenda – Meeting Chair 2:50 – 2:51 p.m.

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

- a. Approve January 22, 2026, Meeting Minutes
- b. Approve the March 12, 2026 Special Meeting Minutes
- c. Approve Accounts Payable Detail
- d. Approve Payroll & Benefits Detail

Motion to approve the Consent Agenda made by Chief Ian Huri. Second by Jacob Adams. Members unanimously approved the motion.

7. Action Register Review – Meeting Chair 2:51 – 2:55 p.m.

Mike Webb updated the Board on the progress of the open action items and requested that item 28 be closed. A new action item will be opened for PSERN staff to do outreach and report back to the Board recommendations for any further activity regarding in-building coverage.

8. Executive Director Report – Mike Webb 2:55 – 3:01 p.m.

Mike Webb provided an update on the staffing, projects, and initiatives, and operations of the PSERN Operator since the last meeting of the Board in January.

9. Q4 2025 Financial Results – Mike Webb 3:01 – 3:09 p.m.

Mike Webb gave an overview of the 4th quarter 2025 financial results.

10. Capital Funding Requirements & Plan – Mike Webb 3:09 – 3:23 p.m.

Mike Webb outlined the future capital funding requirements and provided some potential options once the existing set-aside funds have been exhausted.

The Chair commented that growing the user base is what the Board and PSERN should be focused on and not continuing to add rate increases to the users.

11. Operations Committee Report – Assistant Chief Lombard 3:23 – 3:25 p.m.

Assistant Chief Lombard updated the Board on the activities of the Operations Committee including work on encryption and noting that some of the committee members participated in the Executive Director interviews.

12. Board of Directors Report - Board Officers 3:25 - 3:25 p.m.

No Board Officers reports.

13. Review New Action Items - Meeting Chair 3:25 - 3:26 p.m.

One action item was added to the log to bring proposed next steps for in-building coverage to the Board.

Adjourn 3:26 p.m.

Next Meeting: May 28, 2026 @ 2:30



MINUTES
PSERN OPERATOR BOARD OF DIRECTORS MEETING
May 28, 2026

Location: PSERN Conference Room 19717 62nd Ave S, E102, Kent, WA 98032

Virtual meeting: Microsoft Teams (details below)

Date: Thursday, May 28, 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 Present: Vonnie Mayer, Chair, Jacob Adams, Commissioner Chris Elwell, Kurt Triplett, Chief Dan Yourkoski

Attendees: Sean Bachler, Spencer Bahner, Jason Blackledge, Felix Corcoro, Creighton Donovan, Tracey Doss, Sean Douglas, Adrian Englet, Matt Fuller, Jake hammock, Jeremy Hurd, Komo News, Kyle Lambert, Assistant Chief Lombard, Laura Marungo, Amy McGinness, Tracy Plouse, Nic Prior, Alex Rampley, Gary Rishi, Josh Saran, Bryan Sheward, Mike Webb, Heather Wong

1. Call to Order – Meeting Chair 2:30 p.m.

2. Roll Call – Tracey Doss 2:30 p.m.

No quorum is present; all decisions are tabled.

3. Public Comment – Meeting Chair 2:31 p.m.

No public comments.

4. Consent Agenda – Meeting Chair 2:31 p.m.

Approval of the consent agenda is tabled and will be added to the June agenda.

5. Action Register Review – Meeting Chair 2:31 – 2:32 p.m.

Jeremy Hurd will update the Board on action item #29 in agenda item #8.

6. Executive Director Report – Jeremy Hurd 2:32 – 2:39 p.m.

Jeremy Hurd provided an update on the staffing, projects and initiatives, and operational activities of the PSERN Operator since the last meeting in March.

Kurt Triplett asked if there will be a role for FIT HR in union contract negotiations? Tracy Plouse replied that PSERN plans to continue with Summit Law for union negotiations.

7. 2027 Draft Operating and Capital Budgets – Tracy Plouse 2:39 – 2:48 p.m.

Tracy Plouse provided a summary of the draft 2027 operating and capital budgets for discussion. The final 2027 operating budget will be on the June agenda for the Board’s approval. The 2027 capital budget will be brought to the board in September.

Kurt Triplett asked why the radio site systems costs went up so much over a 5-year period? Tracy Plouse responded that the maintenance and service of systems at the radio sites previously covered by the MSI warranty will now be done by PSERN staff.

Kurt Triplett asked for an update on getting King County Metro into the PSERN system and how that would impact the budget at the June meeting.

The Chair commented that it would be helpful to have a couple “what-if” scenarios to help understand the potential rate increases in the future.

8. Non-Represented Compensation Study – Jeremy Hurd 2:48 – 2:53 p.m.

Jeremy Hurd provided an overview of the non-represented employee compensation study done by Cabot Dow.

9. Public Safety Radio Definition – Jeremy Hurd 2:53 – 2:58 p.m.

Jeremy Hurd briefed the Board on a proposed change to the definition of a public safety radio, and how it is used to calculate radio service fees.

The vote on a revised methodology for determining public safety radio quantities is tabled and will be added to the June agenda.

Kurt Triplett asked if the administrative radio in a fire department would be called a public safety radio? Jeremy Hurd replied in the affirmative.



Assistant Chief Lombard commented that the Operations Committee fully supports the change to the definition of the public safety radios to simplify PSERN billing and to avoid penalizing public safety agencies for interoperability with non-public safety radios.

The Chair commented that although any decrease in rates must be carefully looked at, she supports the change to the definition.

10. Operations Committee Report – Assistant Chief Lombard 2:58 – 3:02 p.m.

Assistant Chief Lombard reported that the Operations Committee focus has been on the encryption programming upgrades, and the upcoming FIFA events, including interoperability between other government agencies.

11. Board of Directors Report - Board Officers 3:02 - 3:03 p.m.

No Board Officer reports.

12. Review New Action Items - Meeting Chair 3:03 - 3:04 p.m.

New action to update the board on getting King County Metro into the PSERN system, “what-if” scenarios and how that would impact the budget will be added to the June meeting agenda.

All tabled motions will be brought to the Board for vote at the June meeting, pending a quorum.

Kurt Triplett asked if everyone on the board has an official alternate? Tracey Doss responded that the three present board members all have official alternates, and King County is in the process of appointing a new representative and alternate.

Adjourn 3:04

Next Meeting: June 25, 2026 @ 2:30

Appendix C - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1
Check Issue Dates: 5/15/2026 - 6/16/2026Page: 1
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
05/15/2026	WA Department of Revenu	WA Department of Revenu	172.19	Q4 2024 EXCISE TAX - A	Q3 2024 EXCISE TAX - am	Misc Services - Corp Admin
05/15/2026	AWC Employee Benefit Tru	AWC Employee Benefit Tru	64,614.09	82365	Benefits May 2026	Benefits
05/15/2026	AWC Employee Benefit Tru	AWC Employee Benefit Tru	-2,524.04	82365	invoice adjustment per AW	Benefits
05/18/2026	WA Department of Revenu	WA Department of Revenu	864.90	605-547-188 Q2 LET AME	Q2 2024 LET amendment -	Misc Services - Corp Admin
05/18/2026	Cascade Public Media	Cascade Public Media	-.01	OCT2025LEASE	Capitol Hill Site Lease- Oct	GASB 87 Clearing - Leases
05/20/2026	Paychex	Paychex	116,098.56	05212026 PAYROLL PAYA	05/21/2026 PAYROLL PAY	Payroll Payable
05/20/2026	Paychex	Paychex	752.30	052126 GARNISHMENT P	05/21/2026 GARNISHMEN	Garnishment Payable
05/20/2026	Paychex	Paychex	38,081.94	05212026 TAXPAY	05/21/2026 PAYROLL TAX	Payroll Taxes Payable EE
05/20/2026	Paychex	Paychex	13,307.41	05212026 TAXPAY	05/21/2026 PAYROLL TAX	Payroll Taxes Payable ER
05/20/2026	Paychex	Paychex	59.38	05212026 PAYCHEX PER	05/21/2026 PAYCHEX PE	Benefits Payable EE
05/21/2026	WA Department of Revenu	WA Department of Revenu	789.82	JAN 2025 EXCISE TAX A	B&O Tax - Amended after s	B&O Tax - Subleases
05/21/2026	WA Department of Revenu	WA Department of Revenu	64.40	JAN 2025 EXCISE TAX A	B&O Tax - Amended- Intere	Misc Services - Corp Admin
05/21/2026	WA Department of Revenu	WA Department of Revenu	597.89	APR 2025 TAX AMENDME	B&O Tax - Amended after s	B&O Tax - Subleases
05/21/2026	WA Department of Revenu	WA Department of Revenu	38.19	APR 2025 TAX AMENDME	B&O Tax - Amended- Intere	Misc Services - Corp Admin
05/21/2026	Navia Benefits	Navia Benefits	317.86	051926.1	FSA	FSA Payable
05/21/2026	Paychex	Paychex	481.54	2026051901	05/21/2026 PAYROLL PRO	Payroll Processing
05/22/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	9,796.28	EPP-20260519-0000044	Retirement Payable EE	Retirement Payable - EE
05/22/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	9,522.06	EPP-20260519-0000044	Retirement Payable ER	Retirement Payable - ER
05/22/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	2,550.23	EPP-20260519-0000044	DCP Retirement Payable E	Retirement Payable - EE
05/26/2026	Caselle Inc	Caselle Inc	2,267.38	INV-18733	June 2026 Invoice	Software Related - Admin
05/26/2026	Puget Sound Energy	Puget Sound Energy	724.13	6745 MAY 2026	Utilities	Utilities - Sites
05/26/2026	Puget Sound Energy	Puget Sound Energy	478.13	1628 MAY 2026	Utilities	Utilities - Sites
05/26/2026	Puget Sound Energy	Puget Sound Energy	257.12	1636 APR 2026	Utilities	Utilities - Sites
05/26/2026	Puget Sound Energy	Puget Sound Energy	296.32	6976 APR 2026	Utilities	Utilities - Sites
05/26/2026	Puget Sound Energy	Puget Sound Energy	532.16	2022 APR 2026	Utilities	Utilities - Sites
05/26/2026	Puget Sound Energy	Puget Sound Energy	439.04	7206 MAY 2026	Utilities	Utilities - Sites
05/26/2026	Puget Sound Energy	Puget Sound Energy	415.64	6935 MAY 2026	Utilities	Utilities - Sites
05/26/2026	Puget Sound Energy	Puget Sound Energy	272.09	1354 MAY 2026	Utilities	Utilities - Sites
05/26/2026	Puget Sound Energy	Puget Sound Energy	568.07	1792 MAY 2026	Utilities	Utilities - Sites
05/26/2026	Puget Sound Energy	Puget Sound Energy	2,913.20	8846 MAY 2026	Utilities	Utilities - Sites
05/26/2026	Puget Sound Energy	Puget Sound Energy	954.47	6901 APR 2026	Utilities	Utilities - Sites
05/26/2026	WFT Company Two LLC	WFT Company Two LLC	9,655.00	WFT JUNE 2026	Kent Facility Lease	GASB 87 Clearing Kent Office
05/26/2026	WFT Company Two LLC	WFT Company Two LLC	3,793.88	WFT JUNE 2026	CAM Charge 2026	Utilities - Kent Office
05/26/2026	WA Department of Revenu	WA Department of Revenu	602.68	MAY 2025 TAX AMENDME	B&O Tax - Amended after s	B&O Tax - Subleases
05/26/2026	WA Department of Revenu	WA Department of Revenu	35.05	MAY 2025 TAX AMENDME	B&O Tax - Amended- Intere	Misc Services - Corp Admin
05/26/2026	WA Department of Revenu	WA Department of Revenu	572.41	JUNE 2025 TAX AMENDM	June 2025 B&O amendme	B&O Tax - Subleases
05/26/2026	WA Department of Revenu	WA Department of Revenu	30.05	JUNE 2025 TAX AMENDM	B&O Tax - Amended- Intere	Misc Services - Corp Admin
05/26/2026	WA Department of Revenu	WA Department of Revenu	16.81	JULY 2025 TAX AMENDM	B&O Tax - Amended after s	B&O Tax - Subleases
05/26/2026	WA Department of Revenu	WA Department of Revenu	.36	SEPT 2025 TAX AMENDM	B&O Tax - Amended after s	B&O Tax - Subleases
05/26/2026	WA Department of Revenu	WA Department of Revenu	1.29	DEC 2025 TAX AMENDME	B&O Tax - Amended after s	B&O Tax - Subleases
05/26/2026	WA Department of Revenu	WA Department of Revenu	21,128.19	Q1 2025 LET TAXES AME	LET Taxes Q1 amended ret	LET Taxes Payable

Appendix C - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1
Check Issue Dates: 5/15/2026 - 6/16/2026Page: 2
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
05/26/2026	Bud Clary Ford Hyundai	Bud Clary Ford Hyundai	64,938.46	3TB641X B640	2026 Ford F250 W2B CC	Set-Aside Veh/Veh Outftg
05/26/2026	Bud Clary Ford Hyundai	Bud Clary Ford Hyundai	64,938.46	3TB641X B641	2026 Ford F250 W2B CC	Set-Aside Veh/Veh Outftg
05/26/2026	PIE Management	PIE Management	205.10	313915	Consulting - 05/04/2026 - 0	Consulting Svcs - EE Related
05/26/2026	Snohomish County PUD	Snohomish County PUD	204.50	0839 APR 2026	Sites Utilities	Utilities - Sites
05/26/2026	Snohomish County PUD	Snohomish County PUD	276.98	0847 MAY 2026	Sites Utilities	Utilities - Sites
05/26/2026	South King Fire & Rescue	South King Fire & Rescue	2,011.36	JUNE2026	Lease June 2026	GASB 87 Clearing - Leases
05/26/2026	Cummins Sales and Servic	Cummins Sales and Servic	2,233.99	01-260581643	Generator Maintenance - T	Generator Maintenance
05/26/2026	Cummins Sales and Servic	Cummins Sales and Servic	992.82	01-260582289	Generator Maintenance - T	Generator Maintenance
05/26/2026	Cummins Sales and Servic	Cummins Sales and Servic	885.33	01-260582574	Generator Maintenance -	Generator Maintenance
05/26/2026	Ziplyfiber	Ziplyfiber	140.56	8245 MAY 2026	Site Utilities	Utilities - Sites
05/26/2026	King County Finance	King County Finance	1,125.00	11017147	KCIT iNet Other Misc Svc	Fiber/Backhaul Services
05/26/2026	Steelhead Communication	Steelhead Communication	1,500.00	20511	Top Hat Beacon Lamp Rep	Tower Rigger Services
05/26/2026	Steelhead Communication	Steelhead Communication	18,602.76	20484 SALES TAX	PSERN 25004 Prime Gene	DO NOT USESet-Aside Cap Assets
05/26/2026	Steelhead Communication	Steelhead Communication	18,602.76	20484 SALES TAX	PSERN 25004 Prime Gene	DO NOT USESet-Aside Cap Assets
05/26/2026	Steelhead Communication	Steelhead Communication	18,602.77	20484 SALES TAX	PSERN 25004 Prime Gene	DO NOT USESet-Aside Cap Assets
05/26/2026	FPI	FPI	1,072.04	109768	KC Fire Alarm Trip Fee/Lab	Fire Suppression
05/26/2026	FPI	FPI	1,657.14	109812	Clean agent system inspec	Fire Suppression
05/26/2026	Environmental Systems Re	Environmental Systems Re	5,133.60	900245456	ArcGIS Online Annual Sub	Prepaid Expenses
05/26/2026	PetroCard Inc.	PetroCard Inc.	21,434.41	0587657-IN	Fuel / Diesel Delivery - Mal	Fuel/Diesel - Sites
05/26/2026	IBEW Local 77	IBEW Local 77	2,296.70	DUES APR 2026	IBEW Local 77 Union Dues	Union Dues Payable
05/27/2026	Bowen Scarff Ford in Kent	Bowen Scarff Ford in Kent	1,675.83	607050_1	Vehicle Maint. Vehicle 202	Vehicle Maintenance
05/28/2026	Johnson Controls Security	Johnson Controls Security	1,356.28	42438176	Security Alarm Services - 0	Security Services
05/28/2026	Pacifica Law Group LLP	Pacifica Law Group LLP	5,082.00	107063	Legal Services	Legal Services - Corp Admin
05/28/2026	Summit Law	Summit Law	5,588.00	171625	Legal Services	Legal Services - EE Related
05/28/2026	WA Department of Revenu	WA Department of Revenu	33,767.79	Q1 2026 LEASEHOLD TA	LET Tax Payable	LET Taxes Payable
05/28/2026	WA Department of Revenu	WA Department of Revenu	3,039.10	Q1 2026 LEASEHOLD TA	Penalty Fee	Misc Services - Corp Admin
05/28/2026	WA Department of Revenu	WA Department of Revenu	1,111.91	0426 EXCISE TAX RETUR	B&O Tax Exp Subleases -	B&O Tax - Subleases
05/28/2026	Fearey	Fearey	984.38	APRIL 2026-239	Consulting	Consult Svcs Corp Admin
05/28/2026	Department of Natural Res	Department of Natural Res	34,448.17	490001001926672026	Lease Tiger East 2026	GASB 87 Clearing - Leases
05/28/2026	American Tower	American Tower	10,177.23	415089565	May 2026 Lease -North Be	GASB 87 Clearing - Leases
05/28/2026	American Tower	American Tower	6,686.97	415090108	May 2026 Lease - Iron Hor	GASB 87 Clearing - Leases
05/28/2026	Cascade Public Media	Cascade Public Media	16,423.43	JUNE2026LEASE	Capitol Hill Site Lease- Jun	GASB 87 Clearing - Leases
05/28/2026	Cascade Public Media	Cascade Public Media	.01	OCT2025LEASE	Capitol Hill Site Lease- Oct	GASB 87 Clearing - Leases
05/28/2026	Steelhead Communication	Steelhead Communication	154.50	20511	Top Hat Beacon Lamp Rep	Tower Rigger Services
06/01/2026	Richard J Busch	Richard J Busch	3,527.50	204982	Legal - Leases	Legal Serv - Leases/Subleases
06/01/2026	Richard J Busch	Richard J Busch	3,485.00	204982	Legal - Sublease	Legal Services - Subleases
06/01/2026	SPECTRASITE COMMUNI	SPECTRASITE COMMUNI	8,369.47	155271736	May 2026 Lease	GASB 87 Clearing - Leases
06/01/2026	Comcast	Comcast	740.88	001004000623 1342	Ethernet	Fiber/Backhaul Services
06/01/2026	Comcast	Comcast	741.53	001004000623 1342	Ethernet	Fiber/Backhaul Services
06/01/2026	United Rentals	United Rentals	5,152.89	249106772-014	Generator 40-44 KVA Tier	Generator Rental
06/03/2026	The Travelers Indemnity C	The Travelers Indemnity C	216.00	6JUB-0W95665 05.18.26	Travelers W/C Renewal - a	Benefits

Appendix C - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1
Check Issue Dates: 5/15/2026 - 6/16/2026Page: 3
Jun 17, 2026 11:21AM

Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
06/05/2026	Amazon	U.S. Bank Corporate Paym	12,983.04	****3644 JUNE 2026.2	113-422147-4243454	Set-Aside Veh/Veh Outftg
06/05/2026	Xpress Solutions Inc	Xpress Solutions Inc	35.00	INV-XPR036821	Das Billing Services May 2	Misc Services - Corp Admin
06/08/2026	AT&T Mobility	AT&T Mobility	257.87	287364223881X05272026	Wireless Service	Mobile Phone Service
06/08/2026	Lumen	CenturyLink	27,320.08	784614188 3340	backhaul fiber	Fiber/Backhaul Services
06/08/2026	Puget Sound Energy	Puget Sound Energy	653.07	1594 MAY 2026	Utilities	Utilities - Sites
06/08/2026	Puget Sound Energy	Puget Sound Energy	565.76	1271 MAY 2026	Utilities	Utilities - Sites
06/08/2026	Puget Sound Energy	Puget Sound Energy	1,083.04	1115 MAY 2026	Utilities	Utilities - Sites
06/08/2026	Puget Sound Energy	Puget Sound Energy	515.70	6778 MAY 2026	Utilities	Utilities - Sites
06/08/2026	Puget Sound Energy	Puget Sound Energy	742.06	8931 MAY 2026	Utilities	Utilities - Kent Office
06/08/2026	SMS Cleaning	SMS Cleaning	935.10	PSE KENT-0526	Monthly Janitorial Services	Janitorial Services
06/08/2026	McKinstry Co. LLC	McKinstry Co. LLC	566.50	10327348	HVAC Repairs and Mainten	HVAC Maintenance
06/08/2026	McKinstry Co. LLC	McKinstry Co. LLC	2,448.26	10327200	HVAC Repairs and Mainten	HVAC Maintenance
06/08/2026	PIE Management	PIE Management	2,386.56	313975	Consulting - 05/11/2026 - 0	Consulting Svcs - EE Related
06/08/2026	Spirit 105.3	Spirit 105.3	419.72	57016-59	May Site Utilities	Utilities - Sites
06/08/2026	AWC Employee Benefit Tru	AWC Employee Benefit Tru	61,500.25	83491	Benefits June 2026	Benefits
06/08/2026	AWC Employee Benefit Tru	AWC Employee Benefit Tru	589.80	83491	invoice adjustment per AW	Benefits
06/08/2026	Cummins Sales and Servic	Cummins Sales and Servic	992.82	01-260583377	Generator Maintenance - T	Generator Maintenance
06/08/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,098.76	15-260516920	Generator Maintenance - S	Generator Maintenance
06/08/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,098.76	15-260516917	Generator Maintenance - S	Generator Maintenance
06/08/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,418.78	15-260516914	Generator Maintenance - D	Generator Maintenance
06/08/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,156.58	15-260516937	Generator Maintenance -	Generator Maintenance
06/08/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,156.58	15-260516938	Generator Maintenance - S	Generator Maintenance
06/08/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,156.58	15-260516939	Generator Maintenance - S	Generator Maintenance
06/08/2026	Cummins Sales and Servic	Cummins Sales and Servic	885.33	01-260583166	Generator Maintenance -	Generator Maintenance
06/08/2026	Navia Benefits	Navia Benefits	100.00	11091929	May 2026 Benefits Fee 20	Benefit Plan Administration
06/08/2026	Navia Benefits	Navia Benefits	100.00	11091930	May 2026 Benefits Fee 20	Benefit Plan Administration
06/08/2026	Motorola Solutions, Inc.	Motorola Solutions, Inc.	448.84	8282325371	Portable programming cabl	Tools & Supplies
06/08/2026	Northwest Tower Engineeri	Northwest Tower Engineeri	4,500.00	6225	WO 24-005-05 LWIT BP	Set-Aside Funds Lk WA Totem Lk
06/08/2026	Aviat U.S. Inc.	Aviat U.S. Inc.	99,958.00	10079639	Frequency Coordination &	Consult Svcs Network
06/08/2026	Insight Public Sector Inc.	Insight Public Sector Inc.	80,652.34	1101388623	Year 1 NMS & Tier Mainten	Consult Svcs Network
06/08/2026	Cabot Dow Associates, Inc.	Cabot Dow Associates, Inc.	3,490.00	PSERN FEB-MAY BILLING	HR Consulting Services - C	Consulting Svcs - EE Related
06/08/2026	Sterling Telecommunic & C	Sterling Telecommunic & C	11,238.48	26192	Ring Hill Grounding Repair	Repairs & Maintenance - Sites
06/09/2026	United States Treasury	United States Treasury	30.00	940 12.31.2024 06.09.26	87-3876575 940 Period 12/	Misc Services - EE Related
06/09/2026	United States Treasury	United States Treasury	30.00	940-C 12.31.2024 06.09.26	87-3876575 940-C Period	Misc Services - EE Related
06/09/2026	United States Treasury	United States Treasury	240.00	941 12.31.2025 06.09.26	87-3876575 941 Period 03/	Misc Services - EE Related
06/09/2026	United States Treasury	United States Treasury	240.00	941-X 12.31.2025 06.09.26	87-3876575 941-X Period	Misc Services - EE Related
06/09/2026	United States Treasury	United States Treasury	30.00	W2 12.31.2024 06.09.26	87-3876575 W2 Period 12/	Misc Services - EE Related
06/09/2026	United States Treasury	United States Treasury	30.00	W2-C 12.31.2024 06.09.26	87-3876575 W2-C Period 1	Misc Services - EE Related
06/09/2026	United States Treasury	United States Treasury	30.00	W3 12.31.2024 06.09.26	87-3876575 W3 Period 12/	Misc Services - EE Related
06/09/2026	United States Treasury	United States Treasury	30.00	W3-C 12.31.2024 06.09.26	87-3876575 W3-C Period 1	Misc Services - EE Related
06/09/2026	Fully Integrated Team HR L	Fully Integrated Team HR L	2,233.00	8664	HR Monthly Retainer May	Consulting Svcs - EE Related

Appendix C - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
06/11/2026	LeaseCrunch, LLC	LeaseCrunch, LLC	8,094.12	INV31966	Software Subscription	Software Related - Admin
06/11/2026	United Rentals	United Rentals	5,152.89	249106772-015	Generator 40-44 KVA Tier	Generator Rental
06/16/2026	Lumen	Century Link	178.88	8298 JUN 2026	Phone Service	Phone Service
06/16/2026	Lumen	Lumen	2,397.50	788234728 J6HY	backhaul fiber	Fiber/Backhaul Services
06/16/2026	Lumen	Lumen	1,672.23	788249231 LGZ4	backhaul fiber	Fiber/Backhaul Services
06/16/2026	Lumen	Lumen	3,150.94	788112422 CKKR	backhaul fiber	Fiber/Backhaul Services
06/16/2026	Puget Sound Energy	Puget Sound Energy	671.02	1412 MAY 2026	Utilities	Utilities - Sites
06/16/2026	Puget Sound Energy	Puget Sound Energy	801.62	0992 MAY 2026	Utilities	Utilities - Sites
06/16/2026	Puget Sound Energy	Puget Sound Energy	546.17	7370 MAY 2026	Utilities	Utilities - Sites
06/16/2026	Puget Sound Energy	Puget Sound Energy	681.05	0505 MAY 2026	Utilities	Utilities - Sites
06/16/2026	Puget Sound Energy	Puget Sound Energy	448.17	1891 MAY 2026	Utilities	Utilities - Sites
06/16/2026	Puget Sound Energy	Puget Sound Energy	642.65	0984 MAY 2026	Utilities	Utilities - Sites
06/16/2026	Puget Sound Energy	Puget Sound Energy	733.53	2055 MAY 2026	Utilities	Utilities - Sites
06/16/2026	Puget Sound Energy	Puget Sound Energy	800.24	1818 MAY 2026	Utilities	Utilities - Sites
06/16/2026	Puget Sound Energy	Puget Sound Energy	289.73	6976 MAY 2026	Utilities	Utilities - Sites
06/16/2026	Puget Sound Energy	Puget Sound Energy	252.15	1636 MAY 2026	Utilities	Utilities - Sites
06/16/2026	Puget Sound Energy	Puget Sound Energy	531.84	2022 MAY 2026	Utilities	Utilities - Sites
06/16/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,279.01	10327626	HVAC Repairs and Mainten	HVAC Maintenance
06/16/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,520.27	10327657	HVAC Repairs and Mainten	HVAC Maintenance
06/16/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,666.33	10327850	HVAC Repairs and Mainten	HVAC Maintenance
06/16/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,666.33	10327851	HVAC Repairs and Mainten	HVAC Maintenance
06/16/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,666.33	10327852	HVAC Repairs and Mainten	HVAC Maintenance
06/16/2026	PIE Management	PIE Management	1,789.92	314027	Consulting - 05/26/2026 - 0	Consulting Svcs - EE Related
06/16/2026	Wex Bank	Wex Bank	7,086.03	112886897	May 2026 Fuel	Vehicle Fuel
06/16/2026	Spirit 105.3	Spirit 105.3	8,630.62	62930-1	May 2026 Lease	GASB 87 Clearing - Leases
06/16/2026	Washington State Patrol	Washington State Patrol	6,251.94	00187159	PSERN-27 King Lake Jun	GASB 87 Clearing - Leases
06/16/2026	Seattle City Light	Seattle City Light	359.59	8288 MAY 2026	Utilities - Sites	Utilities - Sites
06/16/2026	Seattle City Light	Seattle City Light	384.39	6974 MAY 2026	Utilities - Sites	Utilities - Sites
06/16/2026	Seattle City Light	Seattle City Light	46.38	5218 MAY 2026	Utilities - Sites	Utilities - Sites
06/16/2026	Seattle City Light	Seattle City Light	1,012.78	3648 MAY 2026	Utilities - Sites	Utilities - Sites
06/16/2026	Chelan County PUD	Chelan County PUD	97.70	6311 MAY 2026	Site Utilties	Utilities - Sites
06/16/2026	Chelan County PUD	Chelan County PUD	78.00	6311 MAY 2026	Site Utilties	Utilities - Sites
06/16/2026	Chelan County PUD	Chelan County PUD	81.22	6311 MAY 2026	Site Utilties	Utilities - Sites
06/16/2026	Tanner Electric Cooperativ	Tanner Electric Cooperativ	490.78	9623 MAY 2026	Utilities - Sites	Utilities - Sites
06/16/2026	Tanner Electric Cooperativ	Tanner Electric Cooperativ	599.90	9624 MAY 2026	Utilities - Sites	Utilities - Sites
06/16/2026	Verizon	Verizon	748.67	6144822203	Mobile Phone Service	Mobile Phone Service
06/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	841.07	01-260583717	Generator Maintenance -	Generator Maintenance
06/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	904.77	01-260584031	Generator Maintenance -	Generator Maintenance
06/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	904.77	01-260584034	Generator Maintenance -	Generator Maintenance
06/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,096.26	01-260584021	Generator Maintenance - S	Generator Maintenance
06/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	992.82	01-260584066	Generator Maintenance - T	Generator Maintenance

Appendix C - Accounts Payable Detail

PSERN Operator

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Check Issue Dates: 5/15/2026 - 6/16/2026Page: 5
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
06/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	992.82	01-260584065	Generator Maintenance - T	Generator Maintenance
06/16/2026	Tessco Technologies, Inc	Tessco Technologies, Inc	191.19	9400588747	Site Parts/Supplies - PL25	Site Parts/Supplies
06/16/2026	Les Schwab	Les Schwab	2,624.21	LES SCHWAB 6.12.26 1	Vehicle Maintenance	Vehicle Maintenance
06/16/2026	Les Schwab	Les Schwab	2,871.71	LES SCHWAB 6.12.26 2	Vehicle Maintenance	Vehicle Maintenance
06/16/2026	Washington State Ferries	Washington State Ferries	34.30	RK463419	Travel - Ferries	Parking, Tolls, Carwash
06/16/2026	LDC Inc	LDC Inc	3,737.00	41498	30 Day Load Study Project	Set-Aside Funds Lk WA Totem Lk
06/16/2026	Northwest Tower Engineeri	Northwest Tower Engineeri	3,500.00	6237	Tower Inspection & Report	Tower Inspection Services
06/16/2026	Northwest Tower Engineeri	Northwest Tower Engineeri	3,500.00	6237	Tower Inspection & Report	Tower Inspection Services
06/16/2026	Northwest Tower Engineeri	Northwest Tower Engineeri	3,500.00	6237	Tower Inspection & Report	Tower Inspection Services
06/16/2026	Northwest Tower Engineeri	Northwest Tower Engineeri	3,500.00	6237	Tower Inspection & Report	Tower Inspection Services
06/16/2026	Northwest Tower Engineeri	Northwest Tower Engineeri	3,500.00	6237	Tower Inspection & Report	Tower Inspection Services
06/16/2026	Northwest Tower Engineeri	Northwest Tower Engineeri	3,500.00	6237	Tower Inspection & Report	Tower Inspection Services
06/16/2026	IBEW Local 77	IBEW Local 77	2,296.70	DUES MAY 2026	IBEW Local 77 Union Dues	Union Dues Payable
Grand Totals:			<u>1,097,457.27</u>			

Appendix D - Payroll Benefits

5/21/2026	PERS Payment	21,868.57
5/21/2026	Payroll and Taxes	168,299.59
6/4/2026	PERS Payment	22,440.36
6/4/2026	Payroll and Taxes	172,483.79
6/18/2026	PERS Payment	171,445.10
6/18/2026	Payroll and Taxes	22,473.26
		579,010.67

Appendix E - Accounts Payable Detail

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Check Issue Dates: 3/17/2026 - 5/17/2026Page: 1
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
03/17/2026	WA Department of Revenu	WA Department of Revenu	248.21	05012026BL SQUAK MT	Business License - Squak	Misc Services - Corp Admin
03/17/2026	WA Department of Revenu	WA Department of Revenu	248.21	05012026BL TOP HAT	Business License - Top Hat	Misc Services - Corp Admin
03/17/2026	WA Department of Revenu	WA Department of Revenu	248.21	05012026BL MCDONALD	Business License - McDon	Misc Services - Corp Admin
03/17/2026	WA Department of Revenu	WA Department of Revenu	248.21	05012026BL SOBIESKI	Business License - Sobies	Misc Services - Corp Admin
03/17/2026	AWC Employee Benefit Tru	AWC Employee Benefit Tru	57,449.77	80115	Benefits March 2026	Benefits
03/19/2026	Navia Benefits	Navia Benefits	1,874.93	031726.1	FSA	FSA Payable
03/25/2026	Caselle Inc	Caselle Inc	2,267.38	INV-16924	April 2026 Invoice	Software Related - Admin
03/25/2026	Puget Sound Energy	Puget Sound Energy	578.80	0984 FEB 2026	Utilities	Utilities - Sites
03/25/2026	Puget Sound Energy	Puget Sound Energy	727.55	2055 FEB 2026	Utilities	Utilities - Sites
03/25/2026	Puget Sound Energy	Puget Sound Energy	493.98	2022 FEB 2026	Utilities	Utilities - Sites
03/25/2026	Puget Sound Energy	Puget Sound Energy	303.07	1636 FEB 2026	Utilities	Utilities - Sites
03/25/2026	Puget Sound Energy	Puget Sound Energy	402.59	6976 FEB 2026	Utilities	Utilities - Sites
03/25/2026	Puget Sound Energy	Puget Sound Energy	375.14	7206 MAR 2026	Utilities	Utilities - Sites
03/25/2026	Puget Sound Energy	Puget Sound Energy	716.20	6745 MAR 2026	Utilities	Utilities - Sites
03/25/2026	Seattle City Light	Seattle City Light	349.45	8288 FEB 2026	Utilities - Sites	Utilities - Sites
03/25/2026	Ziplyfiber	Ziplyfiber	140.72	8245 MAR 2026	Site Utilities	Utilities - Sites
03/25/2026	Paychex	Paychex	110,576.45	03262026 PAYROLL PAYA	03/26/2026 PAYROLL PAY	Payroll Payable
03/25/2026	Paychex	Paychex	752.30	032626 GARNISHMENT P	03/26/2026 Garnishment P	Garnishment Payable
03/25/2026	Paychex	Paychex	35,789.61	03262026 TAXPAY	03/26/2026 Payroll Taxes P	Payroll Taxes Payable EE
03/25/2026	Paychex	Paychex	12,736.39	03262026 TAXPAY	03/12/2026 Payroll Taxes P	Payroll Taxes Payable ER
03/25/2026	Paychex	Paychex	56.10	03262026 PAYCHEX PER	03/26/2026 Paychex Perks	Benefits Payable EE
03/26/2026	Puget Sound Energy	Puget Sound Energy	672,197.08	110097190	Maloney Ridge Maint. Cont	DO NOT USE Set-Aside Services
03/26/2026	McKinstry Co. LLC	McKinstry Co. LLC	979.94	10319186	HVAC Repairs and Mainten	HVAC Maintenance
03/26/2026	McKinstry Co. LLC	McKinstry Co. LLC	7,327.98	10319346	HVAC Repairs and Mainten	HVAC Maintenance
03/26/2026	McKinstry Co. LLC	McKinstry Co. LLC	916.30	10319489	HVAC Repairs and Mainten	HVAC Maintenance
03/26/2026	City of Redmond	City of Redmond Cashier	1,144.15	FTI0001058	Annual Rent Increase	GASB 87 Clearing - Leases
03/26/2026	Washington State Patrol	Washington State Patrol	6,251.94	00186686	PSERN-27 King Lake Feb	GASB 87 Clearing - Leases
03/26/2026	Washington State Patrol	Washington State Patrol	6,251.94	00186697	PSERN-27 King Lake Mar	GASB 87 Clearing - Leases
03/26/2026	South King Fire & Rescue	South King Fire & Rescue	2,011.36	APRIL2026	Lease April 2026	GASB 87 Clearing - Leases
03/26/2026	City of Bellevue	City of Bellevue	4,534.20	55347	March 2026 Lease	GASB 87 Clearing - Leases
03/26/2026	City of Bellevue	City of Bellevue	1,210.00	55348	March 2026 Lease	GASB 87 Clearing - Leases
03/26/2026	Navia Benefits	Navia Benefits	995.54	032426.1	FSA	FSA Payable
03/26/2026	King County Finance	King County Finance	485.39	148534	Snow Plowing Services	Road Maintenance
03/26/2026	Motorola Solutions, Inc.	Motorola Solutions, Inc.	427.15	8282290422	Multiplexer, All Band, APX8	Site Parts/Supplies
03/26/2026	Paychex	Paychex	-49.36	7172025 PAYCHEX PERK	07/17/2025 Paychex Perks	Benefits Payable EE
03/26/2026	Paychex	Paychex	426.16	2026032301	03/26/2026 PAYROLL PRO	Payroll Processing
03/26/2026	Northwest Tower Engineeri	Northwest Tower Engineeri	5,000.00	6200	WO 24-005-05 LW/IT BP	DO NOT USE Set-Aside Services
03/26/2026	Strategic Government Res	Strategic Government Res	9,321.65	2026-000056	Executive Director Recruit	Consulting Svcs - EE Related
03/26/2026	Strategic Government Res	Strategic Government Res	-9,321.65	2026-000056	Executive Director Recruit	Consulting Svcs - EE Related
03/26/2026	IBEW Local 77	IBEW Local 77	2,122.74	DUES FEB 2026	IBEW Local 77 Union Dues	Union Dues Payable
03/27/2026	WFT Company Two LLC	WFT Company Two LLC	9,655.00	WFT APRIL 2026	Kent Facility Lease	GASB 87 Clearing Kent Office

