FileLocal

700 5th Avenue, Suite 4350
PO Box 94669
Seattle, WA 98124-4669

Executive Board:

Toni Call
City of Bellevue

Beth Anne Wroe
City of Des Moines

Susy Haugen
City of Everett

Lindsey Vaughn
City of Lake Forest Park

Jan Hawn
City of Renton

Glen Lee, Chair
City of Seattle

Andy Cherullo, Vice Chair
City of Tacoma

Executive Board Meeting Agenda

December 17, 2020

CONFERENCE CALL
SEATTLE, WA

1. **CALL TO ORDER**
   a. Introductions

2. **PUBLIC COMMENT***

3. **APPROVAL OF 09-30-20 MEETING SUMMARY**
   a. 09-30-20 Meeting Summary

4. **REVIEW OF NOVEMBER 2020, OCTOBER 2020, AND SEPTEMBER 2020FINANCIAL STATEMENTS**
   a. October 2020 Financial Statements
   b. September 2020 Financial Statements

5. **ACTION ITEMS**
   a. Resolution **FL2020-09: Meeting Schedule 2021** (Majority Vote)
      i. Resolution: **FL2020-09**
      ii. Attachment A: **Meeting Schedule 2021**
   b. Resolution **FL2020-10: Final Budget 2021-2025** (Supermajority Vote)
      i. Briefing Paper: **FL2020-10**
      ii. Resolution: **FL2020-10**
      iii. Attachment A: **Final Budget 2021-2025**
   c. Resolution **FL2020-11: Francis and Company Contract** (Majority Vote)
      i. Briefing Paper: **FL2020-11**
      ii. Resolution: **FL2020-11**
      iii. Attachment A: **Contract**

6. **OPERATIONAL UPDATES**
   a. Monthly Business Report (MBR)
   b. January 2020 Issues Update
   c. Workplan 2021
   d. ADA Update
   e. New Cities Update
   f. Vendor warrants

7. A public comment period is provided to allow the public to briefly present information, topics or issues that they feel should be considered by the board. Presentation should be limited to three minutes and be summary in nature. The board may decide to discuss the topic briefly at that time or to request its placement on a future agenda.

7. ADJOURNMENT

FileLocal

700 5th Avenue, Suite 4350
PO Box 94669
Seattle, WA 98124-4669

Executive Board Meeting Summary

September 30, 2020

CONFERENCE CALL

Executive Board:

Toni Call, Chair
City of Bellevue

Beth Anne Wroe
City of Des Moines

Susy Haugen
City of Everett

Lindsey Vaughn
City of Lake Forest Park

Jan Hawn
City of Renton

Glen Lee, Chair
City of Seattle

Andy Cherullo, Vice-Chair
City of Tacoma

KEY: Underlined text indicates actions/decisions.
Bold/italicized text indicates follow up items.

Standing Items

1. CALL TO ORDER

The 09-30-20 meeting of the Washington Multi-City Business License and Tax Portal Agency (FileLocal) was called to order at 11:12a.m. and conducted by conference call.

ROLL CALL

Board Members Present: Beth Ann Wroe (phone), Susy Haugen (phone), Lindsey Vaughn (phone), Jan Hawn (phone), Glen Lee (phone), and Danielle Larson (phone) for Andy Cherullo

Staff and Guests: Kevin Fitzpatrick (phone), Wendy Thomaston (phone) and Julie Panick (phone)

2. PUBLIC COMMENT

There were no public comments.

3. APPROVAL OF MEETING SUMMARY

On a motion made by Glen Lee and seconded by Beth Anne Wroe, the board approved the 05-28-20, meeting summary.

4. REVIEW OF FINANCIAL STATEMENT

Kevin Fitzpatrick summarized the August 2020 financial statements and cash status. There were no questions or comments.

5. ACTION ITEMS

A. Resolution FL2020-07: Amendments to the Operations Manual

a. Kevin Fitzpatrick reviewed the resolution. There were no questions or comments.

i. Motion to accept: Susy Haugen
ii. Motion seconded: Lindsey Vaughn
iii. Majority vote: Passed

*A public comment period is provided to allow the public to briefly present information, topics, or issues that they feel should be considered by the board. Presentation should be limited to three minutes and be summary in nature. The board may decide to discuss the topic briefly at that time or to request its placement on a future agenda.

VOTE FL2020-07	City	Member
Absent	Bellevue	Toni Call
YES	Des Moines	Beth Ann Wroe
YES	Everett	Susy Haugen
YES	Lake Forest Park	Lindsey Vaughn
YES	Renton	Jan Hawn
YES	Seattle	Glen Lee
YES	Tacoma	Danielle Larson (for Andy Cherullo)

B. Resolution FL2020-08: Leviathan Contract

a. Kevin Fitzpatrick reviewed the resolution. There were no questions or comments.

i. Motion to accept: Glen Lee
ii. Motion seconded: Susy Haugen
iii. Majority vote: Passed

VOTE FL2020-08	City	Member
Absent	Bellevue	Toni Call
YES	Des Moines	Beth Ann Wroe
YES	Everett	Susy Haugen
YES	Lake Forest Park	Lindsey Vaughn
YES	Renton	Jan Hawn
YES	Seattle	Glen Lee
YES	Tacoma	Danielle Larson (for Andy Cherullo)

6. DISCUSSION ITEMS:

A. August Monthly Business Review

Kevin Fitzpatrick reviewed the Monthly Business Review. There were no comments or questions.

B. January 2020 Postmortem

Kevin Fitzpatrick reviewed the January 2020 filing period system performance issues. COVID has had an impact on getting work done. Avenu implemented a hot fix in April. The months of May and June the work focus was on new cities. Third quarter we had three priorities: finish new cities work, legislative work, and batch issues.

Software Improvements

Software work included the Kubra File Import (testing phase) and the Refractor Website Code (analysis phase).

Hardware Improvements

There were no hardware issues in July. Avenu made short-term improvements to the CPU, RAM, and hardware storage. Longer term plans include a new Windows and SQL Server. Avenu installed the SQL server in June. Problems with the new Windows server has delayed implementation until November.

Measurement Improvements

Measurement improvements include monitoring Daily Hardware Utilization Reports, which started in second quarter and has looked good. Software Error Log monitoring is planned for fourth quarter. Help Desk Monitoring is being customized to reflect FileLocal specific metrics.

Help Desk Improvements

Avenu acquired and deployed new Help Desk software. The Help Desk is currently staffed at 12 with an additional 30 Avenu personnel trained to answer calls. A third-party vendor is available to take call overflows.

The Remittance to Batch/Returns Report from December 2019 to July 2020 has been reconciled. We are in the process of reviewing 100% of the Batch/Remittance files that do not match. Identified about 600 Batch issues. Scheduling individual meetings with each city to go over reconciliations. Need to have a better understanding of City tickets and monitoring from an agency perspective.

Working with Avenu on providing cities with Daily Reconciliation Reports. Kevin stated that he does not have a good date for when the cities will start receiving this report.

There were no question or comments regarding the January 2020 Postmortem update.

C. Agency/Vendor Performance Survey Update

Kevin Fitzpatrick reviewed the survey update. Plan to work with board Q4 to create a post July 2020 vision for the Agency. There were no questions or comments.

D. ADA Update

Kevin stated that no ADA work was scheduled for third quarter. There were no questions or comments.

E. New Cities Update

The Cities of Des Moines and Snoqualmie launched FileLocal in June. Kent will join FileLocal as a principal city in 2021 A resolution will be included in the December board meeting for Kent. There were no questions or comments.

H. Vendor Warrants

Kevin reviewed the vendor warrant list. There were no questions or comments.

7. ADJOURNMENT

On a motion made by Glen Lee and seconded by Lindsey Vaughn, the meeting of the Executive Board adjourned at 11:47 a.m.

Respectfully Submitted,

Julie Panick
Secretary, FileLocal

700 5th Avenue, Suite 4350
PO Box 94669
Seattle, WA 98124-4669

FileLocal
Financial Statements
October 31, 2020

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FILELOCAL
STATEMENT OF FINANCIAL POSITION
OCTOBER 31, 2020

ASSETS		
Cash	$	371,066
LGIP Investment		714,151
Accounts receivable		-
Dues from cities		14,849
Prepaid		30,182
Total Current Assets		1,130,248
TOTAL ASSETS	**$**	**1,130,248**
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	$	162,678
Accrued liabilities		102,049
Total Current Liabilities		264,727
TOTAL LIABILITIES		264,727
NET ASSETS		
Net assets, unrestricted		499,242
Change in net assets		366,283
TOTAL NET ASSETS		865,525
TOTAL LIABILITIES AND NET ASSETS	**$**	**1,130,252**

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Substantially all disclosures required by accounting principles generally accepted in the United States are not included.

FILELOCAL
STATEMENT OF ACTIVITIES
FOR THE MONTH
AND YEAR-TO-DATE ENDED OCTOBER 31, 2020

	August	September	October	YTD
REVENUES				
User fees	$ 16,952	$ 6,736	$ 72,836	**$ 343,144**
Reimbursable cost/Capital cost recovery charges				
City of Seattle	-	-	-	**493,538**
City of Bellevue	-	-	-	**75,951**
City of Tacoma	-	-	-	**122,141**
City of Everett	-	-	-	**34,426**
City of Lake Forest Park	-	-	-	**9,093**
City of Bremerton	-	-	-	**38,825**
City of Renton	-	-	-	**39,773**
City of Shoreline	-	-	-	**15,597**
Total direct reimbursable costs	-	-	-	**829,344**
Interest income	-	293	117	**410**
Total revenues	$ 16,952	$ 7,029	$ 72,953	**$ 1,172,898**
EXPENSES				
Accounting fees	$ 25,355	$ 2,500	$ 2,500	**$ 48,218**
Agency IT costs	-	-	-	**-**
Bank fees	-	32	29	**139**
Capital Recovery Payment	-	-	-	**-**
Conference cost	-	-	-	**-**
Consulting	-	-	-	**-**
Insurance	430	430	430	**4,277**
Labor costs	35,399	35,399	58,667	**346,011**
Legal fees	2,063	-	1,050	**12,083**
License and membership fees	-	-	-	**410**
Meals and entertainment	-	-	-	**-**
Office and operation supplies	-	-	-	**88**
Printing and copying	-	-	-	**-**
Technology costs	28,101	14,950	50,686	**236,032**
Transaction fees	2,792	2,567	25,526	**154,053**
Travel Expense	-	-	-	**213**
Other Expense	10	-	-	**5,091**
Total expenses	$ 94,150	$ 55,878	$ 138,888	**$ 806,615**
CHANGE IN NET ASSETS	$ (77,198)	$ (48,849)	$ (65,935)	**$ 366,283**

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FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED OCTOBER 31, 2020

	Budget (Final)	YTD Budget	YTD Actual	Variance
REVENUES				
User fees	$ 395,010	$ 329,175	$ 343,144	$ 13,969
Reimbursable cost/Capital cost recovery charges				
City of Seattle	493,538	493,538	493,538	-
City of Bellevue	75,951	75,951	75,951	-
City of Tacoma	122,141	122,141	122,141	-
City of Everett	34,426	34,426	34,426	-
City of Lake Forest Park	9,093	9,093	9,093	-
City of Bremerton	38,825	38,825	38,825	-
City of Renton	39,773	39,773	39,773	-
City of Shoreline	15,597	15,597	15,597	-
Total direct reimbursable costs	829,344	829,344	829,344	-
Interest income	-	-	410	410
Fund carryover	36,292	36,292	-	(36,292)
Total sources	$ 1,260,646	$ 1,194,811	$ 1,172,898	$ (21,913)
EXPENSES				
Labor costs	$ 424,786	$ 353,988	$ 346,011	$ 7,977
Contracts	61,044	50,870	52,634	(1,764)
Overhead	55,539	46,283	12,794	33,489
Technology costs	687,875	573,229	395,176	178,053
Operating reserve	11,402	9,502	-	9,502
Capital cost recovery payments	20,000	16,667	-	16,667
Total operating expenses	$ 1,260,646	$ 1,050,539	$ 806,615	$ 243,924
CHANGE IN NET ASSETS			366,283	
NET ASSETS, AS OF JANUARY 1, 2020			499,242	
NET ASSETS, AS OF OCTOBER 31, 2020			$ 865,525	
Schedule I - Contracts				
Accounting	$ 41,740	$ 34,783	$ 48,218	$ (13,435)
Auditing	11,437	9,531	-	9,531
Insurance	6,291	5,243	4,277	966
Bank fees	1,576	1,313	139	1,174
Total Contracts	$ 61,044	$ 50,870	$ 52,634	$ (1,764)
Schedule II - Overhead				
Legal	$ 39,607	$ 33,006	$ 12,083	$ 20,923
Office and operating supplies	2,659	2,216	88	2,128
Printing	2,352	1,960	-	1,960
Licenses/Memberships	2,352	1,960	410	1,550
Agency IT costs	2,352	1,960	-	1,960
Marketing	6,217	5,181	213	4,968
Total Overhead	$ 55,539	$ 46,283	$ 12,794	$ 33,489

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FILELOCAL
STATEMENT OF CASHFLOW
FOR THE YEAR TO DATE ENDED OCTOBER 31, 2020

		October 31, 2020
Change in Net Assets		$ 366,283
Adjustments to reconcile Change in Net Assets		
to net cash provided by operations:		
	Accounts Receivable	8,604
	Dues from Cities	83,441
	Prepaid	(29,887)
	Accounts Payable and Accrued Liabilities	77,443
Cash provided by operating activities		505,884
	Contributions to LGIP	(713,752)
	Net interest earned	(400)
Cash (used) for investing activities		(714,152)
Net cash increase (decrease)		(208,268)
Cash at January 1, 2020		579,334
Cash at October 31, 2020		**371,066**
Less Operating Reserve		**9,502**
Cash Available		**$ 361,564**

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FileLocal

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FileLocal
Financial Statements
September 30, 2020

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FILELOCAL
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2020

ASSETS		
Cash	$	324,494
LGIP Investment		714,038
Accounts receivable		-
Dues from cities		14,849
Prepaid		45,112
Total Current Assets		1,098,493
TOTAL ASSETS	**$**	**1,098,493**
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	$	22,212
Accrued liabilities		144,821
Total Current Liabilities		167,033
TOTAL LIABILITIES		167,033
NET ASSETS		
Net assets, unrestricted		499,242
Change in net assets		432,218
TOTAL NET ASSETS		931,460
TOTAL LIABILITIES AND NET ASSETS	**$**	**1,098,493**

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

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FILELOCAL
STATEMENT OF ACTIVITIES
FOR THE MONTH
AND YEAR-TO-DATE ENDED SEPTEMBER 31, 2020

	July	August	September	YTD
REVENUES				
User fees	$ 54,724	$ 16,952	$ 6,736	**$ 270,308**
Reimbursable cost/Capital cost recovery charges				
City of Seattle	-	-	-	**493,538**
City of Bellevue	-	-	-	**75,951**
City of Tacoma	-	-	-	**122,141**
City of Everett	-	-	-	**34,426**
City of Lake Forest Park	-	-	-	**9,093**
City of Bremerton	-	-	-	**38,825**
City of Renton	-	-	-	**39,773**
City of Shoreline	-	-	-	**15,597**
Total direct reimbursable costs	-	-	-	**829,344**
Interest income	-	-	293	**293**
Total revenues	$ 54,724	$ 16,952	$ 7,029	**$ 1,099,945**
EXPENSES				
Accounting fees	$ 2,500	$ 25,355	$ 2,500	**$ 45,718**
Agency IT costs	-	-	-	**-**
Bank fees	7	-	32	**110**
Capital Recovery Payment	-	-	-	**-**
Conference cost	-	-	-	**-**
Consulting	-	-	-	**-**
Insurance	430	430	430	**3,847**
Labor costs	31,732	35,399	35,399	**287,344**
Legal fees	-	2,063	-	**11,033**
License and membership fees	-	-	-	**410**
Meals and entertainment	-	-	-	**-**
Office and operation supplies	-	-	-	**88**
Printing and copying	-	-	-	**-**
Technology costs	57,830	28,101	14,950	**185,346**
Transaction fees	24,495	2,792	2,567	**128,527**
Travel Expense	-	-	-	**213**
Other Expense	-	10	-	**5,091**
Total expenses	$ 116,994	$ 94,150	$ 55,878	**$ 667,727**
CHANGE IN NET ASSETS	$ (62,270)	$ (77,198)	$ (48,849)	**$ 432,218**

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Substantially all disclosures required by accounting principles generally accepted in the United States are not included.

FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED SEPTEMBER 30, 2020

	Budget (Final)	YTD Budget	YTD Actual	Variance
REVENUES				
User fees	$ 395,010	$ 263,340	$ 270,308	$ 6,968
Reimbursable cost/Capital cost recovery charges				
City of Seattle	493,538	493,538	493,538	-
City of Bellevue	75,951	75,951	75,951	-
City of Tacoma	122,141	122,141	122,141	-
City of Everett	34,426	34,426	34,426	-
City of Lake Forest Park	9,093	9,093	9,093	-
City of Bremerton	38,825	38,825	38,825	-
City of Renton	39,773	39,773	39,773	-
City of Shoreline	15,597	15,597	15,597	-
Total direct reimbursable costs	829,344	829,344	829,344	-
Interest income	-	-	293	293
Fund carryover	36,292	36,292	-	(36,292)
Total sources	$ 1,260,646	$ 1,128,976	$ 1,099,945	$ (29,031)
EXPENSES				
Labor costs	$ 424,786	$ 283,191	$ 287,344	$ (4,153)
Contracts	61,044	40,697	49,675	(8,978)
Overhead	55,539	37,027	11,744	25,283
Technology costs	687,875	458,583	318,964	139,619
Operating reserve	11,402	7,601	-	7,601
Capital cost recovery payments	20,000	13,333	-	13,333
Total operating expenses	$ 1,260,646	$ 840,432	$ 667,727	$ 172,705
CHANGE IN NET ASSETS			432,218	
NET ASSETS, AS OF JANUARY 1, 2020			499,242	
NET ASSETS, AS OF SEPTEMBER 30, 2020			$ 931,460	
Schedule I - Contracts				
Accounting	$ 41,740	$ 27,827	$ 45,718	$ (17,891)
Auditing	11,437	7,625	-	7,625
Insurance	6,291	4,194	3,847	347
Bank fees	1,576	1,051	110	941
Total Contracts	$ 61,044	$ 40,697	$ 49,675	$ (8,978)
Schedule II - Overhead				
Legal	$ 39,607	$ 26,405	$ 11,033	$ 15,372
Office and operating supplies	2,659	1,773	88	1,685
Printing	2,352	1,568	-	1,568
Licenses/Memberships	2,352	1,568	410	1,158
Agency IT costs	2,352	1,568	-	1,568
Marketing	6,217	4,145	213	3,932
Total Overhead	$ 55,539	$ 37,027	$ 11,744	$ 25,283

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FILELOCAL
STATEMENT OF CASHFLOW
FOR THE YEAR TO DATE ENDED SEPTEMBER 30, 2020

		September 30, 2020
Change in Net Assets		$ 432,218
Adjustments to reconcile Change in Net Assets		
to net cash provided by operations:		
	Accounts Receivable	8,604
	Dues from Cities	83,441
	Prepaid	(44,817)
	Accounts Payable and Accrued Liabilities	(20,248)
Cash provided by operating activities		459,198
	Contributions to LGIP	(713,752)
	Net interest earned	(286)
Cash (used) for investing activities		(714,038)
Net cash increase (decrease)		(254,840)
Cash at January 1, 2020		579,334
Cash at September 30, 2020		**324,494**
Less Operating Reserve		**7,601**
Cash Available		**$ 316,893**

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

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RESOLUTION NO. FL2020-09

A Resolution of the Washington Multi-City Business License and Tax Portal Agency Executive Board establishing the place and times for meetings of the Executive Board in 2021.

Whereas, the Washington Multi-City Business License and Tax Portal Agency ("Portal Agency") bylaws section 4.5 establishes that the Portal agency is required to hold an annual meeting in March of each year, and;

Whereas, the Executive Board may specify by resolution the time and place for holding any other regular Board meetings;

Now Therefore,

BE IT RESOLVED by the Executive Board of the Washington Multi-City Business License and Tax Portal Agency:

SECTION 1. The regular meetings of the Executive Board shall be held at the times and places described in Attachment A to this resolution.

SECTION 2. If by reason of fire, flood, earthquake or other emergency it shall be unsafe to meet in the place designated in Section 1 above, the meetings of the Executive Board may be held for the duration of the emergency at such a place as designated by the Board Chair.

SECTION 3. The Board is expressly authorized to meet with one or more members attending by remote access technology, rather than in person, during the pendency of the COVID-19 pandemic and consistent with the Governor's emergency Proclamation 20-28.12 et seq.

ATTEST:

Board Secretary

Washington Multi-City Business License and Tax Portal Agency Executive Board
Seattle, Washington

Board Chair



Executive Board Meetings, 2021

For the duration of the COVID-19 pandemic and related emergency orders issued by Governor Inslee, including Proclamation 20-05 and 20-28.12 et seq., all Executive Board meetings will be held via Microsoft Teams, with an option for the public to attend by telephonic access. The meeting call-in number is 206-686-8357. The dates and conference ID numbers are listed below.

Dates	Conference ID	Time
March 18, 2021	**226 682 317**	**11:00a.m.**
May 27, 2021	**431 606 8**	**11:00a.m.**
September 30, 2021	**192 404 108**	**11:00a.m.**
December 16, 2021	**997 444 693**	**11:00a.m.**

Operations Committee Meetings, 2021

Date	Conference ID	Time
March 3, 2021	**245 065 122**	**11:00a.m.**
May 12, 2021	**599 658 057**	**11:00a.m.**
September 15, 2021	**352 258 992**	**11:00a.m.**
December 1, 2021	**799 248 447**	**11:00a.m.**

FileLocal

FileLocal Resolution FL2020-10
Briefing Paper

Date: December 17, 2020

Issue: Shall the Washington Multi-City Business License and Tax Portal Agency ("Agency") Executive Board approve the final 2021-2025 budget?

Recommendation: The Portal Agency Executive Board should pass Resolution FL2020-10 approving the final 2021-2025 budget.

Rationale: The Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement Section 13 sets a process for approving the annual budget. The process steps are as follows:

- No later than May 1 present a proposed budget to the Executive Board. The proposed budget was initially presented to the Board at their April 17, 2020 meeting and formalized in resolution FL2020-06 at the May 28, 2020 meeting.
- No later than June 15 the Executive Board shall (1) review and revise the draft budget as it deems appropriate; (2) approve the draft budget by Supermajority Vote, and (3) forward the same to the principal/subscriber cities no later than July 1.
- A final budget must be approved by December 31.

The Executive Board approved the 2021-2025 draft budget at their May 28, 2020 meeting included as an attachment to FL2020-06. The draft budget was submitted to each principal/subscriber city.

By December 1 each principal city is to inform the Agency that their city has or will approve their shares of the Portal Agency budget.

The final budget is provided as Attachment A to Resolution FL2020-10..

RESOLUTION NO. FL2020-10

A Resolution of the Washington Multi-City Business License and Tax Portal Agency Executive Board adopting a final 2021-2025 Budget.

Whereas, the Washington Multi-City Business License and Tax Portal Agency ("Portal Agency") Interlocal Agreement ("Agreement") requires the Executive Board to adopt a draft Portal Agency 2021 budget by June 15;

Whereas, the Program Manager shall present a proposed budget to the Executive Board no later than May 1 prior to the commencement of the budget period, together with the Operation Committee's recommendations with respect to the proposed budget;

Whereas, the Executive Board received a draft 2021-2025 budget for review on April 17, 2020 and approved the draft 2021-2025 Budget on May 28, 2020.

Whereas, the Cities of Bellevue, Des Moines, Everett, Lake Forest Park, Renton, Seattle, and Tacoma have each informed the Portal Agency by December 1, 2020 that they will or have approved their shares of the Portal Agency budget for 2021-2025.

Now Therefore,

BE IT RESOLVED by the Executive Board of the Washington Multi-City Business License and Tax Portal Agency:

SECTION 1. The Executive Board hereby adopts the final 2021-2025 budget for the Portal Agency as set forth in Exhibit A to this Resolution.

ADOPTED this ____ day of _____, 2020.

ATTEST:

Washington Multi-City Business License and Tax Portal Agency Executive Board
Seattle, Washington

_____
Board Secretary

_____
Board Chair

Washington Cities Business License and Tax Portal Agency
Summary of Budget
FY2021-FY2025
11/20/2020 FY2021-FY2025 Final Budget

		Actual (A), Projection (P), Budget (B)							B/(W)					
		2019 (A)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2025 (B)	2020 (B) vs. 2019 (A)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)	2025 (B) vs. 2024 (B)
Revenue:														
Fund Carryover	T4	-	36,292	-	-	-	-	-	36,292	(36,292)	-	-	-	-
User Fees	T1	350,568	398,010	496,025	619,269	648,270	681,114	718,373	47,442	98,015	123,244	29,001	32,844	37,259
Reimbursable Costs	T3	793,216	818,386	846,299	818,479	826,456	841,417	855,221	25,170	27,913	(27,820)	7,977	14,961	13,804
Capital Cost Recovery Charges	T2	18,000	21,000	15,500	18,000	18,500	25,000	25,000	3,000	(5,500)	2,500	500	6,500	-
Total Revenue B/(W)		1,161,784	1,273,688	1,357,823	1,455,748	1,493,226	1,547,531	1,598,595	111,904	84,135	97,924	37,478	54,306	51,063
Expenditures														
Regular Expenditures:														
Labor	T4.1	398,257	377,037	390,610	404,672	419,241	434,333	449,969	21,220	(13,573)	(14,062)	(14,568)	(15,093)	(15,636)
Contracts	T4.2	64,757	61,044	62,387	63,759	65,098	66,465	67,861	3,713	(1,343)	(1,373)	(1,339)	(1,367)	(1,396)
Overhead	T4.3	24,870	47,770	48,820	49,895	50,942	52,012	53,104	(22,900)	(1,051)	(1,074)	(1,048)	(1,070)	(1,092)
Technology Costs	T4.4	607,580	678,603	741,137	817,352	843,048	871,008	901,542	(71,023)	(62,534)	(76,215)	(25,696)	(27,960)	(30,534)
Operating Reserve	T4.5	-	12,972	13,384	14,192	6,674	7,106	7,587	(12,972)	(411)	(809)	7,518	(432)	(481)
Capital Cost Recovery Payments	T4.6	18,000	21,000	15,500	18,000	18,500	25,000	25,000	(3,000)	5,500	(2,500)	(500)	(6,500)	-
Total Regular Expenditures		1,113,464	1,198,425	1,271,837	1,367,870	1,403,503	1,455,924	1,505,064	(84,961)	(73,412)	(96,033)	(35,633)	(52,422)	(49,140)
Incremental Expenses from The New Partners:														
Incremental Labor	T4.1	-	50,976	55,395	56,614	57,802	59,016	60,256	(50,976)	(4,419)	(1,219)	(1,189)	(1,214)	(1,239)
Incremental Overhead	T4.3	-	8,191	8,802	8,996	9,184	9,377	9,574	(8,191)	(611)	(194)	(189)	(193)	(197)
Incremental Technology Cost	T4.4	-	16,096	21,789	22,268	22,736	23,214	23,701	(16,096)	(5,693)	(479)	(468)	(477)	(487)
Total Incremental Expenditures		-	75,263	85,986	87,878	89,723	91,607	93,531	(75,263)	(10,723)	(1,892)	(1,845)	(1,884)	(1,924)
Total Expenditures B/(W)		1,113,464	1,273,688	1,357,823	1,455,748	1,493,226	1,547,531	1,598,595	(160,224)	(84,135)	(97,924)	(37,478)	(54,306)	(51,063)
Excess (Deficit)		48,320	-	-	-	-	-	-	(48,320)	(0)	-	(0)	0	-

Revenue

T4 FY2020 (B) Fund Carryover is $36k. This is due to FY2019 labor charges accrued for FY2020 payment.

T1 FY2021 (B) user fees are up $98k compared to FY2020 (B). This is due to an increase in transaction count by approximately 23K.

T3 FY2021 (B) changes are due to changes in transaction estimates.

Expense

T4.1 FY2021 (B) Labor increases by approximately 3.5%. The increase reflects the negotiated COLA increases.

T4.2 FY2021 (B) Contracts increased slightly, approximately 2%, due to the estimated CPI inflation adjustments.

T4.3 FY2021 (B) Overhead slightly increased versus FY2020, approximately 2%, primarily due to the estimated CPI inflation adjustments.

T4.4 FY2021 (B) Technology costs are up $63K. This is primarily due to the increase in transaction count, approximately 33K more transactions.

T4.1/.3/.4 FY2021 (B) increases in incremental labor, overhead and techonology costs were results of new members of Des Moines and Kent and also, CPI annual inflation.

T4.5 FY2021 (B) Operating Reserve increased by approximately $1K, primarily due to the accumulated operating reserves in previous years.

