



AGENDA
PSERN OPERATOR BOARD OF DIRECTORS MEETING
September 24, 2026

Location: PSERN Conference Room 19717 62nd 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

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

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

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

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| 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.)

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

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
TOTAL	\$4,507,583.30

MOTION: Approve the Consent Agenda.



MINUTES
PSERN OPERATOR BOARD OF DIRECTORS MEETING
March 26, 2026

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

Virtual meeting: Microsoft Teams (details below)

Date: Thursday, March 26, 2026

Time: 2:30 p.m. – 3:30 p.m.

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

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

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

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 4th quarter 2025 financial results.

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

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

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

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

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

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

No Board Officers reports.

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

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

Adjourn 3:26 p.m.

Next Meeting: May 28, 2026 @ 2:30



MINUTES
PSERN OPERATOR BOARD OF DIRECTORS MEETING
May 28, 2026

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

Virtual meeting: Microsoft Teams (details below)

Date: Thursday, May 28, 2026

Time: 2:30 p.m. – 3:30 p.m.

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

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

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

1. Call to Order – Meeting Chair 2:30 p.m.
2. Roll Call – Tracey Doss 2:30 p.m.
- No quorum is present; all decisions are tabled.
3. Public Comment – Meeting Chair 2:31 p.m.
- No public comments.
4. Consent Agenda – Meeting Chair 2:31 p.m.
- Approval of the consent agenda is tabled and will be added to the June agenda.
5. Action Register Review – Meeting Chair 2:31 – 2:32 p.m.
- Jeremy Hurd will update the Board on action item #29 in agenda item #8.
6. Executive Director Report – Jeremy Hurd 2:32 – 2:39 p.m.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

No Board Officer reports.

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

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

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

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

Adjourn 3:04

Next Meeting: June 25, 2026 @ 2:30

Appendix C - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1
Check Issue Dates: 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

PSERN Operator

Check Register - Consent Agenda.1
Check Issue Dates: 6/17/2026 - 9/11/2026Page: 3
Sep 11, 2026 03:00PM

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

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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 suppres	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 Dates: 6/17/2026 - 9/11/2026Page: 5
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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

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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

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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

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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

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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

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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

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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

PSERN Operator

Check Register - Consent Agenda.1
Check Issue Dates: 6/17/2026 - 9/11/2026Page: 12
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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

Appendix C - Accounts Payable Detail

PSERN Operator

Check Register - Consent Agenda.1
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
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
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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

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Check Issue Dates: 6/17/2026 - 9/11/2026Page: 15
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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
		1,763,555.61



RESOLUTION NO. 26-02

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

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**

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

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



RESOLUTION NO. 26-03

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

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 62nd 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

Vonnie Mayer, Chair



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

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.

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 value¹ 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.

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

Date

¹ 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

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.

