



**AGENDA**  
**PSERN OPERATOR BOARD OF DIRECTORS MEETING**  
**September 24, 2026**

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

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

**Date:** Thursday, September 24, 2026

**Time:** 2:30 p.m. – 3:30 p.m.

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

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

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

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

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

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

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

- A. Approve March 28, 2026, Special Meeting Minutes
- B. Approve May 28, 2026, Meeting Minutes
- C. Approve Accounts Payable Detail
- D. Approve Payroll & Benefits Detail
- E. Resolution 26-02, Claims Agent Update
- F. Resolution 26-03, 2027 Regular Board Meeting Schedule

G. Resolution 26-04, VEBA Policy and Participation

H. 2027 Salary Schedule

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

- |    |                                         |                  |
|----|-----------------------------------------|------------------|
| 5. | Action Register Review – Meeting Chair  | 2:34 – 2:36 p.m. |
| 6. | Executive Director Report – Jeremy Hurd | 2:36 – 2:42 p.m. |
| 7. | 2027 Operating Budget – Tracy Plouse    | 2:42 – 2:52 p.m. |

***(Decision: Approve Resolution 26-01 adopting the 2027 Budget and Service Fees.)***

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|----|-------------------------------------------|------------------|
| 8. | 2025 Year End Financials – Tracy Plouse   | 2:52 – 3:00 p.m. |
| 9. | 2027 Capital Expenditure Plan – Mike Webb | 3:00 – 3:10 p.m. |

***(Decision: Approve a general capital expenditure budget and plan for 2027 of \$5,328,000 plus tax.)***

***(Decision: Approve the reallocation of funds from the In-Building Coverage set-aside (\$800K) to the Capital Expenditure set-aside during 2027.)***

- |     |                                              |                  |
|-----|----------------------------------------------|------------------|
| 10. | Public Safety Radio Definition – Jeremy Hurd | 3:10 – 3:20 p.m. |
|-----|----------------------------------------------|------------------|

***(Decision: Approve 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”.)***

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|-----|-------------------------------------------------------|------------------|
| 11. | Operations Committee Report – Assistant Chief Lombard | 3:20 – 3:25 p.m. |
| 12. | Board of Directors Report - Board Officers            | 3:25 - 3:27 p.m. |
| 13. | Review New Action Items - Meeting Chair               | 3:27 - 3:30 p.m. |

Adjourn

Next Meeting: October 22, 2026 @ 2:30



PSERN Board of Directors  
Agenda Item #4

Title: Consent Agenda

PSERN Operator Board of Directors Meeting Date: September 24, 2026

PSERN Staff Contact: Tracey Doss, Administrator

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Appendix A - March 26, 2026, Special Meeting Minutes

Appendix B - May 28, 2026, Meeting Minutes

Appendix C - Accounts Payable Detail

Appendix D - Payroll & Benefits Detail

Appendix E - Resolution 26-02, Claims Agent

Appendix F - Resolution 26-03, 2027 Regular Board Meeting Schedule

Appendix G - Resolution 26-04, VEBA Policy and Participation

Appendix H - 2027 Salary Schedule

|                                                         |                       |
|---------------------------------------------------------|-----------------------|
| Paid from Checking 7919 Accounts Payable (Appendix C)   | \$2,744,027.69        |
| Paid from Checking 0447 Payroll & Benefits (Appendix D) | \$1,763,555.61        |
| <b>TOTAL</b>                                            | <b>\$4,507,583.30</b> |

**MOTION:** Approve the Consent Agenda.



**MINUTES**  
**PSERN OPERATOR BOARD OF DIRECTORS MEETING**  
**March 26, 2026**

**Location:** PSERN Conference Room 19717 62<sup>nd</sup> 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

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.

3. Public Comment – Meeting Chair 2:31 – 2:32 p.m.

Board Chair opened the floor for public comment.

No public comments.

4. Executive Session – Board Officers 2:32 – 2:47 p.m.

***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 4<sup>th</sup> 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 62<sup>nd</sup> 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: 6/17/2026 - 9/11/2026Page: 1  
Sep 11, 2026 03:00PM

| Check Issue Date | Merchant Name              | Payee                      | Amount     | Invoice Number        | Description                | Invoice GL Account Title     |
|------------------|----------------------------|----------------------------|------------|-----------------------|----------------------------|------------------------------|
| 06/17/2026       | Nelson Truck Equipment In  | Nelson Truck Equipment In  | 39,372.42  | PO 462 NELSON TRUCK   | Cargo Deck                 | Set-Aside Veh/Veh Outftg     |
| 06/17/2026       | Fully Integrated Team HR L | Fully Integrated Team HR L | 2,233.00   | 8665                  | HR Monthly Retainer        | Consulting Svcs - EE Related |
| 06/18/2026       | Caselle Inc                | Caselle Inc                | 29,657.34  | INV-20715             | Annual Maint. & Support -  | Prepaid Expenses             |
| 06/18/2026       | Summit Law                 | Summit Law                 | 924.00     | 172415                | Legal Services             | Legal Services - EE Related  |
| 06/18/2026       | American Tower             | American Tower             | 10,177.23  | 415201528             | June 2026 Lease -North B   | GASB 87 Clearing - Leases    |
| 06/18/2026       | American Tower             | American Tower             | 6,686.97   | 415202994             | June 2026 Lease - Iron Hor | GASB 87 Clearing - Leases    |
| 06/18/2026       | Navia Benefits             | Navia Benefits             | 5.00       | 061626.1              | HRA                        | HRA Benefit Expense          |
| 06/18/2026       | Navia Benefits             | Navia Benefits             | 1,589.53   | 061626.2              | FSA                        | FSA Payable                  |
| 06/18/2026       | SPECTRASITE COMMUNI        | SPECTRASITE COMMUNI        | 8,481.03   | 155302086             | June 2026 Lease            | GASB 87 Clearing - Leases    |
| 06/18/2026       | Paychex                    | Paychex                    | 517.09     | 2026061601            | 06/18/2026 PAYROLL PRO     | Payroll Processing           |
| 06/18/2026       | Paychex                    | Paychex                    | 117,982.18 | 06182026 PAYROLL PAYA | 06/18/2026 PAYROLL PAY     | Payroll Payable              |
| 06/18/2026       | Paychex                    | Paychex                    | 729.23     | 06182026 GARNISHMENT  | 06/18/2026 GARNISHMEN      | Garnishment Payable          |
| 06/18/2026       | Paychex                    | Paychex                    | 39,310.42  | 06182026 TAXPAY       | 06/18/2026 PAYROLL TAX     | Payroll Taxes Payable EE     |
| 06/18/2026       | Paychex                    | Paychex                    | 13,338.71  | 06182026 TAXPAY       | 06/18/2026 PAYROLL TAX     | Payroll Taxes Payable ER     |
| 06/18/2026       | Paychex                    | Paychex                    | 84.56      | 06182026 PAYCHEX PER  | 06/18/2025 PAYCHEX PE      | Benefits Payable EE          |
| 06/18/2026       | WA State Dept. of Retirem  | WA State Dept. of Retirem  | 9,997.54   | EPP-20260616-0000074  | Retirement Payable EE      | Retirement Payable - EE      |
| 06/18/2026       | WA State Dept. of Retirem  | WA State Dept. of Retirem  | 9,716.13   | EPP-20260616-0000074  | Retirement Payable ER      | Retirement Payable - ER      |
| 06/18/2026       | WA State Dept. of Retirem  | WA State Dept. of Retirem  | 2,759.59   | EPP-20260616-0000074  | DCP Retirement Payable E   | Retirement Payable - EE      |
| 06/23/2026       | Paychex                    | Paychex                    | 49.36      | 7172025 PAYCHEX PERK  | 07/17/2025 PAYCHEX PE      | Benefits Payable EE          |
| 06/24/2026       | Nelson Truck Equipment In  | Nelson Truck Equipment In  | -39,372.42 | PO 462 NELSON TRUCK   | Cargo Deck                 | Set-Aside Veh/Veh Outftg     |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 485.74     | ****3644 JUN 2026.1   | 113-8642822-1761852        | Tech Supplies                |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 27.59      | ****3644 JUN 2026.1   | 113-7677129-1940266        | Office Supplies              |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 41.12      | ****3644 JUN 2026.1   | 113-7677129-1940266        | Office Supplies              |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 144.90     | ****3644 JUN 2026.1   | 113-9594391-1381009        | Office Supplies              |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 23.13      | ****3644 JUN 2026.1   | 113-6353079-3277012        | Office Supplies              |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 26.76      | ****3644 JUN 2026.1   | 113-8672838-5044258        | Tech Supplies                |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 32.68      | ****3644 JUN 2026.1   | 111-0245764-2195422        | Office Supplies              |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 428.33     | ****3644 JUN 2026.1   | 111-0245764-2195422        | Office Supplies              |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 213.83     | ****3644 JUN 2026.1   | 113-6494181-6735468        | Veh Parts & Supp             |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 213.84     | ****3644 JUN 2026.1   | 113-0727339-9095466        | Veh Parts & Supp             |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 112.86     | ****3644 JUN 2026.1   | 113-4975728-2156265        | Veh Parts & Supp             |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 30.90      | ****3644 JUN 2026.1   | 113-6984065-9388210        | Site Parts/Supplies          |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 397.20     | ****3644 JUN 2026.1   | 113-8347866-4191412        | Tools & Supplies             |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 33.55      | ****3644 JUN 2026.1   | 113-5962380-1328265        | EE Safety Supplies           |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 7.39       | ****3644 JUN 2026.1   | 113-3407136-0745841        | Tools & Supplies             |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 694.98     | ****3644 JUN 2026.1   | 113-5881637-3506610        | Veh Parts & Supp             |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 330.94     | ****3644 JUN 2026.1   | 113-8297447-7463400        | EE Safety Supplies           |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 444.50     | ****3644 JUN 2026.1   | 113-4163086-1077827        | Site Parts/Supplies          |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 232.23     | ****3644 JUN 2026.1   | 113-3390812-3901868        | EE Safety Supplies           |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 389.12     | ****3644 JUN 2026.1   | 113-0666664-8405800        | EE Safety Supplies           |
| 06/26/2026       | Amazon                     | U.S. Bank Corporate Paym   | 1,173.99   | ****3644 JUN 2026.1   | 113-5508077-6537867        | Set-Aside Veh/Veh Outftg     |

## Appendix C - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1  
Check Issue Dates: 6/17/2026 - 9/11/2026Page: 2  
Sep 11, 2026 03:00PM

| Check Issue Date | Merchant Name             | Payee                    | Amount   | Invoice Number      | Description         | Invoice GL Account Title   |
|------------------|---------------------------|--------------------------|----------|---------------------|---------------------|----------------------------|
| 06/26/2026       | Amazon                    | U.S. Bank Corporate Paym | -55.34   | ****3644 JUN 2026.1 | 113-0666664-8405800 | EE Safety Supplies         |
| 06/26/2026       | Amazon                    | U.S. Bank Corporate Paym | -55.34   | ****3644 JUN 2026.1 | 113-0666664-8405800 | EE Safety Supplies         |
| 06/26/2026       | Amazon                    | U.S. Bank Corporate Paym | 103.65   | ****3644 JUN 2026.1 | 113-7562311-8645851 | Office Supplies            |
| 06/26/2026       | Amazon                    | U.S. Bank Corporate Paym | 241.88   | ****3644 JUN 2026.1 | 113-6658054-4690627 | Tools & Supplies           |
| 06/26/2026       | Amazon                    | U.S. Bank Corporate Paym | 30.89    | ****3644 JUN 2026.1 | 113-4768566-4284219 | Office Supplies            |
| 06/26/2026       | Amazon                    | U.S. Bank Corporate Paym | 8.82     | ****3644 JUN 2026.1 | 113-4768566-4284219 | Office Supplies            |
| 06/26/2026       | Amazon                    | U.S. Bank Corporate Paym | 327.72   | ****3644 JUN 2026.1 | 113-0289582-8859432 | Office Supplies            |
| 06/26/2026       | Amazon                    | U.S. Bank Corporate Paym | 23.82    | ****3644 JUN 2026.1 | 113-6658054-4690627 | Tools & Supplies           |
| 06/26/2026       | Amazon                    | U.S. Bank Corporate Paym | 29.79    | ****3644 JUN 2026.1 | 113-9002828-8559435 | Office Supplies            |
| 06/26/2026       | Atlassian                 | U.S. Bank Corporate Paym | 1,549.85 | ****3644 JUN 2026.1 | IN-007-109-913      | Software Related - Network |
| 06/26/2026       | Atlassian                 | U.S. Bank Corporate Paym | 106.65   | ****3644 JUN 2026.1 | IN-007-085-494      | Software Related - Network |
| 06/26/2026       | Atlassian                 | U.S. Bank Corporate Paym | 96.16    | ****3644 JUN 2026.1 | IN-006-818-510      | Software Related - Network |
| 06/26/2026       | Batteries Plus            | U.S. Bank Corporate Paym | 101.35   | ****3644 JUN 2026.1 | P92378851           | Site Parts/Supplies        |
| 06/26/2026       | Home Depot                | U.S. Bank Corporate Paym | 53.83    | ****3644 JUN 2026.1 | 0544499             | Site Parts/Supplies        |
| 06/26/2026       | Home Depot                | U.S. Bank Corporate Paym | 8.79     | ****3644 JUN 2026.1 | 3530900             | Tools & Supplies           |
| 06/26/2026       | Macrina Bakery            | U.S. Bank Corporate Paym | 82.86    | ****3644 JUN 2026.1 | 1YzO                | Misc Services - EE Related |
| 06/26/2026       | Good To Go                | U.S. Bank Corporate Paym | 58.40    | ****3644 JUN 2026.1 | 164588264           | Parking, Tolls, Carwash    |
| 06/26/2026       | Good To Go                | U.S. Bank Corporate Paym | 14.25    | ****3644 JUN 2026.1 | 164588264           | Parking, Tolls, Carwash    |
| 06/26/2026       | Grainger                  | U.S. Bank Corporate Paym | 24.45    | ****3644 JUN 2026.1 | 9939050507          | Site Parts/Supplies        |
| 06/26/2026       | Grainger                  | U.S. Bank Corporate Paym | 240.44   | ****3644 JUN 2026.1 | 9938924959          | Site Parts/Supplies        |
| 06/26/2026       | Adobe Inc                 | U.S. Bank Corporate Paym | 211.88   | ****3644 JUN 2026.1 | AE05040100011CUS    | Software Related - Admin   |
| 06/26/2026       | FedEx                     | U.S. Bank Corporate Paym | 59.72    | ****3644 JUN 2026.1 | 8.7286E+11          | Postage, shipping          |
| 06/26/2026       | Napa Auto Parts           | U.S. Bank Corporate Paym | 57.40    | ****3644 JUN 2026.1 | 694650              | Veh Parts & Supp           |
| 06/26/2026       | Brown Bear Car Wash       | U.S. Bank Corporate Paym | 15.00    | ****3644 JUN 2026.1 | 059136              | Parking, Tolls, Carwash    |
| 06/26/2026       | Uline Inc                 | U.S. Bank Corporate Paym | 1,329.20 | ****3644 JUN 2026.1 | 209455200           | Tools & Supplies           |
| 06/26/2026       | VistaPrint                | U.S. Bank Corporate Paym | 38.62    | ****3644 JUN 2026.1 | VP_2V6NSR8N         | Office Supplies            |
| 06/26/2026       | Premium Parking           | U.S. Bank Corporate Paym | 16.81    | ****3644 JUN 2026.1 | 202688516           | Parking, Tolls, Carwash    |
| 06/26/2026       | Premium Parking           | U.S. Bank Corporate Paym | 16.81    | ****3644 JUN 2026.1 | 206564169           | Parking, Tolls, Carwash    |
| 06/26/2026       | Premium Parking           | U.S. Bank Corporate Paym | 4.40     | ****3644 JUN 2026.1 | 207221912           | Parking, Tolls, Carwash    |
| 06/26/2026       | Premium Parking           | U.S. Bank Corporate Paym | 16.81    | ****3644 JUN 2026.1 | 207048881           | Parking, Tolls, Carwash    |
| 06/26/2026       | Premium Parking           | U.S. Bank Corporate Paym | 16.81    | ****3644 JUN 2026.1 | 207918109           | Parking, Tolls, Carwash    |
| 06/26/2026       | Les Schwab                | U.S. Bank Corporate Paym | 2,871.71 | ****3644 JUN 2026.1 | 38300744390         | Vehicle Maintenance        |
| 06/26/2026       | Les Schwab                | U.S. Bank Corporate Paym | 2,871.71 | ****3644 JUN 2026.1 | 38300744538         | Vehicle Maintenance        |
| 06/26/2026       | Les Schwab                | U.S. Bank Corporate Paym | 2,871.71 | ****3644 JUN 2026.1 | 38300744641         | Vehicle Maintenance        |
| 06/26/2026       | Parking Not Otherwise Spe | U.S. Bank Corporate Paym | 19.63    | ****3644 JUN 2026.1 | TXN-32EB93AF        | Parking, Tolls, Carwash    |
| 06/26/2026       | Misc Credit Card Receipts | U.S. Bank Corporate Paym | 213.47   | ****3644 JUN 2026.1 | 497952003           | Vehicle Maintenance        |
| 06/26/2026       | Cintas                    | U.S. Bank Corporate Paym | 93.49    | ****3644 JUN 2026.1 | 0F93158228          | Fire Suppression           |
| 06/26/2026       | Ford of Kirkland          | U.S. Bank Corporate Paym | 110.39   | ****3644 JUN 2026.1 | 173013              | Vehicle Maintenance        |
| 06/26/2026       | Sirennet                  | Sirennet                 | 5,026.73 | PO 468 SIRENNET     | PO 468 / Req 489    | Set-Aside Veh/Veh Outftg   |
| 06/26/2026       | Graybar                   | U.S. Bank Corporate Paym | 59.60    | ****3644 JUN 2026.1 | 9353429372          | Site Parts/Supplies        |
| 06/26/2026       | Graybar                   | U.S. Bank Corporate Paym | 379.21   | ****3644 JUN 2026.1 | 9353590947          | Site Parts/Supplies        |

## Appendix C - Accounts Payable Detail

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Check Register - Consent Agenda.1  
Check Issue Dates: 6/17/2026 - 9/11/2026Page: 3  
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| Check Issue Date | Merchant Name               | Payee                     | Amount    | Invoice Number        | Description                 | Invoice GL Account Title  |
|------------------|-----------------------------|---------------------------|-----------|-----------------------|-----------------------------|---------------------------|
| 06/26/2026       | Lowe's Companies Inc.       | U.S. Bank Corporate Paym  | 209.99    | ****3644 JUN 2026.1   | 300902154263183463          | Tools & Supplies          |
| 06/26/2026       | Lowe's Companies Inc.       | U.S. Bank Corporate Paym  | 109.63    | ****3644 JUN 2026.1   | 91491                       | Tools & Supplies          |
| 06/26/2026       | Lowe's Companies Inc.       | U.S. Bank Corporate Paym  | 140.86    | ****3644 JUN 2026.1   | 196445790                   | Tools & Supplies          |
| 06/26/2026       | Lowe's Companies Inc.       | U.S. Bank Corporate Paym  | 177.39    | ****3644 JUN 2026.1   | 82858                       | Tools & Supplies          |
| 06/26/2026       | Diode Dynamics LLC          | U.S. Bank Corporate Paym  | 176.67    | ****3644 JUN 2026.1   | 2606047702                  | Veh Parts & Supp          |
| 06/26/2026       | PetroCard Inc.              | U.S. Bank Corporate Paym  | 304.99    | ****3644 JUN 2026.1   | C055314                     | Vehicle Fuel              |
| 06/26/2026       | PetroCard Inc.              | U.S. Bank Corporate Paym  | 390.65    | ****3644 JUN 2026.1   | C040753                     | Vehicle Fuel              |
| 06/26/2026       | PetroCard Inc.              | U.S. Bank Corporate Paym  | 290.72    | ****3644 JUN 2026.1   | C053607                     | Vehicle Fuel              |
| 06/26/2026       | Nelson Truck Equipment In   | U.S. Bank Corporate Paym  | 589.67    | ****3644 JUN 2026.1   | 769403                      | Vehicle Maintenance       |
| 06/26/2026       | Nelson Truck Equipment In   | Nelson Truck Equipment In | 39,372.42 | PO 462 NELSON TRUCK   | Cargo Deck                  | Set-Aside Veh/Veh Outftg  |
| 06/26/2026       | Bird Electronic Corporation | U.S. Bank Corporate Paym  | 1,168.88  | ****3644 JUN 2026.1   | CD99035058                  | Tools & Supplies          |
| 06/26/2026       | SPX Aids to Navigation LL   | U.S. Bank Corporate Paym  | 2,037.01  | ****3644 JUN 2026.1   | 90352765                    | Site Parts/Supplies       |
| 06/26/2026       | Displays 2 Go               | U.S. Bank Corporate Paym  | 2,273.38  | ****3644 JUN 2026.1   | WEB210311468                | Office Supplies           |
| 06/29/2026       | Puget Sound Energy          | Puget Sound Energy        | 1,209.53  | 8861 APR 2026         | Utilities                   | Utilities - Sites         |
| 06/29/2026       | Puget Sound Energy          | Puget Sound Energy        | 1,299.18  | 8861 MAY 2026         | Utilities                   | Utilities - Sites         |
| 06/29/2026       | Puget Sound Energy          | Puget Sound Energy        | 478.10    | 7206 JUN 2026         | Utilities                   | Utilities - Sites         |
| 06/29/2026       | Puget Sound Energy          | Puget Sound Energy        | 1,276.28  | 1370 JUN 2026         | Utilities                   | Utilities - Sites         |
| 06/29/2026       | Puget Sound Energy          | Puget Sound Energy        | 758.03    | 6745 JUN 2026         | Utilities                   | Utilities - Sites         |
| 06/29/2026       | Puget Sound Energy          | Puget Sound Energy        | 375.10    | 1628 JUN 2026         | Utilities                   | Utilities - Sites         |
| 06/29/2026       | Puget Sound Energy          | Puget Sound Energy        | 395.03    | 6935 JUN 2026         | Utilities                   | Utilities - Sites         |
| 06/29/2026       | Puget Sound Energy          | Puget Sound Energy        | 282.81    | 1354 JUN 2026         | Utilities                   | Utilities - Sites         |
| 06/29/2026       | WA Department of Revenue    | WA Department of Revenue  | 1,199.81  | 0526 EXCISE TAX RETUR | B&O Tax Exp Subleases -     | B&O Tax - Subleases       |
| 06/29/2026       | McKinstry Co. LLC           | McKinstry Co. LLC         | 1,375.97  | 10329265              | HVAC Repairs and Mainten    | HVAC Maintenance          |
| 06/29/2026       | McKinstry Co. LLC           | McKinstry Co. LLC         | 1,210.33  | 10329267              | HVAC Repairs and Mainten    | HVAC Maintenance          |
| 06/29/2026       | McKinstry Co. LLC           | McKinstry Co. LLC         | 3,339.27  | 10329329              | HVAC Repairs and Mainten    | HVAC Maintenance          |
| 06/29/2026       | McKinstry Co. LLC           | McKinstry Co. LLC         | 1,337.29  | 10329987              | HVAC Repairs and Mainten    | HVAC Maintenance          |
| 06/29/2026       | Snohomish County PUD        | Snohomish County PUD      | 218.11    | 0839 MAY 2026         | Sites Utilities             | Utilities - Sites         |
| 06/29/2026       | Snohomish County PUD        | Snohomish County PUD      | 285.13    | 0847 JUN 2026         | Sites Utilities             | Utilities - Sites         |
| 06/29/2026       | Suquamish Tribe             | Suquamish Tribe           | 55,921.19 | 2026LEASE             | Suquamish 2026 Lease        | GASB 87 Clearing - Leases |
| 06/29/2026       | Washington State Parks &    | Washington State Parks &  | 13,340.01 | 2026LEASEBANDERA      | 2026 Bandera Lease          | GASB 87 Clearing - Leases |
| 06/29/2026       | South King Fire & Rescue    | South King Fire & Rescue  | 2,011.36  | JULY2026              | Lease July 2026             | GASB 87 Clearing - Leases |
| 06/29/2026       | Muckleshoot Federal Corp    | Muckleshoot Federal Corp  | 4,320.00  | PANO AI ADDITIONAL RE | Additional Rent 2024 Gree   | Sublease Revenue Share    |
| 06/29/2026       | Muckleshoot Federal Corp    | Muckleshoot Federal Corp  | 4,320.00  | PANO AI ADDITIONAL RE | Additional Rent 2024 3 Sist | Sublease Revenue Share    |
| 06/29/2026       | Muckleshoot Federal Corp    | Muckleshoot Federal Corp  | 4,500.00  | PANO AI ADDITIONAL RE | Additional Rent 2025 Gree   | Sublease Revenue Share    |
| 06/29/2026       | Muckleshoot Federal Corp    | Muckleshoot Federal Corp  | 4,500.00  | PANO AI ADDITIONAL RE | Additional Rent 2025 3 Sist | Sublease Revenue Share    |
| 06/29/2026       | Muckleshoot Federal Corp    | Muckleshoot Federal Corp  | 1,200.00  | PANO AI ADDITIONAL RE | Additional Rent 2026 June   | Sublease Revenue Share    |
| 06/29/2026       | Muckleshoot Federal Corp    | Muckleshoot Federal Corp  | 1,200.00  | PANO AI ADDITIONAL RE | Additional Rent 2026 June   | Sublease Revenue Share    |
| 06/29/2026       | Seattle City Light          | Seattle City Light        | 1,892.87  | 6975 MAY 2026         | Utilities - Sites           | Utilities - Sites         |
| 06/29/2026       | Cummins Sales and Servic    | Cummins Sales and Servic  | 1,430.37  | 15-260617135          | Generator Maintenance - S   | Generator Maintenance     |
| 06/29/2026       | Cummins Sales and Servic    | Cummins Sales and Servic  | 1,430.37  | 15-260617134          | Generator Maintenance -     | Generator Maintenance     |
| 06/29/2026       | Cummins Sales and Servic    | Cummins Sales and Servic  | 1,430.37  | 15-260617188          | Generator Maintenance - S   | Generator Maintenance     |

