FileLocal

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

Executive Board:

Jamie Thomas
City of Auburn

Michael Chandler
City of Bellevue

Jeff Friend
City of Des Moines

Vacant
City of Everett

Paula Painter, Chair
City of Kent

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

December 4, 2025

700 5TH AVE, ROOM 4086
SEATTLE, WA
TEAMS CONFERENCE CALL

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

2. **PUBLIC COMMENT***

3. **APPROVAL OF 09-18-25 MEETING SUMMARY**
   a. 09-18-25 Meeting Summary

4. **REVIEW OF OCTOBER 2025 AND SEPTEMBER 2025 FINANCIAL STATEMENTS**
   a. October 2025 Financial Statements
   b. September 2025 Financial Statements

5. **ACTION ITEMS**
   a. Resolution **FL2025-03 Final Budget 2026-2030** (Supermajority Vote)
      i. Briefing Paper: **FL2025-03**
      ii. Resolution: **FL2025-03**
      iii. Attachment A: **Final Budget 2026-2030**
   b. Resolution **FL2025-04 Meeting Schedule 2025** (Majority Vote)
      i. Briefing Paper: **FL2025-04**
      ii. Resolution: **FL2025-04**
      iii. Attachment A: **Meeting Schedule 2026**
   c. Resolution **FL2025-05 Francis & Company Contract Amendment 1** (Majority Vote)
      i. Briefing Paper: **FL2025-05**
      ii. Resolution: **FL2025-05**
      iii. Attachment A: **Francis & Company Contract Amendment 1**

6. **DISCUSSION ITEMS**
   a. Update on Platform Replacement Contract
   b. Budget impacts considering Seattle new B&O Tax Threshold
   c. Operational Performance Report (OPR)
   d. Vendor warrants

7. **ADJOURNMENT**

8. 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.

FileLocal

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P.O. Box 94669
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Executive Board:

Jamie Thomas
City of Auburn

Michael Chandler
City of Bellevue

Jeff Friend
City of Des Moines

Heide Brillantes
City of Everett

Paula Painter, Chair
City of Kent

Lindsey Vaughn
City of Lake Forest Park

Kari Roller
City of Renton

Jamie Carnell, Vice-Chair
City of Seattle

Andy Cherullo, Chair
City of Tacoma

Executive Board Meeting Summary

September 18, 2025

700 5TH AVE, ROOM 4096
TEAMS CONFERENCE CALL
SEATTLE, WA

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

Standing Items

1. CALL TO ORDER

The 09-18-25 Washington Multi-City Business License and Tax Portal Agency (FileLocal) meeting was called to order at 11:03 a.m. and conducted by Teams meeting.

ROLL CALL

Board Members Present: Michael Chandler (phone), Jeff Friend (phone), Heide Brillantes (phone), Paula Painter (phone), Fred Hall for Kari Roller (phone), Jamie Carnell (phone), and Andy Cherullo (phone)

Staff and Guests: Scott Hitchcock (phone), Julie Panick
John Costello (phone), and Horace Francis (phone)

2. PUBLIC COMMENT

There were no public comments.

3. APPROVAL OF THE 06-05-25 MEETING SUMMARY

On a motion made by Jamie Carnell and seconded by Jeff Friend, the board approved the 06-05-25 meeting summary.

4. REVIEW OF FINANCIAL STATEMENTS

Scott Hitchcock summarized the August 2025 financial statements and cash status. There were no questions or comments.

*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.

DISCUSSION ITEMS:

A. Operational Performance Report

Scott Hitchcock reviewed the Operational Performance Report. There were no questions or comments.

B. Platform Replacement Update

Scott Hitchcock stated that he worked with the Operations Committee last year to identify a Platform Replacement contractor and GovOS was selected. The new contract implementation was originally slated for 2026; however, 2027 is more realistic. Scott is working with FileLocal legal and security consultants in a thorough review of the new draft Portal Contract. Scott has requested a contract with access to the existing platform beyond 2026 and a project charter that includes a detailed phased transition plan that works for each city. There were no questions or comments.

C. Annual Financial Statements 2024

Scott Hitchcock stated that the 2024 annual financial statements are included in the meeting package and asked if there was any interest in further discussion. There were no questions or comments.

D. Vendor Warrant List

Scott Hitchcock reviewed the 2nd Quarter Vendor Warrant List. There were no questions or comments.

5. ADJOURNMENT

On a motion made by Jeff Friend and seconded by Jamie Carnell, the meeting of the Executive Board adjourned at 11:22 a.m.