PSERN Operator Salary Schedule Effective January 1, 2027 Includes 3.8% Cost of Living Adjustment					
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/ Tracy Plouse	12/12/24	Draft manual was presented at the September meeting, will be discussed in October, and is on the brought for approval in December.
3	6/23/22	Operator staff will send a calendar invite for the July 11, 2022 budget workshop.	Tracy Plouse	6/24/22	
4	3/24/22	Facility recommendation and approval	Mike Webb	8/25/22	Leased approved at 8/25 meeting.
5	6/23/22	Review availability for the August and September regular Board meetings.	Board Members	7/28/22	Need to confirm quorum
6	4/28/22	Provide a report on possible changes to the Operator ILA associated with a change to the milestone at which the Operator takes over operational responsibility.	Mike Webb	9/22/22	This pertains to the proposal to set the date for operational transition and PSERN service fee commencement to something other than FSA.
7	5/26/22	Assess the Motorola contract for any concerns.			
7	5/26/22	Review existing procurement policy to consider issues identified in Clark Nuber phase 1 report.	Mike Webb/ Tracy Plouse	9/22/22	Procurement policy amendments approved.
8	8/25/22	Update the draft budget and service fee estimates to reflect revised CPI rates.	Tracy Plouse	9/22/22	Updated budget report provided at September meeting.
9	9/22/22	Approval of warrant vouchers (checks) needs to be added to future board meetings as a standing item. This could be done as part of a consent agenda that would also include approval of previous meeting minutes.	Mike Webb/ Tracy Plouse	10/27/22	Will be incorporated as part of consent agenda starting with October meeting
10	9/22/22	Operator staff will bring additional information on the alternatives to modifying or setting the Operator Transfer date and the associated funding requirements and approaches	Mike Webb	10/27/22	Closed, follow up item added to action log.
11	1/26/23	Mike Webb will consult with legal counsel on the wording of the motion for the Board to approve the transfer agreement prior to sending for Council approval.	Mike Webb	2/23/23	This is complete. Wording for the agreement has been provided. Pacifica advised the wording to be" it is also recommended that the Board plan to approve the Agreement, in substantially final form."
12	10/27/22	The Operator will add the decision regarding collection of service fees from agencies beginning in 2024 to a future Board meeting.	Mike Webb/ Tracy Plouse	4/27/2023	FSA will not occur until December and there is no ability for the Operator to collect fees until after FSA. Recommend this item be closed. The Board of Directors agreed that this item should be closed at the 4/27/23 meeting.
14	3/24/22	2024 budget and service fee development.	Mike Webb/ Tracy Plouse	6/22/23	Budget approved in June.
15	3/24/22	Report on proposed plan for development of sublease agreement templates to be drawn up for discussion.	Mike Webb	5/25/23	Agenda item #8 of the 5/25/2023 Board meeting.
16	10/27/22	Operator staff will prepare a draft operational support agreement between the County and the Operator.	Mike Webb	5/25/23	Recommended to close this item as there is no OSA.
17	5/25/23	The Operator has an action item to come back with some further analysis and proposed budget scenarios for the June meeting.	Tracy Plouse	6/22/23	On the June agenda.
18	7/27/23	The PSERN Operator will look into options on how it could offset the higher out of pocket maximums and deductibles for transferring employees and bring this information to the Board in August.	Operator Staff	8/24/23	Completed August 24,2023
21	4/25/24	Provide information on how PSERN explores and negotiates subleases and how fees are determined.	Adrian Englet	7/25/2024	Presented at the July meeting.
19	1/25/24	Compile and create a fiscal policy manual.	Operator Staff	12/12/2024	Manual was approved by the Board at the December 12, 2024 meeting.
20	4/25/24	Follow up with FirstNet on subleasing space on PSERN towers.	Mike Webb	1/23/2025	PSERN had initial meeting with FirstNet, waiting on FirstNet. FirstNet has indicated they are not interested in subleasing on PSERN towers at this time.

#	Date Opened	Item	Responsible	Date Closed	Notes
22	12/12/24	Board Members to provide feedback on any additional items they would like to see added to the Board Workplan or to the Project and Initiatives list to be presented at the January meeting.	Mike Webb	1/23/2025	On January agenda.
24	12/12/24	Provide additional information on the microgrid solution, other alternative energy technologies and potential grant or funding opportunities.	Mike Webb	3/18/2025	Mike has not found any grant or funding options to date.
25	1/23/25	Provide additional information on encryption to the Board, including is there any requirement to provide access to communications to the public.	PSERN Staff	5/22/2025	Agenda item # 9
26	1/23/25	Provide updates on the results of the coverage testing assessment.	PSERN Staff	5/22/2025	Agenda item # 10
23	12/12/24	Add a document review period to the financial policy manual.	Tracy Plouse/Mike Webb	6/26/2025	Financial policy manual has been updated.
13	2/24/22	Request for additional information related to In-Building Sites to include details of funding options for the remaining 10 areas recommended by the task force, any budget considerations, improvements found in Coverage Testing, impacts of additional sites on Operator rates, Operations Board and Technical Committee perspective, and impact on backhaul capacity.	Operator Staff	9/25/2025	The current plan for in-building coverage assessment work was outlined in a report to the Board at the May 2025 meeting. Determining funding requirements for additional in-building coverage sites is dependent on identifying and verifying requirements for additional sites. An A&E firm, Mission Critical Partners, has been contracted to review what areas need improved in-building coverage and what the priorities are. This includes reviewing and potentially updating the list of sites identified by the earlier in-building task force. At the completion of the current consultant project, a subsequent phase of work to determine funding and implementation timing for additional sites will be undertaken.
27	5/22/25	PSERN to provide options to resolve the Totem Lake police and fire on-street signal issues for the Board to consider as a set aside amount in the capital expenditure.	Mike Webb	9/25/25	On agenda item #10.
28	9/25/25	Complete the study to identify which areas need improved in-building coverage and plan for the next steps, including a subsequent phase of work to develop funding requirements and strategies.	Operator Staff	3/26/26	
29	12/11/25	Mike will engage an HR and salary consultant to review the non-represented positions.	Mike Webb	5/28/26	Study is complete. Next steps are opened in action item # 32 Agenda item #8
30	12/11/25	Members will send 2 individuals to serve on the semi-finalist hiring panel to Mike and Tracey by December 19.	Board Members	12/19/25	Completed.