## Appendix C - Accounts Payable Detail

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Check Register - Consent Agenda.1  
Check Issue Dates: 6/17/2026 - 9/11/2026Page: 4  
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| Check Issue Date | Merchant Name             | Payee                     | Amount     | Invoice Number        | Description                   | Invoice GL Account Title       |
|------------------|---------------------------|---------------------------|------------|-----------------------|-------------------------------|--------------------------------|
| 06/29/2026       | Cummins Sales and Serv    | Cummins Sales and Serv    | 1,430.37   | 15-260617189          | Generator Maintenance -       | Generator Maintenance          |
| 06/29/2026       | City of Bellevue          | City of Bellevue          | 4,534.20   | 56227                 | June 2026 Lease               | GASB 87 Clearing - Leases      |
| 06/29/2026       | City of Bellevue          | City of Bellevue          | 1,210.00   | 56201                 | June 2026 Lease               | GASB 87 Clearing - Leases      |
| 06/29/2026       | King County Finance       | King County Finance       | 1,125.00   | 11017425              | KCIT iNet Other Misc Svc      | Fiber/Backhaul Services        |
| 06/29/2026       | Motorola Solutions, Inc.  | Motorola Solutions, Inc.  | 303.11     | 8282338986            | Cable Assembly, USB prog      | Tools & Supplies               |
| 06/29/2026       | Motorola Solutions, Inc.  | Motorola Solutions, Inc.  | 335.28     | 8282343231            | All Band Multiplexer          | Site Parts/Supplies            |
| 06/29/2026       | Saybr                     | Saybr                     | 6,785.44   | 31736                 | Replace Existing Electronic   | Fuel Sys Repair                |
| 06/29/2026       | Canopy World Inc.         | Canopy World Inc.         | 25,034.76  | PO 461 CANOPY WORLD   | PO 461 / Req 479              | Set-Aside Veh/Veh Outftg       |
| 06/29/2026       | Creighton Donovan         | Creighton Donovan         | 1,419.81   | TRAVEL EXPENSE 6.8.26 | Travel expense reimburse      | Training & Conferences         |
| 06/29/2026       | Northwest Tower Engineeri | Northwest Tower Engineeri | 3,500.00   | 6238                  | Tower Inspection & Report     | Tower Inspection Services      |
| 06/29/2026       | Northwest Tower Engineeri | Northwest Tower Engineeri | 3,500.00   | 6238                  | Tower Inspection & Report     | Tower Inspection Services      |
| 06/29/2026       | Northwest Tower Engineeri | Northwest Tower Engineeri | 5,500.00   | 6240                  | WO 24-005-05 LWIT BP          | Set-Aside Funds Lk WA Totem Lk |
| 06/29/2026       | FPI                       | FPI                       | 596.65     | 110366                | SWAN-Investigate suppress     | Fire Monitoring                |
| 06/29/2026       | Slatercom-WCD / Slaterco  | Slatercom-WCD / Slaterco  | 9,569.43   | 9929                  | Obstruction Lighting Repla    | Set-Aside Funds Shelt HVAC     |
| 07/01/2026       | Paychex                   | Paychex                   | 122,924.69 | 07022026 PAYROLL PAYA | 07/02/2026 PAYROLL PAY        | Payroll Payable                |
| 07/01/2026       | Paychex                   | Paychex                   | 782.94     | 07022026 GARNISHMENT  | 07/02/2026 GARNISHMEN         | Garnishment Payable            |
| 07/01/2026       | Paychex                   | Paychex                   | 41,952.17  | 07022026 TAXPAY       | 07/02/2026 PAYROLL TAX        | Payroll Taxes Payable EE       |
| 07/01/2026       | Paychex                   | Paychex                   | 13,987.36  | 07022026 TAXPAY       | 07/02/2026 PAYROLL TAX        | Payroll Taxes Payable ER       |
| 07/01/2026       | Paychex                   | Paychex                   | 84.57      | 07022026 PAYCHEX PER  | 06/18/2025 PAYCHEX PE         | Benefits Payable EE            |
| 07/02/2026       | Paychex                   | Paychex                   | 517.09     | 2026062601            | 07/02/2026 PAYROLL PRO        | Payroll Processing             |
| 07/02/2026       | WA State Dept. of Retirem | WA State Dept. of Retirem | 10,432.93  | EPP-20260626-0000068  | Retirement Payable EE         | Retirement Payable - EE        |
| 07/02/2026       | WA State Dept. of Retirem | WA State Dept. of Retirem | 10,192.60  | EPP-20260626-0000068  | Retirement Payable ER         | Retirement Payable - ER        |
| 07/02/2026       | WA State Dept. of Retirem | WA State Dept. of Retirem | 3,212.28   | EPP-20260626-0000068  | DCP Retirement Payable E      | Retirement Payable - EE        |
| 07/03/2026       | WFT Company Two LLC       | WFT Company Two LLC       | 9,655.00   | WFT JULY 2026         | Kent Facility Lease           | GASB 87 Clearing Kent Office   |
| 07/03/2026       | WFT Company Two LLC       | WFT Company Two LLC       | 3,793.88   | WFT JULY 2026         | CAM Charge 2026               | Utilities - Kent Office        |
| 07/03/2026       | WFT Company Two LLC       | WFT Company Two LLC       | 1,034.19   | WFT JULY 2026         | Inv#151817342: HVAC           | Utilities - Kent Office        |
| 07/06/2026       | Pacifica Law Group LLP    | Pacifica Law Group LLP    | 5,088.50   | 108277                | Legal Services                | Legal Services - Corp Admin    |
| 07/06/2026       | LeaseCrunch, LLC          | LeaseCrunch, LLC          | 578.11     | INV34779              | Software Subscription - Var   | Software Related - Admin       |
| 07/06/2026       | Cascade Public Media      | Cascade Public Media      | 16,423.43  | JULY2026LEASE         | Capitol Hill Site Lease- July | GASB 87 Clearing - Leases      |
| 07/06/2026       | Richard J Busch           | Richard J Busch           | 892.50     | 205763                | Legal - Leases                | Legal Serv - Leases/Subleases  |
| 07/06/2026       | Richard J Busch           | Richard J Busch           | 340.00     | 205763                | Legal - Sublease              | Legal Services - Subleases     |
| 07/06/2026       | Navia Benefits            | Navia Benefits            | 1,069.16   | 063026.1              | FSA                           | FSA Payable                    |
| 07/06/2026       | Steelhead Communication   | Steelhead Communication   | 2,596.30   | 20568                 | Tower Lighting Beacon Re      | Tower Rigger Services          |
| 07/06/2026       | Steelhead Communication   | Steelhead Communication   | 4,757.26   | 20569                 | RX Troubleshooting            | Repairs & Maintenance - Sites  |
| 07/06/2026       | Steelhead Communication   | Steelhead Communication   | 3,284.42   | 20572                 | Inspect and diagnose 11gh     | Repairs & Maintenance - Sites  |
| 07/06/2026       | Steelhead Communication   | Steelhead Communication   | 4,464.53   | 20566                 | Replumb Existing OMNI An      | Tower Rigger Services          |
| 07/06/2026       | Steelhead Communication   | Steelhead Communication   | 1,744.80   | 20567                 | RCECC Beacon Lamp Rep         | Tower Rigger Services          |
| 07/06/2026       | Comcast                   | Comcast                   | 740.88     | 001004196268 1342     | Ethernet                      | Fiber/Backhaul Services        |
| 07/06/2026       | Comcast                   | Comcast                   | 741.53     | 001004196268 1342     | Ethernet                      | Fiber/Backhaul Services        |
| 07/06/2026       | United Rentals            | United Rentals            | 5,152.89   | 249106772-16          | Generator 40-44 KVA Tier      | Generator Rental               |
| 07/06/2026       | Xpress Solutions Inc      | Xpress Solutions Inc      | 60.00      | INV-XPR037850         | Das Billing Services June 2   | Misc Services - Corp Admin     |

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| Check Issue Date | Merchant Name              | Payee                      | Amount    | Invoice Number        | Description                    | Invoice GL Account Title       |
|------------------|----------------------------|----------------------------|-----------|-----------------------|--------------------------------|--------------------------------|
| 07/07/2026       | Lumen                      | Lumen                      | 27,320.08 | 788609814 3340        | backhaul fiber                 | Fiber/Backhaul Services        |
| 07/07/2026       | Puget Sound Energy         | Puget Sound Energy         | 599.15    | 1792 JUN 2026         | Utilities                      | Utilities - Sites              |
| 07/07/2026       | Puget Sound Energy         | Puget Sound Energy         | 3,081.35  | 8846 JUN 2026         | Utilities                      | Utilities - Sites              |
| 07/07/2026       | Puget Sound Energy         | Puget Sound Energy         | 741.73    | 1594 JUN 2026         | Utilities                      | Utilities - Sites              |
| 07/07/2026       | Puget Sound Energy         | Puget Sound Energy         | 604.77    | 1271 JUN 2026         | Utilities                      | Utilities - Sites              |
| 07/07/2026       | Puget Sound Energy         | Puget Sound Energy         | 1,105.03  | 1115 JUN 2026         | Utilities                      | Utilities - Sites              |
| 07/07/2026       | Tracy Plouse               | Tracy Plouse               | 357.50    | TOWING REIMBURS. 06.1 | B&JC Towing PSERN Vehi         | Vehicle Maintenance            |
| 07/07/2026       | PIE Management             | PIE Management             | 2,386.56  | 314113                | Consulting - 06/08/2026 - 0    | Consulting Svcs - EE Related   |
| 07/07/2026       | Ziplyfiber                 | Ziplyfiber                 | 140.56    | 8245 JUN 2026         | Site Utilities                 | Utilities - Sites              |
| 07/07/2026       | LDC Inc                    | LDC Inc                    | 2,048.00  | 41603                 | Site Walk                      | Set-Aside Funds Lk WA Totem Lk |
| 07/07/2026       | LDC Inc                    | LDC Inc                    | 2,048.00  | 41604                 | Site Walk                      | Set-Aside Funds McDon Pow Des  |
| 07/09/2026       | Navia Benefits             | Navia Benefits             | 594.46    | 070726.1              | FSA                            | FSA Payable                    |
| 07/09/2026       | Navia Benefits             | Navia Benefits             | 100.00    | 11099016              | June 2026 Benefits Fee 20      | Benefit Plan Administration    |
| 07/09/2026       | Navia Benefits             | Navia Benefits             | 100.00    | 11099015              | June 2026 Benefits Fee 20      | Benefit Plan Administration    |
| 07/13/2026       | AWC Employee Benefit Tru   | AWC Employee Benefit Tru   | 62,090.05 | 84643                 | Benefits July 2026             | Benefits                       |
| 07/14/2026       | Fully Integrated Team HR L | Fully Integrated Team HR L | 2,233.00  | 8667                  | HR Monthly Retainer July 2     | Consulting Svcs - EE Related   |
| 07/15/2026       | AT&T Mobility              | AT&T Mobility              | 257.87    | 287364223881X06272026 | Wireless Service               | Mobile Phone Service           |
| 07/15/2026       | Lumen                      | Lumen                      | 2,397.50  | 792226778 J6HY        | backhaul fiber                 | Fiber/Backhaul Services        |
| 07/15/2026       | Lumen                      | Lumen                      | 1,672.23  | 792242073 LGZ4        | backhaul fiber                 | Fiber/Backhaul Services        |
| 07/15/2026       | Lumen                      | Lumen                      | 4,758.83  | 792242073 CKKR        | backhaul fiber                 | Fiber/Backhaul Services        |
| 07/15/2026       | Lumen                      | Century Link               | 180.78    | LUMEN 8298 JUL 2026   | Phone Service                  | Phone Service                  |
| 07/15/2026       | Puget Sound Energy         | Puget Sound Energy         | 646.89    | 6778 JUN 2026         | Utilities - CJTC               | Utilities - Sites              |
| 07/15/2026       | Puget Sound Energy         | Puget Sound Energy         | 862.42    | 8931 JUN 2026         | Utilities                      | Utilities - Kent Office        |
| 07/15/2026       | Puget Sound Energy         | Puget Sound Energy         | 800.71    | 0992 JUN 2026         | Utilities - Bellevue Station 9 | Utilities - Sites              |
| 07/15/2026       | Puget Sound Energy         | Puget Sound Energy         | 682.32    | 1412 JUN 2026         | Utilities - Cougar             | Utilities - Sites              |
| 07/15/2026       | Puget Sound Energy         | Puget Sound Energy         | 545.13    | 7370 JUN 2026         | Utilities - View Park          | Utilities - Sites              |
| 07/15/2026       | Puget Sound Energy         | Puget Sound Energy         | 735.29    | 0505 JUN 2026         | Utilities - Vashon             | Utilities - Sites              |
| 07/15/2026       | Puget Sound Energy         | Puget Sound Energy         | 1,526.81  | 8861 JUN 2026         | Utilities - Squak Mtn.         | Utilities - Sites              |
| 07/15/2026       | Puget Sound Energy         | Puget Sound Energy         | 405.19    | 1891 JUN 2026         | Utilities - Preston            | Utilities - Sites              |
| 07/15/2026       | Puget Sound Energy         | Puget Sound Energy         | 613.34    | 0984 JUN 2026         | Utilities - East Tiger         | Utilities - Sites              |
| 07/15/2026       | Puget Sound Energy         | Puget Sound Energy         | 693.86    | 2055 JUN 2026         | Utilities - West Tiger         | Utilities - Sites              |
| 07/15/2026       | SMS Cleaning               | SMS Cleaning               | 935.10    | PSE KENT-0626         | Monthly Janitorial Services    | Janitorial Services            |
| 07/15/2026       | McKinstry Co. LLC          | McKinstry Co. LLC          | 1,279.01  | 10331311              | HVAC Repairs and Mainten       | HVAC Maintenance               |
| 07/15/2026       | PIE Management             | PIE Management             | 2,088.24  | 314155                | Consulting - 06/22/2026 - 0    | Consulting Svcs - EE Related   |
| 07/15/2026       | Wex Bank                   | Wex Bank                   | 5,979.74  | 113717895             | June 2026 Fuel                 | Vehicle Fuel                   |
| 07/15/2026       | Spirit 105.3               | Spirit 105.3               | 352.52    | 57016-60              | June 2026 Utilities            | Utilities - Sites              |
| 07/15/2026       | Spirit 105.3               | Spirit 105.3               | 8,630.62  | 62930-2               | June 2026 Lease                | GASB 87 Clearing - Leases      |
| 07/15/2026       | Washington State Patrol    | Washington State Patrol    | 6,251.94  | 00187455              | PSERN-27 King Lake Jul 2       | GASB 87 Clearing - Leases      |
| 07/15/2026       | Seattle City Light         | Seattle City Light         | 333.91    | SCL 8288 JUN 2026     | Utility - King 5               | Utilities - Sites              |
| 07/15/2026       | Seattle City Light         | Seattle City Light         | 445.58    | SCL 6974 JUN 2026     | Utility - West Seattle         | Utilities - Sites              |
| 07/15/2026       | Chelan County PUD          | Chelan County PUD          | 108.57    | 6311 JUN 2026         | Site Utilities - Cowboy        | Utilities - Sites              |

## Appendix C - Accounts Payable Detail

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| Check Issue Date | Merchant Name              | Payee                      | Amount     | Invoice Number          | Description                 | Invoice GL Account Title    |
|------------------|----------------------------|----------------------------|------------|-------------------------|-----------------------------|-----------------------------|
| 07/15/2026       | Chelan County PUD          | Chelan County PUD          | 78.81      | 6311 JUN 2026           | Site Utilties - Willington  | Utilities - Sites           |
| 07/15/2026       | Chelan County PUD          | Chelan County PUD          | 107.17     | 6311 JUN 2026           | Site Utilties - Stevens Pas | Utilities - Sites           |
| 07/15/2026       | Tanner Electric Cooperativ | Tanner Electric Cooperativ | 520.21     | 9623 JUN 2026           | Utilities - North Bend      | Utilities - Sites           |
| 07/15/2026       | Tanner Electric Cooperativ | Tanner Electric Cooperativ | 668.00     | 9624 JUN 2026           | Utilities - Rattlesnake     | Utilities - Sites           |
| 07/15/2026       | Verizon                    | Verizon                    | 748.67     | 6147324468              | Mobile Phone Service        | Mobile Phone Service        |
| 07/15/2026       | Puget Sound Hardware Inc   | Puget Sound Hardware Inc   | 2,827.03   | 14533                   | Shackle non-key retained /  | Site Parts/Supplies         |
| 07/15/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 1,329.20   | 01-260686201            | Generator Maintenance - T   | Generator Maintenance       |
| 07/15/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 310.50     | 01-260686336            | Generator Maintenance -     | Generator Maintenance       |
| 07/15/2026       | City of Bellevue           | City of Bellevue           | 1,210.00   | 56046                   | May 2026 Lease              | GASB 87 Clearing - Leases   |
| 07/15/2026       | City of Bellevue           | City of Bellevue           | 4,534.20   | 56044                   | May 2026 Lease              | GASB 87 Clearing - Leases   |
| 07/15/2026       | Paychex                    | Paychex                    | 122,367.77 | 07162026 PAYROLL PAYA   | 07/16/2026 PAYROLL PAY      | Payroll Payable             |
| 07/15/2026       | Paychex                    | Paychex                    | 782.94     | 07162026 GARNISHMENT    | 07/16/2026 GARNISHMEN       | Garnishment Payable         |
| 07/15/2026       | Paychex                    | Paychex                    | 41,621.19  | 07162026 TAXPAY         | 07/16/2026 PAYROLL TAX      | Payroll Taxes Payable EE    |
| 07/15/2026       | Paychex                    | Paychex                    | 13,863.93  | 07162026 TAXPAY         | 07/16/2026 PAYROLL TAX      | Payroll Taxes Payable ER    |
| 07/15/2026       | Paychex                    | Paychex                    | 84.54      | 07162026 PAYCHEX PER    | 07/16/2025 PAYCHEX PE       | Benefits Payable EE         |
| 07/15/2026       | FPI                        | FPI                        | 1,802.00   | 111320                  | Fire Suppression Inspectio  | Fire Suppression            |
| 07/15/2026       | Trimble, Inc               | Trimble, Inc               | 37,635.94  | 60357949                | Trimble Unite Maintain. An  | Prepaid Expenses            |
| 07/15/2026       | IBEW Local 77              | IBEW Local 77              | 2,296.70   | DUES JUNE 2026          | IBEW Local 77 Union Dues    | Union Dues Payable          |
| 07/15/2026       | SPX Aids to Navigation LL  | SPX Aids to Navigation LL  | 2,528.40   | 0090354838              | IFH 1900 Red/IR Flash He    | Site Parts/Supplies         |
| 07/15/2026       | SPX Aids to Navigation LL  | SPX Aids to Navigation LL  | 692.53     | 0090355239              | RC Board                    | Site Parts/Supplies         |
| 07/16/2026       | Navia Benefits             | Navia Benefits             | 311.72     | 071426.1                | FSA                         | FSA Payable                 |
| 07/16/2026       | Paychex                    | Paychex                    | 539.13     | 2026071301              | 07/16/2026 PAYROLL PRO      | Payroll Processing          |
| 07/17/2026       | Summit Law                 | Summit Law                 | 572.00     | 173167                  | Legal Services              | Legal Services - EE Related |
| 07/17/2026       | American Tower             | American Tower             | 10,177.23  | 415330339               | July 2026 Lease -North Be   | GASB 87 Clearing - Leases   |
| 07/17/2026       | American Tower             | American Tower             | 6,686.97   | 415329952               | June 2026 Lease - Iron Hor  | GASB 87 Clearing - Leases   |
| 07/17/2026       | SPECTRASITE COMMUNI        | SPECTRASITE COMMUNI        | 8,481.03   | 155319654               | July 2026 Lease             | GASB 87 Clearing - Leases   |
| 07/17/2026       | Comcast                    | Comcast                    | 795.92     | 001004157291 7304       | Ethernet                    | Fiber/Backhaul Services     |
| 07/17/2026       | Comcast                    | Comcast                    | -795.92    | 001004157291 7304       | Ethernet                    | Fiber/Backhaul Services     |
| 07/17/2026       | Comcast                    | Comcast                    | -2,667.86  | 001004157291 7304       | Ethernet                    | Fiber/Backhaul Services     |
| 07/17/2026       | Comcast                    | Comcast                    | 2,667.86   | 001004157291 7304       | Ethernet                    | Fiber/Backhaul Services     |
| 07/17/2026       | Comcast                    | Comcast                    | 776.93     | 001004157291 7304       | Ethernet                    | Fiber/Backhaul Services     |
| 07/17/2026       | Comcast                    | Comcast                    | -776.93    | 001004157291 7304       | Ethernet                    | Fiber/Backhaul Services     |
| 07/17/2026       | Comcast                    | Comcast                    | 795.92     | 001004304206 7304       | Ethernet                    | Fiber/Backhaul Services     |
| 07/17/2026       | Comcast                    | Comcast                    | 2,667.86   | 001004304206 7304       | Ethernet                    | Fiber/Backhaul Services     |
| 07/17/2026       | Comcast                    | Comcast                    | 776.93     | 001004304206 7304       | Ethernet                    | Fiber/Backhaul Services     |
| 07/17/2026       | WA State Dept. of Retirem  | WA State Dept. of Retirem  | 10,403.46  | EPP-20260713-0000054    | Retirement Payable EE       | Retirement Payable - EE     |
| 07/17/2026       | WA State Dept. of Retirem  | WA State Dept. of Retirem  | 10,131.95  | EPP-20260713-0000054    | Retirement Payable ER       | Retirement Payable - ER     |
| 07/17/2026       | WA State Dept. of Retirem  | WA State Dept. of Retirem  | 3,049.64   | EPP-20260713-0000054    | DCP Retirement Payable E    | Retirement Payable - EE     |
| 07/20/2026       | Paychex                    | Paychex                    | 1,976.28   | Q2 2026 TAX LIABILITIES | WA L&I Payable EE           | WA L&I Payable EE           |
| 07/20/2026       | Paychex                    | Paychex                    | 4,559.74   | Q2 2026 TAX LIABILITIES | WA L&I Payable ER           | WA L&I Payable ER           |
| 07/20/2026       | Paychex                    | Paychex                    | .30        | Q2 2026 TAX LIABILITIES | Payroll - Misc EE Services  | Misc Services - EE Related  |