Appendix E - Accounts Payable Detail

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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
03/27/2026	WFT Company Two LLC	WFT Company Two LLC	3,793.88	WFT APRIL 2026	CAM Charge 2026	Utilities - Kent Office
03/27/2026	WFT Company Two LLC	WFT Company Two LLC	-1,205.53	WFT APRIL 2026	CAM Charge 2025 Credit	Utilities - Kent Office
03/27/2026	Cascade Public Media	Cascade Public Media	16,423.43	APR2026LEASE	Capitol Hill Site Lease- Apri	GASB 87 Clearing - Leases
03/27/2026	Richard J Busch	Richard J Busch	382.50	203932	Legal - Leases	Legal Serv - Leases/Subleases
03/27/2026	Richard J Busch	Richard J Busch	977.50	203932	Legal - Sublease	Legal Services - Subleases
03/27/2026	Steelhead Communication	Steelhead Communication	954.76	20414	Replace obstruction lights	Tower Rigger Services
03/27/2026	Comcast	Comcast	744.03	001003650836 1342	Ethernet	Fiber/Backhaul Services
03/27/2026	Comcast	Comcast	744.67	001003650836 1342	Ethernet	Fiber/Backhaul Services
03/27/2026	Comcast	Comcast	799.33	001003470375 7304	Ethernet	Fiber/Backhaul Services
03/27/2026	Comcast	Comcast	2,679.74	001003470375 7304	Ethernet	Fiber/Backhaul Services
03/27/2026	Comcast	Comcast	798.94	001003470375 7304	Ethernet	Fiber/Backhaul Services
03/27/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	9,511.99	EPP-20260323-0000088	Retirement Payable EE	Retirement Payable - EE
03/27/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	9,024.38	EPP-20260323-0000088	Retirement Payable ER	Retirement Payable - ER
03/27/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	1,830.78	EPP-20260323-0000088	DCP Retirement Payable E	Retirement Payable - EE
03/30/2026	The Travelers Indemnity C	The Travelers Indemnity C	-421.00	6JUB-0W95665-3-26	Travelers W/C Renewal	Benefits
03/31/2026	United States Treasury	United States Treasury	-30.00	IRSW3 2024	87-3876575 W3 Request	Misc Services - EE Related
03/31/2026	United States Treasury	United States Treasury	-30.00	IRSW2 2024	87-3876575 W2 Request	Misc Services - EE Related
03/31/2026	United States Treasury	United States Treasury	-180.00	IRS941X 2024_Q1-2 2025	87-3876575 941-X Reques	Misc Services - EE Related
03/31/2026	United States Treasury	United States Treasury	-180.00	IRS941 2024_Q1-2 2025	87-3876575 941 Request	Misc Services - EE Related
04/01/2026	The Travelers Indemnity C	The Travelers Indemnity C	421.00	6JUB-0W95665-3-26	Travelers W/C Renewal	Benefits
04/02/2026	Navia Benefits	Navia Benefits	120.69	033126.1	HRA	HRA Benefit Expense
04/02/2026	Navia Benefits	Navia Benefits	988.03	033126.2	FSA	FSA Payable
04/06/2026	AT&T Mobility	AT&T Mobility	152.39	287364223881X03272026	Wireless Service	Mobile Phone Service
04/06/2026	Lumen	Lumen	27,406.10	776652610 3340	backhaul fiber	Fiber/Backhaul Services
04/06/2026	Puget Sound Energy	Puget Sound Energy	832.32	1628 MAR 2026	Utilities	Utilities - Sites
04/06/2026	Puget Sound Energy	Puget Sound Energy	415.59	6935 MAR 2026	Utilities	Utilities - Sites
04/06/2026	Puget Sound Energy	Puget Sound Energy	10.90	1354 MAR 2026	Utilities	Utilities - Sites
04/06/2026	Puget Sound Energy	Puget Sound Energy	650.30	1792 MAR 2026	Utilities	Utilities - Sites
04/06/2026	Puget Sound Energy	Puget Sound Energy	3,575.10	8846 MAR 2026	Utilities	Utilities - Sites
04/06/2026	Puget Sound Energy	Puget Sound Energy	989.09	6901 FEB 2026	Utilities	Utilities - Sites
04/06/2026	Puget Sound Energy	Puget Sound Energy	728.69	1594 MAR 2026	Utilities	Utilities - Sites
04/06/2026	Puget Sound Energy	Puget Sound Energy	472.00	1271 MAR 2026	Utilities	Utilities - Sites
04/06/2026	Puget Sound Energy	Puget Sound Energy	985.23	1115 MAR 2026	Utilities	Utilities - Sites
04/06/2026	Puget Sound Energy	Puget Sound Energy	527.53	6778 MAR 2026	Utilities	Utilities - Sites
04/06/2026	Puget Sound Energy	Puget Sound Energy	1,412.97	8931 MAR 2026	Utilities	Utilities - Kent Office
04/06/2026	Puget Sound Energy	Puget Sound Energy	-672,197.08	110097190	Maloney Ridge Maint. Cont	DO NOT USE Set-Aside Services
04/06/2026	Puget Sound Energy	Puget Sound Energy	672,197.08	110097190	Maloney Ridge Maint. Cont	DO NOT USE Set-Aside Services
04/06/2026	SMS Cleaning	SMS Cleaning	935.10	PSE KENT-0326	Monthly Janitorial Services	Janitorial Services
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	857.01	10319547	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,092.60	10319546	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	894.87	10319545	HVAC Repairs and Mainten	HVAC Maintenance

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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,425.61	10319538	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	900.85	10319537	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,124.86	10319536	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,616.65	10319535	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,581.05	10319629	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	967.50	10319924	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,118.56	10319925	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,125.48	10319926	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	844.40	10319928	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,125.48	10319929	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	615.55	10319937	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	664.11	10319962	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,140.98	10319963	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,363.39	10320088	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	895.86	10320089	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	-979.94	10319186	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	979.94	10319186	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	7,327.98	10319346	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	-7,327.98	10319346	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	-916.30	10319489	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	McKinstry Co. LLC	McKinstry Co. LLC	916.30	10319489	HVAC Repairs and Mainten	HVAC Maintenance
04/06/2026	Alliance 2020	Alliance 2020	63.22	5867412	Misc Services	Misc Services - EE Related
04/06/2026	City of Redmond	City of Redmond Cashier	1,144.15	FTI0001058	Annual Rent Increase	GASB 87 Clearing - Leases
04/06/2026	City of Redmond	City of Redmond Cashier	-1,144.15	FTI0001058	Annual Rent Increase	GASB 87 Clearing - Leases
04/06/2026	Snohomish County PUD	Snohomish County PUD	-641.00	0847 MAR 2026	Security Deposit Refund	Security Deposit Receivable
04/06/2026	Snohomish County PUD	Snohomish County PUD	287.59	0847 MAR 2026	Sites Utilities - Jan 2025	Utilities - Sites
04/06/2026	Snohomish County PUD	Snohomish County PUD	282.75	0847 MAR 2026	Sites Utilities - Feb 2026	Utilities - Sites
04/06/2026	Snohomish County PUD	Snohomish County PUD	258.42	0847 MAR 2026	Sites Utilities - Mar 2026	Utilities - Sites
04/06/2026	Spirit 105.3	Spirit 105.3	321.21	57016-57	Mar Site Utilities	Utilities - Sites
04/06/2026	Washington State Patrol	Washington State Patrol	6,251.94	00186686	PSERN-27 King Lake Feb	GASB 87 Clearing - Leases
04/06/2026	Washington State Patrol	Washington State Patrol	-6,251.94	00186686	PSERN-27 King Lake Feb	GASB 87 Clearing - Leases
04/06/2026	Washington State Patrol	Washington State Patrol	-6,251.94	00186697	PSERN-27 King Lake Mar	GASB 87 Clearing - Leases
04/06/2026	Washington State Patrol	Washington State Patrol	6,251.94	00186697	PSERN-27 King Lake Mar	GASB 87 Clearing - Leases
04/06/2026	South King Fire & Rescue	South King Fire & Rescue	-2,011.36	APRIL2026	Lease April 2026	GASB 87 Clearing - Leases
04/06/2026	South King Fire & Rescue	South King Fire & Rescue	2,011.36	APRIL2026	Lease April 2026	GASB 87 Clearing - Leases
04/06/2026	Northwest Snowcat Rental	Northwest Snowcat Rental	5,617.03	2322	Snow Cat Rental	Transportation Services
04/06/2026	Northwest Snowcat Rental	Northwest Snowcat Rental	4,558.15	2325	Snow Cat Rental	Transportation Services
04/06/2026	Northwest Snowcat Rental	Northwest Snowcat Rental	4,235.52	2326	Snow Cat Rental	Transportation Services
04/06/2026	Northwest Snowcat Rental	Northwest Snowcat Rental	2,274.94	2312	Snow Cat Rental	Transportation Services
04/06/2026	Northwest Snowcat Rental	Northwest Snowcat Rental	2,274.94	2312	Snow Cat Rental	Transportation Services
04/06/2026	Northwest Snowcat Rental	Northwest Snowcat Rental	3,391.73	2313	Snow Cat Rental	Transportation Services

Appendix E - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
04/06/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,156.58	15-260316232	Generator Maintenance	Generator Maintenance
04/06/2026	Cummins Sales and Servic	Cummins Sales and Servic	885.33	01-260376011	Generator Maintenance	Generator Maintenance
04/06/2026	Cummins Sales and Servic	Cummins Sales and Servic	885.33	01-260376137	Generator Maintenance	Generator Maintenance
04/06/2026	City of Bellevue	City of Bellevue	-4,534.20	55347	March 2026 Lease	GASB 87 Clearing - Leases
04/06/2026	City of Bellevue	City of Bellevue	4,534.20	55347	March 2026 Lease	GASB 87 Clearing - Leases
04/06/2026	City of Bellevue	City of Bellevue	1,210.00	55348	March 2026 Lease	GASB 87 Clearing - Leases
04/06/2026	City of Bellevue	City of Bellevue	-1,210.00	55348	March 2026 Lease	GASB 87 Clearing - Leases
04/06/2026	King County Finance	King County Finance	485.39	148534	Snow Plowing Services	Road Maintenance
04/06/2026	King County Finance	King County Finance	-485.39	148534	Snow Plowing Services	Road Maintenance
04/06/2026	Northwest Tower Engineeri	Northwest Tower Engineeri	-5,000.00	6200	WO 24-005-05 LWIT BP	DO NOT USE Set-Aside Services
04/06/2026	Northwest Tower Engineeri	Northwest Tower Engineeri	5,000.00	6200	WO 24-005-05 LWIT BP	DO NOT USE Set-Aside Services
04/06/2026	Strategic Government Res	Strategic Government Res	9,321.65	2026-000056 01.21.2026	Executive Director Recruit	Consulting Svcs - EE Related
04/06/2026	United States Treasury	United States Treasury	30.00	940-C 12.31.2024	87-3876575 940-C Period	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	-30.00	940-C 12.31.2024	87-3876575 940-C Period	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	30.00	940-C 12.31.2024	87-3876575 940-C Period	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	30.00	940 12.31.2024	87-3876575 940 Period 12/	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	30.00	940 12.31.2024	87-3876575 940 Period 12/	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	-30.00	940 12.31.2024	87-3876575 940 Period 12/	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	240.00	941 12.31.2025	87-3876575 941 Period 03/	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	-240.00	941 12.31.2025	87-3876575 941 Period 03/	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	240.00	941 12.31.2025	87-3876575 941 Period 03/	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	240.00	941-X 12.31.2025	87-3876575 941-X Period	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	-240.00	941-X 12.31.2025	87-3876575 941-X Period	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	240.00	941-X 12.31.2025	87-3876575 941-X Period	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	30.00	W2 12.31.2024	87-3876575 W2 Period 12/	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	-30.00	W2 12.31.2024	87-3876575 W2 Period 12/	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	30.00	W2 12.31.2024	87-3876575 W2 Period 12/	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	30.00	W2-C 12.31.2024	87-3876575 W2-C Period 1	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	-30.00	W2-C 12.31.2024	87-3876575 W2-C Period 1	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	30.00	W2-C 12.31.2024	87-3876575 W2-C Period 1	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	30.00	W3 12.31.2024	87-3876575 W3 Period 12/	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	-30.00	W3 12.31.2024	87-3876575 W3 Period 12/	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	30.00	W3 12.31.2024	87-3876575 W3 Period 12/	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	-30.00	W3-C 12.31.2024	87-3876575 W3-C Period 1	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	30.00	W3-C 12.31.2024	87-3876575 W3-C Period 1	Misc Services - EE Related
04/06/2026	United States Treasury	United States Treasury	30.00	W3-C 12.31.2024	87-3876575 W3-C Period 1	Misc Services - EE Related
04/06/2026	WA Employment Security	WA Employment Security	5.36	ESD PFML 04032026	Paid Family & Medical Lea	Benefits Payable ER
04/07/2026	Xpress Solutions Inc	Xpress Solutions Inc	37.00	INV-XPR034763	Das Billing Services March	Misc Services - Corp Admin
04/08/2026	Navia Benefits	Navia Benefits	100.00	11076696	March 2026 Benefits Fee 2	Benefit Plan Administration
04/08/2026	Navia Benefits	Navia Benefits	100.00	11076697	March 2026 Benefits Fee 2	Benefit Plan Administration
04/08/2026	Paychex	Paychex	113,738.09	04092026 PAYROLL PAYA	04/09/2026 PAYROLL PAY	Payroll Payable

Appendix E - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1
Check Issue Dates: 3/17/2026 - 5/17/2026Page: 5
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
04/08/2026	Paychex	Paychex	752.30	040926 GARNISHMENT P	04/09/2026 Garnishment P	Garnishment Payable
04/08/2026	Paychex	Paychex	37,468.57	04092026 TAXPAY	04/09/2026 Payroll Taxes P	Payroll Taxes Payable EE
04/08/2026	Paychex	Paychex	13,140.49	04092026 TAXPAY	04/09/2026 Payroll Taxes P	Payroll Taxes Payable ER
04/08/2026	Paychex	Paychex	56.09	04092026 PAYCHEX PER	04/09/2026 Paychex Perks	Benefits Payable EE
04/09/2026	AWC Employee Benefit Tru	AWC Employee Benefit Tru	57,449.77	81234	Benefits April 2026	Benefits
04/09/2026	AWC Employee Benefit Tru	AWC Employee Benefit Tru	3,545.47	81234	Benefits April 2026	Benefits
04/09/2026	Navia Benefits	Navia Benefits	145.99	040726.1	FSA	FSA Payable
04/09/2026	Paychex	Paychex	483.09	2026040601	04/09/2026 PAYROLL PRO	Payroll Processing
04/10/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	9,822.45	EPP-20260406-0000063	Retirement Payable EE	Retirement Payable - EE
04/10/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	9,325.07	EPP-20260406-0000063	Retirement Payable ER	Retirement Payable - ER
04/10/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	2,063.41	EPP-20260406-0000063	DCP Retirement Payable E	Retirement Payable - EE
04/13/2026	CDW Government	CDW Government	8,920.54	AH99K6J	Lenovo Think Pad Laptops	DO NOT USESet-Aside Cap Assets
04/13/2026	CDW Government	CDW Government	3,793.17	AH99A7M	Lenovo Think Pad Laptops	DO NOT USESet-Aside Cap Assets
04/13/2026	CDW Government	CDW Government	1,613.78	AH81P2Z	Juniper SRX345 Router	Software Related - Network
04/13/2026	Pacifica Law Group LLP	Pacifica Law Group LLP	1,036.00	105716	Legal Services	Legal Services - Corp Admin
04/13/2026	Summit Law	Summit Law	3,366.48	170070	Legal Services	Legal Services - EE Related
04/13/2026	Summit Law	Summit Law	748.00	170833	Legal Services	Legal Services - EE Related
04/13/2026	SPECTRASITE COMMUNI	SPECTRASITE COMMUNI	8,234.01	155185165	March 2026 Lease	GASB 87 Clearing - Leases
04/13/2026	Comcast	Comcast	744.03	001003168201 1342	Ethernet -Corporate Office	Fiber/Backhaul Services
04/13/2026	Comcast	Comcast	744.67	001003168201 1342	Ethernet - RCECC Dispatc	Fiber/Backhaul Services
04/13/2026	Comcast	Comcast	-1,395.47	001003168201 1342	Credit for2025 overpaymen	AP Refund Receivable
04/13/2026	Comcast	Comcast	744.03	001003397373 1342	Ethernet -Corporate Office	Fiber/Backhaul Services
04/13/2026	Comcast	Comcast	744.67	001003397373 1342	Ethernet - RCECC Dispatc	Fiber/Backhaul Services
04/13/2026	Comcast	Comcast	-1,400.62	001003397373 1342	Credit for2025 overpaymen	AP Refund Receivable
04/13/2026	United Rentals	United Rentals	5,152.89	249106772-013	Generator 40-44 KVA Tier	Generator Rental
04/13/2026	United Rentals	United Rentals	5,703.26	249106772-011	Generator 70-84 KVA - Ren	Generator Rental
04/16/2026	Lumen	Century Link	178.88	8298 APR 2026	Phone Service	Phone Service
04/16/2026	Lumen	Lumen	1,672.23	780271854 LGZA	Network IT Services	IT Network Services - Kent Ofc
04/16/2026	Lumen	Lumen	1,994.06	780064086 CKKR	backhaul fiber	Fiber/Backhaul Services
04/16/2026	Lumen	Lumen	2,397.50	780253678 J6HY	backhaul fiber	Fiber/Backhaul Services
04/16/2026	Puget Sound Energy	Puget Sound Energy	504.21	2022 MAR 2026	Utilities	Utilities - Sites
04/16/2026	Puget Sound Energy	Puget Sound Energy	301.67	1636 MAR 2026	Utilities	Utilities - Sites
04/16/2026	Puget Sound Energy	Puget Sound Energy	457.38	6976 MAR 2026	Utilities	Utilities - Sites
04/16/2026	Puget Sound Energy	Puget Sound Energy	468.68	1412 MAR 2026	Utilities	Utilities - Sites
04/16/2026	Puget Sound Energy	Puget Sound Energy	672.19	0992 MAR 2026	Utilities	Utilities - Sites
04/16/2026	Puget Sound Energy	Puget Sound Energy	508.20	7370 MAR 2026	Utilities	Utilities - Sites
04/16/2026	Puget Sound Energy	Puget Sound Energy	713.89	0505 MAR 2026	Utilities	Utilities - Sites
04/16/2026	Puget Sound Energy	Puget Sound Energy	1,145.81	8861 MAR 2026	Utilities	Utilities - Sites
04/16/2026	Puget Sound Energy	Puget Sound Energy	402.36	1891 MAR 2026	Utilities	Utilities - Sites
04/16/2026	Puget Sound Energy	Puget Sound Energy	615.53	0984 MAR 2026	Utilities	Utilities - Sites
04/16/2026	Puget Sound Energy	Puget Sound Energy	760.76	2055 MAR 2026	Utilities	Utilities - Sites