Washington Cities Business License and Tax Portal Agency
Key Assumptions for Budget
FY2021-FY2025
11/20/2020 FY2021-FY2025 Final Budget
Assumptions and Notes

Revenue

Fund Carryover	T4	Fund Carryover is the process by which unobligated funds remaining at the end of the budget period may be carried over to the next budget period. This is typically approved during the December Board Meeting
User Fees	T1	User Fees are fees charged to the business user for each city specific transaction net of zero dollar returns. The allocation methodology is based on projected transaction amounts.
Reimbursable Costs	T3	Costs to be reimbursed by participating cities.
Capital Cost Recovery Charges	T2/T4.6	Capital Cost Recovery Charge is an annual fee charged to all participating cities other than Seattle, for the purposes of reimbursing Seattle for a portion of the funding provided to pay for the start up of the Portal Agency. See Section 13.j in the Interlocal Agreement for further information.

Expense

Labor	T4.1	Labor is broken into two primary categories. Agency employees which are budgeted based on City of Seattle estimates and Incremental Labor which is based on new city additions with the calculation determined in the Interlocal Agreement.
Contracts	T4.2	Consulting and Service Fees - is comprised of Outside Accounting, State Auditor, Insurance and Bank Fees.
Overhead	T4.3	Overhead is comprised of Legal, City of Seattle Technology Fees, Office and Operating Supplies, Printing, Licenses, Travel, Marketing,
Technology Costs	T4.4	Technology Costs are outside IT Costs and comprised of ASP Hosting, Software as a Service, USPS Address Lists, Transaction Fees, IT and Security Audit, Misc. Technology, Software Development and Incremental IT.
Operating Reserve	T4.5	Operating Reserve is an unrestricted fund balance set aside to provide a cushion against unexpected events. The current operating reserve is 15% of total operating expenditures.
Incremental Labor	T4.1	Incremental Labor, Overhead and Technology Costs are amounts calculated with each new city to determine the maximum amount which costs can increase as new cities are added.
Incremental Overhead	T4.3	Incremental Labor, Overhead and Technology Costs are amounts calculated with each new city to determine the maximum amount which costs can increase as new cities are added.
Incremental Technology Cost	T4.4	Incremental Labor, Overhead and Technology Costs are amounts calculated with each new city to determine the maximum amount which costs can increase as new cities are added.

Washington Cities Business License and Tax Portal Agency
Summary of Budget
FY2021-FY2025
11/20/2020 FY2021-FY2025 Final Budget

		Actual (A), Projection (P), Budget (B)							B/(W)					
		2019 (A)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2025 (B)	2020 (B) vs. 2019 (A)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)	2025 (B) vs. 2024 (B)
Revenue:														
Fund Carryover	T4	-	36,292	-	-	-	-	-	36,292	(36,292)	-	-	-	-
User Fees	T1	350,568	398,010	496,025	619,269	648,270	681,114	718,373	47,442	98,015	123,244	29,001	32,844	37,259
Reimbursable Costs	T3	793,216	818,386	846,299	818,479	826,456	841,417	855,221	25,170	27,913	(27,820)	7,977	14,961	13,804
Capital Cost Recovery Charges	T2	18,000	21,000	15,500	18,000	18,500	25,000	25,000	3,000	(5,500)	2,500	500	6,500	-
Total Revenue B/(W)		1,161,784	1,273,688	1,357,823	1,455,748	1,493,226	1,547,531	1,598,595	111,904	84,135	97,924	37,478	54,306	51,063
Expenditures														
Regular Expenditures:														
Labor	T4.1	398,257	377,037	390,610	404,672	419,241	434,333	449,969	21,220	(13,573)	(14,062)	(14,568)	(15,093)	(15,636)
Contracts	T4.2	64,757	61,044	62,387	63,759	65,098	66,465	67,861	3,713	(1,343)	(1,373)	(1,339)	(1,367)	(1,396)
Overhead	T4.3	24,870	47,770	48,820	49,895	50,942	52,012	53,104	(22,900)	(1,051)	(1,074)	(1,048)	(1,070)	(1,092)
Technology Costs	T4.4	607,580	678,603	741,137	817,352	843,048	871,008	901,542	(71,023)	(62,534)	(76,215)	(25,696)	(27,960)	(30,534)
Operating Reserve	T4.5	-	12,972	13,384	14,192	6,674	7,106	7,587	(12,972)	(411)	(809)	7,518	(432)	(481)
Capital Cost Recovery Payments	T4.6	18,000	21,000	15,500	18,000	18,500	25,000	25,000	(3,000)	5,500	(2,500)	(500)	(6,500)	-
Total Regular Expenditures		1,113,464	1,198,425	1,271,837	1,367,870	1,403,503	1,455,924	1,505,064	(84,961)	(73,412)	(96,033)	(35,633)	(52,422)	(49,140)
Incremental Expenses from The New Partners:														
Incremental Labor	T4.1	-	50,976	55,395	56,614	57,802	59,016	60,256	(50,976)	(4,419)	(1,219)	(1,189)	(1,214)	(1,239)
Incremental Overhead	T4.3	-	8,191	8,802	8,996	9,184	9,377	9,574	(8,191)	(611)	(194)	(189)	(193)	(197)
Incremental Technology Cost	T4.4	-	16,096	21,789	22,268	22,736	23,214	23,701	(16,096)	(5,693)	(479)	(468)	(477)	(487)
Total Incremental Expenditures		-	75,263	85,986	87,878	89,723	91,607	93,531	(75,263)	(10,723)	(1,892)	(1,845)	(1,884)	(1,924)
Total Expenditures B/(W)		1,113,464	1,273,688	1,357,823	1,455,748	1,493,226	1,547,531	1,598,595	(160,224)	(84,135)	(97,924)	(37,478)	(54,306)	(51,063)
Excess (Deficit)		48,320	-	-	-	-	-	-	(48,320)	(0)	-	(0)	0	-

Washington Cities Business License and Tax Portal Agency
Summary of Budget
FY2021-FY2025
Amended 5/3/2020 including Des Moines and Snoqualmie

		Actual (A), Projection (P), Budget (B)							B/(W)					
		2019 (A)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2025 (B)	2020 (B) vs. 2019 (A)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)	2025 (B) vs. 2024 (B)
Revenue:														
Fund Carryover	T4	-	36,292	-	-	-	-	-	36,292	(36,292)	-	-	-	-
User Fees	T1	350,568	398,010	496,025	619,269	648,269	681,113	718,374	47,442	98,015	123,244	29,000	32,844	37,261
Reimbursable Costs	T3	793,216	818,386	846,299	818,479	826,456	841,418	855,221	25,170	27,913	(27,820)	7,977	14,962	13,803
Capital Cost Recovery Charges	T2	18,000	21,000	15,500	16,000	16,500	23,000	23,000	3,000	(5,500)	500	500	6,500	-
Total Revenue B/(W)		1,161,784	1,273,688	1,357,824	1,453,748	1,491,225	1,545,531	1,596,595	111,904	84,136	95,924	37,477	54,306	51,064
Expenditures														
Regular Expenditures:														
Labor	T4.1	398,257	377,037	390,610	404,672	419,241	434,333	449,969	21,220	(13,573)	(14,062)	(14,569)	(15,092)	(15,636)
Contracts	T4.2	64,757	61,044	62,387	63,759	65,098	66,465	67,861	3,713	(1,343)	(1,372)	(1,339)	(1,367)	(1,396)
Overhead	T4.3	24,870	47,770	48,820	49,895	50,942	52,012	53,104	(22,900)	(1,050)	(1,075)	(1,047)	(1,070)	(1,092)
Technology Costs	T4.4	607,580	678,602	741,137	817,352	843,047	871,008	901,543	(71,022)	(62,535)	(76,215)	(25,695)	(27,961)	(30,535)
Operating Reserve	T4.5	-	12,972	13,384	14,192	6,674	7,106	7,587	(12,972)	(412)	(808)	7,518	(432)	(481)
Capital Cost Recovery Payments	T4.6	18,000	21,000	15,500	16,000	16,500	23,000	23,000	(3,000)	5,500	(500)	(500)	(6,500)	-
Total Regular Expenditures		1,113,464	1,198,425	1,271,838	1,365,870	1,401,502	1,453,924	1,503,064	(84,961)	(73,413)	(94,032)	(35,632)	(52,422)	(49,140)
Incremental Expenses from The New Partners:														
Incremental Labor	T4.1	-	50,976	55,395	56,614	57,802	59,016	60,256	(50,976)	(4,419)	(1,219)	(1,188)	(1,214)	(1,240)
Incremental Overhead	T4.3	-	8,191	8,802	8,996	9,184	9,377	9,574	(8,191)	(611)	(194)	(188)	(193)	(197)
Incremental Technology Cost	T4.4	-	16,096	21,789	22,268	22,736	23,214	23,701	(16,096)	(5,693)	(479)	(468)	(478)	(487)
Total Incremental Expenditures		-	75,263	85,986	87,878	89,722	91,607	93,531	(75,263)	(10,723)	(1,892)	(1,844)	(1,885)	(1,924)
Total Expenditures B/(W)		1,113,464	1,273,688	1,357,824	1,453,748	1,491,224	1,545,531	1,596,595	(160,224)	(84,136)	(95,924)	(37,476)	(54,307)	(51,064)
Excess (Deficit)		48,320	-	-	-	1	-	-	(48,320)	-	-	1	(1)	-

Washington Cities Business License and Tax Portal Agency
Summary of Budget
11/20/2020
FY2021-FY2025 Dec 2020 final vs May 2020 Draft

		Actual (A), Projection (P), Budget (B)							B/(W)					
		2019 (A)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2025 (B)	2020 (B) vs. 2019 (A)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)	2025 (B) vs. 2024 (B)
Revenue:														
Fund Carryover	T4	-	-	-	-	-	-	-	-	-	-	-	-	-
User Fees	T1	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursable Costs	T3	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Cost Recovery Charges	T2	-	-	-	2,000	2,000	2,000	2,000	-	-	2,000	-	-	-
Total Revenue B/(W)		-	-	-	2,000	2,000	2,000	2,001	-	-	2,000	-	-	-
Expenditures														
Regular Expenditures:														
Labor	T4.1	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracts	T4.2	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	T4.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology Costs	T4.4	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Reserve	T4.5	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Cost Recovery Payments	T4.6	-	-	-	2,000	2,000	2,000	2,000	-	-	(2,000)	-	-	-
Total Regular Expenditures		-	-	-	2,000	2,000	2,000	2,000	-	-	(2,000)	-	-	-
Incremental Expenses from The New Partners:														
Incremental Labor	T4.1	-	-	-	-	-	-	-	-	-	-	-	-	-
Incremental Overhead	T4.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Incremental Technology Cost	T4.4	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Incremental Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures B/(W)		-	-	-	2,000	2,000	2,000	2,000	-	-	(2,000)	-	-	-
Excess (Deficit)		-	-	-	-	-	-	-	-	-	-	-	-	-

Washington Cities Business License and Tax Portal Agency

Reimbursement

FY2021-FY2025

11/20/2020 FY2021-FY2025 Final Budget

	Reimbursable Costs							Actual (A), Projection (P), Budget (B)					
	2019 (A)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2025 (B)	2020 (B) vs. 2019 (A)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)	2025 (B) vs. 2024 (B)
T3. Reimbursement	$ 793,216	$ 818,386	$ 846,299	$ 818,479	$ 826,456	$ 841,417	$ 855,221						
Bellevue	$ 70,517	$ 69,763	$ 72,142	$ 69,771	$ 70,451	$ 71,726	$ 72,903	754	(2,379)	2,371	(680)	(1,275)	(1,177)
Bremerton	$ 36,091	$ 35,787	$ 37,008	$ 35,791	$ 36,140	$ 36,794	$ 37,398	304	(1,221)	1,217	(349)	(654)	(604)
Everett	$ 32,760	$ 32,464	$ 33,572	$ 32,468	$ 32,785	$ 33,378	$ 33,926	296	(1,108)	1,104	(317)	(593)	(548)
Lake Forest Park	$ 7,932	$ 7,895	$ 8,164	$ 7,896	$ 7,973	$ 8,117	$ 8,250	37	(269)	268	(77)	(144)	(133)
Renton	$ 35,060	$ 34,761	$ 35,946	$ 34,765	$ 35,104	$ 35,739	$ 36,325	299	(1,185)	1,181	(339)	(635)	(586)
Seattle	$ 483,703	$ 479,245	$ 495,593	$ 479,301	$ 483,970	$ 492,733	$ 500,817	4,458	(16,348)	16,292	(4,669)	(8,763)	(8,084)
Shoreline	$ 13,326	$ 13,201	$ 13,651	$ 13,202	$ 13,331	$ 13,572	$ 13,795	125	(450)	449	(129)	(241)	(223)
Tacoma	$ 113,827	$ 112,787	$ 116,633	$ 112,799	$ 113,899	$ 115,961	$ 117,863	1,040	(3,846)	3,834	(1,100)	(2,062)	(1,902)
Des Moines	N/A	$ 15,565	$ 16,095	$ 15,566	$ 15,718	$ 16,003	$ 16,265	(15,565)	(530)	529	(152)	(285)	(262)
Snoqualmie	N/A	$ 16,918	$ 17,495	$ 16,920	$ 17,085	$ 17,394	$ 17,679	(16,918)	(577)	575	(165)	(309)	(285)
Total	$ 793,216	$ 818,386	$ 846,299	$ 818,479	$ 826,456	$ 841,417	$ 855,221	(25,169)	(27,913)	27,820	(7,977)	(14,961)	(13,804)