## Appendix C - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1  
Check Issue Dates: 6/17/2026 - 9/11/2026Page: 7  
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| Check Issue Date | Merchant Name             | Payee                     | Amount    | Invoice Number        | Description                  | Invoice GL Account Title       |
|------------------|---------------------------|---------------------------|-----------|-----------------------|------------------------------|--------------------------------|
| 07/21/2026       | U.S. Bank Corporate Paym  | U.S. Bank Corporate Paym  | 19,157.20 | ****3644 JULY 2026.2  | Front Bumper Full Grill Gu   | Set-Aside Veh/Veh Outftg       |
| 07/23/2026       | Navia Benefits            | Navia Benefits            | 427.66    | 072126.1              | FSA                          | FSA Payable                    |
| 07/27/2026       | Lumen                     | CenturyLink               | 27,578.49 | 792645873 3340        | backhaul fiber               | Fiber/Backhaul Services        |
| 07/27/2026       | Puget Sound Energy        | Puget Sound Energy        | 278.02    | 1636 JUN 2026         | Utilities - Kent             | Utilities - Sites              |
| 07/27/2026       | Puget Sound Energy        | Puget Sound Energy        | 613.73    | 2022 JUN 2026         | Utilities - Tinkham          | Utilities - Sites              |
| 07/27/2026       | Puget Sound Energy        | Puget Sound Energy        | 351.39    | 6976 JUN 2026         | Utilities - Iron Horse       | Utilities - Sites              |
| 07/27/2026       | Puget Sound Energy        | Puget Sound Energy        | 563.89    | 7206 JUL 2026         | Utilities - Lake Holm        | Utilities - Sites              |
| 07/27/2026       | Puget Sound Energy        | Puget Sound Energy        | 830.80    | 6745 JUL 2026         | Utilities - Auburn           | Utilities - Sites              |
| 07/27/2026       | Puget Sound Energy        | Puget Sound Energy        | 366.49    | 1628 JUL 2026         | Utilities - Grass Mtn        | Utilities - Sites              |
| 07/27/2026       | Puget Sound Energy        | Puget Sound Energy        | 390.14    | 6935 JUL 2026         | Utilities - Greenwater       | Utilities - Sites              |
| 07/27/2026       | Puget Sound Energy        | Puget Sound Energy        | 298.62    | 1354 JUL 2026         | Utilities - Scenic           | Utilities - Sites              |
| 07/27/2026       | WFT Company Two LLC       | WFT Company Two LLC       | 9,655.00  | WFT AUG 2026          | Kent Facility Lease          | GASB 87 Clearing Kent Office   |
| 07/27/2026       | WFT Company Two LLC       | WFT Company Two LLC       | 3,793.88  | WFT AUG 2026          | CAM Charge 2026              | Utilities - Kent Office        |
| 07/27/2026       | WA Department of Revenu   | WA Department of Revenu   | 161.96    | 0326 EXCISE TAX RETUR | B&O Tax Exp Subleases -      | B&O Tax - Subleases            |
| 07/27/2026       | WA Department of Revenu   | WA Department of Revenu   | 2.35      | 0326 EXCISE TAX RETUR | Penalty Fee                  | Misc Services - Corp Admin     |
| 07/27/2026       | WA Department of Revenu   | WA Department of Revenu   | 1,016.87  | 0626 EXCISE TAX RETUR | B&O Tax Exp Subleases -      | B&O Tax - Subleases            |
| 07/27/2026       | WA Department of Revenu   | WA Department of Revenu   | 4,251.69  | Q2 2026 LEASEHOLD TA  | LET Tax Payable              | LET Taxes Payable              |
| 07/27/2026       | PIE Management            | PIE Management            | 316.97    | 314325                | Consulting - 07/06/2026 - 0  | Consulting Svcs - EE Related   |
| 07/27/2026       | City of Seattle           | City of Seattle           | 20,944.72 | IT1003374             | Fiber / Backhaul annual ma   | Fiber/Backhaul Services        |
| 07/27/2026       | Snohomish County PUD      | Snohomish County PUD      | 220.33    | 0839 JUN 2026         | Sites Utilities - Deer Creek | Utilities - Sites              |
| 07/27/2026       | Snohomish County PUD      | Snohomish County PUD      | 281.60    | 0847 JUL 2026         | Sites Utilities - King Lake  | Utilities - Sites              |
| 07/27/2026       | South King Fire & Rescue  | South King Fire & Rescue  | 6,833.70  | Q2 ANTENNA BILLINGS 2 | T-Mobile for Fed.Way Q2 2    | Sublease Revenue Share         |
| 07/27/2026       | South King Fire & Rescue  | South King Fire & Rescue  | 11,501.16 | Q2 ANTENNA BILLINGS 2 | AT&T for Fed.Way Q2 202      | GASB 87 Clearing - Leases      |
| 07/27/2026       | South King Fire & Rescue  | South King Fire & Rescue  | 2,011.36  | AUG2026               | Lease Aug 2026               | GASB 87 Clearing - Leases      |
| 07/27/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 1,176.84  | 01-260786958          | Generator Maintenance -      | Generator Maintenance          |
| 07/27/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 1,176.84  | 01-260786959          | Generator Maintenance -      | Generator Maintenance          |
| 07/27/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 992.82    | 01-260787039          | Generator Maintenance - T    | Generator Maintenance          |
| 07/27/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 11,688.34 | 07-260756234          | Generator Maintenance - T    | Capital Assets Being Depreciat |
| 07/27/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 1,098.76  | 15-260717466          | Generator Maintenance - S    | Generator Maintenance          |
| 07/27/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 1,098.76  | 15-260717467          | Generator Maintenance -      | Generator Maintenance          |
| 07/27/2026       | City of Bellevue          | City of Bellevue          | 1,210.00  | JULY2026LEASE BELLEV  | July 2026 Lease Bellevue     | GASB 87 Clearing - Leases      |
| 07/27/2026       | City of Bellevue          | City of Bellevue          | 4,534.20  | JULY2026LEASE BELLEV  | July 2026 Lease Bellevue     | GASB 87 Clearing - Leases      |
| 07/27/2026       | Ziplyfiber                | Ziplyfiber                | 156.04    | 8245 JUL 2026         | Site Utilities               | Utilities - Sites              |
| 07/27/2026       | King County Finance       | King County Finance       | 1,125.00  | KCITT 11017658        | KCIT iNet Other Misc Svc     | Fiber/Backhaul Services        |
| 07/27/2026       | Ideal Power Service Inc   | Ideal Power Service Inc   | 4,898.00  | 5793                  | Electrical & Lighting - Top  | Repairs & Maintenance - Sites  |
| 07/27/2026       | Northwest Tower Engineeri | Northwest Tower Engineeri | 12,700.00 | 6249                  | WO 24-005-05 LWIT BP         | Set-Aside Funds Lk WA Totem Lk |
| 07/27/2026       | Sterling Telecommunic & C | Sterling Telecommunic & C | 2,265.12  | 26261                 | Replace Beacon and Strov     | Tower Rigger Services          |
| 07/27/2026       | Sterling Telecommunic & C | Sterling Telecommunic & C | 4,900.50  | 26264                 | Tower Labor Fuel Surcharg    | Tower Rigger Services          |
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym  | 74.46     | ****3644 July 2026.1  | 112-4470967-2552230          | Tools & Supplies               |
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym  | 31.20     | ****3644 July 2026.1  | 112-0167595-9701009          | Tools & Supplies               |
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym  | 397.20    | ****3644 July 2026.1  | 113-7803205-8142632          | Tools & Supplies               |

## Appendix C - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1  
Check Issue Dates: 6/17/2026 - 9/11/2026Page: 8  
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| Check Issue Date | Merchant Name             | Payee                    | Amount   | Invoice Number       | Description         | Invoice GL Account Title   |
|------------------|---------------------------|--------------------------|----------|----------------------|---------------------|----------------------------|
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym | 359.44   | ****3644 July 2026.1 | 113-9860173-5210665 | Veh Parts & Supp           |
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym | 205.56   | ****3644 July 2026.1 | 113-3149430-6019465 | Veh Parts & Supp           |
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym | 1,182.60 | ****3644 July 2026.1 | 113-3281788-3505803 | EE Safety Supplies         |
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym | -41.96   | ****3644 July 2026.1 | 113-3149430-6019465 | Veh Parts & Supp           |
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym | 49.65    | ****3644 July 2026.1 | 113-9331472-1309823 | Office Supplies            |
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym | 82.67    | ****3644 July 2026.1 | 111-6974692-2024250 | Office Supplies            |
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym | 45.07    | ****3644 July 2026.1 | 111-8917302-1052251 | Office Supplies            |
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym | 553.87   | ****3644 July 2026.1 | 111-7266637-1644226 | EE Safety Supplies         |
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym | 871.30   | ****3644 July 2026.1 | 111-0001391-9576225 | Tools & Supplies           |
| 07/28/2026       | Amazon                    | U.S. Bank Corporate Paym | 28.68    | ****3644 July 2026.1 | 113-7602248-3997806 | Tech Supplies              |
| 07/28/2026       | Atlassian                 | U.S. Bank Corporate Paym | 96.16    | ****3644 July 2026.1 | IN-007-186-500      | Software Related - Network |
| 07/28/2026       | Atlassian                 | U.S. Bank Corporate Paym | 106.65   | ****3644 July 2026.1 | IN-007-453-346      | Software Related - Network |
| 07/28/2026       | Atlassian                 | U.S. Bank Corporate Paym | 1,549.85 | ****3644 July 2026.1 | IN-007-478-175      | Software Related - Network |
| 07/28/2026       | Batteries Plus            | U.S. Bank Corporate Paym | 92.71    | ****3644 July 2026.1 | P93370106           | Site Parts/Supplies        |
| 07/28/2026       | Home Depot                | U.S. Bank Corporate Paym | 14.73    | ****3644 July 2026.1 | 1513456             | Site Parts/Supplies        |
| 07/28/2026       | Home Depot                | U.S. Bank Corporate Paym | 42.82    | ****3644 July 2026.1 | 0521600             | Tools & Supplies           |
| 07/28/2026       | Home Depot                | U.S. Bank Corporate Paym | 89.31    | ****3644 July 2026.1 | 3525068             | Site Parts/Supplies        |
| 07/28/2026       | Dropbox Inc               | U.S. Bank Corporate Paym | 79.49    | ****3644 July 2026.1 | 1W5XMF8HFHP3        | Software Related - Admin   |
| 07/28/2026       | Fred Meyer                | U.S. Bank Corporate Paym | 10.95    | ****3644 July 2026.1 | 086310              | Office Supplies            |
| 07/28/2026       | Good To Go                | U.S. Bank Corporate Paym | 60.20    | ****3644 July 2026.1 | GoodtoGo07.25.26    | Parking, Tolls, Carwash    |
| 07/28/2026       | Good To Go                | U.S. Bank Corporate Paym | 100.95   | ****3644 July 2026.1 | 167481995           | Parking, Tolls, Carwash    |
| 07/28/2026       | Good To Go                | U.S. Bank Corporate Paym | 76.60    | ****3644 July 2026.1 | 167481995           | Parking, Tolls, Carwash    |
| 07/28/2026       | Good To Go                | U.S. Bank Corporate Paym | 8.65     | ****3644 July 2026.1 | 69765938            | Parking, Tolls, Carwash    |
| 07/28/2026       | Grainger                  | U.S. Bank Corporate Paym | 231.64   | ****3644 July 2026.1 | 9977365643          | Fuel System Supplies       |
| 07/28/2026       | Grainger                  | U.S. Bank Corporate Paym | 150.82   | ****3644 July 2026.1 | 9965348338          | Site Parts/Supplies        |
| 07/28/2026       | Adobe Inc                 | U.S. Bank Corporate Paym | 211.88   | ****3644 July 2026.1 | AE05040100011CUS    | Software Related - Admin   |
| 07/28/2026       | Brown Bear Car Wash       | U.S. Bank Corporate Paym | 26.49    | ****3644 July 2026.1 | 769871              | Parking, Tolls, Carwash    |
| 07/28/2026       | Brown Bear Car Wash       | U.S. Bank Corporate Paym | 26.49    | ****3644 July 2026.1 | 918381              | Parking, Tolls, Carwash    |
| 07/28/2026       | Brown Bear Car Wash       | U.S. Bank Corporate Paym | 26.49    | ****3644 July 2026.1 | 656183              | Parking, Tolls, Carwash    |
| 07/28/2026       | Brown Bear Car Wash       | U.S. Bank Corporate Paym | 15.00    | ****3644 July 2026.1 | 080791              | Parking, Tolls, Carwash    |
| 07/28/2026       | Bowen Scarff Ford in Kent | U.S. Bank Corporate Paym | 137.09   | ****3644 July 2026.1 | 608724              | Vehicle Maintenance        |
| 07/28/2026       | Premium Parking           | U.S. Bank Corporate Paym | 11.28    | ****3644 July 2026.1 | 67443986            | Parking, Tolls, Carwash    |
| 07/28/2026       | Harbor Freight            | U.S. Bank Corporate Paym | 72.89    | ****3644 July 2026.1 | 0391734             | Tools & Supplies           |
| 07/28/2026       | Laz Parking               | U.S. Bank Corporate Paym | 14.63    | ****3644 July 2026.1 | 49512881            | Parking, Tolls, Carwash    |
| 07/28/2026       | Parking Not Otherwise Spe | U.S. Bank Corporate Paym | 14.00    | ****3644 July 2026.1 | 230002401           | Parking, Tolls, Carwash    |
| 07/28/2026       | Parking Not Otherwise Spe | U.S. Bank Corporate Paym | 14.00    | ****3644 July 2026.1 | 226575348           | Parking, Tolls, Carwash    |
| 07/28/2026       | Parking Not Otherwise Spe | U.S. Bank Corporate Paym | 13.15    | ****3644 July 2026.1 | 970267B17ECE49AD    | Parking, Tolls, Carwash    |
| 07/28/2026       | Misc Credit Card Receipts | U.S. Bank Corporate Paym | 13.16    | ****3644 July 2026.1 | 374658451060        | EE Safety Supplies         |
| 07/28/2026       | Misc Credit Card Receipts | U.S. Bank Corporate Paym | -82.86   | ****3644 July 2026.1 | 1YzO                | Misc Services - EE Related |
| 07/28/2026       | Misc Credit Card Receipts | U.S. Bank Corporate Paym | 200.20   | ****3644 July 2026.1 | 030455              | Site Parts/Supplies        |
| 07/28/2026       | Misc Credit Card Receipts | U.S. Bank Corporate Paym | 300.85   | ****3644 July 2026.1 | 168640              | Site Parts/Supplies        |

## Appendix C - Accounts Payable Detail

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Check Register - Consent Agenda.1  
Check Issue Dates: 6/17/2026 - 9/11/2026Page: 9  
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| Check Issue Date | Merchant Name               | Payee                    | Amount     | Invoice Number        | Description                  | Invoice GL Account Title      |
|------------------|-----------------------------|--------------------------|------------|-----------------------|------------------------------|-------------------------------|
| 07/28/2026       | Misc Credit Card Receipts   | U.S. Bank Corporate Paym | 137.97     | ****3644 July 2026.1  | 015322                       | Site Parts/Supplies           |
| 07/28/2026       | Misc Credit Card Receipts   | U.S. Bank Corporate Paym | 13.24      | ****3644 July 2026.1  | 491868                       | Parking, Tolls, Carwash       |
| 07/28/2026       | Misc Credit Card Receipts   | U.S. Bank Corporate Paym | 89.54      | ****3644 July 2026.1  | vxJy                         | Misc Services - EE Related    |
| 07/28/2026       | Misc Credit Card Receipts   | U.S. Bank Corporate Paym | 4.99       | ****3644 July 2026.1  | ch_3TwTqeDbka4Ekt4E34        | Office Supplies               |
| 07/28/2026       | Misc Credit Card Receipts   | U.S. Bank Corporate Paym | 250.00     | ****3644 July 2026.1  | INV-DF-US-TSILD9A89T4        | Software Related - Network    |
| 07/28/2026       | Misc Credit Card Receipts   | U.S. Bank Corporate Paym | 803.71     | ****3644 July 2026.1  | 88Y697142M7576431            | Office Supplies               |
| 07/28/2026       | Misc Credit Card Receipts   | U.S. Bank Corporate Paym | 162.24     | ****3644 July 2026.1  | VP_Q9KNSVJF                  | Office Supplies               |
| 07/28/2026       | Misc Credit Card Receipts   | U.S. Bank Corporate Paym | 114.57     | ****3644 July 2026.1  | 136601                       | Vehicle Maintenance           |
| 07/28/2026       | Misc Credit Card Receipts   | U.S. Bank Corporate Paym | 877.35     | ****3644 July 2026.1  | FMSIN1098285                 | Tools & Supplies              |
| 07/28/2026       | Misc Credit Card Receipts   | U.S. Bank Corporate Paym | 298.05     | ****3644 July 2026.1  | W397033                      | Site Parts/Supplies           |
| 07/28/2026       | Cintas                      | U.S. Bank Corporate Paym | 410.51     | ****3644 July 2026.1  | 0F93159830                   | Fire Suppression              |
| 07/28/2026       | Rexel USA, Inc.             | U.S. Bank Corporate Paym | 601.02     | ****3644 July 2026.1  | 50190569                     | Tools & Supplies              |
| 07/28/2026       | Rexel USA, Inc.             | U.S. Bank Corporate Paym | 946.66     | ****3644 July 2026.1  | 50190497                     | Tools & Supplies              |
| 07/28/2026       | Rexel USA, Inc.             | U.S. Bank Corporate Paym | 878.60     | ****3644 July 2026.1  | 50190461                     | Site Parts/Supplies           |
| 07/28/2026       | Rexel USA, Inc.             | U.S. Bank Corporate Paym | 4,287.53   | ****3644 July 2026.1  | 50190250                     | Site Parts/Supplies           |
| 07/28/2026       | Rexel USA, Inc.             | U.S. Bank Corporate Paym | 3,562.80   | ****3644 July 2026.1  | 50189914                     | Tools & Supplies              |
| 07/28/2026       | Rexel USA, Inc.             | U.S. Bank Corporate Paym | 42.64      | ****3644 July 2026.1  | 50146487                     | Site Parts/Supplies           |
| 07/28/2026       | Lowe's Companies Inc.       | U.S. Bank Corporate Paym | 16.28      | ****3644 July 2026.1  | 121613627                    | Site Parts/Supplies           |
| 07/28/2026       | PetroCard Inc.              | U.S. Bank Corporate Paym | 218.81     | ****3644 July 2026.1  | C064497                      | Vehicle Fuel                  |
| 07/28/2026       | PetroCard Inc.              | U.S. Bank Corporate Paym | 234.55     | ****3644 July 2026.1  | C079723                      | Vehicle Fuel                  |
| 07/28/2026       | PetroCard Inc.              | U.S. Bank Corporate Paym | 296.60     | ****3644 July 2026.1  | C066177                      | Vehicle Fuel                  |
| 07/28/2026       | PetroCard Inc.              | U.S. Bank Corporate Paym | 89.89      | ****3644 July 2026.1  | C077113                      | Vehicle Fuel                  |
| 07/28/2026       | PetroCard Inc.              | U.S. Bank Corporate Paym | 279.27     | ****3644 July 2026.1  | C088796                      | Vehicle Fuel                  |
| 07/28/2026       | Atcom Services Inc          | U.S. Bank Corporate Paym | 571.27     | ****3644 July 2026.1  | 217736                       | Site Parts/Supplies           |
| 07/28/2026       | Bulletpoint Mounting Soluti | U.S. Bank Corporate Paym | 118.97     | ****3644 July 2026.1  | 722679                       | Veh Parts & Supp              |
| 07/28/2026       | FS.COM Inc                  | U.S. Bank Corporate Paym | 429.46     | ****3644 July 2026.1  | IN102606260533               | Tools & Supplies              |
| 07/29/2026       | Paychex                     | Paychex                  | 122,448.23 | 07302026 PAYROLL PAYA | 07/30/2026 PAYROLL PAY       | Payroll Payable               |
| 07/29/2026       | Paychex                     | Paychex                  | 782.94     | 07302026 GARNISHMENT  | 07/30/2026 GARNISHMEN        | Garnishment Payable           |
| 07/29/2026       | Paychex                     | Paychex                  | 40,967.26  | 07302026 TAXPAY       | 07/30/2026 PAYROLL TAX       | Payroll Taxes Payable EE      |
| 07/29/2026       | Paychex                     | Paychex                  | 13,597.40  | 07302026 TAXPAY       | 07/30/2026 PAYROLL TAX       | Payroll Taxes Payable ER      |
| 07/29/2026       | Paychex                     | Paychex                  | 84.58      | 07302026 PAYCHEX PER  | 07/30/2025 PAYCHEX PE        | Benefits Payable EE           |
| 07/30/2026       | Navia Benefits              | Navia Benefits           | 1,086.99   | 072826.1              | HRA                          | HRA Benefit Expense           |
| 07/30/2026       | Navia Benefits              | Navia Benefits           | 336.43     | 072826.2              | FSA                          | FSA Payable                   |
| 07/30/2026       | Paychex                     | Paychex                  | 517.09     | 2026072701            | 07/30/2026 PAYROLL PRO       | Payroll Processing            |
| 07/31/2026       | Pacifica Law Group LLP      | Pacifica Law Group LLP   | 997.00     | 108958                | Legal Services               | Legal Services - Corp Admin   |
| 07/31/2026       | Cascade Public Media        | Cascade Public Media     | 16,699.78  | AUG2026LEASE          | Capitol Hill Site Lease- Aug | GASB 87 Clearing - Leases     |
| 07/31/2026       | Richard J Busch             | Richard J Busch          | 1,317.50   | 206569                | Legal - Leases               | Legal Serv - Leases/Subleases |
| 07/31/2026       | Richard J Busch             | Richard J Busch          | 595.00     | 206569                | Legal - Sublease             | Legal Services - Subleases    |
| 07/31/2026       | Steelhead Communication     | Steelhead Communication  | 9,847.68   | 20605                 | Upright two existing antenn  | Tower Rigger Services         |
| 07/31/2026       | Comcast                     | Comcast                  | 749.60     | 001004335341 1342     | Ethernet                     | Fiber/Backhaul Services       |
| 07/31/2026       | Comcast                     | Comcast                  | 750.24     | 001004335341 1342     | Ethernet                     | Fiber/Backhaul Services       |