Appendix E - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1
Check Issue Dates: 3/17/2026 - 5/17/2026Page: 6
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
04/16/2026	Puget Sound Energy	Puget Sound Energy	873.19	1818 MAR 2026	Utilities	Utilities - Sites
04/16/2026	McKinstry Co. LLC	McKinstry Co. LLC	2,075.43	10321144	HVAC Repairs and Mainten	HVAC Maintenance
04/16/2026	Sean Douglas	Sean Douglas	1,935.23	TRAVEL REIMB 03.15.26-	Reimbursement - IWCE Co	Training & Conferences
04/16/2026	Wex Bank	Wex Bank	5,060.25	111768435	March 2026 Fuel	Vehicle Fuel
04/16/2026	Spirit 105.3	Spirit 105.3	8,379.24	61872-11	March 2026 Lease	GASB 87 Clearing - Leases
04/16/2026	Washington State Patrol	Washington State Patrol	6,251.94	00186950	PSERN-27 King Lake Apr	GASB 87 Clearing - Leases
04/16/2026	Northwest Snowcat Rental	Northwest Snowcat Rental	2,062.61	2333	Snow Cat Rental	Transportation Services
04/16/2026	Northwest Snowcat Rental	Northwest Snowcat Rental	2,062.61	2333	Snow Cat Rental	Transportation Services
04/16/2026	Seattle City Light	Seattle City Light	415.10	6974 MAR 2026	Utilities - Sites	Utilities - Sites
04/16/2026	Seattle City Light	Seattle City Light	51.24	5218 MAR 2026	Utilities - Sites	Utilities - Sites
04/16/2026	Seattle City Light	Seattle City Light	1,046.06	3648 MAR 2026	Utilities - Sites	Utilities - Sites
04/16/2026	Seattle City Light	Seattle City Light	340.62	8288 MAR 2026	Utilities - Sites	Utilities - Sites
04/16/2026	Department of Transportati	Department of Transportati	260.59	JE5988 L020	Utility Site	Utilities - Sites
04/16/2026	Chelan County PUD	Chelan County PUD	103.02	6311 MAR 2026	Site Utilities	Utilities - Sites
04/16/2026	Chelan County PUD	Chelan County PUD	71.96	6311 MAR 2026	Site Utilities	Utilities - Sites
04/16/2026	Chelan County PUD	Chelan County PUD	69.79	6311 MAR 2026	Site Utilities	Utilities - Sites
04/16/2026	Tanner Electric Cooperativ	Tanner Electric Cooperativ	463.76	9623 MAR 2026	Utilities - Sites	Utilities - Sites
04/16/2026	Tanner Electric Cooperativ	Tanner Electric Cooperativ	542.14	9624 MAR 2026	Utilities - Sites	Utilities - Sites
04/16/2026	Verizon	Verizon	827.43	6139793533	Mobile Phone Service	Mobile Phone Service
04/16/2026	Puget Sound Hardware Inc	Puget Sound Hardware Inc	450.92	14962	Cormax Keyway Combinati	Site Parts/Supplies
04/16/2026	Puget Sound Hardware Inc	Puget Sound Hardware Inc	1,378.53	14963	3/8"dia.1 1/2"shackle non-k	Site Parts/Supplies
04/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	998.13	01-260376352	Generator Maintenance	Generator Maintenance
04/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,205.83	01-260376392	Generator Maintenance	Generator Maintenance
04/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,045.08	01-260376399	Generator Maintenance	Generator Maintenance
04/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,825.95	01-260376383	Generator Maintenance	Generator Maintenance
04/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,045.08	01-260376792	Generator Maintenance	Generator Maintenance
04/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,156.58	15-260316376	Generator Maintenance	Generator Maintenance
04/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,474.90	15-260416397	Generator Maintenance	Generator Maintenance
04/16/2026	Cummins Sales and Servic	Cummins Sales and Servic	3,839.89	15-260416394	Generator Maintenance	Generator Maintenance
04/16/2026	Navia Benefits	Navia Benefits	492.47	041426.1	FSA	FSA Payable
04/16/2026	Tessco Technologies, Inc	Tessco Technologies, Inc	1,770.85	9400565684	Attenuator,150W,40dB,2.4	Tools & Supplies
04/16/2026	Motorola Solutions, Inc.	Motorola Solutions, Inc.	20,192.16	8282302562	Radio Management Softwa	Software Related - Network
04/16/2026	Washington State Ferries	Washington State Ferries	44.65	RK460814	Travel - Ferries	Parking, Tolls, Carwash
04/17/2026	WA Department of Revenu	WA Department of Revenu	1,114.58	0226 EXCISE TAX RETUR	B&O Tax Exp Subleases	B&O Tax - Subleases
04/17/2026	WA Department of Revenu	WA Department of Revenu	103.42	0226 EXCISE TAX RETUR	Interest Fee	Misc Services - Corp Admin
04/20/2026	Paychex	Paychex	1,770.59	Q1 2026 TAX LIABILITIES	WA L&I Payable EE	WA L&I Payable EE
04/20/2026	Paychex	Paychex	4,112.44	Q1 2026 TAX LIABILITIES	WA L&I Payable ER	WA L&I Payable ER
04/20/2026	Paychex	Paychex	.19	Q1 2026 TAX LIABILITIES	ER Payroll Tax Expense	ER Payroll Taxes
04/20/2026	Paychex	Paychex	-5,042.44	Q1 2026 TAX LIABILITIES	ER Payroll Tax Expense	ER Payroll Taxes
04/20/2026	Paychex	Paychex	42.76	Q1 2026 TAX LIABILITIES	ER Payroll Tax Expense	ER Payroll Taxes
04/22/2026	American Tower	American Tower	10,177.23	415007866	April 2026 Lease -North Be	GASB 87 Clearing - Leases

Appendix E - Accounts Payable Detail

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Check Register - Consent Agenda.1
Check Issue Dates: 3/17/2026 - 5/17/2026Page: 7
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
04/22/2026	American Tower	American Tower	-9,593.02	415007866	Credit applied from previou	AP Refund Receivable
04/22/2026	American Tower	American Tower	6,686.97	415008358	April 2026 Lease - Iron Hor	GASB 87 Clearing - Leases
04/22/2026	SPECTRASITE COMMUNI	SPECTRASITE COMMUNI	8,234.01	155228389	April 2026 Lease	GASB 87 Clearing - Leases
04/22/2026	Comcast	Comcast	799.33	001003675550 7304	Ethernet	Fiber/Backhaul Services
04/22/2026	Comcast	Comcast	2,679.74	001003675550 7304	Ethernet	Fiber/Backhaul Services
04/22/2026	Comcast	Comcast	798.94	001003675550 7304	Ethernet	Fiber/Backhaul Services
04/22/2026	Comcast	Comcast	68.02	001003675550 7304	Ethernet	Fiber/Backhaul Services
04/22/2026	Paychex	Paychex	113,531.51	04232026 PAYROLL PAYA	04/23/2026 PAYROLL PAY	Payroll Payable
04/22/2026	Paychex	Paychex	752.30	042326 GARNISHMENT P	04/23/2026 GARNISHMEN	Garnishment Payable
04/22/2026	Paychex	Paychex	36,347.59	04232026 TAXPAY	04/23/2026 PAYROLL TAX	Payroll Taxes Payable EE
04/22/2026	Paychex	Paychex	13,109.24	04232026 TAXPAY	04/23/2026 PAYROLL TAX	Payroll Taxes Payable ER
04/22/2026	Paychex	Paychex	56.10	04232026 PAYCHEX PER	04/23/2026 PAYCHEX PE	Benefits Payable EE
04/23/2026	Navia Benefits	Navia Benefits	384.08	042126.1	FSA	FSA Payable
04/23/2026	Paychex	Paychex	471.81	2026042001	04/23/2026 PAYROLL PRO	Payroll Processing
04/23/2026	Paychex	Paychex	481.54	2026050401	05/07/2026 PAYROLL PRO	Payroll Processing
04/23/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	25.00	1721883	2025 OASI annual admin. f	Benefit Plan Administration
04/24/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	9,776.47	EPP-20260420-0000042	Retirement Payable EE	Retirement Payable - EE
04/24/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	9,282.45	EPP-20260420-0000042	Retirement Payable ER	Retirement Payable - ER
04/24/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	2,583.95	EPP-20260420-0000042	DCP Retirement Payable E	Retirement Payable - EE
04/27/2026	Caselle Inc	Caselle Inc	2,267.38	INV-17831	May 2026 Invoice	Software Related - Admin
04/27/2026	Puget Sound Energy	Puget Sound Energy	504.28	1628 APR 2026	Utilities	Utilities - Sites
04/27/2026	Puget Sound Energy	Puget Sound Energy	23.86	8931 MAR 2026 B	Utilities - Additional charge	Utilities - Kent Office
04/27/2026	Puget Sound Energy	Puget Sound Energy	33.61	8931 MAR 2026 B	Utilities - Additional charge	Utilities - Kent Office
04/27/2026	Puget Sound Energy	Puget Sound Energy	354.41	6935 APR 2026	Utilities	Utilities - Sites
04/27/2026	Puget Sound Energy	Puget Sound Energy	523.71	1354 APR 2026	Utilities	Utilities - Sites
04/27/2026	Puget Sound Energy	Puget Sound Energy	486.46	7206 APR 2026	Utilities	Utilities - Sites
04/27/2026	Puget Sound Energy	Puget Sound Energy	1,180.95	1370 APR 2026	Utilities	Utilities - Sites
04/27/2026	Puget Sound Energy	Puget Sound Energy	811.92	6745 APR 2026	Utilities	Utilities - Sites
04/27/2026	WFT Company Two LLC	WFT Company Two LLC	9,655.00	WFT MAY 2026	Kent Facility Lease	GASB 87 Clearing Kent Office
04/27/2026	WFT Company Two LLC	WFT Company Two LLC	3,793.88	WFT MAY 2026	CAM Charge 2026	Utilities - Kent Office
04/27/2026	McKinstry Co. LLC	McKinstry Co. LLC	889.42	10322739	HVAC Repairs and Mainten	HVAC Maintenance
04/27/2026	McKinstry Co. LLC	McKinstry Co. LLC	889.42	10322740	HVAC Repairs and Mainten	HVAC Maintenance
04/27/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,172.81	10322747	HVAC Repairs and Mainten	HVAC Maintenance
04/27/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,135.29	10322748	HVAC Repairs and Mainten	HVAC Maintenance
04/27/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,080.71	10322749	HVAC Repairs and Mainten	HVAC Maintenance
04/27/2026	McKinstry Co. LLC	McKinstry Co. LLC	566.50	10322750	HVAC Repairs and Mainten	HVAC Maintenance
04/27/2026	McKinstry Co. LLC	McKinstry Co. LLC	1,164.50	10322753	HVAC Repairs and Mainten	HVAC Maintenance
04/27/2026	McKinstry Co. LLC	McKinstry Co. LLC	843.25	10322755	HVAC Repairs and Mainten	HVAC Maintenance
04/27/2026	McKinstry Co. LLC	McKinstry Co. LLC	856.62	10322778	HVAC Repairs and Mainten	HVAC Maintenance
04/27/2026	City of Seattle	City of Seattle	34,460.57	2026 NORTHEAST LEASE	Northeast 2026 Lease Pay	GASB 87 Clearing - Leases
04/27/2026	City of Seattle	City of Seattle	22,196.90	2026 SWAN LEASE	Swan 2026 Lease Paymen	GASB 87 Clearing - Leases

Appendix E - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
04/27/2026	Snohomish County PUD	Snohomish County PUD	284.32	0847 APR 2026	Sites Utilities	Utilities - Sites
04/27/2026	Snohomish County PUD	Snohomish County PUD	-675.00	SNOHO 0839 MAR 2026	Security Deposit Refund	Security Deposit Receivable
04/27/2026	Snohomish County PUD	Snohomish County PUD	212.02	SNOHO 0839 MAR 2026	Sites Utilities - Dec 2025	Utilities - Sites
04/27/2026	Snohomish County PUD	Snohomish County PUD	211.83	SNOHO 0839 MAR 2026	Sites Utilities - Jan 2026	Utilities - Sites
04/27/2026	Snohomish County PUD	Snohomish County PUD	189.06	SNOHO 0839 MAR 2026	Sites Utilities - Feb 2026	Utilities - Sites
04/27/2026	Snohomish County PUD	Snohomish County PUD	209.18	SNOHO 0839 MAR 2026	Sites Utilities - Mar 2026	Utilities - Sites
04/27/2026	South King Fire & Rescue	South King Fire & Rescue	6,833.70	Q1 ANTENNA BILLINGS 2	T-Mobile for Fed.Way Q1 2	Sublease Revenue Share
04/27/2026	South King Fire & Rescue	South King Fire & Rescue	11,389.50	Q1 ANTENNA BILLINGS 2	AT&T for Fed.Way Q1 202	Sublease Revenue Share
04/27/2026	South King Fire & Rescue	South King Fire & Rescue	34,147.59	Q1 ANTENNA BILLINGS 2	Verizon for Fed. Way Q1 J	Sublease Revenue Share
04/27/2026	South King Fire & Rescue	South King Fire & Rescue	-1,222.00	Q1 ANTENNA BILLINGS 2	Dish Wireless for Fed.Way	Sublease Revenue Share
04/27/2026	South King Fire & Rescue	South King Fire & Rescue	2,011.36	MAY2026	Lease May 2026	GASB 87 Clearing - Leases
04/27/2026	Snoqualmie Timber, LLC	Snoqualmie Timber, LLC	29,321.16	2026TOLTPSERNLEASE	2026 TOLT Lease	GASB 87 Clearing - Leases
04/27/2026	Northwest Snowcat Rental	Northwest Snowcat Rental	2,062.61	2343	Snow Cat Rental	Transportation Services
04/27/2026	Northwest Snowcat Rental	Northwest Snowcat Rental	2,062.61	2343	Snow Cat Rental	Transportation Services
04/27/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,098.76	15-260416524	Generator Maintenance -	Generator Maintenance
04/27/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,098.76	15-260416525	Generator Maintenance -	Generator Maintenance
04/27/2026	City of Bellevue	City of Bellevue	4,534.20	55799	April 2026 Lease	GASB 87 Clearing - Leases
04/27/2026	City of Bellevue	City of Bellevue	1,210.00	55800	April 2026 Lease	GASB 87 Clearing - Leases
04/27/2026	Ziplyfiber	Ziplyfiber	140.56	8245 APR 2026	Site Utilities	Utilities - Sites
04/27/2026	Bowen Scarff Ford in Kent	Bowen Scarff Ford in Kent	76,827.78	2026 F350_9543	Vehicle2026 F350 Vin#954	DO NOT USESet-Aside Cap Assets
04/27/2026	King County Finance	King County Finance	1,125.00	11017040	KCIT iNet Other Misc Svc	Fiber/Backhaul Services
04/27/2026	Tessco Technologies, Inc	Tessco Technologies, Inc	816.66	9400570656	Site Parts/Supplies	Tools & Supplies
04/27/2026	Tessco Technologies, Inc	Tessco Technologies, Inc	281.36	9400570657	Site Parts/Supplies	Site Parts/Supplies
04/27/2026	Ideal Power Service Inc	Ideal Power Service Inc	1,868.30	5873	Electrical & Lighting - Capi	Repairs & Maintenance - Sites
04/27/2026	Northwest Tower Engineeri	Northwest Tower Engineeri	5,000.00	6215	WO 24-005-05 LWIT BP	DO NOT USE Set-Aside Services
04/27/2026	Red Wing Business Advant	Red Wing Business Advant	350.00	20260409120965	PPE equipment - Safety Su	EE Safety Supplies
04/27/2026	Strategic Government Res	Strategic Government Res	8,425.70	2026-000329	Executive Director Recruit	Consulting Svcs - EE Related
04/27/2026	IBEW Local 77	IBEW Local 77	2,296.70	DUES MAR 2026	IBEW Local 77 Union Dues	Union Dues Payable
04/27/2026	Cabot Dow Associates, Inc.	Cabot Dow Associates, Inc.	3,490.00	PSERN FEB-BILLING1 3.0	HR Consulting Services - C	Consulting Svcs - EE Related
04/27/2026	Pushpa Srinivasa	Pushpa Srinivasa	1,776.70	TRAVEL REIMB 03.11.26-0	Travel Reimburesment - Ex	Consult Svcs Corp Admin
04/28/2026	WA Department of Revenu	WA Department of Revenu	1,690.41	0126 EXCISE TAX RETUR	B&O Tax Exp Subleases	B&O Tax - Subleases
04/28/2026	WA Department of Revenu	WA Department of Revenu	15.28	0126 EXCISE TAX RETUR	Interest Fee	Misc Services - Corp Admin
04/28/2026	WA Department of Revenu	WA Department of Revenu	13.53	0226 EXCISE TAX RETUR	B&O Tax Exp Subleases	B&O Tax Exp - Retail
04/28/2026	WA Department of Revenu	WA Department of Revenu	295.92	0226 EXCISE TAX RETUR	Sales Tax Payable	Sales Tax Payable
04/28/2026	WA Department of Revenu	WA Department of Revenu	1.25	0226 EXCISE TAX RETUR	Interest Fee	Misc Services - Corp Admin
04/28/2026	WA Department of Revenu	WA Department of Revenu	27.85	0226 EXCISE TAX RETUR	Penalty Fee	Misc Services - Corp Admin
04/28/2026	WA Department of Revenu	WA Department of Revenu	1,026.48	0326 EXCISE TAX RETUR	B&O Tax Exp Subleases	B&O Tax - Subleases
04/28/2026	Steelhead Communication	Steelhead Communication	209,019.82	20484	PSERN 25004 Prime Gene	DO NOT USESet-Aside Cap Assets
04/28/2026	Steelhead Communication	Steelhead Communication	209,019.82	20484	PSERN 25004 Prime Gene	DO NOT USESet-Aside Cap Assets
04/28/2026	Steelhead Communication	Steelhead Communication	209,019.82	20484	PSERN 25004 Prime Gene	DO NOT USESet-Aside Cap Assets
04/30/2026	Navia Benefits	Navia Benefits	11.92	042826.1	HRA	HRA Benefit Expense