PSERN Board of Directors Staff Report Agenda Item #6

Title: Executive Director Report – September 2026
Meeting Date: September 24, 2026
PSERN Staff Contact: Jeremy Hurd, Executive Director
Action: Discussion

SUMMARY:

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

DISCUSSION:

PSERN Operator Staffing and HR

- PSERN Operator staffing currently stands at 100%.
- 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 24th meeting agenda for adoption.
- The 2027 capital budget is on the September 24th 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 18th, 2026. Radios were strapped to encryption on September 9th, 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 14th
 - 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

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						
2027 Budget (with a 4 year proforma 2028-2031)						
Consolidated Operating Costs - Summary						
Description	2026	2027	2028	2029	2030	2031
SUBLEASE REVENUE OFFSET	(895,240)	(886,819)	(922,292)	(959,183)	(997,551)	(1,037,453)
Radio Site Facilities Costs	2,519,170	2,762,760	2,873,270	2,988,201	3,107,729	3,232,038
Interest Revenue Offset	(200,000)	(190,000)	(160,000)	(120,000)	(100,000)	(50,000)
Salaries and Benefits	5,846,733	6,080,581	6,323,804	6,576,756	6,839,827	7,113,420
Employee Related Costs	363,610	343,084	356,807	371,080	385,923	401,360
Premise Costs	248,311	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
Total Costs	\$ 11,304,477	\$ 12,410,756	\$ 12,924,537	\$ 13,478,612	\$ 14,009,213	\$ 14,590,104
Rate Stabilization Funds	\$ (1,140,455)	\$ (898,652)	\$ (580,299)	\$ -	\$ -	
Grand Total After Rate Stabilization Funds	\$ 10,164,022	\$ 11,512,104	\$ 12,344,238	\$ 13,478,612	\$ 14,009,213	\$ 14,590,104
% Increase in net Operating Budget		11.0%	4.5%	4.7%	4.1%	4.6%

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

Puget Sound Emergency Radio Network Operator 2027 Budget (with a 4 year proforma 2028-2031) Cost Allocation Rates - Detailed Calculation						
	2026	2027	2028	2029	2030	2031
Subtotal - Employee -Related	6,210,343	6,423,665	6,689,592	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

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	\$ 14,153,245	
Set-Asides		Set-Aside Amount Available
Maloney Power Set-Aside	3,000,000	
Add: Interest Earned	331,738	
Deduct: Expenditures to Date	(672,197)	\$ 2,659,540
In-Building DAS Coverage Study Set-Aside	1,000,000	
Add: Interest Earned	108,791	
Deduct: Expenditures to Date	(153,123)	\$ 955,668
Rate Stabilization Set-Aside	2,619,406	
Deduct: Expenditures to Date	(665,265)	\$ 1,954,151
Capital Expenditure Set-Aside	9,800,126	
Add: Interest Earned	628,048	
Deduct: Expenditures to Date	(3,299,043)	\$ 7,129,131
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)	\$ 1,526,999
Total Set-Asides	\$ -	\$ 14,225,489
Available for Operations		\$ (72,244)
Year to Date Interest Revenue for Operations		\$ 86,194
TOTAL Cash Available for Operating Expenses		\$ 13,950