## Appendix C - Accounts Payable Detail

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Check Register - Consent Agenda.1  
Check Issue Dates: 6/17/2026 - 9/11/2026Page: 10  
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| Check Issue Date | Merchant Name              | Payee                      | Amount     | Invoice Number        | Description                    | Invoice GL Account Title     |
|------------------|----------------------------|----------------------------|------------|-----------------------|--------------------------------|------------------------------|
| 07/31/2026       | WA State Dept. of Retirem  | WA State Dept. of Retirem  | 10,195.18  | EPP-20260727-0000061  | Retirement Payable EE          | Retirement Payable - EE      |
| 07/31/2026       | WA State Dept. of Retirem  | WA State Dept. of Retirem  | 9,944.62   | EPP-20260727-0000061  | Retirement Payable ER          | Retirement Payable - ER      |
| 07/31/2026       | WA State Dept. of Retirem  | WA State Dept. of Retirem  | 1,656.91   | EPP-20260727-0000061  | DCP Retirement Payable E       | Retirement Payable - EE      |
| 08/03/2026       | Fully Integrated Team HR L | Fully Integrated Team HR L | 2,233.00   | FITHR AUG 2026        | HR Monthly Retainer Augu       | Consulting Svcs - EE Related |
| 08/05/2026       | Enduris Washington         | Enduris Washington         | 55,531.00  | R27-673-1             | Enduris Prepaid Insurance      | Prepaid Expenses             |
| 08/05/2026       | Puget Sound Energy         | Puget Sound Energy         | .02        | 1792 JUL 2026 B       | Utilities - Norway Hill        | Utilities - Sites            |
| 08/05/2026       | Puget Sound Energy         | Puget Sound Energy         | 705.26     | 1792 JUL 2026         | Utilities - Norway Hill        | Utilities - Sites            |
| 08/05/2026       | Puget Sound Energy         | Puget Sound Energy         | 3,484.81   | 8846 JUL 2026         | Utilities - Federal Way        | Utilities - Sites            |
| 08/05/2026       | Puget Sound Energy         | Puget Sound Energy         | 820.94     | 6901 JUN 2026         | Utilities - Fed 410            | Utilities - Sites            |
| 08/05/2026       | Puget Sound Energy         | Puget Sound Energy         | 747.35     | 1594 JUL 2026         | Utilities - Education Hill     | Utilities - Sites            |
| 08/05/2026       | Puget Sound Energy         | Puget Sound Energy         | 1,250.15   | 1115 JUL 2026         | Utilities - Cambridge A Ten    | Utilities - Sites            |
| 08/05/2026       | Puget Sound Energy         | Puget Sound Energy         | 703.81     | 1271 JUL 2026         | Utilities - Cambridge B PS     | Utilities - Sites            |
| 08/05/2026       | Puget Sound Energy         | Puget Sound Energy         | 626.05     | 6778 JUL 2026         | Utilities - CJTC               | Utilities - Sites            |
| 08/05/2026       | Puget Sound Energy         | Puget Sound Energy         | 845.61     | 8931 JUL 2026         | Utilities - Corp Office        | Utilities - Kent Office      |
| 08/05/2026       | McKinstry Co. LLC          | McKinstry Co. LLC          | 320.44     | 10333726              | HVAC Repairs and Mainten       | HVAC Maintenance             |
| 08/05/2026       | McKinstry Co. LLC          | McKinstry Co. LLC          | 2,827.01   | 10333694              | HVAC Repairs and Mainten       | HVAC Maintenance             |
| 08/05/2026       | McKinstry Co. LLC          | McKinstry Co. LLC          | 1,743.14   | 10333644              | HVAC Repairs and Mainten       | HVAC Maintenance             |
| 08/05/2026       | Alliance 2020              | Alliance 2020              | 107.71     | 5870216               | Misc Services                  | Misc Services - EE Related   |
| 08/05/2026       | AWC Employee Benefit Tru   | AWC Employee Benefit Tru   | 62,090.05  | 85782                 | Benefits August 2026           | Benefits                     |
| 08/05/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 1,098.76   | 15-260717494          | Generator Maintenance - S      | Generator Maintenance        |
| 08/05/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 992.82     | 01-260788094          | Generator Maintenance - T      | Generator Maintenance        |
| 08/05/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 992.82     | 01-260788145          | Generator Maintenance - T      | Generator Maintenance        |
| 08/05/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 1,098.76   | 15-260717523          | Generator Maintenance -        | Generator Maintenance        |
| 08/05/2026       | Bowen Scarff Ford in Kent  | Bowen Scarff Ford in Kent  | 141.94     | 108706 JUL 2026       | 609326-Vehicle Maint. 202      | Vehicle Maintenance          |
| 08/05/2026       | Bowen Scarff Ford in Kent  | Bowen Scarff Ford in Kent  | 1,386.35   | 108706 JUL 2026       | 609077-Vehicle Maint. Vehi     | Vehicle Maintenance          |
| 08/05/2026       | Tessco Technologies, Inc   | Tessco Technologies, Inc   | 263.89     | INV606478             | 806-896 MHz MNO Ant / 0-       | Tools & Supplies             |
| 08/05/2026       | Samsara                    | Samsara                    | 9,187.50   | 310519555175375       | 7/26 - 7/27 - license for veh  | Vehicle Maintenance          |
| 08/06/2026       | Navia Benefits             | Navia Benefits             | 575.73     | 080426.1              | FSA                            | FSA Payable                  |
| 08/06/2026       | Motorola Solutions, Inc.   | Motorola Solutions, Inc.   | 303.11     | 8282332388            | MOBILE RADIO USB Prog          | Tools & Supplies             |
| 08/06/2026       | Xpress Solutions Inc       | Xpress Solutions Inc       | 36.00      | INV-XPR038875         | Das Billing Services July 2    | Misc Services - Corp Admin   |
| 08/07/2026       | Snoqualmie Timber, LLC     | Snoqualmie Timber, LLC     | -29,321.16 | 2026TOLTPSERNLEASE    | 2026 TOLT Lease                | GASB 87 Clearing - Leases    |
| 08/10/2026       | Summit Law                 | Summit Law                 | 440.00     | 173333                | Legal Services                 | Legal Services - EE Related  |
| 08/10/2026       | Navia Benefits             | Navia Benefits             | 100.00     | 11106129              | July 2026 Benefits Fee 202     | Benefit Plan Administration  |
| 08/10/2026       | Navia Benefits             | Navia Benefits             | 100.00     | 11106130              | July 2026 Benefits Fee 202     | Benefit Plan Administration  |
| 08/10/2026       | Comcast                    | Comcast                    | 807.14     | 001004491945 7304     | Ethernet                       | Fiber/Backhaul Services      |
| 08/10/2026       | Comcast                    | Comcast                    | 2,707.12   | 001004491945 7304     | Ethernet                       | Fiber/Backhaul Services      |
| 08/10/2026       | Comcast                    | Comcast                    | 806.81     | 001004491945 7304     | Ethernet                       | Fiber/Backhaul Services      |
| 08/10/2026       | United Rentals             | United Rentals             | 5,152.89   | 249106772-017         | Generator 40-44 KVA Tier       | Generator Rental             |
| 08/10/2026       | Alliant                    | Alliant                    | 13,810.50  | 3642526               | pollution liability 081526 - 0 | Prepaid Expenses             |
| 08/12/2026       | Paychex                    | Paychex                    | 116,205.25 | 08132026 PAYROLL PAYA | 08/13/2026 PAYROLL PAY         | Payroll Payable              |
| 08/12/2026       | Paychex                    | Paychex                    | 782.94     | 08132026 GARNISHMENT  | 08/13/2026 GARNISHMEN          | Garnishment Payable          |

## Appendix C - Accounts Payable Detail

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Check Register - Consent Agenda.1  
Check Issue Dates: 6/17/2026 - 9/11/2026Page: 11  
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| Check Issue Date | Merchant Name              | Payee                      | Amount    | Invoice Number         | Description                    | Invoice GL Account Title       |
|------------------|----------------------------|----------------------------|-----------|------------------------|--------------------------------|--------------------------------|
| 08/12/2026       | Paychex                    | Paychex                    | 38,833.64 | 08132026 TAXPAY        | 08/13/2026 PAYROLL TAX         | Payroll Taxes Payable EE       |
| 08/12/2026       | Paychex                    | Paychex                    | 13,115.42 | 08132026 TAXPAY        | 08/13/2026 PAYROLL TAX         | Payroll Taxes Payable ER       |
| 08/12/2026       | Paychex                    | Paychex                    | 84.54     | 08132026 PAYCHEX PER   | 08/13/2025 PAYCHEX PE          | Benefits Payable EE            |
| 08/13/2026       | Navia Benefits             | Navia Benefits             | 288.93    | 081126.1               | FSA                            | FSA Payable                    |
| 08/13/2026       | Paychex                    | Paychex                    | 517.09    | 2026081001             | 08/13/2026 PAYROLL PRO         | Payroll Processing             |
| 08/14/2026       | WA State Dept. of Retirem  | WA State Dept. of Retirem  | 9,852.54  | EPP-20260810-0000035   | Retirement Payable EE          | Retirement Payable - EE        |
| 08/14/2026       | WA State Dept. of Retirem  | WA State Dept. of Retirem  | 9,595.08  | EPP-20260810-0000035   | Retirement Payable ER          | Retirement Payable - ER        |
| 08/14/2026       | WA State Dept. of Retirem  | WA State Dept. of Retirem  | 2,933.47  | EPP-20260810-0000035   | DCP Retirement Payable E       | Retirement Payable - EE        |
| 08/17/2026       | AT&T Mobility              | AT&T Mobility              | 258.03    | 287364223881X07272026  | Wireless Service               | Mobile Phone Service           |
| 08/17/2026       | Enduris Washington         | Enduris Washington         | 1,000.00  | D26-C11330-1           | Insurance - Claim - Auto ph    | Vehicle Maintenance            |
| 08/17/2026       | Lumen                      | Lumen                      | 2,397.50  | 796227847 J6HY         | backhaul fiber                 | Fiber/Backhaul Services        |
| 08/17/2026       | Lumen                      | Lumen                      | 1,672.23  | 796245901 LGZ4         | Network IT Services            | IT Network Services - Kent Ofc |
| 08/17/2026       | Lumen                      | Century Link               | 180.78    | 8298 AUG 2026          | Phone Service                  | Phone Service                  |
| 08/17/2026       | Puget Sound Energy         | Puget Sound Energy         | 724.54    | 1412 JUL 2026          | Utilities - Cougar             | Utilities - Sites              |
| 08/17/2026       | Puget Sound Energy         | Puget Sound Energy         | 844.43    | 0992 JUL 2026          | Utilities - Bellevue Station 9 | Utilities - Sites              |
| 08/17/2026       | Puget Sound Energy         | Puget Sound Energy         | 588.52    | 7370 JUL 2026          | Utilities - View Park          | Utilities - Sites              |
| 08/17/2026       | Puget Sound Energy         | Puget Sound Energy         | 711.84    | 0505 JUL 2026          | Utilities - Vashon             | Utilities - Sites              |
| 08/17/2026       | Puget Sound Energy         | Puget Sound Energy         | 1,401.74  | 8861 JUL 2026          | Utilities - Squak Mtn.         | Utilities - Sites              |
| 08/17/2026       | Puget Sound Energy         | Puget Sound Energy         | 388.19    | 1891 JUL 2026          | Utilities - Preston            | Utilities - Sites              |
| 08/17/2026       | SMS Cleaning               | SMS Cleaning               | 1,335.10  | PSE KENT-0726          | Monthly Janitorial Services    | Janitorial Services            |
| 08/17/2026       | Bud Clary Ford Hyundai     | Bud Clary Ford Hyundai     | 43,689.78 | 28364                  | 2026 Ford Explorer 4WD vi      | Set-Aside Veh/Veh Outftg       |
| 08/17/2026       | Spirit 105.3               | Spirit 105.3               | 8,630.62  | 62930-3 JULY 26 LEASE  | July 2026 Lease                | GASB 87 Clearing - Leases      |
| 08/17/2026       | Seattle City Light         | Seattle City Light         | 1,262.90  | 3648 JUL 2026          | Utility - Top Hat              | Utilities - Sites              |
| 08/17/2026       | Seattle City Light         | Seattle City Light         | 51.03     | 5218 JUL 2026          | Utility - Top Hat              | Utilities - Sites              |
| 08/17/2026       | Seattle City Light         | Seattle City Light         | 460.48    | 6974 JUL 2026          | Utility - West Seattle         | Utilities - Sites              |
| 08/17/2026       | Seattle City Light         | Seattle City Light         | 321.93    | 8288 JUL 2026          | Utility - King 5               | Utilities - Sites              |
| 08/17/2026       | Tanner Electric Cooperativ | Tanner Electric Cooperativ | 519.22    | 9623 JUL 2026          | Utilities - North Bend         | Utilities - Sites              |
| 08/17/2026       | Tanner Electric Cooperativ | Tanner Electric Cooperativ | 642.84    | 9624 JUL 2026          | Utilities - Rattlesnake        | Utilities - Sites              |
| 08/17/2026       | Verizon                    | Verizon                    | 748.83    | 6149836404             | Mobile Phone Service           | Mobile Phone Service           |
| 08/17/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 1,910.14  | 01-260788336           | Generator Maintenance - A      | Generator Maintenance          |
| 08/17/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 841.07    | 01-260788364           | Generator Maintenance -        | Generator Maintenance          |
| 08/17/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 992.82    | 01-260788375           | Generator Maintenance - T      | Generator Maintenance          |
| 08/17/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 1,329.20  | 01-260788376           | Generator Maintenance - T      | Generator Maintenance          |
| 08/17/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 1,329.20  | CUMMINS 01-260788383   | Generator Maintenance - T      | Generator Maintenance          |
| 08/17/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 841.07    | CUMMINS 01-260788384   | Generator Maintenance -        | Generator Maintenance          |
| 08/17/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 992.82    | 01-260788438           | Generator Maintenance - T      | Generator Maintenance          |
| 08/17/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 912.94    | 01-260788443           | Generator Maintenance -        | Generator Maintenance          |
| 08/17/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 841.07    | 01-260788618           | Generator Maintenance -        | Generator Maintenance          |
| 08/17/2026       | Cummins Sales and Servic   | Cummins Sales and Servic   | 2,975.39  | 15-260717597           | Generator Maintenance          | Generator Maintenance          |
| 08/17/2026       | King County Finance        | King County Finance        | 1,125.00  | 11017891               | KCIT iNet Other Misc Svc       | Fiber/Backhaul Services        |
| 08/17/2026       | Creighton Donovan          | Creighton Donovan          | 1,581.57  | TRAVEL REIMB 8.04.26-0 | Reimbursement - MTUG C         | Training & Conferences         |

## Appendix C - Accounts Payable Detail

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| Check Issue Date | Merchant Name             | Payee                     | Amount    | Invoice Number | Description                | Invoice GL Account Title      |
|------------------|---------------------------|---------------------------|-----------|----------------|----------------------------|-------------------------------|
| 08/17/2026       | Northshore Exteriors Inc. | Northshore Exteriors Inc. | 1,818.63  | 789289         | McDonald Ridge Cap Repa    | Repairs & Maintenance - Sites |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111678         | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111567.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111568.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111569.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111571.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 213.25    | 111571.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111572.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111573.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111574.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111575.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,804.63  | 111576.1       | Clean agent system repairs | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111577.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 106.72    | 111577.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111578.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111579.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111667.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111668.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 409.46    | 111669.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111670.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111671.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111672.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111674.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | FPI                       | FPI                       | 1,657.14  | 111675.1       | Clean agent system inspec  | Fire Suppression              |
| 08/17/2026       | Sterling Telecommunic & C | Sterling Telecommunic & C | 544.40    | 26273          | Replace Beacon and Strov   | Tower Rigger Services         |
| 08/17/2026       | Smith System Driver Impro | Smith System Driver Impro | 4,722.91  | INV952160      | Drivers training Course    | Training & Conferences        |
| 08/18/2026       | Wex Bank                  | Wex Bank                  | 6,330.92  | 114184893      | July 2026 Fuel             | Vehicle Fuel                  |
| 08/20/2026       | Navia Benefits            | Navia Benefits            | 745.22    | 081826.1       | FSA                        | FSA Payable                   |
| 08/21/2026       | American Tower            | American Tower            | 10,177.23 | 415407769      | August 2026 Lease -North   | GASB 87 Clearing - Leases     |
| 08/21/2026       | American Tower            | American Tower            | 6,686.97  | 415407779      | August 2026 Lease - Iron   | GASB 87 Clearing - Leases     |
| 08/21/2026       | SPECTRASITE COMMUNI       | SPECTRASITE COMMUNI       | 8,481.03  | 155343358      | Aug 2026 Lease             | GASB 87 Clearing - Leases     |
| 08/21/2026       | Steelhead Communication   | Steelhead Communication   | 11,095.08 | 20613          | Tower Lighting Beacon Re   | Tower Rigger Services         |
| 08/25/2026       | Enduris Washington        | Enduris Washington        | 550.00    | R27-673-2      | Auto physical Damage       | Vehicle Maintenance           |
| 08/25/2026       | Lumen                     | CenturyLink               | 27,578.49 | 796613867 3340 | backhaul fiber             | Fiber/Backhaul Services       |
| 08/25/2026       | Puget Sound Energy        | Puget Sound Energy        | 670.80    | 0984 JUL 2026  | Utilities - East Tiger     | Utilities - Sites             |
| 08/25/2026       | Puget Sound Energy        | Puget Sound Energy        | 756.98    | 2055 JUL 2026  | Utilities - West Tiger     | Utilities - Sites             |
| 08/25/2026       | Puget Sound Energy        | Puget Sound Energy        | 830.90    | 1818 JUL 2026  | Utilities - Olallie        | Utilities - Sites             |
| 08/25/2026       | Puget Sound Energy        | Puget Sound Energy        | 240.48    | 1636 JUL 2026  | Utilities - Kent           | Utilities - Sites             |
| 08/25/2026       | Puget Sound Energy        | Puget Sound Energy        | 540.82    | 2022 JUL 2026  | Utilities - Tinkham        | Utilities - Sites             |
| 08/25/2026       | Puget Sound Energy        | Puget Sound Energy        | 596.54    | 6976 JUL 2026  | Utilities - Iron Horse     | Utilities - Sites             |
| 08/25/2026       | Puget Sound Energy        | Puget Sound Energy        | 514.44    | 7206 AUG 2026  | Utilities - Lake Holm      | Utilities - Sites             |

