FileLocal

700 5th Avenue, M/S SMT 60-70
P.O. Box 94669
Seattle, WA 98124-4669

Executive Board:

Jamie Thomas
City of Auburn

Jamie Robinson
City of Bellevue

Jeff Friend
City of Des Moines

Heide Brillantes
City of Everett

Paula Painter
City of Kent, Chair

Lindsey Vaughn
City of Lake Forest Park

Kari Roller
City of Renton

Jamie Carnell, Vice-Chair
City of Seattle

Andy Cherullo
City of Tacoma

Executive Board Meeting Agenda

May 6, 2024

700 5TH AVE, ROOM 4080
SEATTLE, WA
TEAMS CONFERENCE CALL

1. **CALL TO ORDER**
   a. Roll Call

2. **PUBLIC COMMENT***

3. **ACTION ITEMS**
   a. Resolution **FL2024-02 Admission City of Poulsbo** (Supermajority Vote)
      i. Briefing Paper: **FL2024-02**
      ii. Resolution: **FL2024-02**
      iii. Attachment A: **Subscriber Agreement**
      iv. Attachment B: **Discussion Points**

4. **ADJOURNMENT**

*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.

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File Local Resolution FL2024-02
Briefing Paper

Date: May 6, 2024

Issue: Shall the Washington Multi-City Business License and Tax Portal Agency ("Agency") Executive Board approve the addition of a new city – City of Poulsbo – as a Subscriber city?

Operating Committee Recommendation: The Portal Agency Executive Board should pass Resolution FL2024-02 approving the addition of the City of Poulsbo as a Subscriber City as determined by the FileLocal Executive Board (FLEB).

Rationale: The Agency was founded through an Interlocal Agreement ("ILA") signed in March 2014 by the cities of Bellevue, Everett, Seattle, and Tacoma. The founding cities ("Principals") created a web application gateway ("Portal") to collectively administer business licensing and tax collection that allows businesses in cities to use a "one-stop" system for licensing and tax payments. The ILA anticipates the addition of new cities either as Principals or Subscribers, with the costs of operating the Portal thereby being spread among a greater number of participants. New cities may join as Principals by becoming signatories to the ILA after approval by a super-majority vote of the Executive Board. Cities joining as Principals obtain a voting seat on the Executive Board. Alternatively, new cities may join as "Subscribers" by entering into a separate agreement with the Agency, upon approval by a super-majority vote of the Executive Board. Subscriber cities do not have voting rights on the Executive Board, and they may have somewhat different financial obligations to the Agency, depending on the terms of the negotiated Subscriber agreement approved by the Board. The proposed Subscriber Agreement for Poulsbo is attached as Attachment A to the Resolution. All Subscriber cities are represented on the Executive Board by a single, non-voting representative; however, the Board may at any time choose to expand the number of non-voting seats so that Subscribers may have greater representation.

This Resolution approves the admittance of the City of Poulsbo as a Subscriber city, conditioned upon Poulsbo's legislative body also approving the attached Subscriber Agreement.

RESOLUTION NO. FL2024-02

A Resolution of the Washington Multi-City Business License and Tax Portal Agency Executive Board Approving the Addition of the City of Poulsbo as a Subscriber City.

Whereas, the Washington Multi-City Business License and Tax Portal Agency ("Agency") was originally established under the Interlocal Agreement By and Between the Cities of Bellevue, Everett, Seattle, and Tacoma, dated March 1, 2014 ("Interlocal Agreement"); and

Whereas, Section 8.c. and 8.d. of the Interlocal Agreement authorize the Executive Board to approve, by super-majority vote, the admission of new cities as either Principals or Subscribers; and

Whereas, the City of Poulsbo has indicated its interest and desire to become a Subscriber of the Portal, and its willingness to execute a Subscriber Agreement that includes the financial terms shown in the agreement form attached hereto as Attachment A, subject to approval of its Mayor (under authority granted by the City's legislative body), and to fulfill any terms and conditions included therein as the Executive Board may deem appropriate and consistent with the Agency's Bylaws and Portal Operations Policy;

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 approves the admission of the City of Poulsbo as a Subscriber of the Agency, pursuant to Section 8 of the ILA.

SECTION 2. The Program Manager is hereby authorized to execute all documents and agreements necessary to effectuate the admission of the City of Poulsbo as a Subscriber of the Agency, including but not limited to the Subscriber Agreement substantially in form attached hereto as Attachment A.

SECTION 3. The addition of the City of Poulsbo as a Subscriber is conditioned upon its timely execution of all documents necessary for onboarding, including but not limited to the Subscriber Agreement.

SECTION 4. The addition of the City of Poulsbo as a Participating City is further conditioned upon its written consent to comply with the Agency's Operations Manual.

ADOPTED by super-majority vote, this 6th day of May 2024.

ATTEST:

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

Board Secretary

Board Chair

FILE LOCAL AGENCY

SUBSCRIBER AGREEMENT

This Subscriber Agreement is entered into by and between the Washington Multi-City Business License and Tax Portal Agency d/b/a FileLocal ("Agency") and the City of Poulsbo, Washington ("City") (together, "Parties").