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

Appendix A: 2027 Operating Budget Detail continued

Puget Sound Emergency Radio Network Operator 2027 Budget (with a 4 year proforma 2028-2031)						
Operating Costs - Detail						
Description	2026	2027	2028	2029	2030	2031
PREMISE COSTS						
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
	248,311	308,680	324,831	341,933	356,719	372,153
CORPORATE Admin COSTS						
IT Network Services - Kent Ofc	21,000	21,840	22,714	23,622	24,567	25,550
Software & Tech Support - Corp Admin	52,000	42,000	43,680	45,427	47,244	49,134
Misc Services Corp Admin	1,000	1,100	1,144	1,190	1,237	1,287
GASB 87 Clearing - SBITA	33,883	35,000	36,400	37,856	39,370	40,945
Legal Services - Corp Admin	25,000	30,000	31,200	32,448	33,746	35,096
B&O Tax - Corp Admin	1,500	1,200	1,248	1,298	1,350	1,404
Consulting Services - Corp Admin	-	5,000	5,200	5,408	5,624	5,849
Audit Services	-	24,000	24,960	25,958	26,997	28,077
Cash Management/Investment Services	1,550	1,625	1,690	1,758	1,828	1,901
	135,933	161,765	168,236	174,965	181,964	189,242
RADIO SITE SYSTEMS COSTS						
Fire Monitoring	3,000	4,000	4,160	4,326	4,499	4,679
Fire Suppresion	60,000	90,000	93,600	97,344	101,238	105,287
Generator Maintenance	120,000	276,710	287,778	299,290	311,261	323,712
Generator Rental	10,000	10,400	10,816	11,249	11,699	12,167
DC Battery 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
	1,460,360	1,860,105	1,947,709	2,039,874	2,125,318	2,214,373
NETWORK TECHNOLOGY COSTS						
Software - Network	100,000	160,000	166,400	173,056	179,978	187,177
Tools & Supplies	67,600	60,000	62,400	64,896	67,492	70,192
Radio Management Hosting & Support	380,000	395,200	411,008	427,448	444,546	462,328
Consulting Services - Network	78,000	81,120	84,365	87,739	91,249	94,899
MSI -post warranty LMR minus Dispatch	1,200,000	666,830	673,498	686,968	693,838	700,776
MSI -post warranty Dispatch	-	318,801	321,989	328,429	331,713	335,030
MPLS Support	-	256,166	258,727	261,315	263,928	266,567
Microwave Support	-	32,484	33,783	35,135	36,540	38,002
	1,825,600	1,970,601	2,012,171	2,064,986	2,109,284	2,154,971
Totals	\$ 11,304,477	\$ 12,410,756	\$ 12,924,537	\$ 13,478,612	\$ 14,009,213	\$ 14,590,104

Appendix B: Pro Forma User Rates and Additional Revenue

Puget Sound Emergency Radio Network Operator 4-Year Proforma Rates Including Additional Revenue					
	2027	2028	2029	2030	2031
Pro Forma Rates *					
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
2027 Budgeted Rates					
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
% Decrease Pro Forma vs 2027 Budgeted Rates					
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					

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

Exhibit A: 2027 Operating Budget Detail continued

Puget Sound Emergency Radio Network Operator 2027 Budget (with a 4 year proforma 2028-2031)						
Description	Operating Costs - Detail					
	2026	2027	2028	2029	2030	2031
PREMISE COSTS						
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
	248,311	308,680	324,831	341,933	356,719	372,153
CORPORATE Admin COSTS						
IT Network Services - Kent Ofc	21,000	21,840	22,714	23,622	24,567	25,550
Software & Tech Support - Corp Admin	52,000	42,000	43,680	45,427	47,244	49,134
Misc Services Corp Admin	1,000	1,100	1,144	1,190	1,237	1,287
GASB 87 Clearing - SBITA	33,883	35,000	36,400	37,856	39,370	40,945
Legal Services - Corp Admin	25,000	30,000	31,200	32,448	33,746	35,096
B&O Tax - Corp Admin	1,500	1,200	1,248	1,298	1,350	1,404
Consulting Services - Corp Admin	-	5,000	5,200	5,408	5,624	5,849
Audit Services	-	24,000	24,960	25,958	26,997	28,077
Cash Management/Investment Services	1,550	1,625	1,690	1,758	1,828	1,901
	135,933	161,765	168,236	174,965	181,964	189,242
RADIO SITE SYSTEMS COSTS						
Fire Monitoring	3,000	4,000	4,160	4,326	4,499	4,679
Fire Suppresion	60,000	90,000	93,600	97,344	101,238	105,287
Generator Maintenance	120,000	276,710	287,778	299,290	311,261	323,712
Generator Rental	10,000	10,400	10,816	11,249	11,699	12,167
DC Battery Maintenance & Repair	215,710	224,338	233,312	242,644	252,350	262,444
HVAC Maintenance	98,760	140,000	145,600	151,424	157,481	163,780
Fuel/Diesel - Sites	196,000	229,479	238,658	248,204	258,133	268,458
Utilities - Sites	225,000	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
	1,460,360	1,860,105	1,947,709	2,039,874	2,125,318	2,214,373
NETWORK TECHNOLOGY COSTS						
Software - Network	100,000	160,000	166,400	173,056	179,978	187,177
Tools & Supplies	67,600	60,000	62,400	64,896	67,492	70,192
Radio Management Hosting & Support	380,000	395,200	411,008	427,448	444,546	462,328
Consulting Services - Network	78,000	81,120	84,365	87,739	91,249	94,899
MSI -post warranty LMR minus Dispatch	1,200,000	666,830	673,498	686,968	693,838	700,776
MSI-post warranty Dispatch	-	318,801	321,989	328,429	331,713	335,030
MPLS Support	-	256,166	258,727	261,315	263,928	266,567
Microwave Support	-	32,484	33,783	35,135	36,540	38,002
	1,825,600	1,970,601	2,012,171	2,064,986	2,109,284	2,154,971
Totals	\$ 11,304,477	\$ 12,410,756	\$ 12,924,537	\$ 13,478,612	\$ 14,009,213	\$ 14,590,104