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| Check Issue Date | Merchant Name             | Payee                     | Amount     | Invoice Number         | Description                  | Invoice GL Account Title       |
|------------------|---------------------------|---------------------------|------------|------------------------|------------------------------|--------------------------------|
| 08/25/2026       | Puget Sound Energy        | Puget Sound Energy        | 680.88     | 6745 AUG 2026          | Utilities - Auburn           | Utilities - Sites              |
| 08/25/2026       | Puget Sound Energy        | Puget Sound Energy        | 1,442.64   | 1370 JUL 2026          | Utilities - Suquamish        | Utilities - Sites              |
| 08/25/2026       | Puget Sound Energy        | Puget Sound Energy        | 345.59     | 1628 AUG 2026          | Utilities - Grass Mtn        | Utilities - Sites              |
| 08/25/2026       | Puget Sound Energy        | Puget Sound Energy        | 371.18     | 6935 AUG 2026          | Utilities - Greenwater       | Utilities - Sites              |
| 08/25/2026       | Puget Sound Energy        | Puget Sound Energy        | 217.93     | 1354 AUG 2026          | Utilities - Scenic           | Utilities - Sites              |
| 08/25/2026       | WFT Company Two LLC       | WFT Company Two LLC       | 9,655.00   | WFT SEP 2026           | Kent Facility Lease          | GASB 87 Clearing Kent Office   |
| 08/25/2026       | WFT Company Two LLC       | WFT Company Two LLC       | 3,793.88   | WFT SEP 2026           | CAM Charge 2026              | Utilities - Kent Office        |
| 08/25/2026       | WFT Company Two LLC       | WFT Company Two LLC       | 318.78     | WFT SEP 2026           | Inv#4393 Door Repair         | Misc Services - Corp Admin     |
| 08/25/2026       | WFT Company Two LLC       | WFT Company Two LLC       | 816.96     | WFT SEP 2026           | Inv#151876293: HVAC          | Misc Services - Corp Admin     |
| 08/25/2026       | WFT Company Two LLC       | WFT Company Two LLC       | 1,104.00   | WFT SEP 2026           | Reset Sink                   | Misc Services - Corp Admin     |
| 08/25/2026       | WA Department of Revenue  | WA Department of Revenue  | 1,198.15   | 0726 EXCISE TAX RETUR  | B&O Tax Exp Subleases -      | B&O Tax - Subleases            |
| 08/25/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 894.87     | 10336232               | HVAC Repairs and Mainten     | HVAC Maintenance               |
| 08/25/2026       | Snohomish County PUD      | Snohomish County PUD      | 235.11     | 0839 JUL 2026          | Sites Utilities - Deer Creek | Utilities - Sites              |
| 08/25/2026       | Snohomish County PUD      | Snohomish County PUD      | 294.95     | 0847 AUG 2026          | Sites Utilities - King Lake  | Utilities - Sites              |
| 08/25/2026       | KITTCOM                   | KITTCOM                   | 15,490.45  | 092026-082027 LEASE    | 092026-082027 Lease          | GASB 87 Clearing - Leases      |
| 08/25/2026       | Washington State Patrol   | Washington State Patrol   | 6,251.94   | 00187593               | PSERN-27 King Lake Aug       | GASB 87 Clearing - Leases      |
| 08/25/2026       | South King Fire & Rescue  | South King Fire & Rescue  | 2,011.36   | SEP2026                | Lease Sep 2026               | GASB 87 Clearing - Leases      |
| 08/25/2026       | Muckleshoot Federal Corp  | Muckleshoot Federal Corp  | 1,200.00   | SEP 2026 LEASE 3 SISTE | Additional Rent 2026 Sep 3   | GASB 87 Clearing - Leases      |
| 08/25/2026       | Muckleshoot Federal Corp  | Muckleshoot Federal Corp  | 1,200.00   | SEP 2026 LEASE GREEN   | Additional Rent 2026 Sep     | GASB 87 Clearing - Leases      |
| 08/25/2026       | Seattle City Light        | Seattle City Light        | 2,594.14   | 6975 JUL 2026          | Utilities - Sites            | Utilities - Sites              |
| 08/25/2026       | Chelan County PUD         | Chelan County PUD         | 110.19     | 6311 JUL 2026          | Site Utilities - Cowboy      | Utilities - Sites              |
| 08/25/2026       | Chelan County PUD         | Chelan County PUD         | 85.76      | 6311 JUL 2026          | Site Utilities - Willington  | Utilities - Sites              |
| 08/25/2026       | Chelan County PUD         | Chelan County PUD         | 109.13     | 6311 JUL 2026          | Site Utilities - Stevens Pas | Utilities - Sites              |
| 08/25/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 1,098.76   | 15-260817749_15        | Generator Maintenance -      | Generator Maintenance          |
| 08/25/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 1,098.76   | 15-260817750_15        | Generator Maintenance - S    | Generator Maintenance          |
| 08/25/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 1,098.76   | 15-260817751_15        | Generator Maintenance -      | Generator Maintenance          |
| 08/25/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 1,098.76   | 15-260817765_15        | Generator Maintenance -      | Generator Maintenance          |
| 08/25/2026       | City of Bellevue          | City of Bellevue          | 1,200.00   | 56717                  | Aug 2026 Lease Bellevue      | GASB 87 Clearing - Leases      |
| 08/25/2026       | City of Bellevue          | City of Bellevue          | 4,534.20   | 56716                  | Aug 2026 Lease Bellevue      | GASB 87 Clearing - Leases      |
| 08/25/2026       | Ziplyfiber                | Ziplyfiber                | 141.04     | 8245 AUG 2026          | Site Utilities               | Utilities - Sites              |
| 08/25/2026       | Northshore Exteriors Inc. | Northshore Exteriors Inc. | 7,274.52   | 789298                 | McDonald Ridge Cap Repa      | Repairs & Maintenance - Sites  |
| 08/25/2026       | Northshore Exteriors Inc. | Northshore Exteriors Inc. | 10,552.41  | 814299                 | Snoqualmie Ridge Cap Re      | Repairs & Maintenance - Sites  |
| 08/25/2026       | Northwest Tower Engineeri | Northwest Tower Engineeri | 3,500.00   | 6257                   | Tower Inspection - Federal   | Tower Inspection Services      |
| 08/25/2026       | Northwest Tower Engineeri | Northwest Tower Engineeri | 3,500.00   | 6257                   | Tower Inspection - Grass M   | Tower Inspection Services      |
| 08/25/2026       | Northwest Tower Engineeri | Northwest Tower Engineeri | 3,000.00   | 6260                   | WO 24-005-05 LWIT BP         | Set-Aside Funds Lk WA Totem Lk |
| 08/25/2026       | Anthony Cheung            | Anthony Cheung            | 348.68     | TRAVEL REIMB. 08.08.25 | APCO_MTUG Conference         | Training & Conferences         |
| 08/25/2026       | PetroCard Inc.            | PetroCard Inc.            | 25,602.52  | SI0596591              | Fuel / Diesel Delivery - Sob | Fuel/Diesel - Sites            |
| 08/25/2026       | IBEW Local 77             | IBEW Local 77             | 2,302.12   | DUES JULY 2026         | IBEW Local 77 Union Dues     | Union Dues Payable             |
| 08/25/2026       | Alpha Technologies LTD    | Alpha Technologies LTD    | 83,414.13  | 490655                 | Cabinets & Supporting Mat    | Set-Aside Funds Lk WA Totem Lk |
| 08/26/2026       | Paychex                   | Paychex                   | 118,410.97 | 08272026 PAYROLL PAYA  | 08/27/2026 PAYROLL PAY       | Payroll Payable                |
| 08/26/2026       | Paychex                   | Paychex                   | 782.94     | 08272026 GARNISHMENT   | 08/27/2026 GARNISHMEN        | Garnishment Payable            |

## Appendix C - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1  
Check Issue Dates: 6/17/2026 - 9/11/2026Page: 14  
Sep 11, 2026 03:00PM

| Check Issue Date | Merchant Name             | Payee                     | Amount    | Invoice Number        | Description                 | Invoice GL Account Title |
|------------------|---------------------------|---------------------------|-----------|-----------------------|-----------------------------|--------------------------|
| 08/26/2026       | Paychex                   | Paychex                   | 40,137.85 | 08272026 TAXPAY       | 08/27/2026 PAYROLL TAX      | Payroll Taxes Payable EE |
| 08/26/2026       | Paychex                   | Paychex                   | 13,341.68 | 08272026 TAXPAY       | 08/27/2026 PAYROLL TAX      | Payroll Taxes Payable ER |
| 08/26/2026       | Paychex                   | Paychex                   | 84.58     | 08272026 PAYCHEX PER  | 08/27/2025 PAYCHEX PE       | Benefits Payable EE      |
| 08/27/2026       | Navia Benefits            | Navia Benefits            | 210.63    | 082526.1              | FSA                         | FSA Payable              |
| 08/27/2026       | Paychex                   | Paychex                   | 527.49    | 2026082001            | 08/27/2026 PAYROLL PRO      | Payroll Processing       |
| 08/28/2026       | WA State Dept. of Retirem | WA State Dept. of Retirem | 10,016.24 | EPP-20260821-0000012  | Retirement Payable EE       | Retirement Payable - EE  |
| 08/28/2026       | WA State Dept. of Retirem | WA State Dept. of Retirem | 9,764.92  | EPP-20260821-0000012  | Retirement Payable ER       | Retirement Payable - ER  |
| 08/28/2026       | WA State Dept. of Retirem | WA State Dept. of Retirem | 2,466.09  | EPP-20260821-0000012  | DCP Retirement Payable E    | Retirement Payable - EE  |
| 09/08/2026       | AT&T Mobility             | AT&T Mobility             | 273.43    | 287364223881X08272026 | Wireless Service            | Mobile Phone Service     |
| 09/08/2026       | SMS Cleaning              | SMS Cleaning              | 1,335.10  | PSE KENT-0826         | Monthly Janitorial Services | Janitorial Services      |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 916.30    | 10337086              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,125.48  | 10337087              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,125.48  | 10337089              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,375.97  | 10337100              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,080.71  | 10337103              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,616.65  | 10337105              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,124.86  | 10337113              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,210.33  | 10337137              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 900.85    | 10337145              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,082.77  | 10337157              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 2,075.43  | 10337158              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,425.61  | 10337159              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,279.01  | 10337160              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 843.25    | 10337167              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 710.03    | 10337172              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,279.01  | 10337178              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,446.63  | 10337180              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 1,363.39  | 10337221              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | McKinstry Co. LLC         | McKinstry Co. LLC         | 895.86    | 10337223              | HVAC Repairs and Mainten    | HVAC Maintenance         |
| 09/08/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 1,628.32  | 01-260890302          | Generator Maintenance - C   | Generator Maintenance    |
| 09/08/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 1,324.99  | 01-260890303          | Generator Maintenance -     | Generator Maintenance    |
| 09/08/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 841.07    | 01-260890304          | Generator Maintenance -     | Generator Maintenance    |
| 09/08/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 841.07    | 01-260890305          | Generator Maintenance -     | Generator Maintenance    |
| 09/08/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 992.82    | 01-260890486          | Generator Maintenance - T   | Generator Maintenance    |
| 09/08/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 992.82    | 01-260890491          | Generator Maintenance - T   | Generator Maintenance    |
| 09/08/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 992.82    | 01-260890494          | Generator Maintenance - T   | Generator Maintenance    |
| 09/08/2026       | Cummins Sales and Servic  | Cummins Sales and Servic  | 43.41     | 01-260890634          | Generator Maintenance - T   | Generator Maintenance    |
| 09/08/2026       | FPI                       | FPI                       | 1,657.14  | 112238                | Clean agent system inspec   | Fire Suppression         |
| 09/08/2026       | FPI                       | FPI                       | 1,657.14  | 112239                | Clean agent system inspec   | Fire Suppression         |
| 09/08/2026       | FPI                       | FPI                       | 1,657.14  | 112240                | Clean agent system inspec   | Fire Suppression         |
| 09/08/2026       | FPI                       | FPI                       | 741.78    | 112297                | KC Trip fee & labor Service | Fire Monitoring          |

## Appendix C - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1  
Check Issue Dates: 6/17/2026 - 9/11/2026Page: 15  
Sep 11, 2026 03:00PM

| Check Issue Date | Merchant Name             | Payee                     | Amount              | Invoice Number    | Description                  | Invoice GL Account Title      |
|------------------|---------------------------|---------------------------|---------------------|-------------------|------------------------------|-------------------------------|
| 09/08/2026       | Slatercom-WCD / Slaterco  | Slatercom-WCD / Slaterco  | 9,508.55            | 10023             | 25-072001 New E1 LED O       | Set-Aside Funds Shelt HVAC    |
| 09/09/2026       | Puget Sound Energy        | Puget Sound Energy        | 656.07              | 1792 AUG 2026     | Utilities - Norway Hill      | Utilities - Sites             |
| 09/09/2026       | Puget Sound Energy        | Puget Sound Energy        | 3,200.41            | 8846 AUG 2026     | Utilities - Federal Way      | Utilities - Sites             |
| 09/09/2026       | Puget Sound Energy        | Puget Sound Energy        | 755.86              | 1594 AUG 2026     | Utilities - Education Hill   | Utilities - Sites             |
| 09/09/2026       | Puget Sound Energy        | Puget Sound Energy        | 641.89              | 1271 AUG 2026     | Utilities - Cambridge PSER   | Utilities - Sites             |
| 09/09/2026       | Puget Sound Energy        | Puget Sound Energy        | 1,150.89            | 1115 AUG 2026     | Utilities - Cambridge Tenan  | Utilities - Sites             |
| 09/09/2026       | AWC Employee Benefit Tru  | AWC Employee Benefit Tru  | 62,090.05           | 86982             | Benefits September 2026      | Benefits                      |
| 09/09/2026       | Navia Benefits            | Navia Benefits            | 100.00              | NAVIA 11113363    | August 2026 Benefits Fee     | Benefit Plan Administration   |
| 09/09/2026       | Navia Benefits            | Navia Benefits            | 100.00              | NAVIA 11113364    | August 2026 Benefits Fee     | Benefit Plan Administration   |
| 09/10/2026       | Xpress Solutions Inc      | Xpress Solutions Inc      | 35.00               | INV-XPR039902     | Das Billing Services August  | Misc Services - Corp Admin    |
| 09/11/2026       | CDW Government            | CDW Government            | 12,185.25           | AK4J39J           | AXIS Q3628-VE 8MP DOM        | Site Parts/Supplies           |
| 09/11/2026       | Johnson Controls Security | Johnson Controls Security | 1,458.00            | 42699251          | Security Alarm Services - 0  | Security Services             |
| 09/11/2026       | Pacifica Law Group LLP    | Pacifica Law Group LLP    | 3,991.00            | 109996            | Legal Services               | Legal Services - Corp Admin   |
| 09/11/2026       | Cascade Public Media      | Cascade Public Media      | 16,699.78           | SEPT2026LEASE     | Capitol Hill Site Lease- Sep | GASB 87 Clearing - Leases     |
| 09/11/2026       | Richard J Busch           | Richard J Busch           | 3,867.50            | 207217            | Legal - Leases               | Legal Serv - Leases/Subleases |
| 09/11/2026       | Steelhead Communication   | Steelhead Communication   | 3,158.10            | 20672             | Northbend Trouble Shoot T    | Tower Rigger Services         |
| 09/11/2026       | Steelhead Communication   | Steelhead Communication   | 3,811.50            | 20673             | Trouble Shoot TX2 Perform    | Tower Rigger Services         |
| 09/11/2026       | Steelhead Communication   | Steelhead Communication   | 2,733.39            | 20674             | Install replacement OMNI     | Tower Rigger Services         |
| 09/11/2026       | Steelhead Communication   | Steelhead Communication   | 3,024.96            | 20675             | Tolt install customer provid | Tower Rigger Services         |
| 09/11/2026       | Comcast                   | Comcast                   | 751.32              | 001004511432 1342 | Ethernet                     | Fiber/Backhaul Services       |
| 09/11/2026       | Comcast                   | Comcast                   | 751.91              | 001004511432 1342 | Ethernet                     | Fiber/Backhaul Services       |
| 09/11/2026       | Comcast                   | Comcast                   | 807.14              | 001004657116 7304 | Ethernet                     | Fiber/Backhaul Services       |
| 09/11/2026       | Comcast                   | Comcast                   | 2,707.12            | 001004657116 7304 | Ethernet                     | Fiber/Backhaul Services       |
| 09/11/2026       | Comcast                   | Comcast                   | 806.81              | 001004657116 7304 | Ethernet                     | Fiber/Backhaul Services       |
| 09/11/2026       | United Rentals            | United Rentals            | 5,152.89            | 249106772-019     | Generator 40-44 KVA Tier     | Generator Rental              |
| Grand Totals:    |                           |                           | <u>2,744,029.69</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      | 22,473.26           |
| 6/18/2026 | Payroll and Taxes | 171,445.10          |
| 7/2/2026  | PERS Payment      | 23,837.81           |
| 7/2/2026  | Payroll and Taxes | 179,731.73          |
| 7/16/2026 | PERS Payment      | 23,585.05           |
| 7/16/2026 | Payroll and Taxes | 178,720.37          |
| 7/30/2026 | PERS Payment      | 21,796.71           |
| 7/30/2026 | Payroll and Taxes | 177,880.41          |
| 8/13/2026 | PERS Payment      | 22,381.09           |
| 8/13/2026 | Payroll and Taxes | 169,021.79          |
| 8/27/2026 | PERS Payment      | 22,247.25           |
| 8/27/2026 | Payroll and Taxes | 172,758.02          |
| 9/10/2026 | PERS Payment      | 22,104.35           |
| 9/10/2026 | Payroll and Taxes | 170,480.36          |
|           |                   | <b>1,763,555.61</b> |



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**RESOLUTION NO. 26-02**

**A RESOLUTION OF THE PSERN OPERATOR BOARD OF DIRECTORS APPOINTING AN  
AGENT TO RECEIVE CLAIMS FOR DAMAGES**

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**WHEREAS**, the Board of Directors (the “Board”) of the Puget Sound Emergency Radio Network Operator (the “PSERN Operator”) establishes policies and procedures relating to PSERN Operator operations; and

**WHEREAS**, pursuant to the provisions of RCW 4.96.020, the governing body of each local governmental entity shall appoint an agent (“Agent”) to receive any claim for damages made under chapter 4.96 RCW; and

**WHEREAS**, the identity of the Agent and the address where such individual may be reached during the normal business hours of the local governmental entity are public records and shall be recorded with the auditor of the county in which the entity is located; and

**WHEREAS**, all claims for damages against a local governmental entity, or against any local governmental entity’s officers, employees, or volunteers, acting in such capacity, shall be presented to the Agent within the applicable period of limitations within which an action must be commenced; and

**WHEREAS**, the failure of a local governmental entity to comply with such requirements precludes that local governmental entity from raising a defense under chapter 4.96 RCW.

**NOW, THEREFORE, BE IT RESOLVED** by the PSERN Operator Board of Directors as follows:

**Section 1.** The PSERN Operator Board hereby appoints the below listed Agent to receive any claims for damages made under chapter 4.96 RCW.

Agent Appointed: Jeremy Hurd, Executive Director  
Office Address: PSERN Operator Facility, 19717 62nd Ave S, E-102, Kent,  
WA 98032  
Business Hours: Monday - Friday, 8:00 am – 5:00 pm

This resolution shall be recorded with the King County Auditor promptly after passage.

**Section 2.** If any portion of this resolution is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of the resolution.

**Section 3.** This resolution shall take effect immediately upon its passage.

**ADOPTED** at the regular meeting of the PSERN Operator Board of Directors, this 24 day of September 2026.

**PSERN OPERATOR  
KING COUNTY, WASHINGTON**

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**Vonnie Mayer, Board Chair**

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

**Title:** 2027 Board of Directors Meeting Schedule  
**Meeting Date:** September 24, 2026  
**PSERN Staff Contact:** Jeremy Hurd, Executive Director  
**Action:** Decision/Resolution

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### **SUMMARY:**

This report presents, for approval, a board resolution for adopting the 2027 PSERN Operator Board of Directors meeting schedule.

To allow for the possibility of having to call a special meeting, PSERN Staff will schedule additional meeting dates on members' calendars as placeholders. These will be cancelled unless a special meeting becomes necessary.

### **BACKGROUND/ANALYSIS:**

Section 3.01(b) of the PSERN Operator bylaws states that "Regular meetings of the Board shall be held at least twice per year in accordance with Section 4.3.4 and 4.3.6 of the Interlocal Agreement. The date, time and place of regular meetings for the upcoming calendar year shall be approved by resolution no later than the last regular meeting of the preceding calendar year."

### **RECOMMENDATION:**

In order to adopt the 2027 Board meeting schedule, it is recommended that the Board of Directors approve *Resolution No. 26-03 Approving the Regular Meeting Schedule of the Puget Sound Emergency Radio Network (PSERN) Operator Board of Directors* attached to this report.

### **SUPPORTING DOCUMENTATION:**

**Appendix a: Board Resolution 26-03**



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**RESOLUTION NO. 26-03**

**RESOLUTION APPROVING THE REGULAR MEETING SCHEDULE OF THE PUGET  
SOUND EMERGENCY RADIO NETWORK (PSERN) OPERATOR BOARD OF  
DIRECTORS**

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**A RESOLUTION** of the PSERN Operator Board of Directors approving the regular meeting schedule of the PSERN Operator Board of Directors.

**NOW, THEREFORE, BE IT RESOLVED** by the PSERN Operator Board of Directors as follows:

**Section 1. Findings.** The regular 2027 meeting schedule of the PSERN Operator Board of Directors is noted as follows:

- January 28, 2027
- March 25, 2027
- May 27, 2027
- June 24, 2027
- September 23, 2027
- October 28, 2027
- December 9, 2027

**Section 2. Findings.** All regular 2027 meetings, per the dates noted above, will begin at 2:30 PM (Pacific Time). The location of all regular meetings is the PSERN Conference Room, 19717 62<sup>nd</sup> Ave S, Suite E-102, Kent, WA 98032. Information regarding remote meeting access can be found online at PSERN.org.

**Section 3.** If any portion of this resolution is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of the resolution.

**Section 4.** This resolution shall take effect immediately upon its passage.

**ADOPTED** at the regular meeting of the PSERN Operator Board of Directors, this 24 day of September, 2026.

**PSERN OPERATOR**

## **KING COUNTY, WASHINGTON**

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Vonnie Mayer, Chair



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**RESOLUTION NO. 26-04**  
**RESOLUTION ADOPTING A HEALTH REIMBURSEMENT ARRANGEMENT (HRA) PLAN POLICY**

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WHEREAS, The Puget Sound Emergency Radio Network (PSERN) Operator (“Employer”) has determined that it is in the best interest of the Employer and its employees to adopt a health reimbursement arrangement (HRA) plan, which provide tax-free, defined contribution accounts for qualified employees to reimburse qualified medical, dental, vision and tax qualified long-term care premiums and non-covered healthcare expenses of the employees and their qualified dependents; and

WHEREAS, the Voluntary Employees’ Beneficiary Association Trust for Public Employees in the Northwest (“Trust”) offers and administers an HRA plan (the HRA VEBA Plan) with one or more types of HRA coverage for the benefit of participating employers who adopt the Plan and Trust and their employees and plan participants; and

WHEREAS, the Employer desires to adopt the HRA VEBA Plan and to use the services of the Trust to administer its HRA plan; and

WHEREAS, the Employer has adopted a policy defining participation in the HRA VEBA Plan; and

WHEREAS, eligibility of employees for contributions to the HRA VEBA Plan is determined based upon policies of the Employer, collective bargaining agreements, and applicable law; and

WHEREAS, the HRA VEBA Plan will be administered in accordance with the Plan documents provided by the Trust, as amended from time to time.

NOW, THEREFORE, the Puget Sound Emergency Radio Network Operator Board of Directors hereby resolves as follows:

Section 1. Effective, September 24, 2026, the Employer hereby elects to adopt and participate in the HRA VEBA Plan and Trust for the benefit of eligible employees as defined by Employer policies or collective bargaining agreements.

Section 2. The Plan will be funded with Employer contributions, determined from time to time pursuant to policies of the Employer, collective bargaining agreements, and applicable law, and will be further subject to the terms and conditions set forth in the Plan documents and policies and procedures of the HRA VEBA Plan and Trust.

Section 3. The Executive Director or Authorized Representative is authorized to execute documents and establish procedures and provide direction to any Plan representatives, service providers, and advisors, consistent with Plan and Trust provisions and applicable Employer policies and collective bargaining agreements necessary to effect the adoption and administration of the Plan.

ADOPTED at the regular meeting of the PSERN Operator Board of Directors, this 24 day of September, 2026.

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Vonnie Mayer, Board of Directors Chair

## HRA VEBA Plan Employer Policy

The Puget Sound Emergency Radio Network Operator ("Employer") has adopted the health reimbursement arrangement (HRA) plans offered and administered by the Voluntary Employees' Beneficiary Association Trust for Public Employees in the Northwest ("Plan"). The Plan is designed with a variety of coverage options to allow for the maximum benefit permitted by applicable law. Employer agrees to contribute to the Plan on behalf of all employees ("Group") defined as eligible to participate in the Plan, in accordance with Plan and regulatory limitations. The Plan must receive an enrollment file for each eligible employee to become a participant and become eligible for benefits under the Plan.

**Contributions on behalf of each eligible employee (or former employee) shall be based on the following selected funding sources/formulas:**

**Sick leave Contributions – Retirement:** Eligibility is limited to employees who retire and are PERS eligible with leave cash-out rights during the term hereof. Employer contributions shall include 25% of the cash-out value<sup>1</sup> of unused sick leave days accrued and available for cash-out upon PERS eligible retirement per Employer policy. Accrued unused sick leave days are cashed-out at the Employee's base rate of pay on the date of the eligible Employee's separation from the Employer.

The term of this Employer Policy shall be from September 24, 2026, until cancelled, modified, or amended by Board action.

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

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Date

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<sup>1</sup> Pursuant to applicable written agreement, Employer policy, or procedure, so long as the cash-out value is not subject to individual choice.