WHEREAS, the Agency was formed and is governed by that certain Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement by and between the Cities of Bellevue, Everett, Seattle, and Tacoma ("Interlocal Agreement"), with the cities of Lake Forest Park, Renton, Des Moines, Kent, and Auburn later joining as Principals of the Agency; and

WHEREAS, the Interlocal Agreement provides for the acceptance of new cities to join the Agency as either Principals or Subscribers, as those terms are defined in the Interlocal Agreement; and

WHEREAS, City enters into this Subscriber Agreement pursuant to RCW 35.90.020, electing to participate in FileLocal in lieu of partnering with the Washington State Department of Revenue; and

WHEREAS, the Agency has determined by vote of its Executive Board, as set forth in Resolution No. FL2024-02, to accept City as a new Subscriber, as that term is defined in Section 3.cc of the Interlocal Agreement; and

WHEREAS, City has agreed to become a Subscriber of the Agency on the terms and conditions set forth in this Agreement;

NOW, THEREFORE, Agency and City agree as follows:

1. Scope of Services. Agency shall provide City with a Standard Implementation package of services, comprising access to and use of the Taxes functionalities of the FileLocal Portal, utilizing information from the Standard Implementation Guide which will be agreed upon by both Parties and will be on file with City.

2. Commencement of Services. Services provided by Agency to City under this Subscriber Agreement shall commence once this agreement has been fully executed by the Parties ("Commencement Date").

3. Subscriber Status. City shall have and enjoy all the rights, benefits, and obligations of a Subscriber, as that term is defined in Section 3.cc of the Interlocal Agreement.

4. Compensation Payable to Agency.

A. Onboarding Costs. At the time of execution of this Subscriber Agreement, City shall pay to Agency a total implementation charge of $56,050, comprising the following onboarding costs:

(i) Avenu Insights setup: $7,425;

(ii) Estimated custom work by Avenu Insights re B&O changes: $37,125 (with the Parties' mutual understanding that this amount could change if additional changes are required);

(iii) Standardized City Template Recovery Charge: $2,000; and

(iv) Kubra setup: $9,500.

B. Yearly Costs. In addition to the Onboarding Costs listed above, City shall also pay the Agency yearly costs in amounts to be determined in accordance with Section 13 of the Subscriber Agreement. Based on the initial annual transaction estimate for quarterly filings of an estimated 500 businesses (provided by the City), the first annual payment of yearly costs for 2024 would normally be prorated for the September 18, 2024, start date; however, in this instance they are considered nominal and will not be charged. The 2025 yearly costs are estimated to be $10,315, as broken out below. Payment is due within 30 days of Subscriber's receipt of the annual invoice from the Agency, which is expected to be provided in December 2024. Projected yearly costs for 2025 through the year 2029, as shows in Attachment B to FileLocal Executive Board Resolution FL2024-02, are estimates and subject to revision and final determination annually pursuant to Section 13.e. of the Interlocal Agreement.

Yearly Costs Starting 2025:

(i) 2025 Yearly Fee: $9,315;

(ii) Capital Cost Recovery Charge $1,000.

C. Termination Costs. In the event this Agreement is terminated, City shall pay the Agency its actual closing costs to effectuate the termination of services, including but not limited to all work necessary to notify City's customers of the termination, to transfer all relevant documentation, and to remove City from the Portal and associated work ("Termination Costs). These Termination Costs shall be in addition to the yearly costs paid by the City to the Agency for the year in which the termination is effective. The amount of Termination Costs is to be determined by the Agency in accordance with Agency policies and rates in effect at the time of termination. These Termination Costs shall be invoiced to the departing City and payment shall be due within thirty (30) days of issuance thereof.

D. Costs for Change Requests. Subscriber agrees to follow the Agency's approved change management process. Change requests must be made in writing on the Agency's approved form. The change request form shall specifically define the proposed change in sufficient detail to enable the Agency's platform vendor to evaluate the cost of the proposed change. Any change request shall not be binding on the Agency or the City

until it has been signed by both Parties. The City shall be responsible for all costs associated with its change order as reflected in the signed change request form.

E. Delinquencies. As provided in Section 13.k. and 13.l. of the Interlocal Agreement, Subscriber agrees that if fees and charges are not paid in full within 30 days of receipt of an invoice from the Agency, interest shall begin accruing immediately on any unpaid fees and charges at the Federal Reserve Prime Rate as of the date payment was originally due, plus three percent per year. In the event that Subscriber fails to pay all fees and charges within six months of receipt of the Agency's invoice, then the Executive Board may terminate provision of the Agency's services to Subscriber.