Appendix E - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1
Check Issue Dates: 3/17/2026 - 5/17/2026Page: 9
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
04/30/2026	Navia Benefits	Navia Benefits	1,032.60	042826.2	FSA	FSA Payable
05/05/2026	Lumen	CenturyLink	27,320.08	780658194 3340	backhaul fiber	Fiber/Backhaul Services
05/05/2026	Puget Sound Energy	Puget Sound Energy	954.80	8931 APR 2026 B	Utilities	Utilities - Kent Office
05/05/2026	Puget Sound Energy	Puget Sound Energy	546.40	1792 APR 2026	Utilities	Utilities - Sites
05/05/2026	Puget Sound Energy	Puget Sound Energy	3,024.80	8846 APR 2026	Utilities	Utilities - Sites
05/05/2026	Puget Sound Energy	Puget Sound Energy	664.95	1594 APR 2026	Utilities	Utilities - Sites
05/05/2026	Puget Sound Energy	Puget Sound Energy	477.90	1271 APR 2026	Utilities	Utilities - Sites
05/05/2026	Puget Sound Energy	Puget Sound Energy	957.75	1115 APR 2026	Utilities	Utilities - Sites
05/05/2026	Puget Sound Energy	Puget Sound Energy	477.74	6778 APR 2026	Utilities	Utilities - Sites
05/05/2026	SMS Cleaning	SMS Cleaning	935.10	PSE KENT-0426	Monthly Janitorial Services	Janitorial Services
05/05/2026	Alliance 2020	Alliance 2020	63.34	5867945	Misc Services	Misc Services - EE Related
05/05/2026	Spirit 105.3	Spirit 105.3	340.73	57016-58	Apr Site Utilities	Utilities - Sites
05/05/2026	Safeguard Business Syste	Safeguard Business Syste	364.35	9010631005	Banking supplies	Office Supplies
05/05/2026	Seattle City Light	Seattle City Light	1,950.46	SCL 6975 MAR 2026	Utilities - Sites	Utilities - Sites
05/05/2026	Department of Transportati	Department of Transportati	260.59	JE5988 L021	Utility Site	Utilities - Sites
05/05/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,513.92	15-260416596	Generator Maintenance	Generator Maintenance
05/05/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,513.92	15-260416599	Generator Maintenance - D	Generator Maintenance
05/05/2026	Brandon Wright	Brandon Wright	12,000.00	1912	City Works - Task 6 - Traini	Consult Svcs Network
05/05/2026	PetroCard Inc.	PetroCard Inc.	20,017.88	0585701-IN	Fuel / Diesel Delivery - Dec	Fuel/Diesel - Sites
05/05/2026	PetroCard Inc.	PetroCard Inc.	13,749.36	0585898-IN	Fuel / Diesel Delivery - Mc	Fuel/Diesel - Sites
05/05/2026	Campbell Fence Company	Campbell Fence Company	4,856.50	13293	Fence Repair	Repairs & Maintenance - Sites
05/07/2026	Navia Benefits	Navia Benefits	766.08	050526.1	HRA	HRA Benefit Expense
05/07/2026	Navia Benefits	Navia Benefits	1,146.02	050526.2	FSA	FSA Payable
05/07/2026	Bowen Scarff Ford in Kent	Bowen Scarff Ford in Kent	13,678.76	605109	Vehicle Maint. Vehicle2026	Vehicle Maintenance
05/07/2026	Paychex	Paychex	481.54	2026050401	05/07/2026 PAYROLL PRO	Payroll Processing
05/07/2026	Xpress Solutions Inc	Xpress Solutions Inc	44.00	INV-XPR035803	Das Billing Services April 2	Misc Services - Corp Admin
05/08/2026	Navia Benefits	Navia Benefits	100.00	11084628	April 2026 Benefits Fee 20	Benefit Plan Administration
05/08/2026	Navia Benefits	Navia Benefits	100.00	11085835	April 2026 Benefits Fee 20	Benefit Plan Administration
05/08/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	10,003.71	EPP-20260504-0000081	Retirement Payable EE	Retirement Payable - EE
05/08/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	9,696.89	EPP-20260504-0000081	Retirement Payable ER	Retirement Payable - ER
05/08/2026	WA State Dept. of Retirem	WA State Dept. of Retirem	2,516.97	EPP-20260504-0000081	DCP Retirement Payable E	Retirement Payable - EE
05/12/2026	CDW Government	CDW Government	29,794.43	AI9M41W	Microsoft Azure Subscriptio	GASB 96 Clearing - SBITA
05/12/2026	Pacifica Law Group LLP	Pacifica Law Group LLP	8,978.00	106460	Legal Services	Legal Services - Corp Admin
05/12/2026	Cascade Public Media	Cascade Public Media	16,423.43	MAY2026LEASE	Capitol Hill Site Lease- Ma	GASB 87 Clearing - Leases
05/12/2026	Richard J Busch	Richard J Busch	425.00	204266	Legal - Leases	Legal Serv - Leases/Subleases
05/12/2026	Richard J Busch	Richard J Busch	3,102.50	204266	Legal - Sublease	Legal Services - Subleases
05/12/2026	Comcast	Comcast	795.92	001003990410 7304	Ethernet	Fiber/Backhaul Services
05/12/2026	Comcast	Comcast	2,667.86	001003990410 7304	Ethernet	Fiber/Backhaul Services
05/12/2026	Comcast	Comcast	795.58	001003990410 7304	Ethernet	Fiber/Backhaul Services
05/12/2026	Comcast	Comcast	740.88	001003876031 1342	Ethernet	Fiber/Backhaul Services
05/12/2026	Comcast	Comcast	741.53	001003876031 1342	Ethernet	Fiber/Backhaul Services

Appendix E - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1
 Check Issue Dates: 3/17/2026 - 5/17/2026

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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
05/12/2026	Comcast	Comcast	1.40	001003876031 1342	Ethernet	Fiber/Backhaul Services
05/13/2026	Paychex	Paychex	-481.54	2026050401	05/07/2026 PAYROLL PRO	Payroll Processing
05/14/2026	AT&T Mobility	AT&T Mobility	1,032.26	287364223881X04272026	Wireless Service	Mobile Phone Service
05/14/2026	Lumen	Lumen	2,397.50	784238430 6JHY	backhaul fiber	Fiber/Backhaul Services
05/14/2026	Lumen	Lumen	1,964.08	784224532 CKKR	backhaul fiber	Fiber/Backhaul Services
05/14/2026	Lumen	Lumen	1,672.23	784247389 LGZ4	Network IT Services	IT Network Services - Kent Ofc
05/14/2026	Lumen	Century Link	178.88	LUMEN 8298 MAY 2026	Phone Service	Phone Service
05/14/2026	Puget Sound Energy	Puget Sound Energy	16.00	110097190 CHECK FEE	Returned Check Fee	Misc Services - Corp Admin
05/14/2026	Puget Sound Energy	Puget Sound Energy	379.26	1891 APR 2026	Utilities	Utilities - Sites
05/14/2026	Puget Sound Energy	Puget Sound Energy	575.14	0984 APR 2026	Utilities	Utilities - Sites
05/14/2026	Puget Sound Energy	Puget Sound Energy	658.30	2055 APR 2026	Utilities	Utilities - Sites
05/14/2026	Puget Sound Energy	Puget Sound Energy	586.04	1412 APR 2026	Utilities	Utilities - Sites
05/14/2026	Puget Sound Energy	Puget Sound Energy	694.50	0992 APR 2026	Utilities	Utilities - Sites
05/14/2026	Puget Sound Energy	Puget Sound Energy	478.42	7370 APR 2026	Utilities	Utilities - Sites
05/14/2026	Puget Sound Energy	Puget Sound Energy	628.05	0505 APR 2026	Utilities	Utilities - Sites
05/14/2026	SourcePanel	SourcePanel	1,950.00	I050426B	Consulting - SourcePanel	Consulting Svcs - EE Related
05/14/2026	Wex Bank	Wex Bank	6,420.21	112413642	April 2026 Fuel	Vehicle Fuel
05/14/2026	Wex Bank	Wex Bank	7.89	112413642	April 2026 Fuel - Car Wash	Parking, Tolls, Carwash
05/14/2026	Spirit 105.3	Spirit 105.3	8,379.24	61872-12	April 2026 Lease	GASB 87 Clearing - Leases
05/14/2026	Spirit 105.3	Spirit 105.3	1,396.07	CRISTA OCT 2025 FINAL	CRISTA FINAL MONTH LE	GASB 87 Clearing - Leases
05/14/2026	Washington State Patrol	Washington State Patrol	6,251.94	00187060	PSERN-27 King Lake May	GASB 87 Clearing - Leases
05/14/2026	Cascade Public Media	Cascade Public Media	.01	OCT2025LEASE	Capitol Hill Site Lease- Oct	GASB 87 Clearing - Leases
05/14/2026	Seattle City Light	Seattle City Light	390.77	6974 APR 2026	Utilities - Sites	Utilities - Sites
05/14/2026	Seattle City Light	Seattle City Light	313.42	8288 APR 2026	Utilities - Sites	Utilities - Sites
05/14/2026	Chelan County PUD	Chelan County PUD	91.90	6311 APR 2026	Site Utilties	Utilities - Sites
05/14/2026	Chelan County PUD	Chelan County PUD	73.79	6311 APR 2026	Site Utilties	Utilities - Sites
05/14/2026	Chelan County PUD	Chelan County PUD	69.43	6311 APR 2026	Site Utilties	Utilities - Sites
05/14/2026	Tanner Electric Cooperativ	Tanner Electric Cooperativ	479.59	9623 APR 2026	Utilities - Sites	Utilities - Sites
05/14/2026	Tanner Electric Cooperativ	Tanner Electric Cooperativ	616.12	9624 APR 2026	Utilities - Sites	Utilities - Sites
05/14/2026	Verizon	Verizon	827.07	6142305749	Mobile Phone Service	Mobile Phone Service
05/14/2026	Cummins Sales and Servic	Cummins Sales and Servic	992.82	01-260479708	Generator Maintenance - T	Generator Maintenance
05/14/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,156.58	15-260416732	Generator Maintenance - S	Generator Maintenance
05/14/2026	King County Finance	King County Finance	16,646.40	2026 PSERN OPERATOR	2026 Top Hat Lease	GASB 87 Clearing - Leases
05/14/2026	King County Finance	King County Finance	27,957.63	2026 PSERN OPERATOR	2026 Ring Hill Lease	GASB 87 Clearing - Leases
05/14/2026	Tessco Technologies, Inc	Tessco Technologies, Inc	154.66	9400580386	EZ-RJ45 Cat 6 Connector	Tools & Supplies
05/14/2026	Washington State Ferries	Washington State Ferries	49.90	RK462116	Travel - Ferries	Parking, Tolls, Carwash
05/14/2026	Mission Critical Partners, L	Mission Critical Partners, L	15,479.00	27696	Project 25-212 Work order	DO NOT USE Set-Aside 2024
05/14/2026	City of Bothell	City of Bothell	19.05	SALES TAX REFUND	Refund of incorrect sales ta	Misc Services - Corp Admin
Grand Totals:			<u>2,878,183.63</u>			

Appendix F - Payroll Benefits

3/26/2026	PERS Payment	20,367.15
3/26/2026	Payroll and Taxes	159,910.85
4/9/2026	PERS Payment	21,210.93
4/9/2026	Payroll and Taxes	165,155.54
4/23/2026	PERS Payment	21,667.87
4/23/2026	Payroll and Taxes	163,796.74
5/7/2026	PERS Payment	22,217.57
5/7/2026	Payroll and Taxes	171,583.83
		745,910.48



**PSERN Operator Board of Directors
Action Log - Open Items**

#	Date Opened	Item	Responsible	Due Date	Notes
31	1/22/26	Onboarding materials for elected officials to provide them with background and information on PSERN Operator.	Operator Staff	TBD	
32	3/26/26	PSERN staff to do outreach following the completion of the in-building coverage study (action item #28) and bring recommendations and feedback to the Board on any follow ups to in-building coverage.	Operator Staff	TBD	
33	5/28/26	PSERN staff to bring status update on KC Metro joining PSERN and financial "what-if" scenarios to the June meeting.	Operator Staff	6/25/26	



**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.	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	Assess the Motorola contract for any concerns.			
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.
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
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.

#	Date Opened	Item	Responsible	Date Closed	Notes
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.
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.
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	5/28/26	Study is complete. Next steps are opened in action item # 32 Agenda item #8
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	Completed.



PSERN Board of Directors Staff Report Agenda Item #6

Title: Executive Director Report – June 2026
Meeting Date: June 25, 2026
PSERN Staff Contact: Jeremy Hurd, Executive Director
Action: Discussion

SUMMARY:

This report provides a summary of the activities of the PSERN Operator (PSERN) since the last report to the Board at the May 28, 2026 meeting.

DISCUSSION:

PSERN Operator Staffing and HR

- PSERN Operator staffing currently stands at 100%.
- PSERN has completed two discovery sessions with FIT HR and has received a corresponding findings report. The report highlights several opportunities for improvement, including the following:
 - o I-9 documentation procedures and record keeping practices
 - o Employee handbook compliance update
 - o Performance Management Best Practices training for managers
 - o Annual anti-harassment and anti-discrimination training for all employees
 - o WISHA safety training for all employees
- Senior Field Service Technician job description has been developed, MOU has been signed, and position has been posted for internal staff to apply to.
- After Hours On-Call policy has been finalized and posted to SharePoint policy library
- Safety Committee will reinstate monthly meetings – first to be held on 6/22/2026

Financial

- The 2027 operating budget is on the June 25th meeting agenda for adoption.
- The 2027 draft capital budget will be brought to the board in the September meeting.

Procurement Activity

- Our current procurement policy is under review by Pacifica Law Group to ensure compliance with state law. Updates to the procedure will be provided if necessary.

Projects and Initiatives

- Landlord of the planned Kent warehouse decided not to move forward with the lease agreement due to

Commented [MW1]: See my email. I suggest this be updated to say WISHA as per [Online Safety Training](#)

two primary risk factors: Enduris only covering tort liability and their confirmed inability to provide a waiver of subrogation.

- o PSERN will continue to search for a suitable warehouse space.
- PSERN Technical Manager will establish a policy defining minimum rental pricing for radios to ensure full recovery of costs associated with preparing and configuring the equipment.
- Encryption Implementation
 - o Seattle Fire has decided to postpone moving to encryption until after FIFA
 - o 74% of user agencies are complete and encryption ready, with all but one of the remaining agencies having plans to be completed by the August 18th deadline.
- Lake Washington Tech (Totem Lake) radio site development:
 - o Lease negotiations are underway.
 - o Document relating to transfer of parcel to LWTech has not been recorded with Kirkland.
 - LWTech to take this for action as it gates PSERN's lease.
 - o Costs for backhaul circuits through Lumen and Inet are being finalized.
 - o Engineering and design work to prepare for permit submission is largely complete.
 - o A quote from Motorola for additional equipment, services, and licensing is currently being reviewed.
 - o Cabinet equipment layout diagram has been developed and installation will start once they are received in August.
 - o Forecast completion/in-service remains at 4Q 2026.
- KC Metro
 - o Regular meetings continue to be held with KC Metro as they assess the feasibility of joining PSERN.
 - o KC steering committee is creating an RFI to present to KC leadership. PSERN will provide comment.
 - o KC estimates 4,600 radios and 14 consoles

Operational Status and Updates (include downtime or lessons learned?)

- Three Sisters Update
 - o Gen 1 operation and repairs complete – Motorola to schedule electrician to complete wiring to bring it online.
 - o Gen 2 pending final repairs – date is TBD.
 - o Gen 3 – no update.

Radio Site Leases, Subleases and Infrastructure

- Ring Hill – Repairs to beacon in progress
- Verizon Bellevue Station 9 – Re-entered sublease negotiations and secured an agreement at \$36,000 annually with a 4% escalator, shared 50/50 with the City of Bellevue. Awaiting signature.
- Federal Way – Strobes and beacons need to be replaced. Bidding process is in progress.
- Renton City Hall Roof – City will be repairing and painting the roof. PSERN will relocate the microwave and antennas to the opposite side of the building temporarily while the repairs take place.
- Snoqualmie Tribe Tolt – New collocation draft agreement has been sent for review.

Commented [MW2]: I've made this change as several items are related to site infrastructure maintenance rather than leases/subleases.

PSERN Operations Committee

- The PSERN Operations Committee met on June 8th
 - Decision to create an ISSI subcommittee was made.
 - Chair and participants have yet to be determined

Upcoming Board Meeting Topics

- September 2026
 - 2027 Operating Budget Adoption (if there is no quorum at June meeting).
 - 2027 Board Meeting Schedule
 - 2027 Capital Budget
- October 2026
 - Board Workplan update and review
 - Non-Represented Salary Schedule
- December 2026
 - TBD
- 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 May 2026.

SUPPORTING DOCUMENTATION:

None.



PSERN Board of Directors Staff Report Agenda Item #7

Title: 2027 Operating Budget
Meeting Date: June 25, 2026
PSERN Staff Contact: Tracy Plouse, Finance and Administrative Services Manager
Action: Decision

SUMMARY:

This report presents a 2027 operating budget, service fee rates, a cash set-aside proposal and a resolution for the Board's approval and adoption. It also includes a pro forma schedule of service fee rates in Appendix B. No revisions were made to the draft budget presented at the May meeting, as no additional input was received.

BACKGROUND:

2026 Operating Budget and Service Fee Rates

At its June 2025 meeting, the PSERN Operator Board approved a 2026 operating budget and schedule of service fee rates, which have been used throughout PSERN's operations to date in 2026 to calculate user service fee billing and report on overall financial performance.

The approved 2026 budget also included forecasts for 2027-2030 (4 years). These forecasts considered the start of Motorola post-warranty support costs in 2026 and the application of Rate Stabilization funds (totaling \$2.6M) over a three-year period starting in 2026.

The following numbers of radios and consoles were used in calculating service fee rates in the 2026 budget:

- o Public Safety radios – 13,712
- o Non-Public Safety radios – 5,195
 - *Total Radios – 18,907*
- o Consoles – 143

Several decisions were made during the development of the 2024 and 2025 budgets by the Board of Directors regarding the details of how specific types of expenses would be used to calculate service fees (% split of corporate admin costs, personnel costs and network operating costs between radios and consoles). These cost allocation methods are continuing to be used in the 2027 budget and service fee development process.

Cash Set-Asides

PSERN's cash classification is discussed further below. Most of the funds received from the PSERN project in the form of remaining levy funds and rate stabilization funds, have been set aside (earmarked) for specific purposes. As required by GASB policy, PSERN's accounting system consists of one proprietary (enterprise) fund and cash cannot be restricted within an enterprise fund. The cash has been internally designated as either a set-aside or available for operations. The set-aside funds will be tracked and updated as applicable

expenditures are charged against them.

ANALYSIS AND DISCUSSION:

2027 Operating Budget Considerations

At the May 28, 2026 meeting, staff presented a draft 2027 operating budget and cash set-aside plan for the Board's review, with the intention of bringing forward a proposed 2027 budget at this June meeting for adoption by the Board. Since the May meeting no revisions to the proposed budgets have been made.

Overall operating expenses have increased by **9.2%** (2027 versus 2026), including all operating expenses net of sublease and interest revenue.

Post warranty vendor support cost estimates have been reduced from the \$1.26M forecasted in June 2025 to \$986K, as a result of reduction in Motorola service scope as discussed at the March 2025 meeting. PSERN has also contracted directly with OEM vendors for the microwave (Aviat) and MPLS network (Nokia) components of the system. It should be noted that some of this reduction in post warranty support costs is being used to increase network operating budget in other categories that were previously part of warranty services provided by Motorola (e.g. preventive maintenance for network equipment and radio site facilities).

The total net operating expenses prior to the application of rate stabilization funds has increased compared to 2027 forecast presented in 2026 from **\$11.8M** to **\$12.3M**. This is due primarily to an increase in utilities, fuel, generator maintenance, and premise costs for the addition of a second warehouse lease.

The following assumptions have been made in the development of the 2027 operating budget:

- Headcount is projected to be 24 FTE in 2027 and remains constant through 2031.
- Wages have been calculated using a general wage increase consistent with the projections in the 2026 budget and with progression through pay steps for eligible staff in 2027.
- Most recurring costs other than wages and benefits were escalated by 4% for 2027 (relative to 2026) and all subsequent years unless explicitly estimated, revised and/or updated.
- The following numbers of radios and consoles were used in calculating rates, which represents an increase of 745 radios (3.9%). Console quantities have increased by 1:
 - Public Safety radios – 13,722
 - Non-Public Safety radios – 5,930
 - *Total Radios – 19,652*
 - Consoles – 144
- Network operating expenses, including lease costs, have been reviewed and where possible, are based on actual costs incurred for 2025 and the first few months of 2026; however, certain expenses are still estimates and based on limited operational history and experience and will need to be adjusted as more operational experience is obtained.
- The following changes relative to the 2026 budget have been identified and addressed in the 2027 operating budget, including:
 - Addition of MPLS and microwave expenses - \$288K increase
 - Review of site facilities expense, including net lease and sub-lease expense - \$252K increase
 - Review of site-related insurance - \$54K increase

Overall, the 2027 operating expense budget is projected to increase by 9.2% from the 2026 budget.

Summary of 2027 Operating Budget

Costs for post-warranty support Motorola and several other vendors started on January 1, 2026. Motorola post-warranty support costs have been budgeted based on the schedule of payments in Change Order 16 of the Motorola contract. Additional information on the set of services included in the budget estimate is provided in a report presented at the March 2025 meeting.

Rate stabilization funds (\$2.6M) have been applied in 2026 onwards to smooth out the rates by offsetting some of the post warranty support services that start in 2026, as follows: \$1.14M in 2026, \$898K in 2027, and \$580K in 2028. This results in a steady escalation in net operating expense (funded by service fees) in each of those years.

A summary of the PSERN Operator's proposed operating budget for 2027 and projected budgets for 2028-2031 are shown in Table 1 below. A more detailed budget report can be found in Appendix A. A pro forma schedule of user fee rates is provide in Appendix B, per the board's request. It includes the scenario of adding a large user, with an additional 4600 radios and 14 consoles, to the PSERN system and the effect it would have on rates.