## PSERN Board of Directors Staff Report Consent Agenda Item #4

**Title:** 2026 Salary Schedule – Non-Represented Employees  
**Meeting Date:** September 24, 2026  
**PSERN Staff Contact:** Tracey Doss, Sr Administrator  
**Action:** Decision

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### **SUMMARY:**

This report provides for the Board's approval, a revised salary schedule for employees for 2027. The revised salary schedule is a 3.8 percent increase in the 2026 salary schedule.

Sufficient funds to cover the proposed cost-of-living adjustment are included in the 2027 budget.

### **ANALYSIS:**

The proposed 2027 salary schedule is provided as an attachment to this report in Appendix H and Board approval is being requested.

- o PSERN's Financial Policy Manual states, "to attract and retain employees necessary for providing high quality services, the Operator shall establish and maintain a competitive compensation and benefit package with the public and private sectors."
- o Staff researched salary schedule increases for similar organizations and found the majority of those local government entities calculate their annual cost-of-living adjustment on the percentage change June-over-June of the CPI-W for the Seattle-Tacoma-Bellevue area.

### **RECOMMENDATION AND NEXT STEPS**

It is recommended that the Board approve the PSERN Operator 2027 Salary Schedule, which is a 3.8 percent increase of the 2026 Salary Schedule.

**MOTION:** That the PSERN Operator Board approve the adoption of the PSERN Operator 2027 Schedule as presented in Appendix H.

| <b>PSERN Operator</b><br><b>Salary Schedule</b><br><b>Effective January 1, 2027</b><br><b>Includes 3.8% Cost of Living Adjustment</b> |         |         |         |         |         |
|---------------------------------------------------------------------------------------------------------------------------------------|---------|---------|---------|---------|---------|
| Grade                                                                                                                                 | STEP 1  | STEP 2  | STEP 3  | STEP 4  | STEP 5  |
| 50                                                                                                                                    | 258,289 | 267,329 | 276,686 | 286,370 | 296,392 |
| 49                                                                                                                                    | 249,554 | 258,289 | 269,698 | 279,138 | 288,908 |
| 48                                                                                                                                    | 241,115 | 249,554 | 258,289 | 267,329 | 276,686 |
| 47                                                                                                                                    | 232,962 | 241,115 | 249,554 | 258,289 | 267,329 |
| 46                                                                                                                                    | 225,084 | 232,962 | 241,115 | 249,554 | 258,289 |
| 45                                                                                                                                    | 217,472 | 225,084 | 232,962 | 241,115 | 249,554 |
| 44                                                                                                                                    | 210,118 | 217,472 | 225,084 | 232,962 | 241,115 |
| 43                                                                                                                                    | 203,013 | 210,118 | 217,472 | 225,084 | 232,962 |
| 42                                                                                                                                    | 196,148 | 203,013 | 210,118 | 217,472 | 225,084 |
| 41                                                                                                                                    | 189,515 | 196,148 | 203,013 | 210,118 | 217,472 |
| 40                                                                                                                                    | 183,106 | 189,515 | 196,148 | 203,013 | 210,118 |
| 39                                                                                                                                    | 176,914 | 183,106 | 189,515 | 196,148 | 203,013 |
| 38                                                                                                                                    | 170,931 | 176,914 | 183,106 | 189,515 | 196,148 |
| 37                                                                                                                                    | 165,151 | 170,931 | 176,914 | 183,106 | 189,515 |
| 36                                                                                                                                    | 159,566 | 165,151 | 170,931 | 176,914 | 183,106 |
| 35                                                                                                                                    | 154,170 | 159,566 | 165,151 | 170,931 | 176,914 |
| 34                                                                                                                                    | 148,957 | 154,170 | 159,566 | 165,151 | 170,931 |
| 33                                                                                                                                    | 143,920 | 148,957 | 154,170 | 159,566 | 165,151 |
| 32                                                                                                                                    | 139,053 | 143,920 | 148,957 | 154,170 | 159,566 |
| 31                                                                                                                                    | 134,350 | 139,053 | 143,920 | 148,957 | 154,170 |
| 30                                                                                                                                    | 129,807 | 134,350 | 139,053 | 143,920 | 148,957 |
| 29                                                                                                                                    | 125,418 | 129,807 | 134,350 | 139,053 | 143,920 |
| 28                                                                                                                                    | 121,176 | 125,418 | 129,807 | 134,350 | 139,053 |
| 27                                                                                                                                    | 117,079 | 121,176 | 125,418 | 129,807 | 134,350 |
| 26                                                                                                                                    | 113,119 | 117,079 | 121,176 | 125,418 | 129,807 |
| 25                                                                                                                                    | 109,294 | 113,119 | 117,079 | 121,176 | 125,418 |
| 24                                                                                                                                    | 105,598 | 109,294 | 113,119 | 117,079 | 121,176 |
| 23                                                                                                                                    | 102,027 | 105,598 | 109,294 | 113,119 | 117,079 |
| 22                                                                                                                                    | 98,577  | 102,027 | 105,598 | 109,294 | 113,119 |
| 21                                                                                                                                    | 95,244  | 98,577  | 102,027 | 105,598 | 109,294 |
| 20                                                                                                                                    | 92,023  | 95,244  | 98,577  | 102,027 | 105,598 |
| 19                                                                                                                                    | 88,911  | 92,023  | 95,244  | 98,577  | 102,027 |
| 18                                                                                                                                    | 85,904  | 88,911  | 92,023  | 95,244  | 98,577  |
| 17                                                                                                                                    | 82,999  | 85,904  | 88,911  | 92,023  | 95,244  |
| 16                                                                                                                                    | 80,193  | 82,999  | 85,904  | 88,911  | 92,023  |
| 15                                                                                                                                    | 77,481  | 80,193  | 82,999  | 85,904  | 88,911  |
| 14                                                                                                                                    | 74,861  | 77,481  | 80,193  | 82,999  | 85,904  |
| 13                                                                                                                                    | 72,329  | 74,861  | 77,481  | 80,193  | 82,999  |
| 12                                                                                                                                    | 69,883  | 72,329  | 74,861  | 77,481  | 80,193  |
| 11                                                                                                                                    | 67,520  | 69,883  | 72,329  | 74,861  | 77,481  |
| 10                                                                                                                                    | 65,237  | 67,520  | 69,883  | 72,329  | 74,861  |



**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 | 9/24/26  | On the agenda. |



**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/<br>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/<br>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/<br>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/<br>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/<br>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<br>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 – September 2026  
**Meeting Date:** September 24, 2026  
**PSERN Staff Contact:** Jeremy Hurd, Executive Director  
**Action:** Discussion

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### **SUMMARY:**

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

### **DISCUSSION:**

#### PSERN Operator Staffing and HR

- PSERN Operator staffing currently stands at 100%.
- Days since last safety incident: 71
- All staff attended defensive driver's training provided by Smith System. Frequent drivers, which included all field technicians and supervisors, participated in a 3-hours classroom training followed by 5-hours of behind the wheel. Remaining staff, non-frequent drivers, participated in Smith's self-paced e-learning, "Mastering the 5 Kyes".
- Safety Committee meetings have been reinstated. A new SharePoint site is under development which will host all safety related documentation, track action items, and a catalog of training courses.
- Aaron Oestmann was promoted to the Sr. Field Technician position on July 25, 2026
- 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:
  - I-9 documentation procedures and record keeping practices
  - Employee handbook compliance update
  - Performance Management Best Practices training for managers
  - Annual anti-harassment and anti-discrimination training for all employees
  - WISHA safety training for all employees
- After Hours On-Call policy has been finalized and posted to SharePoint policy library

#### Financial

- The 2027 operating budget is on the September 24<sup>th</sup> meeting agenda for adoption.
- The 2027 capital budget is on the September 24<sup>th</sup> meeting agenda for adoption.

## Procurement Activity

- Procurement policy was reviewed by Pacifica Law Group and found to be in compliance with state law. No updates are necessary at this time.
- Ford Explorer was purchased to replace Bronco that was totaled in a vehicle collision.

## Projects and Initiatives

- Previously, PSERN sought to secure a lease for a warehouse space in Kent, however, the landlord ultimately declined to proceed because PSERN's insurance coverage was limited to tort liability and could not provide a waiver of subrogation.
    - A new warehouse site has since been identified across the street from PSERN's Kent headquarters, and lease negotiations for that location began on August 14, 2026. It has been identified that the landlord for this facility will also require a waiver of subrogation; PSERN is investigating supplemental commercial insurance to meet this requirement should PSERN's redline to this requirement not be accepted by the landlord.
  - PSERN Technical Manager established a policy defining minimum rental pricing for radios to ensure full recovery of costs associated with preparing and configuring the equipment.
  - Major Incident Response Plan is currently being developed.
    - Draft plan was evaluated by conducting a tabletop exercise with two incident response scenarios, cyber-attack and a weather event that caused physical damage to a site.
    - Following the conclusion of the tabletop exercise, a review identified several action items to further improve the Incident Response Plan.
    - Completion of the Incident Response Plan is expected by the end of October.
  - Encryption implementation was successfully completed on August 18<sup>th</sup>, 2026. Radios were strapped to encryption on September 9<sup>th</sup>, 2026
    - There were lessons learned during the process and will be discussed at internal meetings
      - Action items from these meetings will shape PSERN's best practices for future projects of this scale.
  - Lake Washington Tech (Totem Lake) radio site development:
    - Lease negotiations are underway.
      - 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.
    - Costs for backhaul circuits through Lumen and Inet are being finalized.
    - Engineering and design work to prepare for permit submission is largely complete.
    - 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 Estimated date for site completion has moved to the beginning of Q3, 2027
- KC Metro
  - o Meetings have paused while KC steering committee creates an RFI to present to KC leadership. PSERN will provide comment as necessary once complete.
  - o KC estimates 4,600 radios, and 14 consoles
    - Financial impact is discussed in Agenda 7 – Operational Budget, Appendix B.

#### Operational Status and Updates

- Maloney power line:
  - o Completion of powerline installation at Maloney is on track to be completed by the end of October.
  - o Extension to Sobieski will be completed by end of Q3, 2027
- McDonald power update:
  - o Site remains on generator power
  - o Tacoma Public Utility will no longer share in the cost for a power line installation as they are decommissioning their site.
  - o PSERN is currently researching alternative power solutions and conducting feasibility studies.
- Three Sisters update:
  - o Generators 1 and 2 remain inoperable despite many attempts to repair. Both will be receiving full engine replacements – date is TBD but expected sometime in October.
  - o Gen 3 Is fully repaired and operational, however, rented generators remain the source of power until the engine replacements are completed on generators 1 & 2.

#### Radio Site Leases, Subleases and Infrastructure

- AT&T has requested to increase in antenna height on Ring Hill tower. Contract has been received and is under review.
  - Verizon Bellevue Station 9 – Agreement has been executed, representing an increase revenue of \$36,000 annually, split 50/50 with the City of Bellevue.
  - PSE expected to co-locate at Deer Creek and Maloney
-

- o Awaiting application from PSE
- PANO AI agreement is fully executed for Snoqualmie Pass
- 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.
  - o Renton estimates that this project will take 2 weeks.
  - o In-building coverage is expected to degrade somewhat while the site is offline. Outdoor coverage is expected to remain unchanged.
- Snoqualmie Tribe Tolt – New collocation draft agreement has been sent for review.

#### PSERN Operations Committee

- The PSERN Operations Committee met on September 14<sup>th</sup>
  - o Operations Committee has endorsed Anthony Minor as chair of the committee, succeeding Mike Webb.
  - o Motion to adopt Interoperability and Access Policy was approved.

#### **CONCLUSION:**

This report has provided a summary of the activities of the PSERN Operator since the previous report in May 2026.

#### **SUPPORTING DOCUMENTATION:**

- o Agenda 5 – Action Log
  - o Agenda 7 – Operating Budget
  - o Agenda 9 – Capital Expenditure Plan
  - o Agenda 10 – Public Safety Radio Definition
-



## PSERN Board of Directors Staff Report

### Agenda Item #7

**Title:** 2027 Operating Budget  
**Meeting Date:** September 24, 2026  
**PSERN Staff Contact:** Tracy Plouse, Finance and Administrative Services Manager  
**Action:** Decision

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#### **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 revisions have been made to both budgets to more accurately reflect expenditures required for 2027.

Total operating expenses have increased by 11.0% (2027 versus 2026). After the sublease revenue and interest revenue offsets, the increase is 9.8%.

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 **\$12.4M**. 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 1,111 radios (5.6%). Console quantities have increased by 1:
  - o Public Safety radios – 13,682
  - o Non-Public Safety radios – 6,336
    - *Total Radios – 20,018*
  - o 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:
  - o Addition of MPLS and microwave expenses - \$288K increase
  - o Review of site facilities expense, including net lease and sub-lease expense - \$252K increase
  - o Review of site-related insurance - \$54K increase

- o Site utilities costs reflect Maloney, McDonald and Sobieski power going back online in 2027. Utility-provider increases for 2027 have also been factored into the utilities increases.

Total operating expenses have increased by 11.0% (2027 versus 2026). After the sublease revenue and interest revenue offsets, the increase is 9.8%.

#### 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<br>2027 Budget (with a 4 year proforma 2028-2031)<br>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              | 308,680              | 324,831              | 341,933              | 356,719              | 372,153              |
| Corporate Admin Costs                                                                                                                    | 135,933              | 161,765              | 168,236              | 174,965              | 181,964              | 189,242              |
| Radio Site Systems Costs                                                                                                                 | 1,460,360            | 1,860,105            | 1,947,709            | 2,039,874            | 2,125,318            | 2,214,373            |
| <b>Total Costs</b>                                                                                                                       | <b>\$ 11,304,477</b> | <b>\$ 12,410,756</b> | <b>\$ 12,924,537</b> | <b>\$ 13,478,612</b> | <b>\$ 14,009,213</b> | <b>\$ 14,590,104</b> |
| Rate Stabilization Funds                                                                                                                 | \$ (1,140,455)       | \$ (898,652)         | \$ (580,299)         | \$ -                 | \$ -                 |                      |
| <b>Grand Total After Rate Stabilization Funds</b>                                                                                        | <b>\$ 10,164,022</b> | <b>\$ 11,512,104</b> | <b>\$ 12,344,238</b> | <b>\$ 13,478,612</b> | <b>\$ 14,009,213</b> | <b>\$ 14,590,104</b> |
| <b>% Increase in net Operating Budget</b>                                                                                                |                      | <b>11.0%</b>         | <b>4.5%</b>          | <b>4.7%</b>          | <b>4.1%</b>          | <b>4.6%</b>          |
| <b>% Increase in Overall Budget</b>                                                                                                      |                      | <b>13.3%</b>         | <b>7.2%</b>          | <b>9.2%</b>          | <b>3.9%</b>          | <b>4.1%</b>          |

#### 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 11.0%, the increase to radio service fee

rates is less (8.03%) as a result of increasing radio quantities by 1,111 radios between 2026 and 2027. The table shows rates before and after the application of rate stabilization funds and its effect in smoothing the rate increases over the 3 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 \$42.65/month (8.03%)
- Non-public safety rates increase from \$30.79/month to \$33.27/month (8.03%)
- Console rates increase from \$1,018.77/month to \$1,145.88/month (12.48%)

**Table 2: 2026 Budget Summary Rate Table**

| <b>Puget Sound Emergency Radio Network Operator</b><br><b>2027 Budget (with a 4 year proforma 2028-2031)</b><br><b>Cost Allocation Rates - Detailed Calculation</b> |             |            |            |            |            |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------|------------|------------|------------|------------|
|                                                                                                                                                                     | 2026        | 2027       | 2028       | 2029       | 2030       | 2031       |
| Subtotal - Employee -Related                                                                                                                                        | 6,210,343   | 6,423,665  | 6,689,592  | 6,976,375  | 7,251,008  | 7,551,671  |
| Subtotal - Corp Admin                                                                                                                                               | 184,244     | 280,445    | 292,054    | 304,575    | 316,565    | 329,691    |
| Subtotal - Radio                                                                                                                                                    | 2,829,787   | 3,110,077  | 3,238,828  | 3,377,677  | 3,510,643  | 3,656,211  |
| Subtotal - Consoles                                                                                                                                                 | 532,701     | 895,675    | 932,754    | 972,742    | 1,011,035  | 1,052,957  |
| Subtotal - Network                                                                                                                                                  | 1,547,400   | 1,700,892  | 1,771,306  | 1,847,241  | 1,919,960  | 1,999,571  |
|                                                                                                                                                                     | 11,304,475  | 12,410,754 | 12,924,535 | 13,478,610 | 14,009,211 | 14,590,106 |
| Rate Stabilization Funds                                                                                                                                            | (1,140,455) | (898,652)  | (580,299)  | -          |            |            |
| Total Costs                                                                                                                                                         | 10,164,020  | 11,512,102 | 12,344,236 | 13,478,610 | 14,009,211 | 14,590,106 |
| 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   | 9,532,020  | 10,221,029 | 11,160,290 | 11,599,629 | 12,080,606 |
| Total Costs Recoverd Through Consoles                                                                                                                               | 1,748,211   | 1,980,082  | 2,123,209  | 2,318,321  | 2,409,585  | 2,509,498  |
|                                                                                                                                                                     | 10,164,020  | 11,512,102 | 12,344,238 | 13,478,612 | 14,009,213 | 14,590,104 |
| Public Safety Radio Monthly Rate                                                                                                                                    | 39.48       | 42.65      | 45.73      | 49.94      | 51.90      | 54.05      |
| Non-Public Safety Radio Monthly Rate                                                                                                                                | 30.79       | 33.27      | 35.67      | 38.95      | 40.48      | 42.16      |
| Console Monthly Rate                                                                                                                                                | 1,018.77    | 1,145.88   | 1,228.71   | 1,341.62   | 1,394.44   | 1,452.26   |

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**

| <b>Cash Set-Asides as of July 31, 2026</b>         |                      |                                   |
|----------------------------------------------------|----------------------|-----------------------------------|
| 7919 Cash on Deposit U.S. Bank Operating           | 401,635              |                                   |
| 0447 Cash on Deposit U.S. Bank Payroll Clearing    | 7,381                |                                   |
| 0647 Cash on Deposit U.S. Bank FSA                 | 1,287                |                                   |
| Cash on Deposit King County                        | 75,113               |                                   |
| Cash on Deposit LGIP                               | 13,667,829           |                                   |
| <b>Total Cash on Deposit</b>                       | <b>\$ 14,153,245</b> |                                   |
| <b>Set-Asides</b>                                  |                      | <b>Set-Aside Amount Available</b> |
| Maloney Power Set-Aside                            | 3,000,000            |                                   |
| Add: Interest Earned                               | 331,738              |                                   |
| Deduct: Expenditures to Date                       | (672,197)            | <b>\$ 2,659,540</b>               |
| In-Building DAS Coverage Study Set-Aside           | 1,000,000            |                                   |
| Add: Interest Earned                               | 108,791              |                                   |
| Deduct: Expenditures to Date                       | (153,123)            | <b>\$ 955,668</b>                 |
| Rate Stabilization Set-Aside                       | 2,619,406            |                                   |
| Deduct: Expenditures to Date                       | (665,265)            | <b>\$ 1,954,151</b>               |
| Capital Expenditure Set-Aside                      | 9,800,126            |                                   |
| Add: Interest Earned                               | 628,048              |                                   |
| Deduct: Expenditures to Date                       | (3,299,043)          | <b>\$ 7,129,131</b>               |
| Operating Surplus Set-Aside (2024)                 | 934,992              |                                   |
| Operating Surplus Set-Aside (2025)                 | 606,026              |                                   |
| Add: Interest Earned                               | -                    |                                   |
| Add: City of Seattle Cable Sales                   | 142,141              |                                   |
| Deduct: Expenditures to Date                       | (140,167)            | <b>\$ 1,526,999</b>               |
| <b>Total Set-Asides</b>                            | <b>\$ -</b>          | <b>\$ 14,225,489</b>              |
| <b>Available for Operations</b>                    |                      | <b>\$ (72,244)</b>                |
| Year to Date Interest Revenue for Operations       |                      | <b>\$ 86,194</b>                  |
| <b>TOTAL Cash Available for Operating Expenses</b> |                      | <b>\$ 13,950</b>                  |

**CONCLUSION AND RECOMMENDATION:**

It is recommended that the Board consider, review and approve the 2027 budget and services fees, and operating 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 \$11,512,104 and an operating 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<br>2027 Budget (with a 4 year proforma 2028-2031) |                          |                  |                  |                  |                  |                    |
|------------------------------------------------------------------------------------------------|--------------------------|------------------|------------------|------------------|------------------|--------------------|
| Description                                                                                    | Operating Costs - Detail |                  |                  |                  |                  |                    |
|                                                                                                | 2026                     | 2027             | 2028             | 2029             | 2030             | 2031               |
| <b>SUBLEASE REVENUE OFFSET</b>                                                                 |                          |                  |                  |                  |                  |                    |
| 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            |
|                                                                                                | <b>(895,240)</b>         | <b>(886,819)</b> | <b>(922,292)</b> | <b>(959,183)</b> | <b>(997,551)</b> | <b>(1,037,453)</b> |
| <b>RADIO SITE FACILITIES COSTS</b>                                                             |                          |                  |                  |                  |                  |                    |
| 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              |
|                                                                                                | <b>2,519,170</b>         | <b>2,762,760</b> | <b>2,873,270</b> | <b>2,988,201</b> | <b>3,107,729</b> | <b>3,232,038</b>   |
| <b>OTHER NON-OPERATING REVENUE</b>                                                             |                          |                  |                  |                  |                  |                    |
| Interest Revenue Offset                                                                        | (200,000)                | (190,000)        | (160,000)        | (120,000)        | (100,000)        | (50,000)           |
| <b>SALARIES AND BENEFITS</b>                                                                   |                          |                  |                  |                  |                  |                    |
| 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             |
|                                                                                                | <b>5,846,733</b>         | <b>6,080,581</b> | <b>6,323,804</b> | <b>6,576,756</b> | <b>6,839,827</b> | <b>7,113,420</b>   |
| <b>EMPLOYEE RELATED COSTS</b>                                                                  |                          |                  |                  |                  |                  |                    |
| 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              |
|                                                                                                | <b>363,610</b>           | <b>343,084</b>   | <b>356,807</b>   | <b>371,080</b>   | <b>385,923</b>   | <b>401,360</b>     |