5. Duration of Agreement. This Subscriber Agreement takes effect on the date it is signed by the Parties hereto. If the Parties sign on separate dates, this Subscriber Agreement takes effect on the later of the two dates. This Subscriber Agreement will remain in full force and effect until December 31, 2030, unless sooner terminated under the provisions of this Subscriber Agreement or extended as follows: the City may request an extension of the term of the Agreement by submitting a written request to the Executive Board on or before December 31 of the year preceding termination (by December 31, 2029, for the initial term). Any extension authorized by the Parties shall be in writing as either an amendment to this Agreement or a new agreement. If the City does not submit a written request for an extension prior to the above deadline, the Agency will proceed with terminating services effective at the end of the term (December 31, 2030), and all Termination Costs shall be the responsibility of the City as set forth above.

6. Termination of Agreement. Either party may terminate this Subscriber Agreement at any time, with or without cause, by giving notice in writing to the other party. If the Subscriber elects to terminate this Subscriber Agreement, it must provide written notice to the Executive Board on or before December 31 of the year of the termination notice, with termination effective on the last day of the next calendar year. Upon receipt of a termination notice from Subscriber, the Agency will prepare and remit to Subscriber an invoice itemizing the Termination Costs associated with the termination per Section 4.C of this Agreement, and payment shall be due within thirty (30) days of issuance thereof. Upon termination (with or without cause) or expiration of this Subscriber Agreement, Subscriber shall have the same right to copies of data as departing Principals have under Section 17.c. of the Interlocal Agreement. A termination of this Subscriber Agreement by either party for cause will not prevent the terminating party from seeking any other legal remedies it may otherwise have for the violation or nonperformance of any provisions of this Subscriber Agreement.

7. Subscriber's Non-Voting Seat on Executive Board. Pursuant to Section 7.d. of the Interlocal Agreement, City shall select a representative to serve as City's non-voting member of the Agency's Executive Board. This selection shall be made and reported to the Secretary of the Agency no later than 10 days before the next regular meeting of the Executive Board following execution of this Subscriber Agreement. If, at the time the City joins the Agency as a Subscriber, it is not the only Subscriber participating in FileLocal, then the City shall confer with such other Subscriber(s) to determine the means by which to select the non-voting member of the Executive Board to jointly represent the Subscribers, and they shall report their selection as required by Section 7.d. of the Interlocal Agreement.. If, at any time, the voting members of the Executive Board vote to increase the number of non-voting seats on the Executive Board pursuant to Section

7.d. of the Interlocal Agreement, then the cities who are Subscribers at that time shall, if necessary, confer among themselves to determine the means by which to select the representatives who will fill the non-voting seats on the Executive Board to represent the Subscribers, and further, they shall report their selection(s) as required by Section 7.d. of the Interlocal Agreement. All persons serving as non-voting members of the Executive Board must meet the eligibility requirements of Section 7.e. of the Interlocal Agreement, and their service on the Executive Board is subject to all other requirements of the Interlocal Agreement pertaining to members of the Executive Board.

8. Ownership and Use of Documents. Any records, files, documents, drawings, specifications, data, or information, regardless of form or format, and all other materials provided by Agency to City in connection with the services provided to the City hereunder, shall be the property of the Agency whether the project for which they were created is executed or not.

9. Assignment of Intellectual Property Rights. City hereby assigns to the Agency all rights, title, and interest City has or may have in any data and publications created, developed, or adapted by City under this Subscriber Agreement for the Agency's use or benefit. City may not seek to patent or register trademark or copyright in any data or publications assigned to the Agency under this Subscriber Agreement, and City shall cooperate reasonably with the Agency in pursuing any patent, trademark, or copyright registrations available to it. City may not, without the Agency's prior written approval, publish any results of studies and/or services performed or to be performed under this Subscriber Agreement for any purpose other than for Agency use. This intellectual property assignment provision does not apply to any data that is developed by City independently of this Subscriber Agreement.

10. Intellectual Property Infringement. If City or any of its agents' or consultants' work under this Subscriber Agreement infringes upon or misappropriates any patent, copyright, trade secret, trademark or other intellectual property right belonging to a third party, City shall either (a) procure for Agency the right to use such work at no cost to the Agency; or (b) modify such work so that it no longer infringes or misappropriates any such third-party intellectual property right.

11. Independent Contractor. Nothing in this Subscriber Agreement is intended to create the relationship of employer and employee between the Parties hereto or any of their employees or contractors. The work of any of City's employees shall remain at all times under the direct control and supervision of City, and not the Agency. City shall provide at its sole expense all materials, office space, and other materials necessary to utilize the services contemplated under this Subscriber Agreement. City is solely responsible for its acts and for the acts of its employees, agents, officers, volunteers, and representatives during the performance of this Subscriber Agreement. Neither City nor any of its employees, agents, officials, volunteers, or representatives is entitled to any benefits accorded Agency employees. The Agency is not responsible for paying wages to any employee, agent, official, volunteer, or representative of City, nor is Agency responsible for withholding or otherwise deducting any customary state or federal payroll deductions, including but not limited to FICA, FUTA, state industrial insurance, state workers compensation, or the like. The Agency assumes no duties of an employer with respect to the City or any employee, agent, official, volunteer, or representative of City.