Washington Cities Business License and Tax Portal Agency

Reimbursement

FY2021-FY2025

Amended 5/3/2020 including Des Moines and Snoqualmie

	Reimbursable Costs							Actual (A), Projection (P), Budget (B)					
	2019 (A)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2025 (B)	2020 (B) vs. 2019 (A)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)	2025 (B) vs. 2024 (B)
T3. Reimbursement	$ 793,216	$ 818,386	$ 846,299	$ 818,479	$ 826,456	$ 841,417	$ 855,221						
Bellevue	$ 70,517	$ 69,763	$ 72,142	$ 69,771	$ 70,451	$ 71,726	$ 72,903	754	(2,379)	2,371	(680)	(1,275)	(1,177)
Bremerton	$ 36,091	$ 35,787	$ 37,008	$ 35,791	$ 36,140	$ 36,794	$ 37,398	304	(1,221)	1,217	(349)	(654)	(604)
Everett	$ 32,760	$ 32,464	$ 33,572	$ 32,468	$ 32,785	$ 33,378	$ 33,926	296	(1,108)	1,104	(317)	(593)	(548)
Lake Forest Park	$ 7,932	$ 7,895	$ 8,164	$ 7,896	$ 7,973	$ 8,117	$ 8,250	37	(269)	268	(77)	(144)	(133)
Renton	$ 35,060	$ 34,761	$ 35,946	$ 34,765	$ 35,104	$ 35,739	$ 36,325	299	(1,185)	1,181	(339)	(635)	(586)
Seattle	$ 483,703	$ 479,245	$ 495,593	$ 479,301	$ 483,970	$ 492,733	$ 500,817	4,458	(16,348)	16,292	(4,669)	(8,763)	(8,084)
Shoreline	$ 13,326	$ 13,201	$ 13,651	$ 13,202	$ 13,331	$ 13,572	$ 13,795	125	(450)	449	(129)	(241)	(223)
Tacoma	$ 113,827	$ 112,787	$ 116,633	$ 112,799	$ 113,899	$ 115,961	$ 117,863	1,040	(3,846)	3,834	(1,100)	(2,062)	(1,902)
Des Moines	N/A	$ 15,565	$ 16,095	$ 15,566	$ 15,718	$ 16,003	$ 16,265	(15,565)	(530)	529	(152)	(285)	(262)
Snoqualmie	N/A	$ 16,918	$ 17,495	$ 16,920	$ 17,085	$ 17,394	$ 17,679	(16,918)	(577)	575	(165)	(309)	(285)
Total	$ 793,216	$ 818,386	$ 846,299	$ 818,479	$ 826,456	$ 841,417	$ 855,221	(25,169)	(27,913)	27,820	(7,977)	(14,961)	(13,804)

Washington Cities Business License and Tax Portal Agency

Reimbursement

11/20/2020

FY2021-FY2025 Dec 2020 final vs May 2020 Draft

	Reimbursable Costs							Actual (A), Projection (P), Budget (B)					
	2019 (A)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2025 (B)	2020 (B) vs. 2019 (A)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)	2025 (B) vs. 2024 (B)
T3. Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -	$ -						
Bellevue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-	-	-
Bremerton	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-	-	-
Everett	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-	-	-
Lake Forest Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-	-	-
Renton	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-	-	-
Seattle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-	-	-
Shoreline	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-	-	-
Tacoma	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-	-	-
Des Moines	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-	-	-
Snoqualmie	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-	-	-
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	-	-	-	-	-

Washington Cities Business License and Tax Portal Agency
Capital Cost Recovery Charge
FY2021-FY2025
11/20/2020 FY2021-FY2025 Final Budget

	Capital Cost Recovery Charge						
	2019 (A)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2025 (B)
T2 Capital Cost Recovery Charge							
Bellevue	$ 6,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 6,000	$ 6,000
Bremerton	$ 1,000	$ 2,000	$ 500	$ 500	$ 1,000	$ 1,000	$ 1,000
Everett	$ 2,000	$ 1,000	$ 2,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Lake Forest Park	$ 1,000	$ 1,000	$ 500	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Renton	$ 1,000	$ 4,000	$ 2,000	$ 2,000	$ 2,000	$ 4,000	$ 4,000
Shoreline	$ 1,000	$ 2,000	$ 500	$ 500	$ 500	$ 1,000	$ 1,000
Tacoma	$ 6,000	$ 6,000	$ 4,000	$ 4,000	$ 4,000	$ 6,000	$ 6,000
Des Moines	N/A	$ 500	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Snoqualmie	N/A	$ 500	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Total	$ 18,000	$ 21,000	$ 15,500	$ 18,000	$ 18,500	$ 25,000	$ 25,000

	Actual (A), Projection (P), Budget (B)					
	2020 (B) vs. 2019 (A)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)	2025 (B) vs. 2024 (B)
Bellevue	2,000	-	-	-	(2,000)	-
Bremerton	(1,000)	1,500	-	(500)	-	-
Everett	1,000	(1,000)	(2,000)	-	-	-
Lake Forest Park	-	500	(500)	-	-	-
Renton	(3,000)	2,000	-	-	(2,000)	-
Shoreline	(1,000)	1,500	-	-	(500)	-
Tacoma	-	2,000	-	-	(2,000)	-
Des Moines	(500)	(500)	-	-	-	-
Snoqualmie	(500)	(500)	-	-	-	-
Total	(3,000)	5,500	(2,500)	(500)	(6,500)	-

Washington Cities Business License and Tax Portal Agency
Capital Cost Recovery Charge
FY2021-FY2025
5/3/2020 FY2021-FY2025 Draft Budget

	Capital Cost Recovery Charge						
	2019 (A)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2025 (B)
T2 Capital Cost Recovery Charge							
Bellevue	$ 6,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 6,000	$ 6,000
Bremerton	$ 1,000	$ 2,000	$ 500	$ 500	$ 1,000	$ 1,000	$ 1,000
Everett	$ 2,000	$ 1,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Lake Forest Park	$ 1,000	$ 1,000	$ 500	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Renton	$ 1,000	$ 4,000	$ 2,000	$ 2,000	$ 2,000	$ 4,000	$ 4,000
Shoreline	$ 1,000	$ 2,000	$ 500	$ 500	$ 500	$ 1,000	$ 1,000
Tacoma	$ 6,000	$ 6,000	$ 4,000	$ 4,000	$ 4,000	$ 6,000	$ 6,000
Des Moines	N/A	$ 500	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Snoqualmie	N/A	$ 500	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Total	$ 18,000	$ 21,000	$ 15,500	$ 16,000	$ 16,500	$ 23,000	$ 23,000

	Actual (A), Projection (P), Budget (B)					
	2020 (B) vs. 2019 (A)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)	2025 (B) vs. 2024 (B)
Bellevue	2,000	-	-	-	(2,000)	-
Bremerton	(1,000)	1,500	-	(500)	-	-
Everett	1,000	(1,000)	-	-	-	-
Lake Forest Park	-	500	(500)	-	-	-
Renton	(3,000)	2,000	-	-	(2,000)	-
Shoreline	(1,000)	1,500	-	-	(500)	-
Tacoma	-	2,000	-	-	(2,000)	-
Des Moines	(500)	(500)	-	-	-	-
Snoqualmie	(500)	(500)	-	-	-	-
Total	(3,000)	5,500	(500)	(500)	(6,500)	-

Washington Cities Business License and Tax Portal Agency
Capital Cost Recovery Charge
11/20/2020
FY2021-FY2025 Dec 2020 final vs May 2020 Draft

	Capital Cost Recovery Charge						
	2019 (A)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2025 (B)
T2 Capital Cost Recovery Charge							
Bellevue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bremerton	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Everett	$ -	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Lake Forest Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Renton	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shoreline	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tacoma	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Des Moines	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Snoqualmie	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000

	Actual (A), Projection (P), Budget (B)					
	2020 (B) vs. 2019 (A)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)	2025 (B) vs. 2024 (B)
Bellevue	-	-	-	-	-	-
Bremerton	-	-	-	-	-	-
Everett	-	-	(2,000)	-	-	-
Lake Forest Park	-	-	-	-	-	-
Renton	-	-	-	-	-	-
Shoreline	-	-	-	-	-	-
Tacoma	-	-	-	-	-	-
Des Moines	-	-	-	-	-	-
Snoqualmie	-	-	-	-	-	-
Total	-	-	(2,000)	-	-	-

FileLocal

700 5th Avenue, Suite 4350
PO Box 94669
Seattle, WA 98124-4669

File Local Resolution FL2020-11
Briefing Paper Francis and Company Accounting Contract

Date: December 17, 2020

Issue: Shall the Washington Multi-City Business License and Tax Portal Agency ("Agency") Executive Board authorize the Program Manager to execute a contract for accounting services with Francis and Company for the years 2021-2022?

Operating Committee Recommendation: The Portal Agency Executive Board should pass Resolution FL2020-11 approving the continued use of Francis and Company as the Agency's accounting services vendor.

Rationale: Pursuant to Section 4 of the Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement, guiding principles for Agency integrity and accountability were established for the Agency. The Executive Board is also empowered under Section 6 of the ILA to enter into contracts with third-parties for services necessary to fulfill the purposes of the Agency and Interlocal Agreement. The Agency contracted with Francis and Company as our initial accounting firm. The Agency believes the vendor provides a unique service due to their history and familiarity with the Agency.

RESOLUTION NO. FL2020-11

A Resolution of the Washington Multi-City Business License and Tax Portal Agency Executive Board Authorizing a Contract with Francis and Company to Provide Accounting Services for 2021-2022.

Whereas, Pursuant to Section 4 of the Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement, guiding principles of integrity and accountability were established for the FileLocal Agency; and

Whereas, Pursuant to Section 6 of the Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement, the Executive Board of the FileLocal Agency has the power to enter into agreements with third parties for the provision of services necessary to fully implement the purposes of the Agency and the Interlocal Agreement; and

Whereas the City of Seattle contracted with Francis and Company to provide accounting services during the implementation phase and during the subsequent launch period, and the Agency would like to retain Francis and Company as its accounting vendor for the period 2021-2022 due to its history and familiarity with the Agency;

BE IT RESOLVED by the Executive Board of the Washington Multi-City Business License and Tax Portal Agency:

SECTION 1. The Executive Board authorizes the Program Manager to execute a contract with Francis and Company covering the period 2021-2022, substantially in the form as set forth in Attachment A to this Resolution.

ADOPTED this ____ day of December 2020.

ATTEST:

Washington Multi-City Business License and Tax Portal Agency Executive Board
Seattle, Washington

Board Secretary

Board Chair

CONSULTANT SERVICES CONTRACT
BETWEEN THE WASHINGTON MULTI-CITY BUSINESS LICENSE AND TAX PORTAL AGENCY AND FRANCIS & COMPANY, PLLC, FOR ACCOUNTING AND TREASURER SERVICES

This Agreement ("Agreement") is made by and between the Washington Multi-City Business License and Tax Portal Agency d/b/a FileLocal ("Agency"), and Francis & Company, PLLC (hereinafter the "Consultant"), a corporation organized under the laws of the State of Washington, located and doing business at 200 W. Mercer St., Suite 208, Seattle, WA 98119.

RECITALS

WHEREAS, the Agency is required by law and its Fiscal Manual to prepare annual budgets, maintain accurate accounting and financial records, and implement financial controls; and

WHEREAS, the Agency previously selected Consultant to provide accounting and financial management services, and Consultant has provided such services pursuant to previously executed contracts; and

WHEREAS, the Agency recognizes Consultant's expertise and extensive knowledge of Agency's financial policies, procedures, and operations in this area and desires for Consultant to continue providing Agency with such services, and Consultant has agreed to provide these services on the terms and conditions provided in this Agreement;

NOW, THEREFORE, in consideration of the mutual promises set forth herein, it is agreed by and between the parties as follows:

TERMS

I. Description of Work.

Consultant shall perform the services specified in Exhibit A ("Scope of Services") attached hereto. Consultant represents and warrants that it and any staff member assigned to the work will have the requisite training, skill, and experience necessary to provide the services required by this Agreement and, where required, is/are appropriately accredited and licensed by all applicable agencies and governmental

entities. Services provided by Consultant and its subconsultant(s) under this Agreement will be performed in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing in similar circumstances. Consultant shall not subcontract for the performance of any work under this Agreement without prior written permission of the Agency.

II. Payment

A. The Agency shall pay Consultant an amount based on Consultant's hourly rates for the services described in Section I herein. The total compensation to be paid to Consultant for services provided under this Agreement shall not exceed $50,000 in any calendar year except upon approval in advance and in writing by the Agency. Consultant shall bill Agency based on the hourly rates and charges attached hereto as Exhibit B ("Consultant's Hourly Rates and Charges") and incorporated herein by this reference.

B. Consultant shall submit monthly invoices to the Agency for all work performed during the previous month. The Agency shall pay the full amount of an invoice within sixty (60) days of receipt. If the Agency objects to all or any portion of any invoice, it shall so notify Consultant within fifteen (15) days from the date of receipt of the invoice and shall pay that portion of the invoice not in dispute, and the parties shall immediately make a good faith effort to settle the disputed portion.

C. Consultant will not undertake any work or otherwise financially obligate the Agency in excess of the not-to-exceed amount in Section II(A) above without a duly authorized amendment to this Agreement.

III. Relationship of Parties

The parties intend that an independent contractor-client relationship will be created by this Agreement. As Consultant is customarily engaged in an independently established trade which encompasses the specific service provided to the Agency hereunder, no agent, employee, representative or sub-consultant of Consultant shall be or shall be deemed to be the employee, agent, representative, or sub-consultant of the Agency. In the performance of the work, Consultant is an independent contractor with the ability to control and direct the performance and details of the work, with the Agency being interested only in the results obtained under this Agreement. None of the benefits provided by the Agency to its employees including, but not limited to, compensation, insurance, and unemployment insurance are available from the Agency to the

employees, agents, representatives, or sub-consultants of Consultant. Consultant will be solely and entirely responsible for its acts and for the acts of its agents, employees, representatives, and sub-consultants during the performance of this Agreement. The Agency may, during the term of this Agreement, engage other independent contractors to perform the same or similar work that Consultant performs hereunder.

IV. Duration of Agreement

This Agreement is effective as of the date it is last signed by the parties hereto, and shall remain in effect until December 31, 2022, unless terminated sooner by written notice in accordance with Section V, below.

V. Termination

A. Termination of Agreement. The Agency may terminate this Agreement for public convenience, Consultant's default, Consultant's insolvency or bankruptcy, or Consultant's assignment for the benefit of creditors, at any time prior to the expiration of this Agreement. Termination shall be effective immediately upon delivery of written notice by the Agency to Consultant, or on such date as stated in the Agency's notice, whichever is later.

B. Rights Upon Termination. In the event of termination, the Agency shall pay for all services satisfactorily performed by Consultant up to and including the effective date of termination, as described on a final invoice submitted to the Agency. Said amount shall not exceed the amount in Section II above. After termination, the Agency may take possession of all work product, records, and data within Consultant's possession pertaining to this Agreement, which records and data may be used by the Agency without restriction. Upon termination, the Agency may take over the work and prosecute the same to completion, by contract or otherwise.

VI. Discrimination

In the hiring of employees for the performance of work under this Agreement or any sub-contract hereunder, Consultant, its subcontractors, or any person acting on behalf of Consultant or its sub-consultants shall not by reason of race, religion, color, sex, national origin, or the presence of any sensory, mental, or physical disability, discriminate against any person who is qualified and available to perform the work to which the employment relates.