## Appendix A: 2027 Operating Budget Detail continued

| Puget Sound Emergency Radio Network Operator<br>2027 Budget (with a 4 year proforma 2028-2031) |                      |                      |                      |                      |                      |                      |
|------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Operating Costs - Detail                                                                       |                      |                      |                      |                      |                      |                      |
| Description                                                                                    | 2026                 | 2027                 | 2028                 | 2029                 | 2030                 | 2031                 |
| <b>PREMISE COSTS</b>                                                                           |                      |                      |                      |                      |                      |                      |
| Lease Expense - Kent Office                                                                    | 114,237              | 145,932              | 151,769              | 157,840              | 164,154              | 170,720              |
| Utilities - Kent Office                                                                        | 57,600               | 95,105               | 102,713              | 110,930              | 116,476              | 122,300              |
| 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                |
|                                                                                                | <b>248,311</b>       | <b>308,680</b>       | <b>324,831</b>       | <b>341,933</b>       | <b>356,719</b>       | <b>372,153</b>       |
| <b>CORPORATE Admin COSTS</b>                                                                   |                      |                      |                      |                      |                      |                      |
| 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                |
|                                                                                                | <b>135,933</b>       | <b>161,765</b>       | <b>168,236</b>       | <b>174,965</b>       | <b>181,964</b>       | <b>189,242</b>       |
| <b>RADIO SITE SYSTEMS COSTS</b>                                                                |                      |                      |                      |                      |                      |                      |
| 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 Maintanace & 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              | 330,012              | 356,412              | 384,925              | 404,172              | 424,380              |
| 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               |
|                                                                                                | <b>1,460,360</b>     | <b>1,860,105</b>     | <b>1,947,709</b>     | <b>2,039,874</b>     | <b>2,125,318</b>     | <b>2,214,373</b>     |
| <b>NETWORK TECHNOLOGY COSTS</b>                                                                |                      |                      |                      |                      |                      |                      |
| 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               |
|                                                                                                | <b>1,825,600</b>     | <b>1,970,601</b>     | <b>2,012,171</b>     | <b>2,064,986</b>     | <b>2,109,284</b>     | <b>2,154,971</b>     |
| <b>Totals</b>                                                                                  | <b>\$ 11,304,477</b> | <b>\$ 12,410,756</b> | <b>\$ 12,924,537</b> | <b>\$ 13,478,612</b> | <b>\$ 14,009,213</b> | <b>\$ 14,590,104</b> |

## Appendix B: Pro Forma User Rates and Additional Revenue

| Puget Sound Emergency Radio Network Operator<br>4-Year Proforma Rates Including Additional Revenue                                           |                     |                     |                     |                     |          |
|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|----------|
|                                                                                                                                              | 2027                | 2028                | 2029                | 2030                | 2031     |
| <b>Pro Forma Rates *</b>                                                                                                                     |                     |                     |                     |                     |          |
| Public Safety Radio Monthly Rate                                                                                                             | 38.90               | 42.48               | 44.15               | 45.98               | 45.57    |
| Non-Public Safety Radio Monthly Rate                                                                                                         | 30.34               | 33.13               | 34.44               | 35.86               | 35.55    |
| Console Monthly Rate                                                                                                                         | 1,126.97            | 1,230.53            | 1,278.97            | 1,332.01            | 1,320.19 |
| <b>2027 Budgeted Rates</b>                                                                                                                   |                     |                     |                     |                     |          |
| Public Safety Radio Monthly Rate                                                                                                             | 42.65               | 45.73               | 49.94               | 51.90               | 54.05    |
| Non-Public Safety Radio Monthly Rate                                                                                                         | 33.27               | 35.67               | 38.95               | 40.48               | 42.16    |
| Console Monthly Rate                                                                                                                         | 1,145.88            | 1,228.71            | 1,341.62            | 1,394.44            | 1,452.26 |
| <b>% Decrease Pro Forma vs 2027 Budgeted Rates</b>                                                                                           |                     |                     |                     |                     |          |
| Public Safety Radio Monthly Rate                                                                                                             | -9.6%               | -7.7%               | -13.1%              | -12.9%              | -18.6%   |
| Non-Public Safety Radio Monthly Rate                                                                                                         | -9.6%               | -7.7%               | -13.1%              | -12.9%              | -18.6%   |
| Console Monthly Rate                                                                                                                         | -1.7%               | 0.1%                | -4.9%               | -4.7%               | -10.0%   |
| * 4,600 Additional Non-Public Safety Radios/14 Additional Consoles                                                                           |                     |                     |                     |                     |          |
| <b>Pro Forma Additional Revenue</b>                                                                                                          |                     |                     |                     |                     |          |
| Increased Revenue Non-Public Safety Radios                                                                                                   | \$ 1,969,120        | \$ 2,150,073        | \$ 2,234,713        | \$ 2,327,375        |          |
| Increased Revenue Consoles                                                                                                                   | \$ 206,423          | \$ 225,392          | \$ 234,266          | \$ 243,980          |          |
|                                                                                                                                              | <u>\$ 2,175,543</u> | <u>\$ 2,375,465</u> | <u>\$ 2,468,979</u> | <u>\$ 2,571,354</u> |          |
| <b>Assumptions:</b>                                                                                                                          |                     |                     |                     |                     |          |
| * Additional 4,600 non-public safety radios/14 additional consoles                                                                           |                     |                     |                     |                     |          |
| * No increased costs to operating budget                                                                                                     |                     |                     |                     |                     |          |
| * Rates proposed in 2027 operating budget used to calculate additional revenue                                                               |                     |                     |                     |                     |          |
| * Additional revenue could be used to reduce % rate increase year-to-year, set-aside for capital replacement and/or set-aside for operations |                     |                     |                     |                     |          |

**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 \$11,512,104. The 2027 operating budget represents operating costs that would be due and payable in fiscal year 2027. A summary of the 2027 budget and a table of service fees are attached hereto as Exhibit A and Exhibit B. A cash set-aside including operating surplus is attached as Exhibit C. Public safety, and non-public safety radio rates are increasing by 8.03%, and console rates are increasing by 12.48% 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 24th day of September 2026.

**CONCURRED** by the Chairperson of the Puget Sound Emergency Radio Network Operator Board of Directors on this 24 day of September 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<br>2027 Budget (with a 4 year proforma 2028-2031)<br>Consolidated Operating Costs - Detail |                  |                  |                  |                  |                  |                    |
|-----------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Description                                                                                                                             | 2026             | 2027             | 2028             | 2029             | 2030             | 2031               |
| <b>SUBLEASE REVENUE OFFSET</b>                                                                                                          |                  |                  |                  |                  |                  |                    |
| 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            |
|                                                                                                                                         | <b>(895,240)</b> | <b>(886,819)</b> | <b>(922,292)</b> | <b>(959,183)</b> | <b>(997,551)</b> | <b>(1,037,453)</b> |
| <b>RADIO SITE FACILITIES COSTS</b>                                                                                                      |                  |                  |                  |                  |                  |                    |
| 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              |
|                                                                                                                                         | <b>2,519,170</b> | <b>2,762,760</b> | <b>2,873,270</b> | <b>2,988,201</b> | <b>3,107,729</b> | <b>3,232,038</b>   |
| <b>OTHER NON-OPERATING REVENUE</b>                                                                                                      |                  |                  |                  |                  |                  |                    |
| Interest Revenue Offset                                                                                                                 | <b>(200,000)</b> | <b>(190,000)</b> | <b>(160,000)</b> | <b>(120,000)</b> | <b>(100,000)</b> | <b>(50,000)</b>    |
| <b>SALARIES AND BENEFITS</b>                                                                                                            |                  |                  |                  |                  |                  |                    |
| 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             |
|                                                                                                                                         | <b>5,846,733</b> | <b>6,080,581</b> | <b>6,323,804</b> | <b>6,576,756</b> | <b>6,839,827</b> | <b>7,113,420</b>   |
| <b>EMPLOYEE RELATED COSTS</b>                                                                                                           |                  |                  |                  |                  |                  |                    |
| 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              |
|                                                                                                                                         | <b>363,610</b>   | <b>343,084</b>   | <b>356,807</b>   | <b>371,080</b>   | <b>385,923</b>   | <b>401,360</b>     |

## Exhibit A: 2027 Operating Budget Detail continued

| <b>Puget Sound Emergency Radio Network Operator</b><br><b>2027 Budget (with a 4 year proforma 2028-2031)</b><br><b>Operating Costs - Detail</b> |                      |                      |                      |                      |                      |                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Description</b>                                                                                                                              | <b>2026</b>          | <b>2027</b>          | <b>2028</b>          | <b>2029</b>          | <b>2030</b>          | <b>2031</b>          |
| <b>PREMISE COSTS</b>                                                                                                                            |                      |                      |                      |                      |                      |                      |
| Lease Expense - Kent Office                                                                                                                     | 114,237              | 145,932              | 151,769              | 157,840              | 164,154              | 170,720              |
| Utilities - Kent Office                                                                                                                         | 57,600               | 95,105               | 102,713              | 110,930              | 116,476              | 122,300              |
| 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                |
|                                                                                                                                                 | <b>248,311</b>       | <b>308,680</b>       | <b>324,831</b>       | <b>341,933</b>       | <b>356,719</b>       | <b>372,153</b>       |
| <b>CORPORATE Admin COSTS</b>                                                                                                                    |                      |                      |                      |                      |                      |                      |
| 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                |
|                                                                                                                                                 | <b>135,933</b>       | <b>161,765</b>       | <b>168,236</b>       | <b>174,965</b>       | <b>181,964</b>       | <b>189,242</b>       |
| <b>RADIO SITE SYSTEMS COSTS</b>                                                                                                                 |                      |                      |                      |                      |                      |                      |
| 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              | 330,012              | 356,412              | 384,925              | 404,172              | 424,380              |
| 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               |
|                                                                                                                                                 | <b>1,460,360</b>     | <b>1,860,105</b>     | <b>1,947,709</b>     | <b>2,039,874</b>     | <b>2,125,318</b>     | <b>2,214,373</b>     |
| <b>NETWORK TECHNOLOGY COSTS</b>                                                                                                                 |                      |                      |                      |                      |                      |                      |
| 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               |
|                                                                                                                                                 | <b>1,825,600</b>     | <b>1,970,601</b>     | <b>2,012,171</b>     | <b>2,064,986</b>     | <b>2,109,284</b>     | <b>2,154,971</b>     |
| <b>Totals</b>                                                                                                                                   | <b>\$ 11,304,477</b> | <b>\$ 12,410,756</b> | <b>\$ 12,924,537</b> | <b>\$ 13,478,612</b> | <b>\$ 14,009,213</b> | <b>\$ 14,590,104</b> |

## Appendix B: Pro Forma User Rates and Additional Revenue

| Puget Sound Emergency Radio Network Operator<br>4-Year Proforma Rates Including Additional Revenue                                           |                     |                     |                     |                     |          |
|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|----------|
|                                                                                                                                              | 2027                | 2028                | 2029                | 2030                | 2031     |
| <b>Pro Forma Rates *</b>                                                                                                                     |                     |                     |                     |                     |          |
| Public Safety Radio Monthly Rate                                                                                                             | 38.90               | 42.48               | 44.15               | 45.98               | 45.57    |
| Non-Public Safety Radio Monthly Rate                                                                                                         | 30.34               | 33.13               | 34.44               | 35.86               | 35.55    |
| Console Monthly Rate                                                                                                                         | 1,126.97            | 1,230.53            | 1,278.97            | 1,332.01            | 1,320.19 |
| <b>2027 Budgeted Rates</b>                                                                                                                   |                     |                     |                     |                     |          |
| Public Safety Radio Monthly Rate                                                                                                             | 42.65               | 45.73               | 49.94               | 51.90               | 54.05    |
| Non-Public Safety Radio Monthly Rate                                                                                                         | 33.27               | 35.67               | 38.95               | 40.48               | 42.16    |
| Console Monthly Rate                                                                                                                         | 1,145.88            | 1,228.71            | 1,341.62            | 1,394.44            | 1,452.26 |
| <b>% Decrease Pro Forma vs 2027 Budgeted Rates</b>                                                                                           |                     |                     |                     |                     |          |
| Public Safety Radio Monthly Rate                                                                                                             | -9.6%               | -7.7%               | -13.1%              | -12.9%              | -18.6%   |
| Non-Public Safety Radio Monthly Rate                                                                                                         | -9.6%               | -7.7%               | -13.1%              | -12.9%              | -18.6%   |
| Console Monthly Rate                                                                                                                         | -1.7%               | 0.1%                | -4.9%               | -4.7%               | -10.0%   |
| * 4,600 Additional Non-Public Safety Radios/14 Additional Consoles                                                                           |                     |                     |                     |                     |          |
| <b>Pro Forma Additional Revenue</b>                                                                                                          |                     |                     |                     |                     |          |
| Increased Revenue Non-Public Safety Radios                                                                                                   | \$ 1,969,120        | \$ 2,150,073        | \$ 2,234,713        | \$ 2,327,375        |          |
| Increased Revenue Consoles                                                                                                                   | \$ 206,423          | \$ 225,392          | \$ 234,266          | \$ 243,980          |          |
|                                                                                                                                              | <u>\$ 2,175,543</u> | <u>\$ 2,375,465</u> | <u>\$ 2,468,979</u> | <u>\$ 2,571,354</u> |          |
| <b>Assumptions:</b>                                                                                                                          |                     |                     |                     |                     |          |
| * Additional 4,600 non-public safety radios/14 additional consoles                                                                           |                     |                     |                     |                     |          |
| * No increased costs to operating budget                                                                                                     |                     |                     |                     |                     |          |
| * Rates proposed in 2027 operating budget used to calculate additional revenue                                                               |                     |                     |                     |                     |          |
| * Additional revenue could be used to reduce % rate increase year-to-year, set-aside for capital replacement and/or set-aside for operations |                     |                     |                     |                     |          |

## Exhibit C: Cash Set-Asides for Specific Purpose – Addition of 2025 Operating Surplus

| Cash Set-Asides as of July 31, 2026                |                      |                            |
|----------------------------------------------------|----------------------|----------------------------|
| 7919 Cash on Deposit U.S. Bank Operating           | 401,635              |                            |
| 0447 Cash on Deposit U.S. Bank Payroll Clearing    | 7,381                |                            |
| 0647 Cash on Deposit U.S. Bank FSA                 | 1,287                |                            |
| Cash on Deposit King County                        | 75,113               |                            |
| Cash on Deposit LGIP                               | 13,667,829           |                            |
| Total Cash on Deposit                              | <b>\$ 14,153,245</b> |                            |
| Set-Asides                                         |                      | Set-Aside Amount Available |
| Maloney Power Set-Aside                            | 3,000,000            |                            |
| Add: Interest Earned                               | 331,738              |                            |
| Deduct: Expenditures to Date                       | (672,197)            | <b>\$ 2,659,540</b>        |
| In-Building DAS Coverage Study Set-Aside           | 1,000,000            |                            |
| Add: Interest Earned                               | 108,791              |                            |
| Deduct: Expenditures to Date                       | (153,123)            | <b>\$ 955,668</b>          |
| Rate Stabilization Set-Aside                       | 2,619,406            |                            |
| Deduct: Expenditures to Date                       | (665,265)            | <b>\$ 1,954,151</b>        |
| Capital Expenditure Set-Aside                      | 9,800,126            |                            |
| Add: Interest Earned                               | 628,048              |                            |
| Deduct: Expenditures to Date                       | (3,299,043)          | <b>\$ 7,129,131</b>        |
| Operating Surplus Set-Aside (2024)                 | 934,992              |                            |
| Operating Surplus Set-Aside (2025)                 | 606,026              |                            |
| Add: Interest Earned                               | -                    |                            |
| Add: City of Seattle Cable Sales                   | 142,141              |                            |
| Deduct: Expenditures to Date                       | (140,167)            | <b>\$ 1,526,999</b>        |
| <b>Total Set-Asides</b>                            | <b>\$ -</b>          | <b>\$ 14,225,489</b>       |
| <b>Available for Operations</b>                    |                      | <b>\$ (72,244)</b>         |
| Year to Date Interest Revenue for Operations       |                      | <b>\$ 86,194</b>           |
| <b>TOTAL Cash Available for Operating Expenses</b> |                      | <b>\$ 13,950</b>           |



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

**Title:** 2025 Annual Financial Statements  
**Meeting Date:** September 24, 2026  
**Staff Contact:** Tracy Plouse, Finance & Admin Services Manager  
**Action:** Discussion

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### **SUMMARY:**

This report provides the PSERN Operator's preliminary 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 preliminary financial statements, including the Balance Sheet, and the Statement of Revenues, Expenses and Changes in Net Position. These financial statements are preliminary due to PSERN undergoing an audit at the time of this report and issues with some classifications of accounts in our accounting software (which is being addressed by the vendor).

### **Financial Highlights**

- PSERN's net position decreased by \$10,568,866. Total operating expenses of \$21,322,390 exceeded the operating revenues by \$11,691,784 due to depreciation expense (\$10,236,140), the expenditure of set-aside funds for which the revenue was recognized in previous years, and amortization of site leases, as shown in Table 1. 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.

Table 1: Net Operating Loss Items

|                            |              |                                                                                                                                                                             |
|----------------------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Capital Asset Depreciation | \$10,236,140 | Annual depreciation on assets received as part of transfer agreement. No revenue has been collected to offset/reserve for asset replacement.                                |
| Set-Aside Expenditures     | ~\$3.69 M    | Revenues from the transfer agreement of \$9,800,123 were recognized in 2024 as non-operating. In 2025 the set-aside expenditures are recognized as operating expenses.      |
| Lease Amortization         | \$1,275,002  | Under GASB 87 lease payments are amortized and interest is expensed. The amortization expense is considered operating and the interest expense is considered non-operating. |

- PSERN's total capital assets increased by (\$8,883,530) due to additions to accumulated depreciation, additions made to the vehicle fleet and radio sites, and revaluation of capital assets. Annual depreciation expense totaled \$10,360,140 and accumulated depreciation totaled \$20,457,396.

### Financial Analysis

**Overall Analysis** – PSERN's change in financial position (\$10,568,866), 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.

**Total Assets and Deferred Outflows** - Total assets decreased by \$6,608,759 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 2024, 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 \$867,023 during 2025, related to outstanding payables balances at year end and the addition of a net pension liability. The majority of the outstanding payable balances 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.

| <b>PUGET SOUND EMERGENCY RADIO NETWORK OPERATOR</b><br><b>Balance Sheet</b><br><b>December 31, 2025</b> |                       |
|---------------------------------------------------------------------------------------------------------|-----------------------|
| <b>Assets and Deferred Outflows</b>                                                                     |                       |
| <b>Current Assets:</b>                                                                                  |                       |
| Cash and cash equivalents (Note 5)                                                                      | 16,888,967            |
| Receivables, current portion                                                                            | 910,071               |
| Prepaid expenses                                                                                        | 826,098               |
| <b>Total Current Assets</b>                                                                             | <b>18,625,136</b>     |
| <b>Capital Assets Net of Accumulated Depreciation (Note X):</b>                                         |                       |
| Capital Assets                                                                                          | 145,436,840           |
| Less accumulated depreciation                                                                           | 20,457,396            |
| <b>Total Capital Assets</b>                                                                             | <b>124,979,444</b>    |
| <b>Noncurrent Assets:</b>                                                                               |                       |
| Inventory                                                                                               | 1,187,667             |
| Net Pension Asset                                                                                       | 803,839               |
| Receivables, net of current portion                                                                     | 9,844,069             |
| Leases and SBITA Asset                                                                                  | 26,733,187            |
| Less accumulated amortization leases and SBITA                                                          | 2,659,020             |
| <b>Total Noncurrent Assets</b>                                                                          | <b>35,909,743</b>     |
| <b>Deferred Outflows</b>                                                                                | <b>999,139</b>        |
| <b>Total Assets and Deferred Outflows</b>                                                               | <b>\$ 180,513,462</b> |
| <b>Liabilities, Deferred Inflows and Net Position</b>                                                   |                       |
| <b>Current Liabilities:</b>                                                                             |                       |
| Payables, current portion                                                                               | 1,093,257             |
| Salaries and benefits payable                                                                           | 176,203               |
| Leases and SBITA payable, current portion                                                               | 1,102,916             |
| Unearned Revenue                                                                                        | -                     |
| <b>Total Current Liabilities</b>                                                                        | <b>2,372,376</b>      |
| <b>Noncurrent Liabilities:</b>                                                                          |                       |
| Net Pension Liability                                                                                   | 191,269               |
| Leases and SBITA payable, net of current portion                                                        | 24,727,334            |
| <b>Total Noncurrent Liabilities</b>                                                                     | <b>24,918,603</b>     |
| <b>Total Liabilities</b>                                                                                | <b>27,290,979</b>     |
| <b>Deferred Inflows</b>                                                                                 | <b>11,079,717</b>     |
| <b>Net Position:</b>                                                                                    |                       |
| Net investment in capital assets                                                                        | 124,979,444           |
| Unrestricted                                                                                            | 17,163,322            |
| <b>Total Net Position</b>                                                                               | <b>142,142,766</b>    |
| <b>Total Liabilities, Deferred Inflows and Net Position</b>                                             | <b>\$ 180,513,462</b> |

| <b>PUGET SOUND EMERGENCY RADIO NETWORK OPERATOR</b><br><b>Statement of Revenues, Expenses and Change in Net Position</b><br><b>For the Year Ended December 31, 2025</b> |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>Operating Revenues:</b>                                                                                                                                              |                     |
| User fees                                                                                                                                                               | 9,609,602           |
| Misc other operating revenue                                                                                                                                            | 21,004              |
| <b>Total Operating Revenues</b>                                                                                                                                         | <b>9,630,606</b>    |
| <b>Operating Expenses:</b>                                                                                                                                              |                     |
| General and administrative                                                                                                                                              | (9,811,249)         |
| <b>Amortization</b>                                                                                                                                                     | <b>(1,275,002)</b>  |
| Depreciation                                                                                                                                                            | (10,236,140)        |
| <b>Total Operating Expenses</b>                                                                                                                                         | <b>(21,322,390)</b> |
| <b>Total Operating Loss</b>                                                                                                                                             | <b>(11,691,784)</b> |
| <b>Nonoperating Revenues and Expenses:</b>                                                                                                                              |                     |
| Non-operating revenue                                                                                                                                                   | 1,668,078           |
| Revenue from investing                                                                                                                                                  | 777,511             |
| Capital contribution                                                                                                                                                    | 1,237               |
| Non-operating expenses                                                                                                                                                  | (1,323,908)         |
| <b>Total Nonoperating Revenues and Expenses</b>                                                                                                                         | <b>1,122,918</b>    |
| <b>Change in Net Position</b>                                                                                                                                           | <b>(10,568,866)</b> |
| Net Position, January 1, 2025                                                                                                                                           | 152,711,633         |
| <b>Net Position, December 31, 2025</b>                                                                                                                                  | <b>142,142,766</b>  |

**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 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. Amortization expense under GASB 87 is considered operating and the interest expense and change in long-term asset/liability are considered non-operating.