12. Indemnification.

A. City shall protect, defend, indemnify, and hold harmless the Agency, its officers, board members, officials, employees, agents, and volunteers while acting within the scope of their employment or capacity as such, from any and all third-party claims, costs, losses, injuries, demands, judgments, suits, actions, awards of damages, or liabilities of any kind, including attorney's fees, that arise out of, or in any way result from, City's acts, errors, or omissions, or the acts, errors, or omissions of City's employees, consultants, or agents in connection with this Subscriber Agreement. City's obligations under this paragraph extend to any claims, demands, suits, or actions asserted by third parties against the Agency, and any resulting costs, awards of damages, and liability of any kind arising out of or resulting in any way from the acts or omissions of City. City will not be required to indemnify, defend, or hold harmless the Agency if the claim, suit, demand, or action for loss, injury, or damages (whether to persons or property, or both) is caused by the sole negligence of the Agency. Where such claims, suits, or actions result from the concurrent negligence of City and Agency (including its officers, board members, employees, and volunteers) or any third party, or involves those actions covered by RCW 4.24.115, the indemnity provisions provided herein, including the duty and cost to defend, apply only to the extent of City's proportionate fault. In the event that Agency incurs attorneys' fees, costs, or other legal expenses to enforce the indemnity provisions of this Agreement, all such fees, costs, and expenses shall be recoverable by Agency from City.

B. This indemnification and waiver shall survive the termination of this Agreement. Any failure or delay by either party in seeking to enforce any provisions of this Subscriber Agreement may not be construed as a waiver of such provisions or of any other provision of this Agreement.

13. Public Records. If City seeks the assistance of Agency in identifying, searching, retrieving, copying, or producing City records that are in the possession or control of Agency and that are or may be responsive to a public records request directed to City under the state Public Records Act, Chapter 42.56 RCW, City agrees to reimburse Agency for its actual costs associated with fulfilling such request for assistance.

14. Entire Agreement. This Agreement, including all Agreement Documents referenced in Section 2 and any Exhibits referenced therein, contains the entire agreement between the Parties, and it supersedes all oral or written proposals and contracts previously made on the subject matter hereof. Either party may request changes to this Agreement. No changes to this Agreement are effective unless reflected in written amendments, signed by both Parties.

15. Notices. Except where otherwise noted in this Subscriber Agreement, notices required or permitted under this Subscriber Agreement must be sent to the following addresses, and are considered effective only when delivered by the U.S. Mail, postage prepaid, return-receipt requested, or when personally delivered by messenger or nationally recognized overnight courier service (e.g., Federal Express), addressed to:

Agency: FileLocal
Attn: Program Manager

700 Fifth Avenue, Suite 6070
P.O. Box 94669
Seattle, WA 98124-4669

City: City of Poulsbo
Attn: City Administrator, City of Poulsbo
200 NE Moe Street
Poulsbo, WA 98370

16. Applicable Law; Venue; Attorneys' Fees. This Agreement is governed by and shall be interpreted, construed, and enforced in accordance with the laws of the State of Washington, excluding its conflict-of-laws rules. The Parties specifically understand and agree that King County, Washington, is the exclusive venue for any suit, arbitration, or other dispute-resolution proceeding instituted to resolve any dispute arising out of or related to this Agreement or the Parties' performance hereunder. The prevailing party in any such action is entitled to its reasonable attorneys' fees, costs, and expenses incurred, the amount of which shall be fixed by the judge or arbitrator hearing the case, and such fees, costs, and expenses shall be included in the judgment or award.

17. No Third-Party Beneficiaries. This Agreement is binding upon and insures solely to the benefit of the Parties hereto and their respective permitted successors and assigns; there are no third-party beneficiaries to this Agreement.

18. Force Majeure. With the exception of payment obligations, any delay in the performance by either party of its obligations hereunder will be excused when such delay in performance is due to any cause or event of any nature whatsoever beyond the reasonable control of such Party, including, without limitation, any act of God; any fire, flood, or weather condition; any computer virus, worm, denial of service attack; any earthquake; any act of a public enemy, war, insurrection, riot, explosion or strike; provided, that written notice thereof must be given by such Party to the other Party within twenty (20) days after occurrence of such cause or event.

19. Independent Contractor. Each party is an independent contractor and employees of each party are not considered to be employees of the other party. No agency, partnership, joint venture or other joint relationship is created by this Agreement. The Parties shall not make any commitments binding on the other or make any representation that they are acting for, or on behalf of, the other. Each party assumes full responsibility for the actions of its personnel while performing the Services and such party will be solely responsible for the supervision, daily direction, control of its personnel, and for the payment of all of their compensation and any taxes related thereto.

20. Severability. Any provision or part of this Agreement held to be void or unenforceable under any law or regulation shall be deemed deleted and all remaining provisions shall continue to be valid and binding upon Agency and City. The Parties agree that this Agreement shall be reformed to replace such deleted provision or part thereof with a valid and enforceable provision that comes as close as reasonably possible to effectuating the original intent of the Parties with respect to the deleted provision.

21. Captions. The titles of sections of any other parts of this Subscriber Agreement are for convenience only and do not define or limit the contents.