VII. Indemnification

Consultant shall defend, indemnify, and hold the Agency, its officers, officials, employees, agents, contractors, and volunteers harmless from any and all claims, injuries, damages, losses, or suits, including all legal costs and attorneys' fees, arising out of or in connection with the performance of this Agreement, except for injuries and damages caused by the sole negligence of the Agency. The Agency's inspection or acceptance of any of Consultant's work when completed shall not be grounds to avoid any of these covenants of indemnification. Should a court of competent jurisdiction determine that this Agreement is subject to RCW 4.24.115, then, in the event of liability for damages arising out of bodily injury to persons or damages to property caused by or resulting from the concurrent negligence of Consultant and the Agency, its officers, officials, employees, agents, contractors, and/or volunteers, Consultant's liability hereunder shall be only to the extent of Consultant's negligence.

IT IS FURTHER SPECIFICALLY AND EXPRESSLY UNDERSTOOD THAT THE INDEMNIFICATION PROVIDED HEREIN CONSTITUTES CONSULTANT'S WAIVER OF IMMUNITY UNDER INDUSTRIAL INSURANCE, TITLE 51 RCW, SOLELY FOR THE PURPOSES OF THIS INDEMNIFICATION. THE PARTIES FURTHER ACKNOWLEDGE THAT THEY HAVE MUTUALLY NEGOTIATED THIS WAIVER. CONSULTANT'S WAIVER OF IMMUNITY UNDER THE PROVISIONS OF THIS SECTION DOES NOT INCLUDE, OR EXTEND TO, ANY CLAIMS BY CONSULTANT'S EMPLOYEES DIRECTLY AGAINST CONSULTANT.

The provisions of this section shall survive the expiration or termination of this Agreement.

VIII. Insurance

A. Consultant shall procure and maintain for the duration of this Agreement, insurance against claims for injuries to persons or damage to property which may arise from or in connection with the performance of the work hereunder by Consultant, its subconsultants, agents, representatives, or employees.

B. Minimum Scope of Insurance. Consultant shall obtain insurance of the types described below:

1. Automobile Liability insurance covering all owned, non-owned, hired and leased vehicles. Coverage shall be written on Insurance Services Office (ISO) form CA 00 01 or a substitute form providing equivalent liability coverage. If necessary, the policy shall be endorsed to provide contractual liability coverage.

2. Commercial General Liability insurance shall be written on ISO occurrence form CG 00 01 or a substitute form providing equivalent liability coverage and shall cover liability arising from premises, operations, independent contractors and personal injury and advertising injury. The Agency shall be named by endorsement as an insured under Consultant's Commercial General Liability insurance policy with respect to the work performed for the Agency.

3. Workers' Compensation coverage as required by the Industrial Insurance laws of the State of Washington.

4. Professional Liability insurance appropriate to Consultant's profession.

C. Minimum Amounts of Insurance. Consultant shall maintain the following insurance limits:

1. Automobile Liability insurance with a minimum combined single limit for bodily injury and property damage of $1,000,000 per accident.

2. Commercial General Liability insurance shall be written with limits no less than $1,000,000 each occurrence, $2,000,000 general aggregate.

3. Professional Liability insurance shall be written with limits no less than $1,000,000 per claim and $1,000,000 policy aggregate limit.

D. Consultant is responsible for the payment of any deductible or self-insured retention that is required by any of Consultant's insurance. If the Agency is required to contribute to the deductible under any of Consultant's insurance policies, Consultant shall reimburse the Agency for the full amount of the deductible within 10 working days of the Agency's deductible payment.

E. The Agency shall be named as an additional insured on Consultant's commercial general liability policy. This additional insured endorsement shall be included with evidence of insurance in the form of a Certificate of Insurance for coverage necessary in subsections B and C, above. The Agency reserves the right to receive a certified and complete copy of all of Consultant's insurance policies.

F. Consultant's insurance coverage shall be primary insurance as respects the Agency. Any insurance, self-insurance, or insurance pool coverage maintained by the Agency shall be excess of Consultant's insurance and shall not contribute with it. The Agency's own liability policy(ies) will be considered excess coverage with respect to defense and indemnity of the Agency only and no other party.

G. Consultant's insurance shall be endorsed to state that coverage shall not be cancelled by either party except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the Agency.

H. If any coverage is written on a "claims made" basis, then a minimum of three years' extended reporting period shall be included with the claims made policy, and proof of this extended reporting period provided to the Agency upon request.

I. Acceptability of Insurers. Consultant's insurance is to be placed with insurers with a current A.M. Best rating of not less than A:VII.

IX. Exchange of Information

The Agency warrants the accuracy of any information supplied by it to Consultant for the purpose of completion of the work under this Agreement. The parties agree that Consultant will notify the Agency of any inaccuracies in the information provided by the Agency as may be discovered in the process of performing the work, and that the Agency is entitled to rely upon any information supplied by Consultant pursuant to this Agreement.

X. Ownership and Use of Records and Documents

Original documents, drawings, designs and reports ("work product") developed under this Agreement shall belong to and become the property of the Agency. All written information submitted by the Agency to Consultant in connection with the services performed by Consultant under this Agreement will be safeguarded by Consultant to at least the same extent as Consultant safeguards like information relating to its own business. If such information is publicly available or is already in Consultant's possession or known to it, or is rightfully obtained by Consultant from third parties, Consultant shall bear no responsibility for its disclosure, inadvertent or otherwise.

XI. Agency's Right of Inspection

Even though Consultant is an independent contractor with the authority to control and direct the performance and details of the work authorized under this Agreement, the work must meet the applicable deadlines established by the Agency for completion, and the work must meet the approval of the Agency. Consultant's work shall be subject to the Agency's general right of inspection to secure the satisfactory completion thereof. Consultant agrees to comply with all federal, state, and municipal laws, rules, and regulations that are now applicable or become applicable to Consultant's business, equipment, and personnel.

XII. Consultant to Maintain Records to Support Independent Contractor Status

By the effective date of this Agreement (or shortly thereafter), Consultant shall comply with all federal and state laws applicable to independent contractors including, but not limited to the maintenance of a separate set of books and records that reflect all Items of income and expenses of Consultant's business, pursuant to the Revised Code of Washington (RCW) Section 51.08.195, as required to show that the services performed by Consultant under this Agreement do not give rise to an employer-employee relationship between the parties which is subject to RCW Title 51, Industrial Insurance.

XIII. Work Performed at Consultant's Risk

Consultant shall take all precautions necessary and shall be responsible for the safety of its employees, agents, and sub-consultants in the performance of the work hereunder and shall utilize all protection necessary for that purpose. All work shall be done at Consultant's own risk, and Consultant shall be responsible for any loss of or

damage to materials, tools, or other articles used or held by Consultant for use In connection with the work.

XIV. Non-Waiver of Breach

The failure of the Agency to insist upon strict performance of any of the covenants and agreements contained herein, or to exercise any option herein conferred in one or more instances, shall not be construed to be a waiver or relinquishment of said covenants, agreements, or options and the same shall be and remain in full force and effect.

XV. Resolution of Disputes and Governing Law

Should any dispute, misunderstanding, or conflict arise as to the terms and conditions of this Agreement, the matter shall first be referred to the Program Manager of the Agency, who shall determine the term or provision's true intent or meaning. The Program Manager shall also decide all questions that may arise between the parties relative to the actual services provided or to the sufficiency or timeliness of Consultant's or Agency's performance hereunder.

If any dispute arises between the Agency and Consultant under any of the provisions of this Agreement that cannot be resolved by the Program Manager's determination in a reasonable time, or if Consultant does not agree with the Program Manager's decision on the disputed matter, then any resulting litigation must be filed in King County Superior Court, King County, Washington, which the parties agree shall be the exclusive venue for disputes relating to the interpretation, performance, or enforcement of this Agreement. This Agreement is governed by and shall be interpreted in accordance with the laws of the State of Washington, without reference to its choice-of-law rules. The non-prevailing party in any action brought to interpret or enforce this Agreement shall pay the other party's expenses, including reasonable attorney's fees.

XVI. Written Notice

Unless otherwise specified, any written notice required by this Agreement shall become effective upon the date of receipt (which may be conclusively determined by certified mail, return receipt requested, or other equivalent proof of receipt), and shall be deemed sufficiently given if delivered to the addressee at the address stated below:

CONSULTANT:

Francis & Company, PLLC
Attn: Horace Francis, CPA
200 W. Mercer St., Suite 208
Seattle, WA 98119

AGENCY:

FileLocal
Attn: Program Manager
700 Fifth Avenue, Suite 4350
Seattle, WA 98104

XVII. Assignment

Any assignment of this Agreement by Consultant without the written consent of the Agency is void. If the Agency gives its consent to any assignment, this paragraph shall continue in full force and effect and no further assignment may be made without the Agency's consent.

XVIII. Modification and Severability

No waiver, alteration, or modification of any of the provisions of this Agreement is binding unless in writing and signed by the duly authorized representatives of the Agency and Consultant.

The provisions of this Agreement are declared to be severable. If any provision of this Agreement is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other provision.

XIX. Entire Agreement

The written provisions and terms of this Agreement, together with any Exhibits attached hereto, supersede all prior verbal statements of any officer or other representative of the Agency, and such statements shall not be effective or be construed as entering into or forming a part of or altering in any manner whatsoever this Agreement. The entire agreement between the parties with respect to the subject matter hereunder is contained in this Agreement and any Exhibits attached hereto, which may or may not have been executed prior to the execution of this Agreement. Should any language in any of the Exhibits to this Agreement conflict with any language contained herein, then this Agreement controls.

AGREED TO AND EXECUTED BY:

CONSULTANT

By:_____
Managing Director, CEO
Francis & Company, PLLC

Date: _____

AGENCY

By:_____
Kevin Fitzpatrick, Program Manager

Date: _____

APPROVED AS TO FORM:

_____
Agency Attorney

ATTEST:

_____
Agency Secretary

EXHIBIT A

Scope of Services

Partner or Manager work with the Program Manager throughout the year as necessary to ensure that accounting and compliance issues are properly considered in the ongoing operation of the Agency. These services could include attendance at meetings with the Executive Director, Board and or Committee meetings.

Work with the Program Manager to track expenditures, verify expenditures, conduct periodic compliance monitoring, provide monthly financial statements, maintain accounting information within chart of accounts, maintain general ledger, reporting formats, internal control policies and procedures, and applicable governmental accounting requirements.

Assist with other financial and banking items such as, invoicing to cities, receipts of payments from cities, deposits to bank, bank account reconciliation and provide supporting documents for bank account along with monthly financial statements.

Work with the Program Manager to prepare annual operating budget.

Produce a full set of year-end financial statements (including management's discussion and analysis and footnotes) in accordance with generally accepted accounting principles for annual audit. Present compiled annual financial statements to management and file the annual report with the State Auditor.