Table 1: 2027 Budget Consolidated Operating Costs Summary

Puget Sound Emergency Radio Network Operator 2027 Budget (with a 4 year proforma 2028-2031) Consolidated Operating Costs - Summary						
Description	2026	2027	2028	2029	2030	2031
Sublease Revenue Offset	\$ (895,240)	\$ (886,819)	\$ (922,292)	\$ (959,183)	\$ (997,551)	\$ (1,037,453)
Radio Site Facilities Costs	2,519,170	2,762,760	2,873,270	2,988,201	3,107,729	3,232,038
Interest Revenue Offset	(200,000)	(190,000)	(160,000)	(120,000)	(100,000)	(50,000)
Salaries and Benefits	5,846,733	6,080,581	6,323,804	6,576,756	6,839,827	7,113,420
Employee Related Costs	363,610	343,084	356,807	371,080	385,923	401,360
Premise Costs	248,311	283,537	294,878	306,674	318,941	331,698
Corporate Admin Costs	135,933	161,765	168,236	174,965	181,964	189,242
Radio Site Systems Costs	1,460,360	1,816,800	1,889,472	1,965,051	2,043,653	2,125,399
Network Technology Costs	1,825,600	1,970,601	2,012,171	2,064,986	2,109,284	2,154,971
Total Costs	11,304,477	12,342,309	12,836,347	13,368,529	13,889,769	14,460,676
Rate Stabilization Funds	(1,140,455)	(898,652)	(580,299)	-	-	-
Grand Total After Rate Stabilization Funds	\$ 10,164,022	\$ 11,443,657	\$ 12,256,048	\$ 13,368,529	\$ 13,889,769	\$ 14,460,676
% Increase in net Operating Budget		12.6%	7.1%	9.1%	3.9%	4.1%

Service Fee Rates

The proposed 2027 service fee rates for Public Safety and Non-Public Safety radios and Consoles for are provided in Table 2 below. While net operating expense increased by 12.6%, the increase to radio service fee rates is less (9.01%) as a result of increasing radio quantities by 745 radios between 2026 (18,907) and 2027 (19,652). The table shows rates before and after the application of rate stabilization funds and its effect in smoothing the rate increases over the 4 years. The 2027 service fee rates are included in the table for reference and are summarized as follows:

- Public safety radio rates increase from \$39.48/month to \$43.04/month (9.01%)
- Non-public safety rates increase from \$30.79/month to \$33.57/month (9.01%)
- Console rates increase from \$1,018.77/month to \$1,139.07/month (11.81%)

Table 2: 2026 Budget Summary Rate Table

Puget Sound Emergency Radio Network Operator 2027 Budget (with a 4 year proforma 2028-2031) Cost Allocation Rates - Detailed Calculation						
	2026	2027	2028	2029	2030	2031
Subtotal - Employee -Related	\$ 6,210,343	\$ 6,423,665	\$ 6,680,792	\$ 6,957,771	\$ 7,229,055	\$ 7,526,188
Subtotal - Corp Admin	184,244	255,302	265,521	276,529	287,311	299,121
Subtotal - Radio	2,829,787	3,075,823	3,198,942	3,331,567	3,461,465	3,603,741
Subtotal - Consoles	532,701	886,625	922,114	960,344	997,788	1,038,800
Subtotal - Network	1,547,400	1,700,892	1,768,975	1,842,315	1,914,147	1,992,824
	11,304,475	12,342,307	12,836,345	13,368,527	13,889,767	14,460,677
Rate Stabilization Funds	(1,140,455)	(898,652)	(580,299)	-		
Total Costs	\$ 10,164,020	\$ 11,443,655	\$ 12,256,046	\$ 13,368,527	\$ 13,889,767	\$ 14,460,677
Radios %	82.8%	82.8%	82.8%	82.8%	82.8%	82.8%
Consoles %	17.2%	17.2%	17.2%	17.2%	17.2%	17.2%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total Costs Recovered Through Radios	8,415,809	9,475,348	10,148,008	11,069,142	11,500,729	11,973,439
Total Costs Recoverd Through Consoles	1,748,211	1,968,309	2,108,040	2,299,387	2,389,040	2,487,236
	10,164,020	11,443,657	12,256,048	13,368,529	13,889,769	14,460,676
Public Safety Radio Monthly Rate	39.48	43.04	46.09	50.28	52.24	54.38
Non-Public Safety Radio Monthly Rate	30.79	33.57	35.95	39.22	40.74	42.42
Console Monthly Rate	1,018.77	1,139.07	1,219.93	1,330.66	1,382.55	1,439.37

As shown in Table 4, PSERN had an excess of revenues over expenses of \$452,266 as of December 31, 2025. This was primarily due to lower than expected salaries (unfilled positions), higher than budgeted sublease revenues and the addition of miscellaneous revenues for services (DAS). Earmarking these funds as an operating contingency set-aside would allow them to be used for operating emergencies and/or capital replacement.

Table 4: Cash Set-Asides for Specific Purposes – Proposed Addition of 2025 Operating Surplus

Cash Set-Asides as of December 31, 2025		
7919 Cash on Deposit U.S. Bank Operating	618,783	
0447 Cash on Deposit U.S. Bank Payroll Clearing	9,130	
0647 Cash on Deposit U.S. Bank FSA	-	
Cash on Deposit King County	73,298	
Cash on Deposit LGIP	16,592,533	
Petty Cash	150	
Credit Card Deposit	50,000	
Total Cash on Deposit	\$ 17,343,894	
Set-Asides		Set-Aside Amount Available
Maloney Power Set-Aside	3,000,000	
Add: Interest Earned	275,606	\$ -
Deduct: Expenditures to Date	(672,197)	\$ 2,603,409
In-Building DAS Coverage Study Set-Aside	1,000,000	
Add: Interest Earned	88,867	
Deduct: Expenditures to Date	(132,044)	\$ 956,823
Rate Stabilization Set-Aside	2,619,406	
Deduct: Expenditures to Date	-	\$ 2,619,406
Capital Expenditure Set-Aside	9,800,126	
Add: Interest Earned	471,457	
Deduct: Expenditures to Date	(2,796,852)	
Balance	-	\$ 7,474,731
Operating Surplus Set-Aside - 2024	933,950	
Operating Surplus Set-Aside - 2025	452,266	
Add: Interest Earned	494,688	
Add: City of Seattle Cable Sales	142,141	
Deduct: Expenditures to Date	(138,119)	\$ 1,432,658
Petty Cash	150	150
Credit Card Deposit	50,000	50,000
Total Set-Asides		\$ 15,137,027
Interest Revenue		\$ 358,563
Cash Available for Operating Expenses		\$ 1,848,305
TOTAL Cash Available for Operating Expenses		\$ 2,206,868

CONCLUSION AND RECOMMENDATION:

It is recommended that the Board consider, review and approve the 2027 budget and services fees, and cash set-aside proposal as presented.

The Operator Board is therefore, being requested to approve the following motion:

MOTION: Approve Resolution No. 26-01 adopting 2027 service fees, a 2027 net operating budget of \$11,443,655 and a cash set-aside plan as provided therein.

SUPPORTING DOCUMENTATION:

Appendix A: 2027 Operating Budget Detail

Appendix B: Pro Forma User Rates

Appendix C: Draft Resolution 26-01, 2027 Budget and Service Fees

Appendix A: 2027 Operating Budget Detail

Puget Sound Emergency Radio Network Operator 2027 Budget (with a 4 year proforma 2028-2031) Consolidated Operating Costs - Detail						
Description	2026	2027	2028	2029	2030	2031
SUBLEASE REVENUE OFFSET						
Sublease Revenue	\$ (1,055,565)	\$ (1,059,508)	\$ (1,101,888)	\$ (1,145,964)	\$ (1,191,802)	\$ (1,239,475)
Legal Services - Subleases	25,000	30,000	31,200	32,448	33,746	35,096
Consulting Services - Subleases	-	-	-	-	-	-
Postage & Shipping - Subleases	-	500	520	541	562	585
B&O Taxes - Subleases	9,636	13,046	13,568	14,111	14,675	15,262
Sublease Revenue Share	125,689	129,143	134,309	139,681	145,268	151,079
	(895,240)	(886,819)	(922,292)	(959,183)	(997,551)	(1,037,453)
RADIO SITE FACILITIES COSTS						
Leases - Sites	1,520,590	1,641,200	1,706,848	1,775,122	1,846,127	1,919,972
Legal Services - Leases	50,000	52,000	54,080	56,243	58,493	60,833
Insurance - Sites	675,000	729,000	758,160	788,486	820,026	852,827
Tower Inspection Services	29,120	31,490	32,750	34,060	35,422	36,839
Tower Rigger Services	70,200	75,930	78,967	82,126	85,411	88,827
Private Powerline R&M	20,800	22,500	23,400	24,336	25,309	26,322
Repairs & Maintenance - Facilities	126,500	181,560	188,822	196,375	204,230	212,400
Road Maintenance	24,960	27,000	28,080	29,203	30,371	31,586
Misc Services - Radio Site Facilities	2,000	2,080	2,163	2,250	2,340	2,433
	2,519,170	2,762,760	2,873,270	2,988,201	3,107,729	3,232,038
OTHER NON-OPERATING REVENUE						
Interest Revenue Offset	(200,000)	(190,000)	(160,000)	(120,000)	(100,000)	(50,000)
SALARIES AND BENEFITS						
Salaries	3,839,410	3,992,986	4,152,705	4,318,814	4,491,566	4,671,229
Overtime	361,181	375,628	390,653	406,279	422,530	439,432
Standby/After Hours Pay	170,406	177,222	184,311	191,683	199,351	207,325
Benefits	1,080,034	1,123,235	1,168,164	1,214,891	1,263,487	1,314,026
ER Payroll Taxes	382,702	398,010	413,930	430,488	447,707	465,615
Payroll Processing	13,000	13,500	14,040	14,602	15,186	15,793
	5,846,733	6,080,581	6,323,804	6,576,756	6,839,827	7,113,420
EMPLOYEE RELATED COSTS						
Office Supplies	15,000	10,000	10,400	10,816	11,249	11,699
Tech Supplies	5,000	5,200	5,408	5,624	5,849	6,083
Vehicle Fuel	65,000	73,008	75,928	78,965	82,124	85,409
Vehicle Maintenance	70,000	72,800	75,712	78,740	81,890	85,166
Vehicle Parts & Supplies	10,000	10,400	10,816	11,249	11,699	12,167
Insurance - Auto	15,770	18,136	18,861	19,616	20,401	21,217
Travel - Parking, Tolls	5,200	4,800	4,992	5,192	5,399	5,615
Training & Conferences	32,000	32,000	33,280	34,611	35,996	37,435
Safety Supplies	26,000	27,040	28,122	29,246	30,416	31,633
Mobile Phone Service	12,640	15,000	15,600	16,224	16,873	17,548
Legal Services - EE Related	50,000	36,000	37,440	38,938	40,495	42,115
Consulting Services - EE Related	50,000	32,000	33,280	34,611	35,996	37,435
Postage, shipping	2,000	1,500	1,560	1,622	1,687	1,755
Misc Services - EE Related	5,000	5,200	5,408	5,624	5,849	6,083
	363,610	343,084	356,807	371,080	385,923	401,360

Appendix A: 2027 Operating Budget Detail continued

Puget Sound Emergency Radio Network Operator 2027 Budget (with a 4 year proforma 2028-2031)						
Consolidated Operating Costs - Detail						
Description	2026	2027	2028	2029	2030	2031
SUBLEASE REVENUE OFFSET						
Sublease Revenue	\$(1,055,565)	\$(1,059,508)	\$(1,101,888)	\$(1,145,964)	\$(1,191,802)	\$(1,239,475)
Legal Services - Subleases	25,000	30,000	31,200	32,448	33,746	35,096
Consulting Services - Subleases	-	-	-	-	-	-
Postage & Shipping - Subleases	-	500	520	541	562	585
B&O Taxes - Subleases	9,636	13,046	13,568	14,111	14,675	15,262
Sublease Revenue Share	125,689	129,143	134,309	139,681	145,268	151,079
	(895,240)	(886,819)	(922,292)	(959,183)	(997,551)	(1,037,453)
RADIO SITE FACILITIES COSTS						
Leases - Sites	1,520,590	1,641,200	1,706,848	1,775,122	1,846,127	1,919,972
Legal Services - Leases	50,000	52,000	54,080	56,243	58,493	60,833
Insurance - Sites	675,000	729,000	758,160	788,486	820,026	852,827
Tower Inspection Services	29,120	31,490	32,750	34,060	35,422	36,839
Tower Rigger Services	70,200	75,930	78,967	82,126	85,411	88,827
Private Powerline R&M	20,800	22,500	23,400	24,336	25,309	26,322
Repairs & Maintenance - Facilities	126,500	181,560	188,822	196,375	204,230	212,400
Road Maintenance	24,960	27,000	28,080	29,203	30,371	31,586
Misc Services - Radio Site Facilities	2,000	2,080	2,163	2,250	2,340	2,433
PREMISE COSTS						
Lease Expense - Kent Office	114,237	145,932	151,769	157,840	164,154	170,720
Utilities - Kent Office	57,600	69,962	72,760	75,671	78,698	81,846
Insurance - Kent Office	57,600	48,000	49,920	51,917	53,993	56,153
Janitorial Services	12,490	13,000	13,520	14,061	14,623	15,208
Security Services	4,320	4,493	4,673	4,860	5,054	5,256
Phone Service	2,064	2,150	2,236	2,325	2,418	2,515
	248,311	283,537	294,878	306,674	318,941	331,698
CORPORATE Admin COSTS						
IT Network Services - Kent Ofc	21,000	21,840	22,714	23,622	24,567	25,550
Software & Tech Support - Corp Admin	52,000	42,000	43,680	45,427	47,244	49,134
Misc Services Corp Admin	1,000	1,100	1,144	1,190	1,237	1,287
GASB 87 Clearing - SBITA	33,883	35,000	36,400	37,856	39,370	40,945
Legal Services - Corp Admin	25,000	30,000	31,200	32,448	33,746	35,096
B&O Tax - Corp Admin	1,500	1,200	1,248	1,298	1,350	1,404
Consulting Services - Corp Admin	-	5,000	5,200	5,408	5,624	5,849
Audit Services	-	24,000	24,960	25,958	26,997	28,077
Cash Management/Investment Services	1,550	1,625	1,690	1,758	1,828	1,901
	135,933	161,765	168,236	174,965	181,964	189,242
RADIO SITE SYSTEMS COSTS						
Fire Monitoring	3,000	4,000	4,160	4,326	4,499	4,679
Fire Suppresion	60,000	90,000	93,600	97,344	101,238	105,287
Generator Maintenance	120,000	276,710	287,778	299,290	311,261	323,712
Generator Rental	10,000	10,400	10,816	11,249	11,699	12,167
DC Battery Maintenece & Repair	215,710	224,338	233,312	242,644	252,350	262,444
HVAC Maintenance	98,760	140,000	145,600	151,424	157,481	163,780
Fuel/Diesel - Sites	196,000	229,479	238,658	248,204	258,133	268,458
Utilities - Sites	225,000	286,707	298,175	310,102	322,506	335,407
E-Line / Fiber	312,090	324,574	337,557	351,059	365,102	379,706
Fuel Systems R&M	60,000	50,000	52,000	54,080	56,243	58,493
Transportation Services	15,000	30,000	31,200	32,448	33,746	35,096
Site Parts/Supplies	124,800	129,792	134,984	140,383	145,998	151,838
Misc Services - Radio Site Systems	20,000	20,800	21,632	22,497	23,397	24,333
	1,460,360	1,816,800	1,889,472	1,965,051	2,043,653	2,125,399
NETWORK TECHNOLOGY COSTS						
Software - Network	100,000	160,000	166,400	173,056	179,978	187,177
Tools & Supplies	67,600	60,000	62,400	64,896	67,492	70,192
Radio Management Hosting & Support	380,000	395,200	411,008	427,448	444,546	462,328
Consulting Services - Network	78,000	81,120	84,365	87,739	91,249	94,899
MSI -post warranty LMR minus Dispatch	1,200,000	666,830	673,498	686,968	693,838	700,776
MSI-post warranty Dispatch	-	318,801	321,989	328,429	331,713	335,030
MPLS Support	-	256,166	258,727	261,315	263,928	266,567
Microwave Support	-	32,484	33,783	35,135	36,540	38,002
	1,825,600	1,970,601	2,012,171	2,064,986	2,109,284	2,154,971
Totals	\$ 11,304,477	\$ 12,342,309	\$ 12,836,347	\$ 13,368,529	\$ 13,889,769	\$ 14,460,676

Appendix B: Pro Forma User Rates and Additional Revenue

Pro Forma Rates *	2027	2028	2029	2030	2031
Public Safety Radio Monthly Rate	36.00	38.55	42.05	43.69	45.49
Non-Public Safety Radio Monthly Rate	28.08	30.07	32.80	34.08	35.48
Console Monthly Rate	1,038.14	1,111.84	1,212.76	1,260.04	1,311.83
2027 Budgeted Rates					
Public Safety Radio Monthly Rate	43.04	46.09	50.28	52.24	54.38
Non-Public Safety Radio Monthly Rate	33.57	35.95	39.22	40.74	42.42
Console Monthly Rate	1,139.07	1,219.93	1,330.66	1,382.55	1,439.37
Pro Forma Additional Revenue *					
Public Safety Radio Monthly Rate \$	-	\$ -	\$ -	\$ -	\$ -
Non-Public Safety Radio Monthly Rate	129,158	138,327	150,883	156,766	163,209
Console Monthly Rate	14,534	15,566	16,979	17,641	18,366
Total \$	143,692	\$ 153,893	\$ 167,861	\$ 174,406	\$ 181,575
% Decrease Pro Forma vs 2027 Budgeted Rates					
Public Safety Radio Monthly Rate	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%
Non-Public Safety Radio Monthly Rate	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%
Console Monthly Rate	-9.7%	-9.7%	-9.7%	-9.7%	-9.7%

PUGET SOUND EMERGENCY RADIO NETWORK OPERATOR**DRAFT RESOLUTION NO. 26-01**

A RESOLUTION of the Puget Sound Emergency Radio Network Operator Board of Directors adopting the 2027 Operating Budget and Service Fees.

RECITALS

WHEREAS, in accordance with Section 4.4 of the Puget Sound Emergency Radio Network Operator Interlocal Cooperation Agreement (the “Interlocal Agreement”), by and among King County and the cities of Auburn, Bellevue, Federal Way, Issaquah, Kent, Kirkland, Mercer Island, Redmond, Renton, Seattle, and Tukwila, the Board of Directors (the “Board”) of the Puget Sound Emergency Radio Network Operator (“PSERN Operator”) is responsible for approving a budget for PSERN Operator; and

WHEREAS, operating and service fees for the 2027 period have been prepared by PSERN Operator staff and presented to this Board for consideration; and

WHEREAS, after due consideration the Board now desires to adopt the 2027 operating budget as set forth herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PUGET SOUND EMERGENCY RADIO NETWORK OPERATOR AS FOLLOWS:

Section 1. Adoption of 2027 Budget. The Board hereby approves and adopts the 2027 operating budget in the total amount of \$11,443,657. The 2027 operating budget represents operating costs that would be due and payable in fiscal year 2027. A 2025 operating surplus set-aside amount of \$452,590 is included. A summary of the 2027 budget and a table of service fees are attached hereto as Exhibit A. For clarity, 2027 radio service fees are shown at the bottom of Exhibit A. Radio service fees are increasing by 9.01% and console rates are increasing by 11.81% in comparison to 2026.