22. Counterparts. This Subscriber Agreement may be executed in any number of counterpart originals, each of which shall be deemed to constitute an original agreement, and all of which shall constitute one agreement. The execution of one counterpart by a party shall have the same force and effect as if that party had signed all other counterparts.

23. Authority to Execute. Those executing this Agreement, including all associated documents referenced herein, on behalf of a party represent and warrant that they are fully authorized to execute and deliver this Agreement on behalf of the party. The Parties hereby warrant to each other that each has full power and authority to enter into this Agreement, including all associated documents, and to undertake the actions contemplated herein and that this Agreement, including all associated documents referenced herein, are enforceable. Upon request, the City shall provide the Agency with a copy of documentation evidencing signature authorization (e.g., Resolution, Policy, etc.).

AGREED TO AND EXECUTED BY:

WASHINGTON MULTI-CITY BUSINESS LICENSE AND TAX PORTAL AGENCY d/b/a FILE LOCAL	**CITY OF POULSBO**
By: _____	By: _____
Printed Name: _____	Printed Name: _____
Title:_____	Title: _____
Date:_____	Date: _____
APPROVED AS TO FORM:	APPROVED AS TO FORM:
_____ Agency Attorney	_____ City Attorney

Key New City Onboarding Activities

Preadmission Meetings related to Poulsbo

- Poulsbo - Agency/System Overview – 02/16/2024 first contact
  - Standard Implementation Plan (SIP) Form and Fit Analysis Form provided to Poulsbo
- Agency & Avenu reviewed SIP and Fit Analysis – March
- Poulsbo, Agency, & Avenu discussed customizations – March
- Poulsbo receives cost estimate – March
- Poulsbo indicates intention to move forward – 3/30/2024
- Poulsbo receives system demo - 04/02/2024
- Agency reviewed on-boarding with Kubra and passed on forms to Poulsbo. Chase is in process of creating a Merchant ID. – April
- Schedule reviewed with Avenu and Kubra to ensure Q3 inclusion – April
- Poulsbo, Agency, & Avenu Review Fit Analysis, Customizations, Schedule, Fees, etc. – 04/29/2024

Key New City Onboarding Activities

Agreements - Agency reviews & updates agreements

- General Counsel Out of Office during mid-April
- Extend agreement with Charlotte Archer from Inslee-Best Attorneys
  - Charlotte was recommended by our General Counsel
  - Charlotte assisted with Snoqualmie exit
  - Updated Subscriber Agreement to avoid Snoqualmie exit issues
- General Counsel Returned and has reviewed/revised the Subscriber Agreement.

Key New City Onboarding Activities

Review of Q3 planned changes and impacts

- Avenu has increased our resources in our new contract
  - Steve Park – Project Manager
  - Rhonda Gilbert and Maria Harris – Business Analysts
  - Matt Wright and one new programmer
  - As of Q2, the new programmer has been contributing to CR fulfillment.
- Avenu has reviewed Q3 CRs and is confident they can complete the CRs and on-board Poulsbo in Q3.

Onboarding City Type

1. **Subscriber**
   a. Contract with the Agency – City Legislative Authorization
   b. Doesn't Assist with the Management of the Agency
   c. Non-Voting Member of the Executive Board

On-boarding Option/Schedule/Fees

- On-boarding Option – Standardized City Template
  - Taxes
  - B&O Form Customization
  - No Business License Services & No Web Services
- On-boarding Fees

Avenu: Setup ($7,425) + B&O Cust ($37,125) =	$44,550
Agency: STD. City Template Recovery Charge	$2,000
Kubra: Setup	$ 9,500
Total On-boarding Cost	**$56,050**

Note: The B&O cost may change

Yearly Agency Fee's

Key Assumptions

- Poulsbo will "Go Live" at the end of Q3, 2024.
  - Q3 Release is scheduled for 9/18.
  - Poulsbo will collect B&O taxes starting 10/1.
- Transactions in 2024 are expected to <500 per quarter which makes the 2024 prorated fee ~$1,600.
- Revenu from Poulsbo for 2024 will be ~$1,500. Therefore, I propose that we do not modify our 2024 budget to include Poulsbo. This avoids a Board Resolution to amend the 2024 budget.
- Poulsbo will be added to our Draft 2025 – 2029 budget.