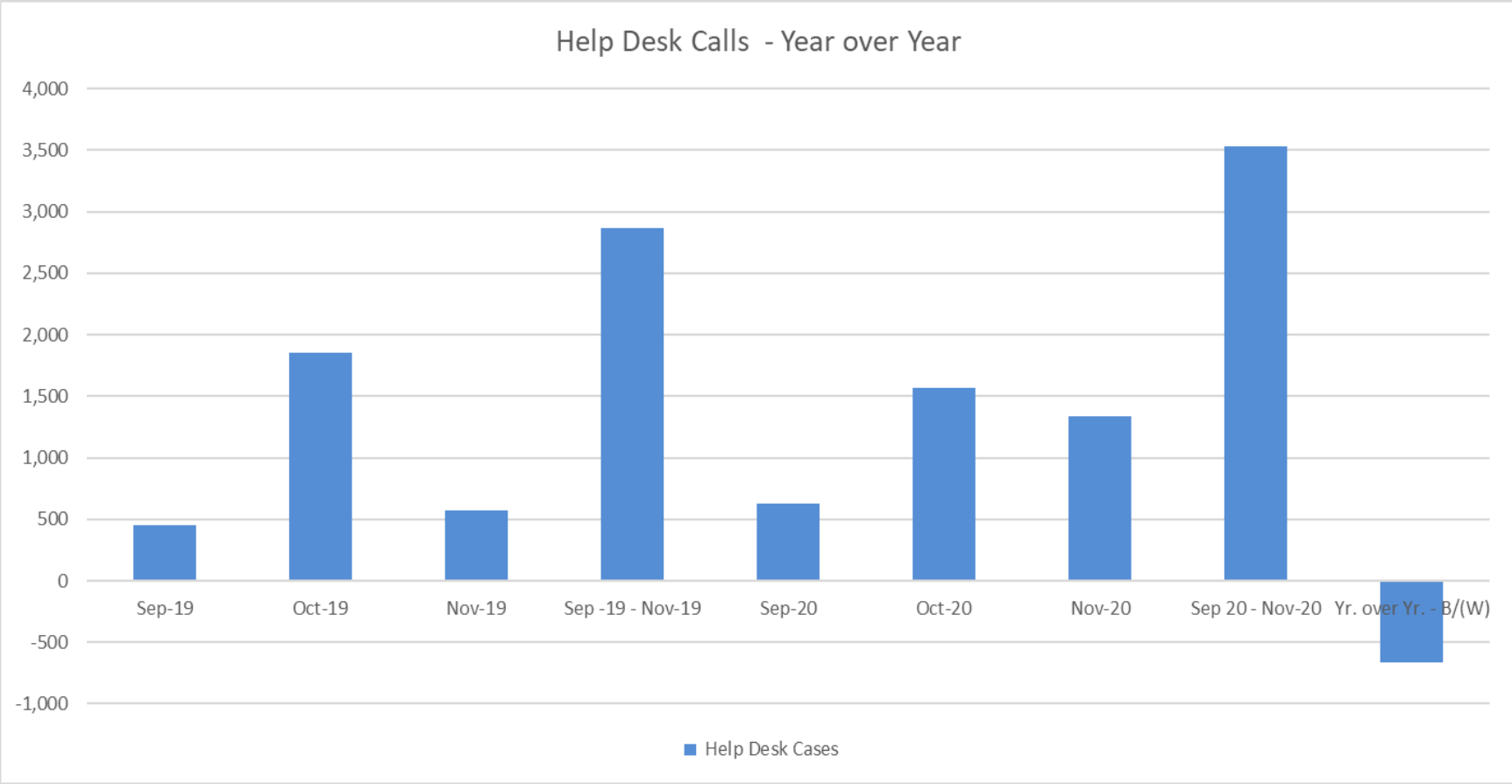
EXHIBIT B

Consultant's Hourly Rates and Charges

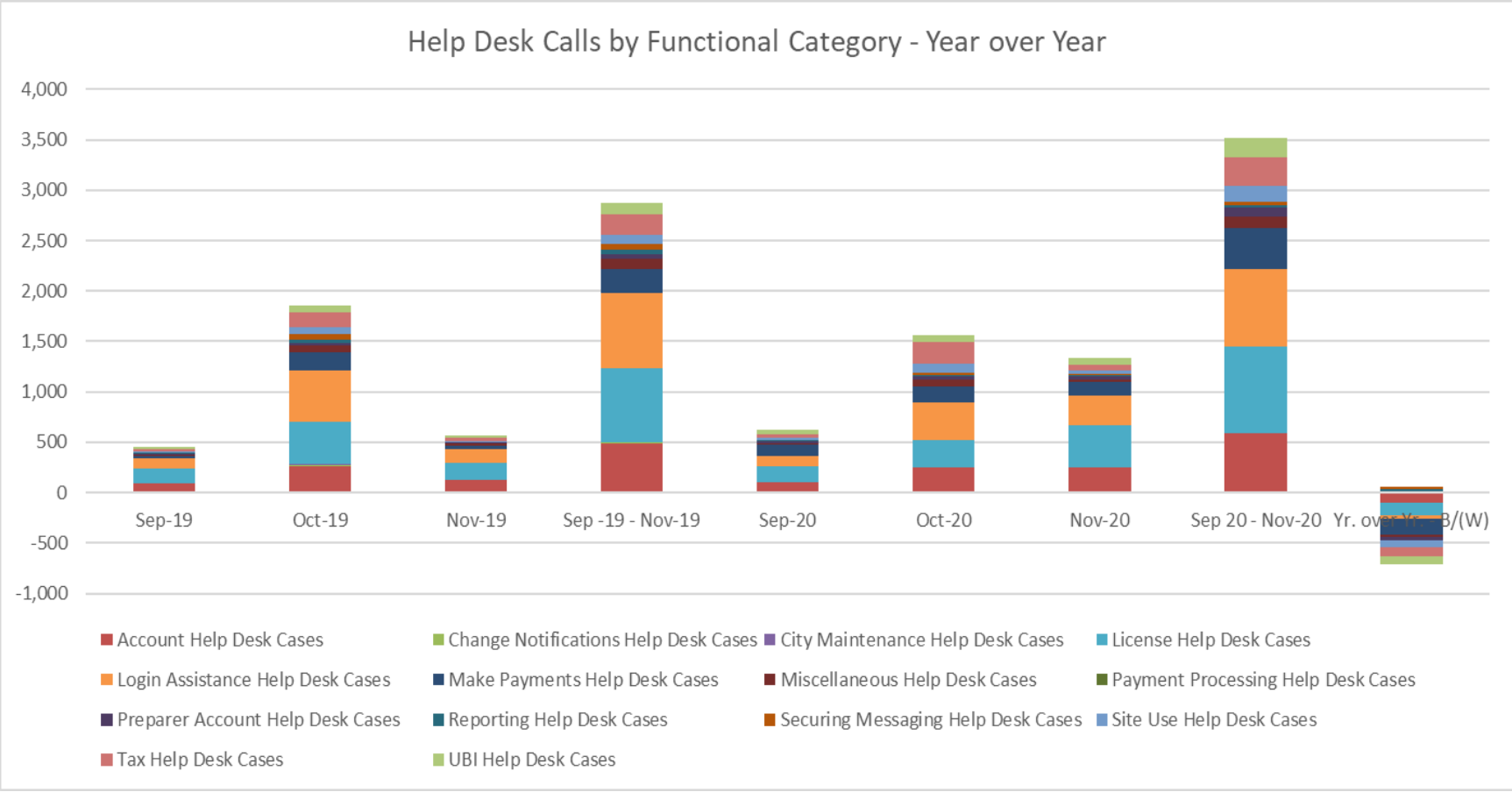
Partner	$300
Senior Manager	$225
Manager	$190
Senior Accountant	$160
Staff Accountant	$130

FileLocal: Monthly Business Review

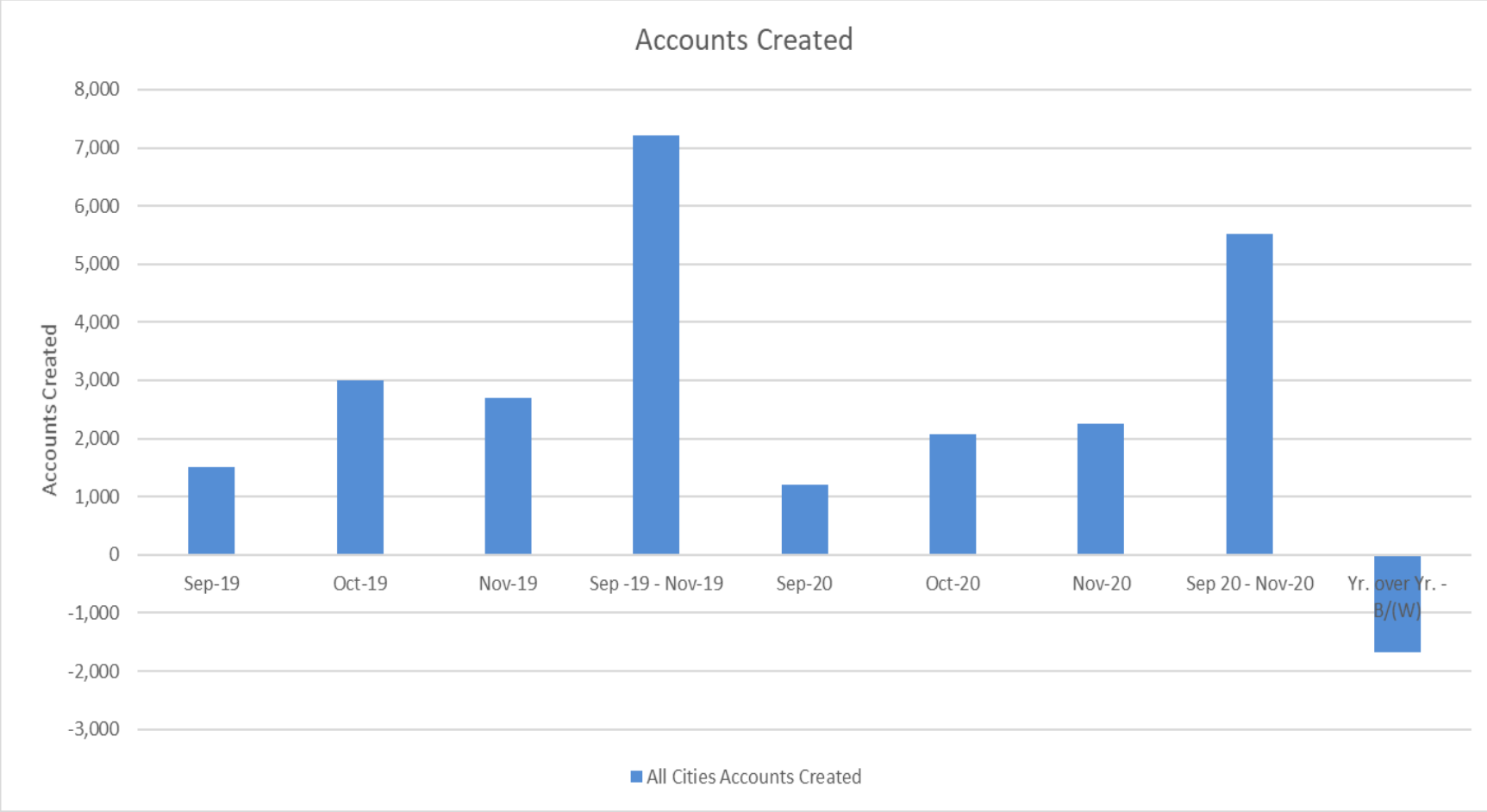
November 2020



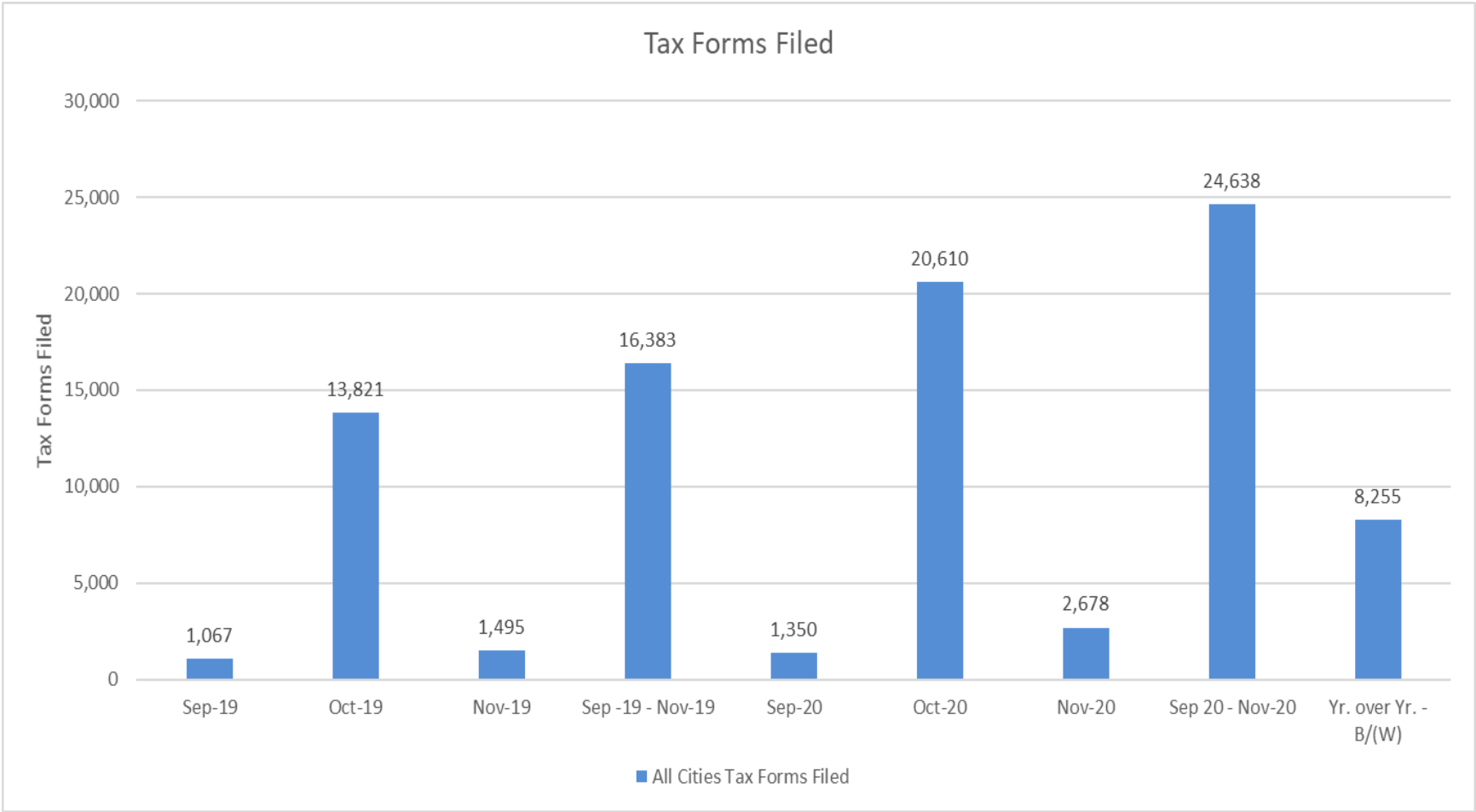
Help Desk Calls by Functional Category	Help desk calls totaled 3,536 for the three months ending November 2020. This is 8.0% of the accounts created and transactions processed which is .2% lower than the three months in the prior year. Three items make up 63% of the calls. Licenses (24%), Login Assistance (22%) and Account Help Desk Cases (17%).