Exhibit B: User Rates

Puget Sound Emergency Radio Network Operator 4-Year Proforma Rates Including Additional Revenue					
	2027	2028	2029	2030	2031
Pro Forma Rates *					
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
2027 Budgeted Rates					
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
% Decrease Pro Forma vs 2027 Budgeted Rates					
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					

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	\$ 14,153,245	
Set-Asides		Set-Aside Amount Available
Maloney Power Set-Aside	3,000,000	
Add: Interest Earned	331,738	
Deduct: Expenditures to Date	(672,197)	\$ 2,659,540
In-Building DAS Coverage Study Set-Aside	1,000,000	
Add: Interest Earned	108,791	
Deduct: Expenditures to Date	(153,123)	\$ 955,668
Rate Stabilization Set-Aside	2,619,406	
Deduct: Expenditures to Date	(665,265)	\$ 1,954,151
Capital Expenditure Set-Aside	9,800,126	
Add: Interest Earned	628,048	
Deduct: Expenditures to Date	(3,299,043)	\$ 7,129,131
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)	\$ 1,526,999
Total Set-Asides	\$ -	\$ 14,225,489
Available for Operations		\$ (72,244)
Year to Date Interest Revenue for Operations		\$ 86,194
TOTAL Cash Available for Operating Expenses		\$ 13,950



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

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.

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

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

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 Operating Results 1/1/2025 to 12/31/2025					
Description	YTD	Approved	Variance	% YTD	% 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
Current Assets		
Cash and cash equivalents (Note 5)	\$ 16,891,966	18,193,581
Receivables, current portion	1,188,706	926,143
Prepaid expenses	826,098	595,203
Total Current Assets	18,906,771	19,714,927
Capital Assets		
Capital Assets	145,436,840	144,084,230
Less accumulated depreciation	20,457,396	10,221,256
Net capital assets	124,979,444	133,862,974
Noncurrent Assets:		
Inventory	1,187,667	1,252,756
Net Pension Asset	803,839	204,255
Receivables, net of current portion	9,844,069	6,765,940
Leases and SBITA Asset	26,733,188	25,782,894
Less accumulated amortization leases and SBITA	2,659,020	1,410,364
Total Noncurrent Assets	35,909,743	32,595,481
Deferred Outflows	999,139.00	\$ 542,097
Total Assets and Deferred Outflows	\$ 180,795,097	\$ 186,715,479
Current Liabilities:		
Payables, current portion	1,114,123	707,214
Unearned Revenue	280,713	193,319
Salaries and benefits payable	176,457	206,196
Leases and SBITA payable	1,102,916	1,088,755
Total Current liabilities	\$ 2,674,208	\$ 2,195,483
Noncurrent Liabilities:		
Net pension liability	191,269	
Leases and SBITA payable, net of current portion	24,727,334	24,228,472
Total noncurrent liabilities	24,918,603	24,228,472
Deferred Inflows	11,079,717	7,574,659
Net Position:		
Net investment in capital assets	124,979,444	133,862,974
Unrestricted	17,143,125	18,853,890
Total Net Position	142,122,570	152,716,864
Total Liabilities, Deferred Inflows and Net Position	\$ 180,795,097	\$ 186,715,479

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

PUGET SOUND EMERGENCY RADIO NETWORK OPERATOR Statement of Revenues, Expenses and Change in Net Position For the Year Ended December 31, 2025		
	2025	2024
Operating Revenues:		
User fees	9,609,602	\$ 9,355,300
Misc other operating revenue	21,004	36,063
Total Operating Revenue	9,630,606	\$ 9,391,363
Operating Expenses:		
General and administrative	(9,811,249)	(8,037,283)
Depreciation	(10,236,140)	(10,206,788)
Operating expenses	(20,047,389)	(18,244,071)
Total Operating Loss	(10,416,783)	(8,852,708)
Nonoperating Revenues and Expenses:		
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)
Total Nonoperating Revenues and Expenses	1,122,918	8,811,354
Change in Net Position	(10,568,866)	(41,354)
Net position, beginning of year	152,716,865	152,758,219
Net Position, December 31, 2025	<u>\$ 142,147,999</u>	<u>\$ 152,716,865</u>

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
TOTAL	\$4,050K

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 31st. 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
TOTAL	\$5,328K

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
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)	

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

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