Change in Yearly Agency Fee's

Washington Cities Business License and Tax Portal Agency
Draft 2025 - 2029 Budget (March 2024) + Poulsbo v.s. Draft 2025 - 2029 Budget (March 2024)
Budget Delta

		Delta						
Budget		2023	2024	2025	2026	2027	2028	2029
User Fees	1	-	1,500	6,000	6,090	6,166	6,197	6,228
Revenue		**-**	**1,500**	**6,000**	**6,090**	**6,166**	**6,197**	**6,228**
Contract Labor	2	-	-	-	-	-	-	-
Contracts	3	-	-	-	-	-	-	-
Overhead	4	-	-	-	-	-	-	-
Technology Costs	5	-	-	-	-	-	-	-
Transaction Fees	6	-	-	-	-	-	-	-
Operating Costs		**-**	**-**	**-**	**-**	**-**	**-**	**-**
Operating Deficit		**-**	**1,500**	**6,000**	**6,090**	**6,166**	**6,197**	**6,228**
Capital Cost Recovery	7	-	-	-	-	-	-	-
Reserves	8	-	-	-	1,500	-	-	-
Investment income	9	-	-	-	-	-	-	-
Cost Reimbursement	10	-	-	(6,000)	(7,590)	(6,166)	(6,197)	(6,228)
Surplus/(Deficit)		**-**	**1,500**	**-**	**-**	**-**	**-**	**-**

Change in Yearly Agency Fee's

Washington Cities Business License and Tax Portal Agency
Draft 2025 - 2029 Budget (March 2024) + Poulsbo v.s. Draft 2025 - 2029 Budget (March 2024)
Cost Reimbursement Delta

	Delta						
	2023	2024	2025	2026	2027	2028	2029
Auburn	-	-	(113)	(130)	(123)	(140)	(218)
Bellevue	-	-	(1,777)	(2,058)	(1,944)	(2,206)	(2,383)
Bremerton	-	-	-	-	-	-	-
Des Moines	-	-	(271)	(314)	(296)	(336)	(363)
Everett	-	-	(1,374)	(1,592)	(1,503)	(1,706)	(1,843)
Kent	-	-	(170)	(197)	(186)	(212)	(229)
Lake Forest Park	-	-	(193)	(224)	(211)	(240)	(259)
Poulsbo	-	-	9,315	10,144	10,586	12,815	14,376
Renton	-	-	(916)	(1,061)	(1,002)	(1,137)	(1,229)
Seattle	-	-	(7,776)	(9,004)	(8,506)	(9,653)	(10,427)
Shoreline	-	-	(278)	(322)	(304)	(345)	(373)
Snoqualmie	-	-	-	-	-	-	-
Tacoma	-	-	(2,446)	(2,832)	(2,675)	(3,036)	(3,280)
Total	-	-	**(6,000)**	**(7,590)**	**(6,166)**	**(6,197)**	**(6,228)**

Change in Yearly Agency Fee's

Washington Cities Business License and Tax Portal Agency
Draft 2025 - 2029 Budget (March 2024) + Poulsbo v.s. Draft 2025 - 2029 Budget (March 2024)
Capital Cost Delta

	Delta						
	2023	2024	2025	2026	2027	2028	2029
Auburn	-	-	-	-	-	-	-
Bellevue	-	-	-	-	-	-	-
Bremerton	-	-	-	-	-	-	-
Des Moines	-	-	-	-	-	-	-
Everett	-	-	-	-	-	-	-
Kent	-	-	-	-	-	-	-
Lake Forest Park	-	-	-	-	-	-	-
Poulsbo	-	-	1,000	1,000	1,000	1,000	1,000
Renton	-	-	-	-	-	-	-
Seattle	-	-	-	-	-	-	-
Shoreline	-	-	-	-	-	-	-
Snoqualmie	-	-	-	-	-	-	-
Tacoma	-	-	-	-	-	-	-
Total	-	-	1,000	1,000	1,000	1,000	1,000

Change in Yearly Agency Fee's

Washington Cities Business License and Tax Portal Agency
Draft 2025- 2029 Budget (March 2024) + Poulsbo

Budget		Actual (A), Projection (P), Budget (B) 2023 (A)	2024 (P)	2025 (B)	2026 (B)	2027 (B)	2028 (B)	2029 (B)	2023 (A) vs 2024 (P)	2024 (P) vs 2025 (B)	2025 (B) vs 2026 (B)	2026 (B) vs 2027 (B)	2027 (B) vs 2028 (B)	2028 (B) vs 2029 (B)
User Fees	1	767,588	746,330	771,893	783,472	793,265	797,231	801,189	(21,258)	25,564	11,578	9,793	3,966	3,957
Revenue		**767,588**	**746,330**	**771,893**	**783,472**	**793,265**	**797,231**	**801,189**	**(21,258)**	**25,564**	**11,578**	**9,793**	**3,966**	**3,957**
Contract Labor	2	(532,687)	(494,409)	(503,992)	(517,446)	(531,304)	(545,578)	(560,279)	38,278	(9,583)	(13,454)	(13,858)	(14,274)	(14,701.73)
Contracts	3	(68,867)	(70,771)	(87,447)	(74,280)	(76,159)	(93,086)	(80,062)	(1,905)	(16,676)	13,167	(1,879)	(16,927)	13,024
Overhead	4	(26,654)	(30,254)	(32,935)	(33,768)	(34,623)	(35,499)	(36,397)	(3,600)	(2,681)	(833)	(854)	(876)	(898)
Technology Costs	5	(588,509)	(1,349,584)	(1,416,310)	(1,734,626)	(1,711,890)	(1,657,279)	(1,814,044)	(761,075)	(66,726)	(318,316)	22,736	54,611	(156,766)
Transaction Fees	6	(246,983)	-	-	-	-	-	-	246,983	-	-	-	-	-
Operating Costs		**(1,463,699)**	**(1,945,018)**	**(2,040,684)**	**(2,360,121)**	**(2,353,976)**	**(2,331,441)**	**(2,490,782)**	**(481,319)**	**(95,666)**	**(319,436)**	**6,145**	**22,535**	**(159,341)**
Operating Deficit		**(696,111)**	**(1,198,689)**	**(1,268,791)**	**(1,576,649)**	**(1,560,711)**	**(1,534,210)**	**(1,689,594)**	**(502,577)**	**(70,102)**	**(307,858)**	**15,938**	**26,501**	**(155,384)**
Capital Cost Recovery	7	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	8	(31,519)	340,956	70,468	271,641	198,863	(114,366)	(159,835)	372,475	(270,488)	201,173	(72,778)	(313,229)	(45,469)
Investment income	9	88,269	46,440	-	-	-	-	-	(41,830)	(46,440)	-	-	-	-
Cost Reimbursement	10	778,175	812,793	1,198,323	1,305,008	1,361,848	1,648,576	1,849,429	34,618	385,530	106,685	56,840	286,728	200,853
Surplus/ (Deficit)		**138,814**	**1,500**	-	-	-	-	-	**(137,314)**	**(1,500)**	**(0)**	-	-	-