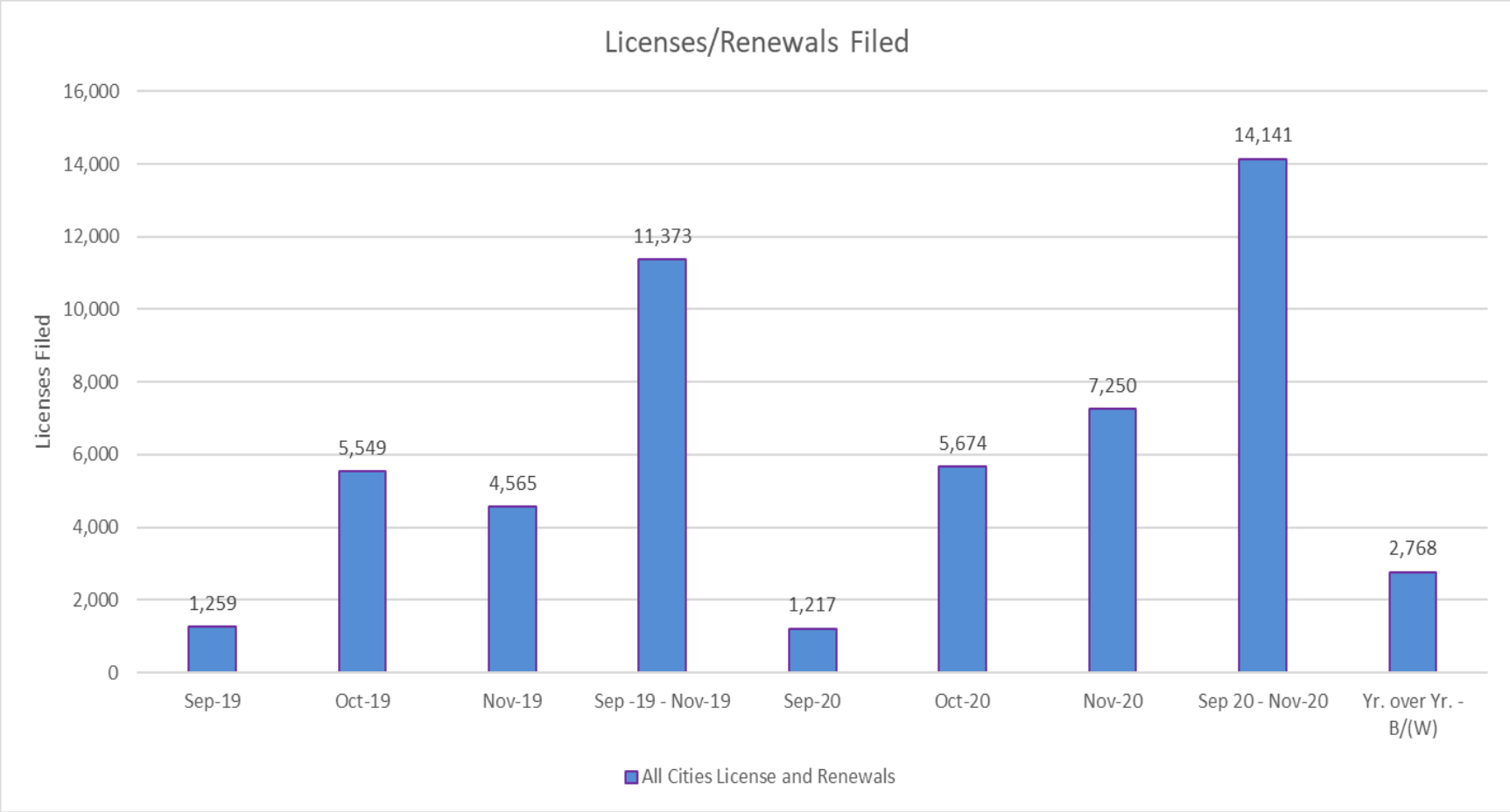
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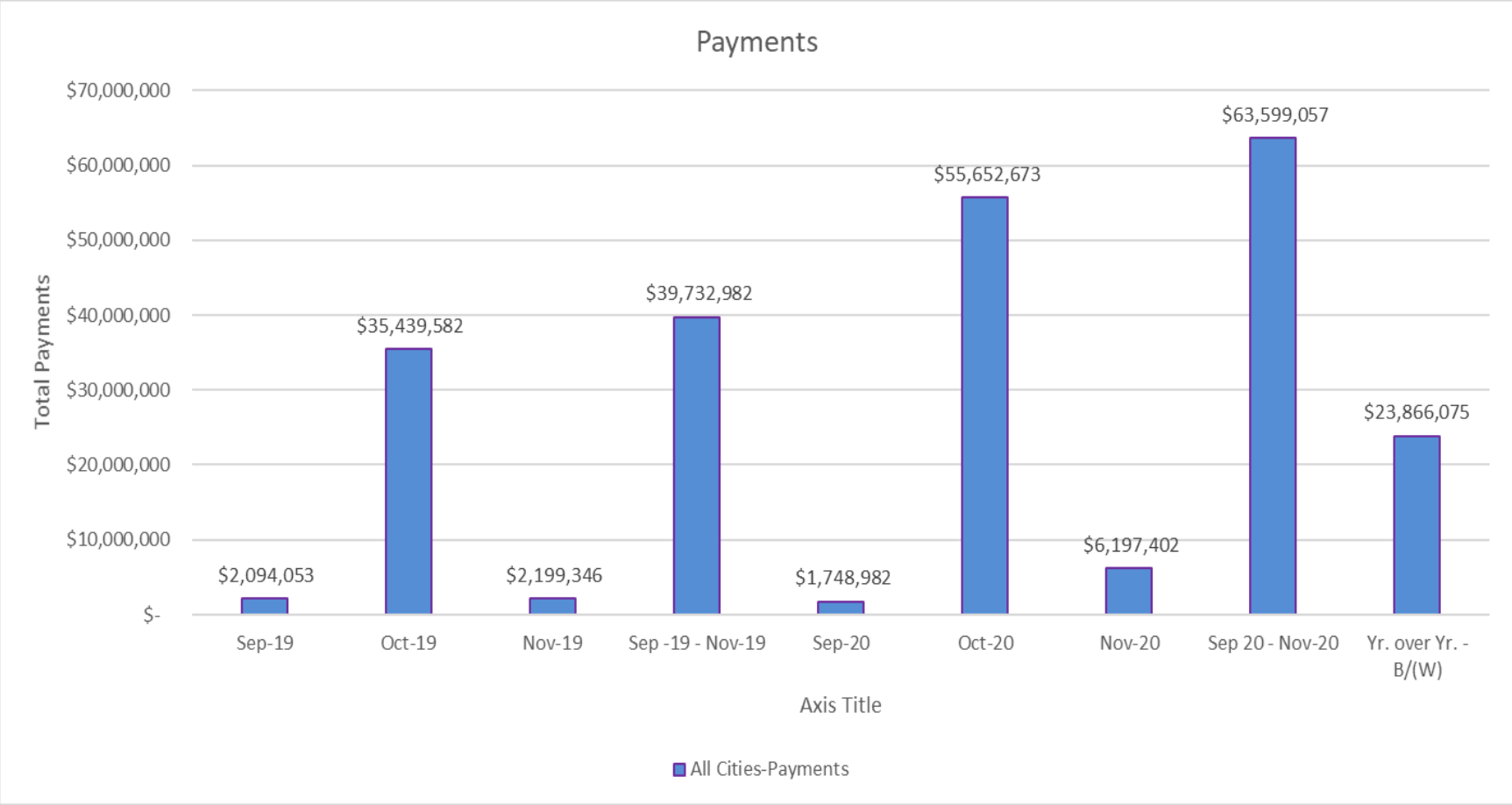
Accounts Created	Accounts created for the 3 months ended November 2020 were 5,518 which is down 1,688 accounts compared to the same 3 months in the prior year. 2 of the cities were up and 8 cities were down - Bellevue down 490, Bremerton down 6, Des Moines up 36, Everett down 87, Lake Forest Park down 5, Renton down 87, Seattle down 870, Shoreline down 62, Snoqualmie up 36 and Tacoma down 153.



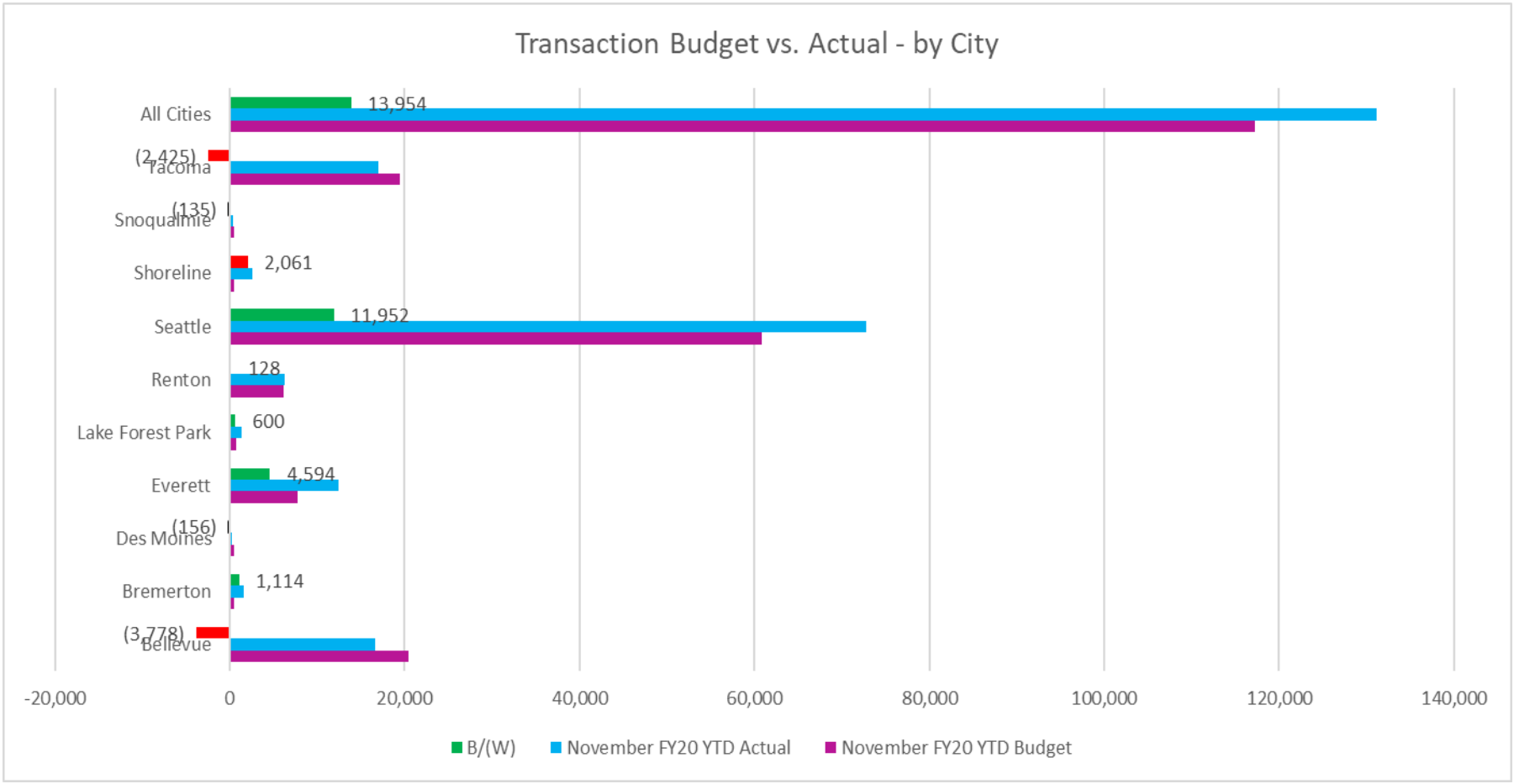
Tax Forms Filed	Tax Forms filed for the 3 months ended November 2020 were 24,638 which is up 8,255 filings compared to the same 3 months from the prior year. Nine cities were up and one city was down - Bellevue was down 245, Bremerton up 80, Des Moines up 60, Everett up 918, Lake Forest Park up 100, Renton up 33, Seattle up 6,600, Shoreline up 33, Snoqualmie up 229 and Tacoma up 447.



Licenses/Renewals Filed	License/Renewals created for the 3 months ended November 2020 were 14,141 which is up 2,768 filings compared to the same 3 months from the prior year. Seven cities were up and three cities were down - Bellevue down 4, Bremerton up 32, Des Moines up 109, Everett down 30, Lake Forest Park up 21, Renton up 79, Seattle up 2,345, Shoreline down 95, Snoqualmie up 55 and Tacoma up 256.



Payments Made by City	Payments made for the 3 months ended November 2020 were $63,599k which is up $23.8m compared to the same 3 months from the prior year. One cities was down and 9 cities were up. Bellevue up $482k Bremerton up $87k, Des Moines up 22k, Everett up $212k, Lake Forest Park up $37k, Renton down $62k, Seattle up $22,077k, Shoreline up $142k, Snoqualmie up 33k and Tacoma up $835k.



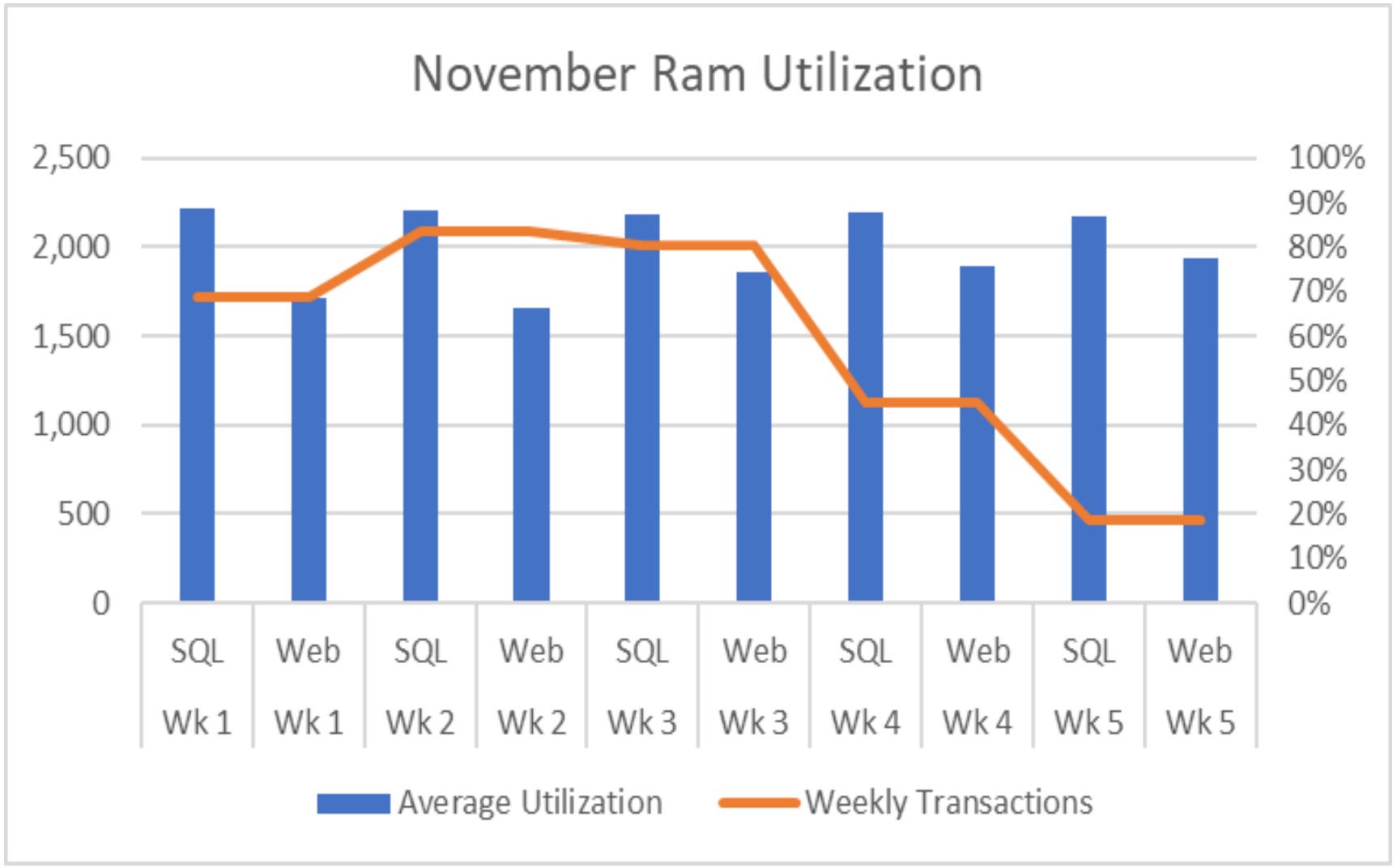
Transactions YTD Budget versus YTD Actual	Transactions YTD Budget versus Actual were favorable by 13,954. This is projects to 148.5k transactions for the year and $232.8m in payments.