Section 2. Mid-Annual Review. The Board shall provide for a mid-annual budget review of the 2027 Budget and shall make modifications to such budget as determined to be necessary and in the best interest of the PSERN Operator.

Section 3. Further Authority; Prior Acts. All PSERN Operator officials, agents, and representatives are hereby authorized and directed to undertake all action necessary or desirable from time to time to carry out the terms of, and complete the transactions contemplated by, this resolution. All acts taken pursuant to the authority of this resolution but prior to its effective date are hereby ratified and confirmed.

Section 4. Severability. If any section, subsection, paragraph, sentence, clause, or phrase of this resolution is declared unconstitutional or invalid for any reason, such decision shall not affect the viability of the remaining portions of this resolution.

Section 5. Effective Date. This resolution shall take effect immediately upon its passage and adoption.

PASSED at a regular meeting of the Puget Sound Emergency Radio Network Operator Board of Directors on this 25th day of June 2026.

CONCURRED by the Chairperson of the Puget Sound Emergency Radio Network Operator Board of Directors on this 25 day of June 2026.

Vonnie Mayer, Chairperson, Board of Directors,
Puget Sound Emergency Radio Network
Operator

Exhibit A: 2027 Operating Budget Detail

Puget Sound Emergency Radio Network Operator 2027 Budget (with a 4 year proforma 2028-2031) Consolidated Operating Costs - Detail						
Description	2026	2027	2028	2029	2030	2031
SUBLEASE REVENUE OFFSET						
Sublease Revenue	\$ (1,055,565)	\$ (1,059,508)	\$ (1,101,888)	\$ (1,145,964)	\$ (1,191,802)	\$ (1,239,475)
Legal Services - Subleases	25,000	30,000	31,200	32,448	33,746	35,096
Consulting Services - Subleases	-	-	-	-	-	-
Postage & Shipping - Subleases	-	500	520	541	562	585
B&O Taxes - Subleases	9,636	13,046	13,568	14,111	14,675	15,262
Sublease Revenue Share	125,689	129,143	134,309	139,681	145,268	151,079
	(895,240)	(886,819)	(922,292)	(959,183)	(997,551)	(1,037,453)
RADIO SITE FACILITIES COSTS						
Leases - Sites	1,520,590	1,641,200	1,706,848	1,775,122	1,846,127	1,919,972
Legal Services - Leases	50,000	52,000	54,080	56,243	58,493	60,833
Insurance - Sites	675,000	729,000	758,160	788,486	820,026	852,827
Tower Inspection Services	29,120	31,490	32,750	34,060	35,422	36,839
Tower Rigger Services	70,200	75,930	78,967	82,126	85,411	88,827
Private Powerline R&M	20,800	22,500	23,400	24,336	25,309	26,322
Repairs & Maintenance - Facilities	126,500	181,560	188,822	196,375	204,230	212,400
Road Maintenance	24,960	27,000	28,080	29,203	30,371	31,586
Misc Services - Radio Site Facilities	2,000	2,080	2,163	2,250	2,340	2,433
	2,519,170	2,762,760	2,873,270	2,988,201	3,107,729	3,232,038
OTHER NON-OPERATING REVENUE						
Interest Revenue Offset	(200,000)	(190,000)	(160,000)	(120,000)	(100,000)	(50,000)
SALARIES AND BENEFITS						
Salaries	3,839,410	3,992,986	4,152,705	4,318,814	4,491,566	4,671,229
Overtime	361,181	375,628	390,653	406,279	422,530	439,432
Standby/After Hours Pay	170,406	177,222	184,311	191,683	199,351	207,325
Benefits	1,080,034	1,123,235	1,168,164	1,214,891	1,263,487	1,314,026
ER Payroll Taxes	382,702	398,010	413,930	430,488	447,707	465,615
Payroll Processing	13,000	13,500	14,040	14,602	15,186	15,793
	5,846,733	6,080,581	6,323,804	6,576,756	6,839,827	7,113,420
EMPLOYEE RELATED COSTS						
Office Supplies	15,000	10,000	10,400	10,816	11,249	11,699
Tech Supplies	5,000	5,200	5,408	5,624	5,849	6,083
Vehicle Fuel	65,000	73,008	75,928	78,965	82,124	85,409
Vehicle Maintenance	70,000	72,800	75,712	78,740	81,890	85,166
Vehicle Parts & Supplies	10,000	10,400	10,816	11,249	11,699	12,167
Insurance - Auto	15,770	18,136	18,861	19,616	20,401	21,217
Travel - Parking, Tolls	5,200	4,800	4,992	5,192	5,399	5,615
Training & Conferences	32,000	32,000	33,280	34,611	35,996	37,435
Safety Supplies	26,000	27,040	28,122	29,246	30,416	31,633
Mobile Phone Service	12,640	15,000	15,600	16,224	16,873	17,548
Legal Services - EE Related	50,000	36,000	37,440	38,938	40,495	42,115
Consulting Services - EE Related	50,000	32,000	33,280	34,611	35,996	37,435
Postage, shipping	2,000	1,500	1,560	1,622	1,687	1,755
Misc Services - EE Related	5,000	5,200	5,408	5,624	5,849	6,083
	363,610	343,084	356,807	371,080	385,923	401,360

Exhibit A: 2027 Operating Budget Detail continued

Puget Sound Emergency Radio Network Operator 2027 Budget (with a 4 year proforma 2028-2031)						
Consolidated Operating Costs - Detail						
Description	2026	2027	2028	2029	2030	2031
SUBLEASE REVENUE OFFSET						
Sublease Revenue	\$ (1,055,565)	\$ (1,059,508)	\$ (1,101,888)	\$ (1,145,964)	\$ (1,191,802)	\$ (1,239,475)
Legal Services - Subleases	25,000	30,000	31,200	32,448	33,746	35,096
Consulting Services - Subleases	-	-	-	-	-	-
Postage & Shipping - Subleases	-	500	520	541	562	585
B&O Taxes - Subleases	9,636	13,046	13,568	14,111	14,675	15,262
Sublease Revenue Share	125,689	129,143	134,309	139,681	145,268	151,079
	(895,240)	(886,819)	(922,292)	(959,183)	(997,551)	(1,037,453)
RADIO SITE FACILITIES COSTS						
Leases - Sites	1,520,590	1,641,200	1,706,848	1,775,122	1,846,127	1,919,972
Legal Services - Leases	50,000	52,000	54,080	56,243	58,493	60,833
Insurance - Sites	675,000	729,000	758,160	788,486	820,026	852,827
Tower Inspection Services	29,120	31,490	32,750	34,060	35,422	36,839
Tower Rigger Services	70,200	75,930	78,967	82,126	85,411	88,827
Private Powerline R&M	20,800	22,500	23,400	24,336	25,309	26,322
Repairs & Maintenance - Facilities	126,500	181,560	188,822	196,375	204,230	212,400
Road Maintenance	24,960	27,000	28,080	29,203	30,371	31,586
Misc Services - Radio Site Facilities	2,000	2,080	2,163	2,250	2,340	2,433
PREMISE COSTS						
Lease Expense - Kent Office	114,237	145,932	151,769	157,840	164,154	170,720
Utilities - Kent Office	57,600	69,962	72,760	75,671	78,698	81,846
Insurance - Kent Office	57,600	48,000	49,920	51,917	53,993	56,153
Janitorial Services	12,490	13,000	13,520	14,061	14,623	15,208
Security Services	4,320	4,493	4,673	4,860	5,054	5,256
Phone Service	2,064	2,150	2,236	2,325	2,418	2,515
	248,311	283,537	294,878	306,674	318,941	331,698
CORPORATE Admin COSTS						
IT Network Services - Kent Ofc	21,000	21,840	22,714	23,622	24,567	25,550
Software & Tech Support - Corp Admin	52,000	42,000	43,680	45,427	47,244	49,134
Misc Services Corp Admin	1,000	1,100	1,144	1,190	1,237	1,287
GASB 87 Clearing - SBITA	33,883	35,000	36,400	37,856	39,370	40,945
Legal Services - Corp Admin	25,000	30,000	31,200	32,448	33,746	35,096
B&O Tax - Corp Admin	1,500	1,200	1,248	1,298	1,350	1,404
Consulting Services - Corp Admin	-	5,000	5,200	5,408	5,624	5,849
Audit Services	-	24,000	24,960	25,958	26,997	28,077
Cash Management/Investment Services	1,550	1,625	1,690	1,758	1,828	1,901
	135,933	161,765	168,236	174,965	181,964	189,242
RADIO SITE SYSTEMS COSTS						
Fire Monitoring	3,000	4,000	4,160	4,326	4,499	4,679
Fire Suppresion	60,000	90,000	93,600	97,344	101,238	105,287
Generator Maintenance	120,000	276,710	287,778	299,290	311,261	323,712
Generator Rental	10,000	10,400	10,816	11,249	11,699	12,167
DC Battery Maintenance & Repair	215,710	224,338	233,312	242,644	252,350	262,444
HVAC Maintenance	98,760	140,000	145,600	151,424	157,481	163,780
Fuel/Diesel - Sites	196,000	229,479	238,658	248,204	258,133	268,458
Utilities - Sites	225,000	286,707	298,175	310,102	322,506	335,407
E-Line / Fiber	312,090	324,574	337,557	351,059	365,102	379,706
Fuel Systems R&M	60,000	50,000	52,000	54,080	56,243	58,493
Transportation Services	15,000	30,000	31,200	32,448	33,746	35,096
Site Parts/Supplies	124,800	129,792	134,984	140,383	145,998	151,838
Misc Services - Radio Site Systems	20,000	20,800	21,632	22,497	23,397	24,333
	1,460,360	1,816,800	1,889,472	1,965,051	2,043,653	2,125,399
NETWORK TECHNOLOGY COSTS						
Software - Network	100,000	160,000	166,400	173,056	179,978	187,177
Tools & Supplies	67,600	60,000	62,400	64,896	67,492	70,192
Radio Management Hosting & Support	380,000	395,200	411,008	427,448	444,546	462,328
Consulting Services - Network	78,000	81,120	84,365	87,739	91,249	94,899
MSI -post warranty LMR minus Dispatch	1,200,000	666,830	673,498	686,968	693,838	700,776
MSI-post warranty Dispatch	-	318,801	321,989	328,429	331,713	335,030
MPLS Support	-	256,166	258,727	261,315	263,928	266,567
Microwave Support	-	32,484	33,783	35,135	36,540	38,002
	1,825,600	1,970,601	2,012,171	2,064,986	2,109,284	2,154,971
Totals	\$ 11,304,477	\$ 12,342,309	\$ 12,836,347	\$ 13,368,529	\$ 13,889,769	\$ 14,460,676

Exhibit B: User Rates

	2027	2028	2029	2030	2031
Pro Forma Rates *					
Public Safety Radio Monthly Rate	36.00	38.55	42.05	43.69	45.49
Non-Public Safety Radio Monthly Rate	28.08	30.07	32.80	34.08	35.48
Console Monthly Rate	1,038.14	1,111.84	1,212.76	1,260.04	1,311.83
2027 Budgeted Rates					
Public Safety Radio Monthly Rate	43.04	46.09	50.28	52.24	54.38
Non-Public Safety Radio Monthly Rate	33.57	35.95	39.22	40.74	42.42
Console Monthly Rate	1,139.07	1,219.93	1,330.66	1,382.55	1,439.37
% Decrease Pro Forma vs 2027 Budgeted Rates					
Public Safety Radio Monthly Rate	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%
Non-Public Safety Radio Monthly Rate	-19.6%	-19.6%	-19.6%	-19.6%	-19.6%
Console Monthly Rate	-9.7%	-9.7%	-9.7%	-9.7%	-9.7%

* 4,600 Additional Non-Public Safety Radios/14 Additional Consoles

Exhibit C: Cash Set-Asides for Specific Purpose

Cash Set-Asides as of December 31, 2025			
7919 Cash on Deposit U.S. Bank Operating	618,783		
0447 Cash on Deposit U.S. Bank Payroll Clearing	9,130		
0647 Cash on Deposit U.S. Bank FSA	-		
Cash on Deposit King County	73,298		
Cash on Deposit LGIP	16,592,533		
Petty Cash	150		
Credit Card Deposit	50,000		
Total Cash on Deposit	\$ 17,343,894		
Set-Asides		Set-Aside Amount Available	
Maloney Power Set-Aside	3,000,000		
Add: Interest Earned	275,606	\$	-
Deduct: Expenditures to Date	(672,197)	\$	2,603,409
In-Building DAS Coverage Study Set-Aside	1,000,000		
Add: Interest Earned	88,867		
Deduct: Expenditures to Date	(132,044)	\$	956,823
Rate Stabilization Set-Aside	2,619,406		
Deduct: Expenditures to Date	-	\$	2,619,406
Capital Expenditure Set-Aside	9,800,126		
Add: Interest Earned	471,457		
Deduct: Expenditures to Date	(2,796,852)		
Balance	-	\$	7,474,731
Operating Surplus Set-Aside - 2024	933,950		
Operating Surplus Set-Aside - 2025	452,266		
Add: Interest Earned	494,688		
Add: City of Seattle Cable Sales	142,141		
Deduct: Expenditures to Date	(138,119)	\$	1,432,658
Petty Cash	150		150
Credit Card Deposit	50,000		50,000
Total Set-Asides		\$	15,137,027
Interest Revenue		\$	358,563
Cash Available for Operating Expenses		\$	1,848,305
TOTAL Cash Available for Operating Expenses		\$	2,206,868



PSERN Operator Board of Directors Staff Report - Agenda Item #8

Title: 2025 Annual Financial Statements
Meeting Date: June 25, 2026
Staff Contact: Tracy Plouse, Finance & Admin Services Manager
Action: Discussion

SUMMARY:

This report provides the PSERN Operator's 2025 fiscal year financial statements as of December 31, 2025, including Operating Results (Budget to Actual) and Cash Set-Aside balances.

BACKGROUND:

PSERN's financial statements report information about the organization as a whole using accounting methods substantially similar to those used by private sector companies and private nonprofit corporations. The balance sheet includes all of PSERN's assets, deferred outflows, liabilities, deferred inflows and net position. All of the current year's revenues and expenses are accounted for in the statement of revenues, expenses, and change in net position regardless of when cash is received or paid.

Fund Financial Statements - The fund financial statements are the traditional reporting format for governments. A fund is a fiscal and accounting entity with a self-balancing set of accounts used to account for specific activities or meet certain objectives. PSERN only has one fund type: proprietary.

Proprietary funds are used by governments to account for their business-type activities and use the same basis of accounting utilized in private industry. Business-type activities provide specific goods or services to a group of customers that are paid for by fees charged to those customers. There is a direct relationship between the fees paid and the services rendered.

PSERN has one type of proprietary fund: an enterprise fund. Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services.

DISCUSSION/ANALYSIS:

This report provides financial statements, including the Balance Sheet, and the Statement of Revenues, Expenses and Changes in Net Position. Please note that the Statement of Cash Flows still needs to be finalized and updated tables will be provided at a later date. Changes for GASB 87 calculations need to be recalculated on a cash basis rather than an accrual basis for this document.

Financial Highlights

- PSERN's net position decreased by \$10,594,295. Total operating expenses of \$20,073,005 exceeded the operating revenues by \$10,442,399 due to depreciation expense (\$10,236,140) and the expenditure of Set-Aside funds for which the revenue was recognized in previous fiscal years. Depreciation expense made up most of the total operating loss, due to PSERN's assets being concentrated in depreciable capital assets and the decision not to collect a reserve for capital asset replacement in user fees.

- PSERN's total capital assets increased by \$1,352,610 due to additions made to the vehicle fleet and radio sites. Annual depreciation expense totaled \$10,360,140 and accumulated depreciation totaled \$20,457,396.

Financial Analysis

Overall Analysis – PSERN's change in financial position (\$10,594,295), was primarily due to depreciation expense in the amount of \$10,236,140 and the expenditure of set-aside funds for which the revenue was recognized in previous fiscal years.

PUGET SOUND EMERGENCY RADIO NETWORK OPERATOR		
Balance Sheet		
December 31, 2025		
	2025	2024
Current Assets	\$ 18,906,771	\$ 19,714,927
Net capital assets	124,979,444	133,862,974
Noncurrent Assets	35,909,743	32,595,481
Total Assets	179,795,958	186,173,382
Deferred Outflows	999,139	542,097
Total Assets and Deferred Outflows	\$ 180,795,097	\$ 186,715,479
Current liabilities	\$ 2,674,208	\$ 2,195,483
Total noncurrent liabilities	24,918,603	24,228,472
Total Liabilities	27,592,811	26,423,956
Deferred Inflows	11,079,717	7,574,659
Net investment in capital assets	124,979,444	133,862,974
Unrestricted	17,143,125	18,853,890
Total Net Position	142,122,570	152,716,864
Total Liabilities, Deferred Inflows and Net Position	\$ 180,795,097	\$ 186,715,479

Total Assets and Deferred Outflows - Total assets decreased by \$6,377,424 during 2025. The most significant component of this decrease was due to the increase in accumulated depreciation of \$10,236,140. PSERN began participating in the Washington State Department of Retirement Systems (DRS) Public Employees Retirement System (PERS) in 2023, resulting in a deferred outflow of resources of \$999,139 and a net pension asset of \$803,849. PSERN implemented GASB Statement No. 87 in 2023, and as a result, \$10,651,433 in leases receivable for subleases and a lease asset in the amount of \$26,733,188 were recorded for fiscal year 2025.

Total Liabilities and Deferred Inflows - Total liabilities increased by \$1,168,855 during 2025 and was related to outstanding payables balances at year end. The majority of the outstanding payable balance was related to accounts payable for operating expenses and lease interest. As a result of implementation of GASB 87 in 2023 and participation in the Washington State PERS Retirement System, PSERN recorded long-term liabilities of \$24,918,603 and \$11,079,717 in deferred inflows.

PUGET SOUND EMERGENCY RADIO NETWORK OPERATOR
Statement of Revenues, Expenses and Change in Net Position
For the Year Ended December 31, 2025

	2025	2024
Operating Revenues:		
User fees	9,609,602	\$ 9,355,300
Misc other operating revenue	21,004	36,063
Total Operating Revenue	9,630,606	\$ 9,391,363
Operating Expenses:		
General and administrative	(9,836,864)	(8,037,283)
Depreciation	(10,236,140)	(10,206,788)
Operating expenses	(20,073,005)	(18,244,071)
Total Operating Loss	(10,442,399)	(8,852,708)
Nonoperating Revenues and Expenses:		
Nonoperating revenue	1,668,840	984,000
Interest revenue from investing	778,128	456,617
Startup funds	-	9,800,126
Capital contribution	1,237	(1,842)
Nonoperating expenses	(2,600,101)	(2,427,547)
Total Nonoperating Revenues and Expenses	(151,896)	8,811,354
Change in Net Position	(10,594,295)	(41,354)
Net position, beginning of year	152,716,865	152,758,219
Net Position, December 31, 2025	\$ 142,122,570	\$ 152,716,865

Operating Revenues - During 2025, operating revenues increased \$239,243 due to an increase in user fee rates and an increase of the number of radios on the PSERN system.

Operating Expenses - Total operating expenses increased by \$1,828,934 from 2024 to 2025. This increase reflects an expenditures of set-aside funds for which the revenue was recognized in previous fiscal years (as non-operating revenue).

Nonoperating Revenues - During 2025, nonoperating revenues increased \$684,840 primarily due to sublease revenue, sublease interest revenue, and interest revenue.