Change in Yearly Agency Fee's

Washington Cities Business License and Tax Portal Agency
Draft 2025- 2029 Budget (March 2024) + Poulsbo

		Draft 2025- 2029 Budget (Mar 2024) + Poulsbo							Draft 2025- 2029 Budget (Mar 2024)						
		Actual (A), Projection (P), Budget (B)							Actual (A), Projection (P), Budget (B)						
Budget		**2023 (A)**	**2024 (P)**	**2025 (B)**	**2026 (B)**	**2027 (B)**	**2028 (B)**	**2029 (B)**	**2023 (A)**	**2024 (P)**	**2025 (B)**	**2026 (B)**	**2027 (B)**	**2028 (B)**	**2029 (B)**
User Fees	1	767,588	746,330	771,893	783,472	793,265	797,231	801,189	767,588	744,830	765,893	777,382	787,099	791,035	794,961
Revenue		**767,588**	**746,330**	**771,893**	**783,472**	**793,265**	**797,231**	**801,189**	**767,588**	**744,830**	**765,893**	**777,382**	**787,099**	**791,035**	**794,961**
Contract Labor	2	(532,687)	(494,409)	(503,992)	(517,446)	(531,304)	(545,578)	(560,279)	(532,687)	(494,409)	(503,992)	(517,446)	(531,304)	(545,578)	(560,279)
Contracts	3	(68,867)	(70,771)	(87,447)	(74,280)	(76,159)	(93,086)	(80,062)	(68,867)	(70,771)	(87,447)	(74,280)	(76,159)	(93,086)	(80,062)
Overhead	4	(26,654)	(30,254)	(32,935)	(33,768)	(34,623)	(35,499)	(36,397)	(26,654)	(30,254)	(32,935)	(33,768)	(34,623)	(35,499)	(36,397)
Technology Costs	5	(588,509)	(1,349,584)	(1,416,310)	(1,734,626)	(1,711,890)	(1,657,279)	(1,814,044)	(588,509)	(1,349,584)	(1,416,310)	(1,734,626)	(1,711,890)	(1,657,279)	(1,814,044)
Transaction Fees	6	(246,983)	-	-	-	-	-	-	(246,983)	-	-	-	-	-	-
Operating Costs		**(1,463,699)**	**(1,945,018)**	**(2,040,684)**	**(2,360,121)**	**(2,353,976)**	**(2,331,441)**	**(2,490,782)**	**(1,463,699)**	**(1,945,018)**	**(2,040,684)**	**(2,360,121)**	**(2,353,976)**	**(2,331,441)**	**(2,490,782)**
Operating Deficit		**(696,111)**	**(1,198,689)**	**(1,268,791)**	**(1,576,649)**	**(1,560,711)**	**(1,534,210)**	**(1,689,594)**	**(696,111)**	**(1,200,189)**	**(1,274,791)**	**(1,582,739)**	**(1,566,877)**	**(1,540,407)**	**(1,695,822)**
Capital Cost Recovery	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	8	(31,519)	340,956	70,468	271,641	198,863	(114,366)	(159,835)	(31,519)	340,956	70,468	270,141	198,863	(114,366)	(159,835)
Investment income	9	88,269	46,440	-	-	-	-	-	88,269	46,440	-	-	-	-	-
Cost Reimbursement	10	778,175	812,793	1,198,323	1,305,008	1,361,848	1,648,576	1,849,429	778,175	812,793	1,204,323	1,312,598	1,368,014	1,654,773	1,855,657
Surplus/ (Deficit)		**138,814**	**1,500**	-	-	-	-	-	**138,814**	-	-	-	-	-	-