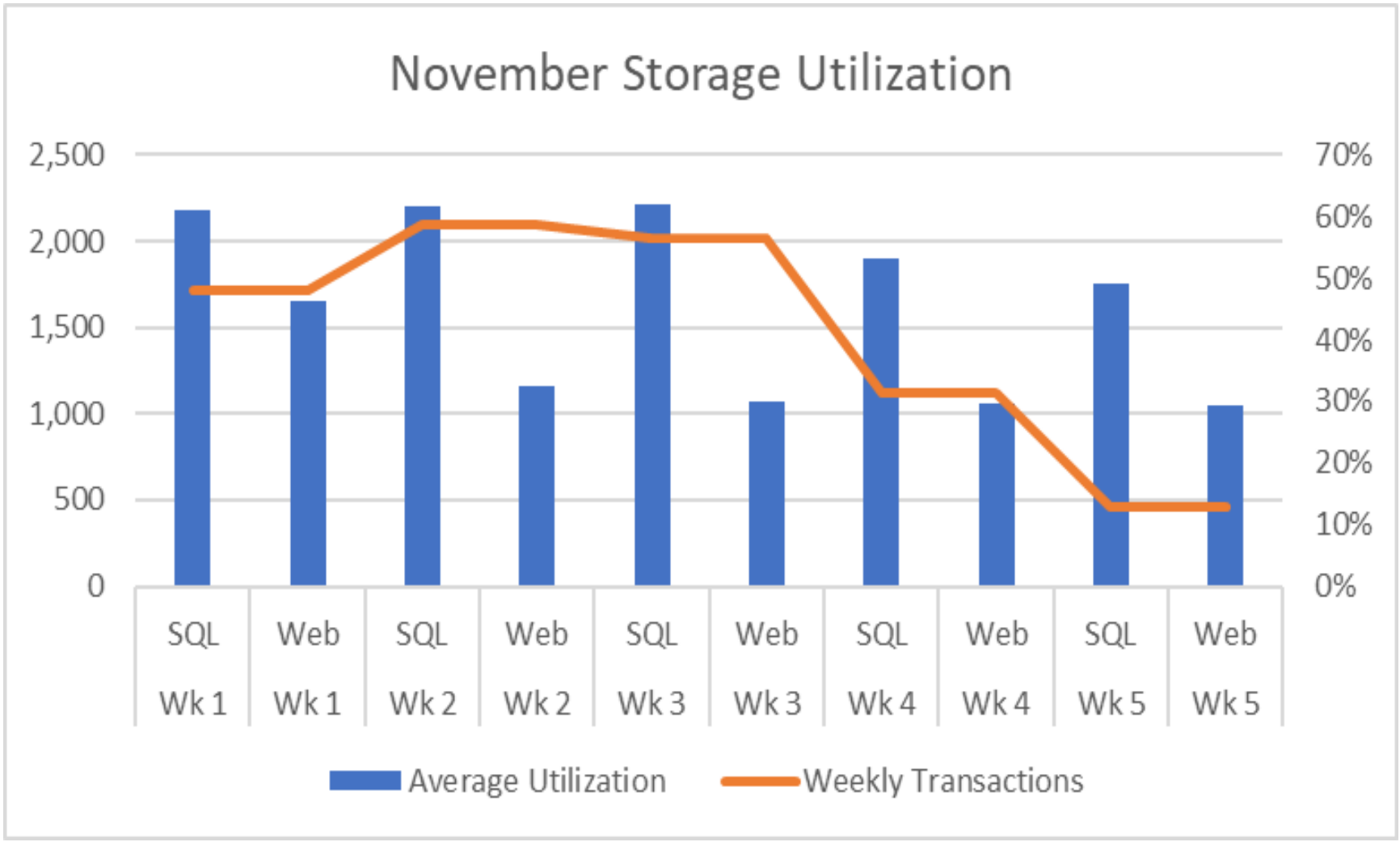
User Account Sign-Up Metrics

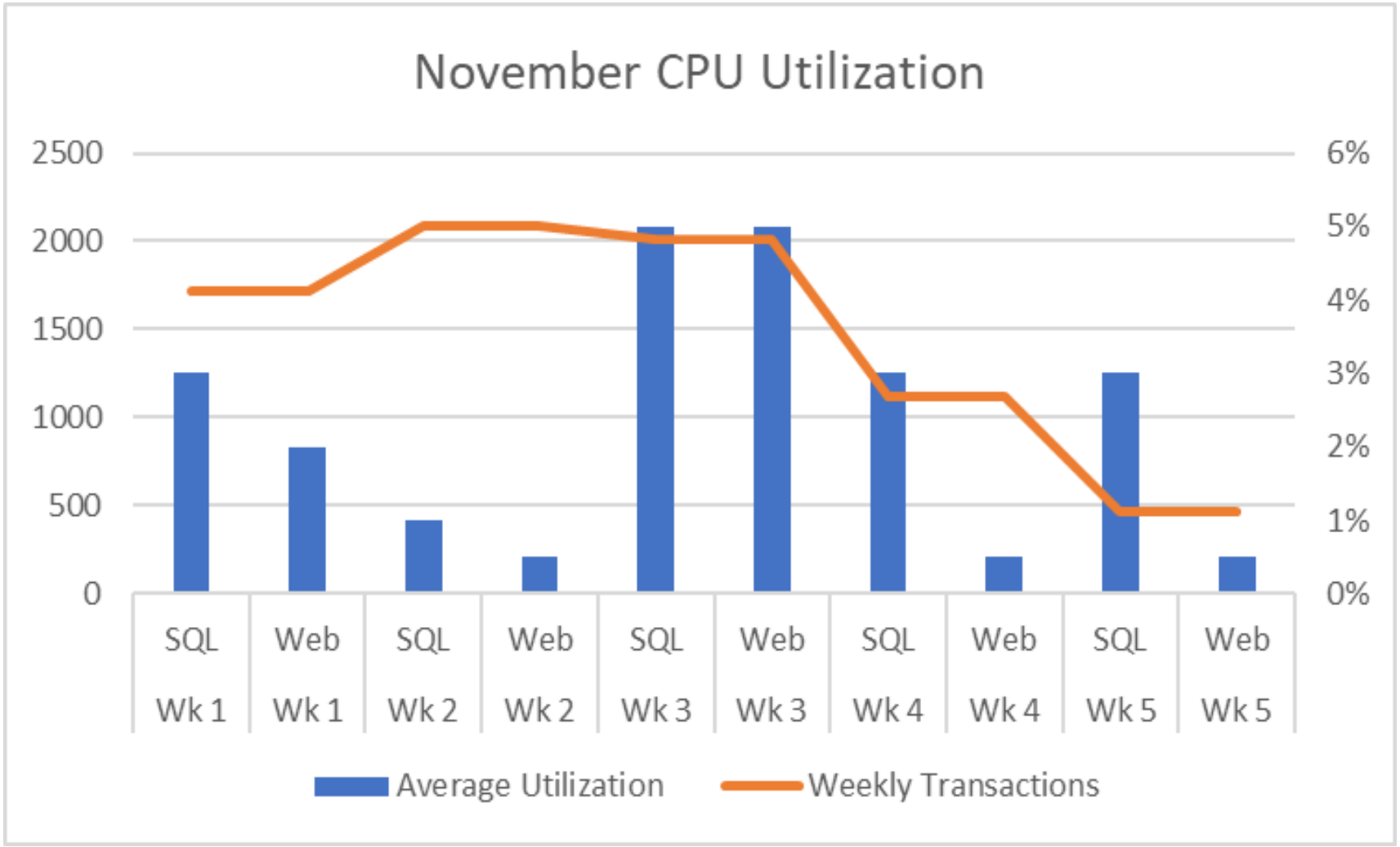
Description	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
Users that completed email validation	5,544	1,766	1,395	3,165	1,242	1,155	1,680	1,015	1,073	1,742	2,028
% of users that completed email validation	95%	98%	98%	98%	97%	98%	97%	97%	98%	96%	98%
Users that completed email validation and assigned a license	3,549	1,095	899	2,364	898	796	1,173	722	728	1,220	1,363
% of users that completed email validation and assigned a license	64%	62%	64%	75%	72%	69%	70%	71%	68%	70%	67%
Filed a Tax Return for the First Time	1,793	602	459	1,522	485	430	662	332	350	662	649

Seattle Import Account Sign-Up Metrics

Description	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
Seattle Import Started	166	34	24	139	28	14	36	9	12	42	31
Seattle Import Completed	142	31	22	132	24	13	34	7	10	37	27
Seattle - % that started and completed import	86%	91%	92%	95%	86%	93%	94%	78%	83%	88%	87%


November Ram Utilization
2,500
2,000
1,500
1,000
500
0
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
SQL Wk 1
Web Wk 1
SQL Wk 2
Web Wk 2
SQL Wk 3
Web Wk 3
SQL Wk 4
Web Wk 4
SQL Wk 5
Web Wk 5
Average Utilization
Weekly Transactions


November Storage Utilization
2,500
2,000
1,500
1,000
500
0
70%
60%
50%
40%
30%
20%
10%
0%
SQL Wk 1
Web Wk 1
SQL Wk 2
Web Wk 2
SQL Wk 3
Web Wk 3
SQL Wk 4
Web Wk 4
SQL Wk 5
Web Wk 5
Average Utilization
Weekly Transactions


November CPU Utilization
2500
2000
1500
1000
500
0
6%
5%
4%
3%
2%
1%
0%
SQL Wk 1
Web Wk 1
SQL Wk 2
Web Wk 2
SQL Wk 3
Web Wk 3
SQL Wk 4
Web Wk 4
SQL Wk 5
Web Wk 5
Average Utilization
Weekly Transactions

January Postmortem

December 2020

Project Team

- Avenu Team hardware, software and project manager team was created to address the January Issues

System Performance Issues

- Software
  - File Import Process
  - Refactoring the Website Code

- **Hardware**
  - January Updates to RAM, Storage and CPU
  - Server Upgrades – SQL Server (August 2020), Web Server (November 2020)

Help Desk

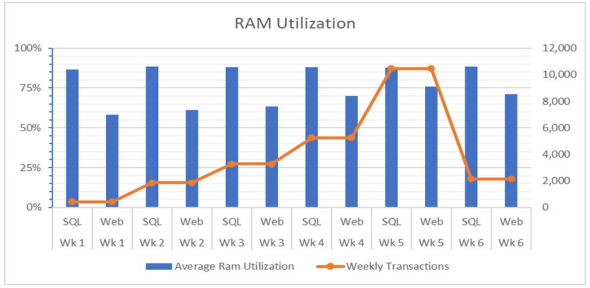
- Dedicated Staff currently at 12 persons
  - 30 additional Avenu staff trained to answer calls
  - 3rd Party Vendor Codesmart to handle overflow

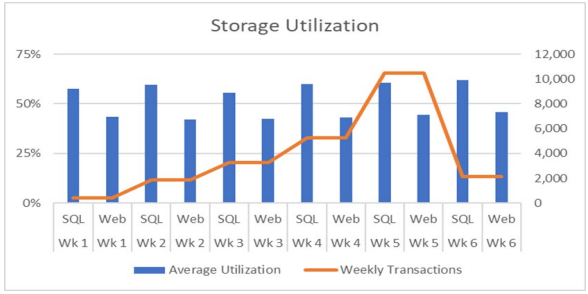
- Software Upgrade to separate FileLocal's from Avenu's calls – installed Q3'20

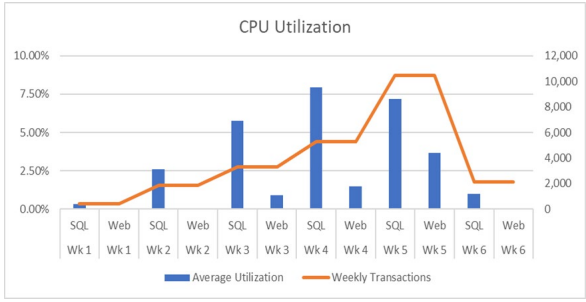
- January Issues
  - Initial Reconciliation – Dec'19 – Aug'20 completed
  - Monthly Reconciliations - completed

Monitoring

- **Hardware**
  - Daily Hardware Utilization Reports – CPU, RAM, Storage
  - Monthly Utilization Charts







- **Software**
  - Daily Reconciliation Reports to the Agency/Cities

- **Help Desk**
  - Business Customers – incident monitoring report
  - Cities Cases to include a closed loop process

Workplan 2021

December 2020

2021 Schedule	Tasks
January	• *No board meeting, No operations committee meeting*
February	• *No board meeting, No operations committee meeting*
March **OC = 3rd** **EB = 18th**	• Hold "annual meeting" per Bylaws (§4.5) • Other items (review minutes, financial statements, etc.) • Per ILA present draft budget to board • Operational Updates
April	• No board meeting. No operations committee meeting • **Bremerton Subscriber Agreement (Expires 4/18/21)**
May **OC = 12th** **EB = 27th**	• Other items (review minutes, financial statements, etc.) • **RESOLUTION FY2022-FY2026 Draft Budget** • Operational Updates • **2020 Financial Report due to State Auditor no later than May 30, 2021**
June	• *No board meeting, No operations committee meeting* • **Send draft budget to subscriber cities by June 15.**
July	• *No board meeting, No operations committee meeting*
August	• *No board meeting, No operations committee meeting*
September **OC = 15th** **EB = 30th**	• Other items (review minutes, financial statements, etc.) • Operational Updates
October	• *No board meeting, No operations committee meeting*
November	• *No board meeting, No operations committee meeting*
December **OC = 1st** **EB = 16th**	• Other items (review minutes, financial statements, etc.) • **RESOLUTION APPROVING MEETING SCHEDULE FOR 2022** • **RESOLUTION FINAL BUDGET FY2022-FY2026** • **RESOLUTION RENEWAL KUBRA CONTRACT** • **RESOLUTION RENEWAL MADRONA LAW GROUP** • Operational Updates • **Send final budget to subscriber cities** • **Send Annual Budget City Billings to Francis & Company by 1/15/22** • **Renew Annual Business Licenses (Expire 12/31/2021)** • **KUBRA Contract (Expires 12/31/21)** • **Madrona Law Group Contract (Expires 12/31/21)**

Americans With Disabilities Act (ADA) Audit Update

December 2020

December 2020

- FY2020 No ADA Updates – work to resume once the foundational software work is completed.

New Cities Update

December 2020

FileLocal

New City Status

Your one stop for local business licensing and tax filing

www.filelocal-wa.gov

City	Launch	Type	Notes
Kent	Q2'2021	Principal	Key Activities • Standard Implementation Guide (SIP) • Kubra Implementation – In Process • City Member Type – **Principal**/Subscriber

Vendor Warrants

December 2020

FileLocal

Quarterly Warrant List

September 30, 2020

Vendor Name	Payment for Current Quarter	Payments Year-To-Date
Association Recreational Council	-	10.00
Association of Washington Cities	-	300.00
City of Seattle Treasury Dept	102,529.57	309,448.97
City of Tacoma Tax & License	-	110.00
e.Gov Systems	35,099.50	339,502.50
Francis & Company	35,364.75	43,227.75
Keeney's	-	73.34
Kevin Fitzpatrick	33.59	620.29
Kubra	25,987.00	25,987.00
Leviathan	-	9,250.00
Lund Consulting	-	4,562.50
Madrona Law Group, PLLC	2,963.00	11,693.00
Washington Cities Insurance Authority	-	5,164.00
Wendy Thomaston	-	31.08