Nonoperating Expenses – During 2024 PSERN had \$2,600,101 in nonoperating expenses related to lease costs. GASB Statement 103, dated 2024, instructs proprietary funds to recognize financing-related expenses into nonoperating categories. Leases amortized under GASB 87 are considered financing-related.

Budget - PSERN's operating results are consistent with its operating budgets.

Net Capital Assets and Long-Term Debt Activity - PSERN's capital assets include site equipment and buildings, vehicles, radios and furnishings. In 2025, PSERN's net capital assets balance decreased by \$10,594,294 from the prior year primarily due to the increase in accumulated depreciation.

2025 Operating Results (Budget to Actual)

As shown in the table below, PSERN had an excess of revenues over expenses of \$452,266 as of December 31, 2025. This was primarily due to lower than expected salaries (unfilled positions), higher than budgeted sublease revenues and the addition of miscellaneous revenues for services (DAS). A recommendation to set-aside the \$452,266 surplus as an operating contingency reserve will be made as part of the 2027 operating budget adoption.

Puget Sound Emergency Radio Network Operator Operating Results 1/1/2025 to 12/31/2025					
Description	YTD	Approved	Variance	% YTD	% Fiscal Year
REVENUE	\$ 9,735,564	\$ 9,425,970	\$ (183,632)	101.9%	100%
INTEREST REVENUE OFFSET	(249,601)	(25,000)	224,601	998.4%	50.0%
SALARIES AND BENEFITS	4,989,056	5,494,780	505,724	90.8%	100.0%
EMPLOYEE RELATED COSTS	343,903	327,953	(15,950)	104.9%	100.0%
PREMISE COSTS	217,274	226,102	8,828	96.1%	100.0%
CORPORATE ADMIN COSTS	160,295	132,919	(27,376)	120.6%	100.0%
SUBLEASE REVENUE OFFSET	(923,500)	(539,170)	384,330	171.3%	100.0%
RADIO SITE FACILITIES COSTS	1,496,609	1,710,975	214,366	87.5%	100.0%
RADIO SITE SYSTEMS COSTS	1,717,663	1,160,181	(557,482)	148.1%	100.0%
NETWORK TECHNOLOGY COSTS	608,099	398,060	(163,400)	152.8%	75.0%
TOTAL OPERATING EXPENSES	9,283,298	9,425,970	189,312	98.5%	75.0%
Revenue less Expenses	\$ 452,266	\$ -	\$ 452,266		

2025 Set-Aside Cash

Cash Set-Asides as of December 31, 2025		
7919 Cash on Deposit U.S. Bank Operating	618,783	
0447 Cash on Deposit U.S. Bank Payroll Clearing	9,130	
0647 Cash on Deposit U.S. Bank FSA	-	
Cash on Deposit King County	73,298	
Cash on Deposit LGIP	16,592,533	
Petty Cash	150	
Credit Card Deposit	50,000	
Total Cash on Deposit	\$ 17,343,894	
Set-Asides		Set-Aside Amount Available
Maloney Power Set-Aside	3,000,000	
Add: Interest Earned	275,606	\$ -
Deduct: Expenditures to Date	(672,197)	\$ 2,603,409
In-Building DAS Coverage Study Set-Aside	1,000,000	
Add: Interest Earned	88,867	
Deduct: Expenditures to Date	(132,044)	\$ 956,823
Rate Stabilization Set-Aside	2,619,406	
Deduct: Expenditures to Date	-	\$ 2,619,406
Capital Expenditure Set-Aside	9,800,126	
Add: Interest Earned	471,457	
Deduct: Expenditures to Date	(2,796,852)	
Balance	-	\$ 7,474,731
Operating Surplus Set-Aside	933,950	
Add: Interest Earned	42,422	
Add: City of Seattle Cable Sales	142,141	
Deduct: Expenditures to Date	(138,119)	\$ 980,392
Petty Cash	150	150
Credit Card Deposit	50,000	50,000
Total Set-Asides		\$ 14,684,761
Interest Revenue	\$	358,563
Cash Available for Operating Expenses	\$	2,300,571
TOTAL Cash Available for Operating Expenses		\$ 2,659,134

CONCLUSION

This report provides a summary of the PSERN Operator's 2025 Unaudited Financial Statements that have been submitted to the Washington State Auditor's Office. The detailed financial statements are included in Appendix A.

APPENDIX A - PSERN Operator 2025 Financial Statements – Detail

PUGET SOUND EMERGENCY RADIO NETWORK OPERATOR		
Balance Sheet		
December 31, 2025		
	2025	2024
Current Assets		
Cash and cash equivalents (Note 5)	\$ 16,891,966	18,193,581
Receivables, current portion	1,188,706	926,143
Prepaid expenses	826,098	595,203
Total Current Assets	18,906,771	19,714,927
Capital Assets		
Capital Assets	145,436,840	144,084,230
Less accumulated depreciation	20,457,396	10,221,256
Net capital assets	124,979,444	133,862,974
Noncurrent Assets:		
Inventory	1,187,667	1,252,756
Net Pension Asset	803,839	204,255
Receivables, net of current portion	9,844,069	6,765,940
Leases and SBITA Asset	26,733,188	25,782,894
Less accumulated amortization leases and SBITA	2,659,020	1,410,364
Total Noncurrent Assets	35,909,743	32,595,481
Deferred Outflows	999,139.00	\$ 542,097
Total Assets and Deferred Outflows	\$ 180,795,097	\$ 186,715,479
Current Liabilities:		
Payables, current portion	1,114,123	707,214
Unearned Revenue	280,713	193,319
Salaries and benefits payable	176,457	206,196
Leases and SBITA payable	1,102,916	1,088,755
Total Current liabilities	\$ 2,674,208	\$ 2,195,483
Noncurrent Liabilities:		
Net pension liability	191,269	
Leases and SBITA payable, net of current portion	24,727,334	24,228,472
Total noncurrent liabilities	24,918,603	24,228,472
Deferred Inflows	11,079,717	7,574,659
Net Position:		
Net investment in capital assets	124,979,444	133,862,974
Unrestricted	17,143,125	18,853,890
Total Net Position	142,122,570	152,716,864
Total Liabilities, Deferred Inflows and Net Position	\$ 180,795,097	\$ 186,715,479

APPENDIX A - PSERN Operator 2025 Financial Statements – Detail (continued)

PUGET SOUND EMERGENCY RADIO NETWORK OPERATOR
Statement of Revenues, Expenses and Change in Net Position
For the Year Ended December 31, 2025

	2025	2024
Operating Revenues:		
User fees	9,609,602	\$ 9,355,300
Misc other operating revenue	21,004	36,063
Total Operating Revenue	9,630,606	\$ 9,391,363
Operating Expenses:		
General and administrative	(9,836,864)	(8,037,283)
Depreciation	(10,236,140)	(10,206,788)
Operating expenses	(20,073,005)	(18,244,071)
Total Operating Loss	(10,442,399)	(8,852,708)
Nonoperating Revenues and Expenses:		
Nonoperating revenue	1,668,840	984,000
Interest revenue from investing	778,128	456,617
Startup funds	-	9,800,126
Capital contribution	1,237	(1,842)
Nonoperating expenses	(2,600,101)	(2,427,547)
Total Nonoperating Revenues and Expenses	(151,896)	8,811,354
Change in Net Position	(10,594,295)	(41,354)
Net position, beginning of year	152,716,865	152,758,219
Net Position, December 31, 2025	<u>\$ 142,122,570</u>	<u>\$ 152,716,865</u>

APPENDIX A - PSERN Operator 2025 Financial Statements – Detail (continued)

Puget Sound Emergency Radio Network Operator					
Operating Results					
1/1/2025 to 12/31/2025					
Description	YTD	Approved	Variance	% YTD	% Fiscal Year
OPERATING REVENUE					
USER FEE REVENUE	9,609,602	9,425,970	(183,632)	101.9%	100%
Other Misc Revenue	125,962				
REVENUE	\$ 9,735,564	\$ 9,425,970	\$ (183,632)	101.9%	100%
OTHER NON-OPERATING REVENUE					
INTEREST REVENUE	(249,601)	(25,000)	224,601	998.4%	100%
INTEREST REVENUE OFFSET	(249,601)	\$ (25,000)	224,601	998.4%	50.0%
SALARIES AND BENEFITS					
Salaries	3,344,691	3,584,320	239,629	93.3%	100.0%
Overtime	263,854	364,690	100,836	72.4%	100.0%
Standby/After Hours Pay	117,217	111,670	(5,547)	105.0%	100.0%
Benefits	925,372	989,040	63,668	93.6%	100.0%
ER Payroll Taxes	315,076	441,160	126,084	71.4%	100.0%
Payroll Processing	22,845	3,900	(18,945)	585.8%	100.0%
SALARIES AND BENEFITS	4,989,056	5,494,780	505,724	90.8%	100.0%
EMPLOYEE RELATED COSTS					
Office Supplies	9,145	8,000	(1,145)	114.3%	100.0%
Tech Supplies	20,770	10,000	(10,770)	207.7%	100.0%
Vehicle Fuel	68,111	60,000	(8,111)	113.5%	100.0%
Vehicle Maintenance	90,566	52,000	(38,566)	174.2%	100.0%
Insurance - Auto	8,642	10,410	1,768	83.0%	100.0%
Travel - Parking, Tolls	4,480	5,000	520	89.6%	100.0%
Training & Conferences	28,068	48,000	19,932	58.5%	100.0%
Safety Supplies	26,115	25,000	(1,115)	104.5%	100.0%
Mobile Phone Service	10,866	12,150	1,284	89.4%	100.0%
Legal Services - EE Related	49,390	30,000	(19,390)	164.6%	100.0%
Consulting Services - EE Related	25,409	65,000	39,591	39.1%	100.0%
Postage, shipping	783	1,500	717	52.2%	100.0%
Misc Services - EE Related	1,558	893	(665)	174.5%	100.0%
EMPLOYEE RELATED COSTS	343,903	327,953	(15,950)	104.9%	100.0%
PREMISE COSTS					
Lease Expense - Kent Office	113,050	112,770	(280)	100.2%	100.0%
Utilities - Kent Office	52,108	58,090	5,982	89.7%	100.0%
Insurance - Kent Office	33,074	38,022	4,948	87.0%	100.0%
Janitorial Services	12,078	12,010	(68)	100.6%	100.0%
Security Services	4,905	4,190	(715)	117.1%	100.0%
Phone Service	2,060	1,020	(1,040)	202.0%	100.0%
PREMISE COSTS	217,274	226,102	8,828	96.1%	100.0%
CORPORATE Admin COSTS					
IT Network Services - Kent Ofc	20,066	66,310	46,244	30.3%	100.0%
Software & Tech Support - Corp Admin	39,558	6,300	(33,258)	627.9%	100.0%
Misc Services Corp Admin	(7,529)	179	7,708	-4206.1%	100.0%
GASB 87 Clearing - SBITA	31,532	31,630	98	99.7%	100.0%
Legal Services - Corp Admin	51,533	15,000	(36,533)	343.6%	100.0%
B&O Tax - Corp Admin	1,250	-	(1,250)	0.0%	100.0%
Consulting Services - Corp Admin	17,881	10,000	(7,881)	178.8%	100.0%
Audit Services	4,521	2,000	(2,521)	226.0%	100.0%
Cash Management/Investment Services	1,485	1,500	15	99.0%	100.0%
CORPORATE ADMIN COSTS	160,295	132,919	(27,376)	120.6%	100.0%

APPENDIX A - PSERN Operator 2025 Financial Statements – Detail (continued)

Puget Sound Emergency Radio Network Operator					
Operating Results					
1/1/2025 to 12/31/2025					
Sublease Revenue	(1,030,886)	(687,705)	343,181	149.9%	100.0%
Holdover Revenue	(63,048)				
Sublease Application Fees	(5,000)				
Misc Other Sublease Revenue	(5,440)				
Legal Services - Subleases	29,042	15,000	(14,042)	193.6%	100.0%
Consulting Services - Subleases	10,080	-	(10,080)	0.0%	100.0%
Postage & Shipping - Subleases	73	500	427	14.5%	100.0%
B&O Taxes - Subleases	16,891	8,443	(8,448)	200.1%	100.0%
Sublease Revenue Share	124,788	124,592	(196)	100.2%	100.0%
SUBLEASE REVENUE OFFSET	(923,500)	(539,170)	384,330	171.3%	100.0%
Leases - Sites	1,502,455	1,508,220	5,765	99.6%	100.0%
Legal Services - Leases	28,591	30,000	1,409	95.3%	100.0%
Insurance - Sites	663,073	445,568	(217,505)	148.8%	100.0%
Tower Inspection Services	25,000	28,000	3,000	89.3%	100.0%
Tower Rigger Services	25,540	67,500	41,960	37.8%	100.0%
Private Powerline R&M		20,000	20,000	0.0%	100.0%
Repairs & Maintenance - Facilities	173,682	126,500	(47,182)	137.3%	100.0%
Road Maintenance	1,579	24,000	22,421	6.6%	100.0%
Misc Services - Radio Site Facilities	188	357	169	0.0%	100.0%
LEASES AND FACILITIES COSTS	2,420,109	2,250,145	(169,964)	107.6%	100.0%
RADIO SITE FACILITIES COSTS	1,496,609	1,710,975	214,366	87.5%	100.0%
RADIO SITE SYSTEMS COSTS					
Fire Monitoring	4,983	8,620	3,637	57.8%	100.0%
Fire Suppresion	108,553	164,530	55,977	66.0%	100.0%
Generator Maintenance	188,341	140,220	(48,121)	134.3%	100.0%
Generator Rental	159,572	-	(159,572)	0.0%	100.0%
HVAC Maintenance	76,475	69,160	(7,315)	110.6%	100.0%
Fuel/Diesel - Sites	208,617	188,170	(20,447)	110.9%	100.0%
Utilities - Sites	235,134	125,820	(109,314)	186.9%	100.0%
E-Line / Fiber	493,844	300,090	(193,754)	164.6%	100.0%
Fuel Systems R&M	53,046	40,000	(13,046)	132.6%	100.0%
Transportation Services	26,432	-	(26,432)	0.0%	100.0%
Site Parts/Supplies	144,334	120,000	(24,334)	120.3%	100.0%
Misc Services - Radio Site Systems	18,332	3,571	(14,761)	513.4%	100.0%
RADIO SITE SYSTEMS COSTS	1,717,663	1,160,181	(557,482)	148.1%	100.0%
NETWORK TECHNOLOGY COSTS					
Software - Network	86,012	35,000	(51,012)	245.7%	75.0%
Tools & Supplies	83,482	65,000	(18,482)	128.4%	75.0%
Radio Management Hosting & Support	226,767	223,060	(3,707)	101.7%	75.0%
Consulting Services - Network	165,198	75,000	(90,198)	220.3%	75.0%
MSI -post warranty support services (including upg	46,640	-	-	0.0%	75.0%
NETWORK TECHNOLOGY COSTS	608,099	398,060	(163,400)	152.8%	75.0%
TOTAL OPERATING EXPENSES	9,283,298	9,425,970	189,312	98.5%	75.0%
Revenue less Expenses	\$ 452,266	\$ -	\$ 452,266		



PSERN Board of Directors Staff Report Agenda Item # 9

Title: Definition of Public Safety Radio
Meeting Date: June 25, 2026
PSERN Staff Contact: Jeremy Hurd, Executive Director
Action: Discussion & Decision

SUMMARY:

This report discusses a proposed change to the definition of “Public Safety” radio to be used by PSERN in calculating radio end user service fees. The proposed methodology and impacts were discussed and endorsed by the Operations Committee at its March 2026 meeting

BACKGROUND:

Interlocal Cooperation Agreement (ILA) Cost Allocation Model

The PSERN Operator ILA defines the cost allocation model for the recovery of operating expenses through the establishment of radio and dispatch end user service fees (Exhibit A to the ILA).

Exhibit A of the ILA states the following:

Public Safety and Other Radio Rates

X% of the PSERN System annual operating budget will be paid with public safety radio rates and other radio rates combined.

The other radio rate shall be 78% of the public safety radio rate.

$$X\% \text{ of PSERN System annual operating budget} = [12 \times \text{the monthly public safety radio rate} \times \text{the number of public safety radios}] + [12 \times \text{the monthly other radio rate} \times \text{the number of other radios}].$$

However, there is no definition in the ILA of “Public Safety” radio or “Other” radio.

Previous Practice

The practice followed by the PSERN Operator since January 2024 has Public Safety radios defined as radios that:

- Have Fire or Law Enforcement operational talkgroups programmed.
- Have the encryption feature set.

This practice was established during the PSERN Project when radios were sourced and deployed.

This methodology results in certain non-Public Safety agencies (non-Fire/EMS/Law Enforcement) agencies having a mix of “public safety” and “other” radios. This makes the effort of determining and updating the quantities of each complicated and labor-intensive. It also serves as a barrier to increasing interoperability

between Public Safety and non-Public Safety agencies as there is a higher cost for non-Public Safety radios that are interoperable.

Because end user agencies and their radio shops are responsible for sourcing and programming their radios within the technical constraints specified by PSERN, it will become more difficult for PSERN to track radio quantities using the previous methodology in future.

Agencies with both categories of radios in their inventories include schools, Public Works and Emergency Management.

Operations Committee Discussions

At the January 2026 Operations Committee meeting, committee members proposed that determining the application of “Public Safety” vs. “Other” rates be based on the type of agency, with only Fire departments Police/Sheriffs and Emergency Medical Services (EMS) agencies being considered “Public Safety”. PSERN Operator staff were asked to review the quantities to see what the financial impact would be.

At the March meeting, PSERN staff provided the following radio quantities as of March 2026:

- Public safety radios – 13,746
- Other radios – 5,203
- Public safety radios associated with non-Fire/Law Enforcement/EMS agencies - 325

DISCUSSION/ANALYSIS:

Benefits of the Revised Definition

As noted above, the benefits associated with the revised definition of “Public Safety” radio are as follows:

- Reduced financial barrier to interoperability and information sharing between “Public Safety” agencies and “Other” user agency types (“Other” agencies won’t need to pay more for radios that are interoperable).
- Reduced effort by PSERN staff and improved accuracy in determining radio quantities used to generate end user radio invoices.

It should be noted that future growth in the PSERN user base will mostly come from “Other” user agency types, so the revised definition will result in a small additional incentive to agencies considering joining PSERN.

Financial Impact

The radio quantities discussed at the March Operations Committee have been revised and the following is accurate as of May 1, 2026. These numbers are using the revised definition of “Public Safety” radio:

- Public Safety radios – 13,562
- Other radios – 6,048
- Public Safety radios associated with non-Fire/Law Enforcement/EMS agencies that would be re-designated - 325

The reduction in annual service fee revenue from the proposed change is therefore \$33.9K, based on 2026 service fee rates (public safety \$39.48, other \$30.79 per radio per month).

It should be noted that this reduction in revenue is more than offset by the increase in radio quantities that has occurred since June 2025 when the 2026 budget was set. Approximately 700 radios (net) have been added, which equates to a net increase of approximately \$245K in annual revenue based on 2026 rates.

RECOMMENDATIONS AND NEXT STEPS:

It is recommended that the board approve the following motion:

THAT the PSERN Operator adopt a revised methodology for determining public safety radio quantities whereby all radios associated with Fire departments, law enforcement agencies and Emergency Medical Services be designated as “Public Safety”.

CONCLUSION:

This report has proposed a change to the definition of “Public Safety” radio to be used by PSERN in calculating radio end user service fees and requested approval from the board.

SUPPORTING DOCUMENTATION:

None