Change in Yearly Agency Fee's

Washington Cities Business License and Tax Portal Agency
Draft 2025 - 2029 Budget (March 2024) + Poulsbo
Cost Reimbursement

	Draft 2025 - 2029 Budget (March 2024) + Poulsbo							Draft 2025 - 2029 Budget (March 2024)						
	Actual (A), Projection (P), Budget (B)							Actual (A), Projection (P), Budget (B)						
Cost Reimbursement	2023 (A)	2024 (F)	2025 (B)	2026 (B)	2027 (B)	2028 (B)	2029 (B)	2023 (P)	2024 (B)	2025 (B)	2026 (B)	2027 (B)	2028 (B)	2029 (B)
Auburn	9,850	10,978	8,741	9,519	9,934	12,026	13,424	9,850	10,978	8,854	9,650	10,057	12,165	13,642
Bellevue	67,041	74,716	137,979	150,263	156,807	189,822	212,957	67,041	74,716	139,756	152,321	158,751	192,028	215,340
Bremerton	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Des Moines	14,957	7,192	21,036	22,908	23,906	28,939	32,466	14,957	7,192	21,307	23,222	24,202	29,276	32,830
Everett	31,198	34,769	106,714	116,214	121,276	146,810	164,702	31,198	34,769	108,088	117,806	122,779	148,516	166,545
Kent	16,258	10,234	13,236	14,415	15,043	18,210	20,429	16,258	10,234	13,407	14,612	15,229	18,422	20,658
Lake Forest Park	7,587	6,134	15,005	16,340	17,052	20,642	23,158	7,587	6,134	15,198	16,564	17,263	20,882	23,417
Poulsbo	-	-	9,315	10,144	10,586	12,815	14,376	-	-	-	-	-	-	-
Renton	33,405	25,640	71,138	77,471	80,846	97,867	109,795	33,405	25,640	72,054	78,532	81,848	99,005	111,023
Seattle	460,549	513,272	603,703	657,450	686,086	830,537	931,758	460,549	513,272	611,479	666,455	694,591	840,189	942,186
Shoreline	12,686	9,064	21,582	23,503	24,527	29,691	33,310	12,686	9,064	21,860	23,825	24,831	30,036	33,682
Snoqualmie	16,258	-	-	-	-	-	-	16,258	-	-	-	-	-	-
Tacoma	108,386	120,794	189,875	206,779	215,786	261,218	293,054	108,386	120,794	192,321	209,611	218,461	264,254	296,333
Total	**778,175**	**812,793**	**1,198,323**	**1,305,008**	**1,361,848**	**1,648,576**	**1,849,429**	**778,175**	**812,793**	**1,204,323**	**1,312,598**	**1,368,014**	**1,654,773**	**1,855,657**

Change in Yearly Agency Fee's

Washington Cities Business License and Tax Portal Agency
Draft 2025 - 2029 Budget (March 2024)
Capital Cost

	Draft 2025 - 2029 Budget (March 2024) + Poulsbo Actual (A), Projection (P), Budget (B)							Draft 2025 - 2029 Budget (March 2024) Actual (A), Projection (P), Budget (B)						
	2023 (A)	2024 (P)	2025 (B)	2026 (B)	2027 (B)	2028 (B)	2029 (B)	2023 (A)	2024 (P)	2025 (B)	2026 (B)	2027 (B)	2028 (B)	2029 (B)
Collected from Cities														
Auburn	2,500	1,000	1,000	1,000	1,000	1,000	1,000	2,500	1,000	1,000	1,000	1,000	1,000	1,000
Bellevue	4,000	6,000	4,000	4,000	4,000	4,000	4,000	4,000	6,000	4,000	4,000	4,000	4,000	4,000
Bremerton	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Des Moines	1,000	2,000	2,000	2,000	2,000	2,000	2,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000
Everett	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Kent	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Lake Forest Park	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Poulsbo	-	-	1,000	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-
Renton	2,000	4,000	4,000	4,000	4,000	4,000	4,000	2,000	4,000	4,000	4,000	4,000	4,000	4,000
Seattle	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shoreline	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Snoqualmie	1,000	-	-	-	-	-	-	1,000	-	-	-	-	-	-
Tacoma	4,000	6,000	6,000	6,000	6,000	6,000	6,000	4,000	6,000	6,000	6,000	6,000	6,000	6,000
Total Charged to Cities	**22,500**	**27,000**	**26,000**	**26,000**	**26,000**	**26,000**	**26,000**	**22,500**	**27,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**
Paid to Seattle														
Capital Recovery Payment	(22,500)	(27,000)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)	(22,500)	(27,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total Capital Recovery	**(22,500)**	**(27,000)**	**(26,000)**	**(26,000)**	**(26,000)**	**(26,000)**	**(26,000)**	**(22,500)**	**(27,000)**	**(25,000)**	**(25,000)**	**(25,000)**	**(25,000)**	**(25,000)**
Capital cost Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Per InterLocal Agreement				
Transactions	<1000	<4001	<14401	<31001	>31001
Capital Cost	$500	$1,000	$2,000	$4,000	$6,000