## 2025 Operating Results (Budget to Actual)

As shown in the table below, PSERN had an excess of revenues over expenses of \$606,026 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 \$606,026 surplus as an operating contingency reserve will be made as part of the 2027 operating budget adoption.

| Puget Sound Emergency Radio Network Operator<br>Operating Results<br>1/1/2025 to 12/31/2025 |              |              |              |          |                  |
|---------------------------------------------------------------------------------------------|--------------|--------------|--------------|----------|------------------|
| Description                                                                                 | YTD          | Approved     | Variance     | %<br>YTD | %<br>Fiscal Year |
| REVENUE                                                                                     | \$ 9,876,013 | \$ 9,425,970 | \$ (183,632) | 101.9%   | 100%             |
| INTEREST REVENUE OFFSET                                                                     | (249,601)    | (25,000)     | 224,601      | 998.4%   | 50.0%            |
| SALARIES AND BENEFITS                                                                       | 4,989,026    | 5,494,780    | 505,754      | 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%           |
| SUBLEASE REVENUE OFFSET                                                                     | (924,928)    | (539,170)    | 385,758      | 171.5%   | 100.0%           |
| RADIO SITE FACILITIES COSTS                                                                 | 1,495,182    | 1,710,975    | 215,793      | 87.4%    | 100.0%           |
| RADIO SITE SYSTEMS COSTS                                                                    | 1,717,663    | 1,160,181    | (557,482)    | 148.1%   | 100.0%           |
| NETWORK TECHNOLOGY COSTS                                                                    | 594,767      | 398,060      | (150,067)    | 149.4%   | 75.0%            |
| TOTAL OPERATING EXPENSES                                                                    | 9,269,987    | 9,425,970    | 202,623      | 98.3%    | 75.0%            |
| Revenue less Expenses                                                                       | \$ 606,026   | \$ -         | \$ 606,026   |          |                  |

## 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.

**PUGET SOUND EMERGENCY RADIO NETWORK OPERATOR**

**Balance Sheet  
December 31, 2025**

|                                                             | 2025                  | 2024                  |
|-------------------------------------------------------------|-----------------------|-----------------------|
| <b>Current Assets</b>                                       |                       |                       |
| 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               |
| <b>Total Current Assets</b>                                 | <b>18,906,771</b>     | <b>19,714,927</b>     |
| <b>Capital Assets</b>                                       |                       |                       |
| Capital Assets                                              | 145,436,840           | 144,084,230           |
| Less accumulated depreciation                               | 20,457,396            | 10,221,256            |
| <b>Net capital assets</b>                                   | <b>124,979,444</b>    | <b>133,862,974</b>    |
| <b>Noncurrent Assets:</b>                                   |                       |                       |
| 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             |
| <b>Total Noncurrent Assets</b>                              | <b>35,909,743</b>     | <b>32,595,481</b>     |
| <b>Deferred Outflows</b>                                    | <b>999,139.00</b>     | <b>\$ 542,097</b>     |
| <b>Total Assets and Deferred Outflows</b>                   | <b>\$ 180,795,097</b> | <b>\$ 186,715,479</b> |
| <b>Current Liabilities:</b>                                 |                       |                       |
| 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             |
| <b>Total Current liabilities</b>                            | <b>\$ 2,674,208</b>   | <b>\$ 2,195,483</b>   |
| <b>Noncurrent Liabilities:</b>                              |                       |                       |
| Net pension liability                                       | 191,269               |                       |
| Leases and SBITA payable, net of current portion            | 24,727,334            | 24,228,472            |
| <b>Total noncurrent liabilities</b>                         | <b>24,918,603</b>     | <b>24,228,472</b>     |
| <b>Deferred Inflows</b>                                     | <b>11,079,717</b>     | <b>7,574,659</b>      |
| <b>Net Position:</b>                                        |                       |                       |
| Net investment in capital assets                            | 124,979,444           | 133,862,974           |
| Unrestricted                                                | 17,143,125            | 18,853,890            |
| <b>Total Net Position</b>                                   | <b>142,122,570</b>    | <b>152,716,864</b>    |
| <b>Total Liabilities, Deferred Inflows and Net Position</b> | <b>\$ 180,795,097</b> | <b>\$ 186,715,479</b> |

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

| <b>PUGET SOUND EMERGENCY RADIO NETWORK OPERATOR</b><br><b>Statement of Revenues, Expenses and Change in Net Position</b><br><b>For the Year Ended December 31, 2025</b> |                       |                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
|                                                                                                                                                                         | 2025                  | 2024                  |
| <b>Operating Revenues:</b>                                                                                                                                              |                       |                       |
| User fees                                                                                                                                                               | 9,609,602             | \$ 9,355,300          |
| Misc other operating revenue                                                                                                                                            | 21,004                | 36,063                |
| <b>Total Operating Revenue</b>                                                                                                                                          | <b>9,630,606</b>      | <b>\$ 9,391,363</b>   |
| <b>Operating Expenses:</b>                                                                                                                                              |                       |                       |
| General and administrative                                                                                                                                              | (9,811,249)           | (8,037,283)           |
| Depreciation                                                                                                                                                            | (10,236,140)          | (10,206,788)          |
| Operating expenses                                                                                                                                                      | <b>(20,047,389)</b>   | <b>(18,244,071)</b>   |
| <b>Total Operating Loss</b>                                                                                                                                             | <b>(10,416,783)</b>   | <b>(8,852,708)</b>    |
| <b>Nonoperating Revenues and Expenses:</b>                                                                                                                              |                       |                       |
| Nonoperating revenue                                                                                                                                                    | 1,668,078             | 984,000               |
| Interest revenue from investing                                                                                                                                         | 777,511               | 456,617               |
| Startup funds                                                                                                                                                           | -                     | 9,800,126             |
| Capital contribution                                                                                                                                                    | 1,237                 | (1,842)               |
| Nonoperating expenses                                                                                                                                                   | (1,323,908)           | (2,427,547)           |
| <b>Total Nonoperating Revenues and Expenses</b>                                                                                                                         | <b>1,122,918</b>      | <b>8,811,354</b>      |
| <b>Change in Net Position</b>                                                                                                                                           | <b>(10,568,866)</b>   | <b>(41,354)</b>       |
| Net position, beginning of year                                                                                                                                         | 152,716,865           | 152,758,219           |
| <b>Net Position, December 31, 2025</b>                                                                                                                                  | <b>\$ 142,147,999</b> | <b>\$ 152,716,865</b> |

## PSERN Board of Directors Staff Report Agenda Item # 9

**Title:** 2027 Capital Expenditure Plan  
**Meeting Date:** September 24, 2026  
**PSERN Staff Contact:** Michael Webb, Executive Advisor  
**Action:** Discussion and Decision

---

### **SUMMARY:**

This report proposes and seeks approval for a 2027 capital expenditure plan for the PSERN Operator and discusses potential approaches for funding future capital expenditures once existing set-aside funds are exhausted.

### **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.

The PSERN Operator has previously set annual operating budgets for 2024, 2025 and 2026, including the setting of service fee rates to cover operating expenses.

The ILA cost allocation model does not define a mechanism for ongoing funding of capital expenditures.

#### Available Set-Aside Funds

As a result of the ILA limitation, all capital expenditures by the PSERN Operator are currently being funded by set-aside funds – primarily the capital and powerline replacement funds provided by the PSERN Project in 2023 and 2024. A listing of set-aside funds and balances as of December 31, 2025 were provided in the report associated with agenda item 9 (2025 Q4 Financial Results) at the March 2026 meeting.

Below are the set-aside balances at December 31, 2025, that are potentially applicable to future capital expenditures:

- Maloney Powerline set-aside - \$3,277,921
- Capital Expenditure set-aside - \$8,191,219
- In-Building Coverage Study set-aside - \$1,089,693
- TOTAL - \$12,558,833

Note that these balances have been updated as part of the 2025 year-end closing as shown in Agenda item 8 at the September meeting to reflect revised interest amounts and expenditures to date. These set-aside funds will be further discussed below.

#### 2026 Capital Expenditure Plan

At the September 2025 meeting, the Board approved a general capital expenditure plan of \$1.55M for 2026, to be funded out of the Capital Expenditure set-aside. The Board also approved an expenditure of up to

\$2.5M for the implementation of new RF site at Lake Washington Institute of Technology (LWIT) to improve system coverage in the Totem Lake Village area of Kirkland. The 2026 capital expenditure plan and the proposed RF site are further discussed in the report associated with agenda item 10 at the September 2025 meeting.

*Table 1. Approved 2026 Capital Budget Excluding Maloney Powerline*

| Item                                                                           | 2026 Capital Expenditure |
|--------------------------------------------------------------------------------|--------------------------|
| Reconfiguration and partial replacement of 24X7 generators at Tolt & 3 Sisters | \$250K                   |
| Various shelter renovations and HVAC replacements                              | \$325K                   |
| Additional equipment spares and inventory                                      | \$100K                   |
| Genesis traffic and performance reporting application                          | \$430K                   |
| Vehicle replacements and outfitting                                            | \$420k                   |
| IT equipment, furnishings                                                      | \$25K                    |
| Implementation of new RF site at LWIT                                          | \$2,500K                 |
| <b>TOTAL</b>                                                                   | <b>\$4,050K</b>          |

In addition to these expenditures, PSERN needs to pay its share of the costs for the replacement of the private powerline serving the Maloney site in the Highway 2 corridor. Construction began in 2025 with completion expected in late 2026. As discussed at the May 2025 meeting, the maximum cost is \$4M, with ~\$3.3M to be funded by dedicated set-aside funds. PSERN has spent \$672K out of the \$4M for work completed by PSE on the Maloney powerline in 2025, with the line expected to be completed in 2026 and the remaining costs being payable in early 2027.

Work is underway to finalize the cost for PSERN to extend the new powerline to Sobieski, currently estimated at \$500K. PSERN will also be required to pay for the replacement of the powerline serving the McDonald site in the 2027 or 2028 timeframe. This is currently estimated at \$2.5M.

As of August 2026, PSERN is forecasting to spend approximately \$3.76M out of the approved 2026 capital budget of \$4.05M by December 31<sup>st</sup>. There is some uncertainty associated with this forecast, primarily due to uncertainty in the timing of certain expenditures, including the LW Tech radio site. Approved 2026 capital funds not spent in 2026 will be rolled over to 2027.

## DISCUSSION/ANALYSIS:

### 2027-2031 Capital Expenditure Requirements

The table in Appendix A provides a forecast of capital expenditure requirements for the period 2027-2031, which are summarized below.

*Table 2. Proposed 2027 Capital Expenditures*

| Item                                                         | 2027 Capital Expenditure |
|--------------------------------------------------------------|--------------------------|
| Completion of Maloney powerline replacement                  | \$3,328K                 |
| New powerline feeder to Sobieski                             | \$500K                   |
| 24X7 generator replacements                                  | \$250K                   |
| Various radio site shelter renovations and HVAC replacements | \$525K                   |
| Additional equipment spares inventory and misc. equipment    | \$125K                   |

|                                     |                 |
|-------------------------------------|-----------------|
| Radio site battery replacements     | \$400K          |
| Vehicle replacements and outfitting | \$150K          |
| IT equipment, furnishings           | \$50K           |
| <b>TOTAL</b>                        | <b>\$5,328K</b> |

Capital expenditure requirements have been extensively reviewed since the previous forecast was provided at the May 2026 meeting. The table below summarizes the forecasted expenditures by year and shows the impact on the set-aside balances.

*Table 3. 2027 – 2031 Capital Expenditure Requirements and Impact on Set-Aside Funds*

|                                               | APPROVED FORECAST |           |          |          |            |            |            |           |
|-----------------------------------------------|-------------------|-----------|----------|----------|------------|------------|------------|-----------|
|                                               | 2026              | 2026      | 2027     | 2028     | 2029       | 2030       | 2031       | TOTAL     |
| Approved Capital Expenditure Budget           | \$ 4,050          | \$ 4,050  | \$ -     | \$ -     | \$ -       | \$ -       | \$ -       | \$ 4,050  |
| Forecast Capital Expenditure Total By Year    | \$ 4,722          | \$ 4,434  | \$ 5,328 | \$ 4,335 | \$ 1,515   | \$ 1,365   | \$ 3,600   | \$ 20,577 |
| <b>Set-Aside Balances @ Beginning of Year</b> | Jan 2026          | July 2026 |          |          |            |            |            |           |
| Powerline Set-Aside Balance (\$3,000K)        | \$ 3,278          | \$ 3,323  | \$ 2,651 | \$ -     | \$ -       | \$ -       | \$ -       |           |
| Net Capital Set Aside Balance                 | \$ 8,191          | \$ 8,191  | \$ 4,430 | \$ 2,553 | \$ (182)   | \$ (1,697) | \$ (3,062) |           |
| <b>Set-Aside Additions - In-Year</b>          |                   |           |          |          |            |            |            |           |
| Set-Aside Addition - IBC Funds                | \$ -              | \$ -      | \$ 800   |          |            |            |            | \$ 800    |
| Set-Aside Addition - Remaining Funds at KC    | \$ -              | \$ -      |          | \$ 1,600 |            |            |            | \$ 1,600  |
| Total Set Aside Balance EOY                   | \$ 6,747          | \$ 7,080  | \$ 2,553 | \$ (182) | \$ (1,697) | \$ (3,062) | \$ (6,662) |           |

The following notes and assumptions apply to Table 3:

1. Capital expenditure for 2026 exceeds the approved 2026 budget due to the \$672K payment to Puget Sound Energy, which corresponds to the first installment for work on the Maloney powerline in 2025. The Powerline set-aside balance is reduced by the same amount in 2027.
2. \$800K is proposed to be reallocated from the In-Building Coverage Study set-aside to the Capital Expenditure set-aside in 2026 in 2027. Current balance in that
3. \$1.6M in remaining PSERN Project funds will be transferred from King County to the PSERN Operator in late 2027 or early 2028, as per a decision taken by the Project Joint Board in 2024.
4. All committed/approved capital expenditures, including powerline replacements at Maloney, Sobieski and McDonald and the Totem Lake/LWIT site, are included in the capital expenditure forecasts for 2026, 2027 and 2028.
5. The capital expenditure forecast includes replacement of short-lifecycle assets, including the replacement of vehicles, radio site batteries, 24X7 generators and MPLS routers (starting in 2031). Details of expenditures included in the capital forecast by year are provided in Appendix A.

Based on these assumptions, the PSERN Operator will exhaust existing set-aside funds by the end of 2028.

A capital expenditure budget for 2027 of **\$5.328M** is being proposed, which includes the remaining costs for the Maloney powerline (\$3.328M – mostly covered by Powerline set-aside), implementation of a new feeder to Sobieski (\$500K) and various other expenditures as detailed in Appendix A. This budget assumes that the new LW Tech radio site is completed in 2026, although it is possible that some expenditures may be rolled over into 2027.

It is important to note that the capital forecast does not include any costs for replacement of equipment within the Motorola radio network. All upgrades and equipment replacements for the radio network are covered by PSERN's System Upgrade Agreement (SUA) with Motorola through 2035 (10 years). However, the SUA only covers MPLS upgrades for 5 years, and microwave equipment is excluded entirely. MPLS equipment replacement is shown in Appendix A as starting in 2031.

#### Alternatives for Funding Future Capital Expenditures

Other than adding a surcharge to PSERN service fees to create a capital replacement fund, few alternatives are available to the PSERN Operator to generate the necessary funds to pay for future capital expenditures. As noted above, this is not contemplated in the ILA or been forecasted in previous operating budgets.

There are several issues or questions relating to how a capital surcharge would be established and implemented:

- Timing – when would such a surcharge be established?
- Amount - how much would the surcharge need to be?
- Impact on overall agency costs/service fees – a capital surcharge would further escalate service fees beyond the annual increases forecasted each year for 2027-2031.

In addition, there is a question as to whether any debt or taxation-based funding approaches are available to the PSERN Operator. These were discussed in the March 2026 meeting and summarized below.

PSERN staff will also investigate and monitor the availability of Federal or State grant funding to support significant initiatives, but at this time no programs applicable to PSERN's capital expenditure needs have been identified.

Significant growth to the PSERN user base represents the best opportunity to generate additional service fees to fund capital expenditures without significantly impacting service fee rates and total service fees for existing users.

#### *Amount of Capital Surcharge Required*

Table 4 below adds a Capital set-aside addition to the information provided in Table 3 above. The amount of \$1.5M for the capital surcharge starting in 2028 was selected to ensure that there would be a positive balance at the end of each year.

The capital surcharge is shown as increasing at the same rate as the forecasted increase in average service fees from the 2027 operating budget (9.2% in 2029, 3.9% in 2030 and 4.1% in 2031).

Table 4. Set-Aside Fund Balances 2027-2031 with Capital Surcharge

|                                              | APPROVED FORECAST |           |          |          |            |            |            |           |
|----------------------------------------------|-------------------|-----------|----------|----------|------------|------------|------------|-----------|
|                                              | 2026              | 2026      | 2027     | 2028     | 2029       | 2030       | 2031       | TOTAL     |
| Approved Capital Expenditure Budget          | \$ 4,050          | \$ 4,050  | \$ -     | \$ -     | \$ -       | \$ -       | \$ -       | \$ 4,050  |
| Forecast Capital Expenditure Total By Year   | \$ 4,722          | \$ 4,434  | \$ 5,328 | \$ 4,335 | \$ 1,515   | \$ 1,365   | \$ 3,600   | \$ 20,577 |
|                                              |                   |           |          |          |            |            |            |           |
| Set-Aside Balances @ Beginning of Year       | Jan 2026          | July 2026 |          |          |            |            |            |           |
| Powerline Set-Aside Balance (\$3,000K)       | \$ 3,278          | \$ 3,323  | \$ 2,651 | \$ -     | \$ -       | \$ -       | \$ -       |           |
| Net Capital Set Aside Balance                | \$ 8,191          | \$ 8,191  | \$ 4,430 | \$ 2,553 | \$ (182)   | \$ (1,697) | \$ (3,062) |           |
|                                              |                   |           |          |          |            |            |            |           |
| Set-Aside Additions - In-Year                |                   |           |          |          |            |            |            |           |
| Set-Aside Addition - IBC Funds               | \$ -              | \$ -      | \$ 800   |          |            |            |            | \$ 800    |
| Set-Aside Addition - Remaining Funds at KC   | \$ -              | \$ -      |          | \$ 1,600 |            |            |            | \$ 1,600  |
| Total Set Aside Balance EOY                  | \$ 6,747          | \$ 7,080  | \$ 2,553 | \$ (182) | \$ (1,697) | \$ (3,062) | \$ (6,662) |           |
|                                              |                   |           |          |          |            |            |            |           |
| Set-Aside Addition - Capital Repl. Surcharge | \$ -              | \$ -      | \$ -     | \$ 1,500 | \$ 1,608   | \$ 1,756   | \$ 1,824   | \$ 6,688  |
| Forecast Capital Set Aside Balance EOY       | \$ 6,747          | \$ 7,080  | \$ 2,553 | \$ 1,318 | \$ 1,411   | \$ 1,802   | \$ 26      |           |

A \$1.5M capital surcharge in 2028 represents a one-time increase of 12.1% in average service fee rates over the rates forecasted in the 2027 operating budget. A total of \$6.7M is collected over the period of 2028 – 2031 based on the profile shown above. The surcharge is shown as starting in 2028, which is necessary to ensure sufficient capital funding is available through the forecast period.

If such a capital surcharge were established, the amount to be collected would be set each year when the annual operating and capital budgets are set.

#### Debt Funding and Timing

PSERN's legal counsel – Pacifica – provided guidance on debt financing options applicable to the PSERN Operator. This guidance was summarized in a memo provided at the March 2026 meeting. The issuance of debt will enable more new capital funding to be available sooner than would be possible through the gradual creation of a capital replacement fund through a surcharge on PSERN service fees. This comes at the expense of higher costs, as any debt will incur interest and other administrative expenses.

The Pacifica memo provides background information on State law and ILA terms as they would pertain to the PSERN Operator issuing debt. The following options are potentially available and further discussed in Appendix B:

- PSERN issues taxable bonds in its capacity as a Washington non-profit.
- Debt is issued by one party to the PSERN ILA which then loans the proceeds to PSERN.
- Each member of PSERN issues debt to collectively finance a project.
- One City or the County forms a new public development authority for debt issuance only.

Because of the complexity and cost associated with these options, the issuance of debt would make the most sense if PSERN had a large project needing to be funded in the relatively near future, like the examples (ValleyCom and SCORE) discussed in the March report. This approach could apply to a scenario in which PSERN decided to expand in-building coverage through the addition of multiple new RF sites, or some other significant system expansion.

However, Appendix A shows that capital replacement expenditures will be needed on an ongoing basis for equipment replacement, in the amount of \$1M - \$3.5M per year, starting in 2029 and continuing indefinitely. Because the funding requirement is ongoing and incremental, it is more appropriate to align the generation of funds to the timing of expenditures.

If debt were issued to fund capital expenditures, a service fee surcharge would still be required to collect the funds required to service the debt. The amount to be collected would depend on the terms of the debt (interest rate, principal repayment schedule, etc.).

#### *Taxation-Based Approaches*

As the PSERN Operator is not a taxing authority, it would have to rely on one or more of its partner cities and/or King County to bring forward a taxation measure via the appropriate approval process. An appropriate agreement between PSERN and the partners would be needed to establish the purpose of the taxation measure and the terms and conditions under which the funds can be utilized.

The various alternatives and options for doing this have not been thoroughly investigated or explored, however such a measure could be like the voter-backed property tax levy that King County implemented to fund the initial construction of the PSERN system, i.e. \$300M collected over a 10-year period.

As with the issuance of debt, such an approach would likely only make sense if it were intended to fund a large initiative, such as a significant system expansion. In comparison to debt financing, a taxation measure would not generate all required funds up-front, i.e. it would take time to generate the required amount of funding. However, no debt service expense would be incurred.

#### *Growth in the Radio User Base*

The impact of adding a capital replacement surcharge to PSERN user fees would be minimized if it coincided with significant growth in radio end users. There is at least one large county-wide agency (over 3500 radios) that could add \$1.5M or more to radio end user fees with minimal increase in operating expenses if it were to join PSERN.

The growth in user base should be considered an important method of generating additional revenue to cover future capital expenditure requirements.

### **RECOMMENDATIONS AND NEXT STEPS:**

Currently, no specific action or next steps are recommended at this time with respect to future capital funding sources. However, it is important that the Board recognize that a decision will need to be made in the next year regarding how future capital expenditures will be funded.

The PSERN Operator will continue to promote the system to agencies that are considering replacing their existing radio systems as this can potentially offset the impact of adding a capital replacement surcharge.

It is recommended that the Board approve the proposed 2027 capital plan shown in Table 2 and Appendix A, with the restriction that any individual project or expenditure greater than \$250K (before tax) will require explicit board approval and a supporting business case.

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

**MOTION:** That the PSERN Operator board adopt a general capital expenditure budget and plan for 2027 of \$5,328,000 (including tax) as detailed in Appendix A of this report.

It is also recommended that the Board approve the reallocation of funds from the In-Building Coverage set-aside (\$800K) to the Capital Expenditure set-aside during 2027 to maintain a positive balance in the Capital Expenditure set-aside through the forecast period.

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

**MOTION:** That the PSERN Operator Board approve the reallocation of funds from the In-Building Coverage set-aside (\$800K) to the Capital Expenditure set-aside during 2027.

**CONCLUSION:**

This report requested approval of a 2027 capital expenditure plan for the PSERN Operator in the amount of \$5.328M and the reallocation of In-Building Coverage Study set-aside funds to the Capital Expenditure set-aside.

This report has outlined future capital expenditure requirements for the PSERN Operator and discussed options and considerations for funding these expenditures once existing set-aside funds are exhausted.

**SUPPORTING DOCUMENTATION:**

**Appendix A – Proposed 2027 – 2031 Capital Expenditure and Funding Plan**

## Appendix A. Proposed 2027-3031 Capital Expenditure & Funding Plan

[illegible]

## PSERN Board of Directors Staff Report Agenda Item # 10

**Title:** Definition of Public Safety Radio  
**Meeting Date:** September 24, 2026  
**PSERN Staff Contact:** Jeremy Hurd, Executive Director  
**Action:** Discussion & Decision

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### 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**