Respectfully submitted,

Julie Panick
Secretary, FileLocal

Financial Statements – October 2025

FileLocal

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

FileLocal
Financial Statements
October 31, 2025

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FileLocal
Statements of Financial Position
October 31, 2025

	Current	Prior	Change
ASSETS			
Wells Fargo checking	$ 293,500	$ 246,541	$ 46,959
Short term investments	2,010,418	2,103,494	(93,076)
Accounts receivable	28,208	11,492	16,716
Due from other governments	-	8,290	(8,290)
Prepaid	-	-	-
Total current assets	2,332,126	2,369,817	(37,691)
TOTAL ASSETS	**2,332,126**	**2,369,817**	**(37,691)**
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable	168,514	136,384	32,130
Accrued expenses	216,600	234,217	(17,617)
Credit card payable	-	-	-
Total current liabilities	385,114	370,601	14,513
TOTAL LIABILITIES	**385,114**	**370,601**	**14,513**
NET ASSETS			
Capital reserve	250,000	250,000	-
Fund carryover reserve	504,606	556,810	(52,204)
Operating reserve	491,080	491,080	-
Platform replacement reserve	701,326	701,326	-
TOTAL NET ASSETS	**1,947,012**	**1,999,216**	**(52,204)**
TOTAL LIABILITIES AND NET ASSETS	**$2,332,126**	**$2,369,817**	**$ (37,691)**
	-	-	-

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
Statements of Activities
October 31, 2025

	Sch	Current	Prior 1	Prior 2
REVENUES				
User fees		$ 97,668	$ 14,124	$ 14,848
Total revenues		**97,668**	**14,124**	**14,848**
OPERATING EXPENSES				
Contract labor	1	47,230	38,870	36,853
Contracts	2	5,417	1,208	337
Overhead	3	2,635	665	669
Technology costs	4	101,734	98,363	118,742
Total operating expenses		**157,016**	**139,106**	**156,601**
NET OPERATING SURPLUS/DEFICIT		**(59,348)**	**(124,982)**	**(141,753)**
OTHER REVENUE				
Investment income	5	7,145	7,392	8,101
Reimbursable costs	6	-	-	-
Total Other Revenue		**7,145**	**7,392**	**8,101**
OTHER EXPENDITURES				
Capital cost recovery	7	-	-	-
Net reserve adjustment	8	(52,203)	(117,590)	(133,652)
Total Other Expenditures		**(52,203)**	**(117,590)**	**(133,652)**
CHANGE IN NET ASSETS		**$ -**	**$ -**	**$ -**

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FileLocal
Statement of Budget and Actual
October 31, 2025

	Sch	Budget 2025	YTD Budget	YTD Actual	Variance
REVENUES					
User fees		$ 791,799	$ 646,856	$ 625,685	$ (21,171)
Total revenues		**791,799**	**646,856**	**625,685**	**(21,171)**
OPERATING EXPENSES					
Contract labor	1	536,920	447,434	416,518	30,916
Contracts	2	85,700	74,817	81,195	(6,378)
Overhead	3	71,700	60,370	14,080	46,290
Technology costs	4	1,520,000	1,205,000	1,011,112	193,888
Total operating expenses		**2,214,320**	**1,787,621**	**1,522,905**	**264,716**
NET OPERATING SURPLUS/DEFICIT		**(1,422,521)**	**(1,140,765)**	**(897,220)**	**243,545**
OTHER REVENUE					
Investment income	5	-	-	80,945	80,945
Reimbursable costs	6	1,198,322	1,198,322	1,198,322	-
Total Other Revenue		**1,198,322**	**1,198,322**	**1,279,267**	**80,945**
OTHER EXPENDITURES					
Capital cost recovery	7	-	-	-	-
Net reserve adjustment	8	(224,199)	57,557	382,047	(324,490)
Total Other Expenditures		**(224,199)**	**57,557**	**382,047**	**(324,490)**
CHANGE IN NET ASSETS		**$ -**	**$ -**	**$ -**	**$ -**

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FileLocal
Statement of Budget and Actual - Supporting Schedule
October 31, 2025

SCHEDULES	Budget	YTD Budget	YTD Actual	Variance
Contract labor - other	$ 228,800	$ 190,667	$ 181,606	$ 9,061
Contract labor - Seattle	308,120	256,767	234,912	21,855
1. Contract labor	**536,920**	**447,434**	**416,518**	**30,916**
Accounting fees	65,000	54,167	65,036	(10,869)
Bank fees	400	350	1	349
Insurance	5,300	5,300	5,169	131
State Auditor fees	15,000	15,000	10,989	4,011
2. Contracts	**85,700**	**74,817**	**81,195**	**(6,378)**
Agency IT costs	4,000	4,000	3,753	247
Legal fees	63,000	52,500	8,006	44,494
License and membership fees	1,000	700	300	400
Meals and entertainment	1,000	833	189	644
Office and operating supplies	1,000	920	1,832	(912)
Travel expense	1,700	1,417	-	1,417
3. Overhead	**71,700**	**60,370**	**14,080**	**46,290**
Platform replacement	250,000	150,000	-	150,000
Project management	100,000	80,000	-	80,000
SAAS fees	1,155,000	962,500	962,500	-
Software development	-	-	1,035	(1,035)
Software development recovery	-	-	3,933	(3,933)
Web security	15,000	12,500	43,644	(31,144)
4. Technology costs	**1,520,000**	**1,205,000**	**1,011,112**	**193,888**
Interest income	-	-	81,115	81,115
Investment expense	-	-	(170)	(170)
5. Investment income	**-**	**-**	**80,945**	**80,945**
Reimbursable costs - Auburn	10,124	10,124	10,124	-
Reimbursable costs - Bellevue	149,637	149,637	149,637	-
Reimbursable costs - Des Moines	20,142	20,142	20,142	-
Reimbursable costs - Everett	93,546	93,546	93,546	-
Reimbursable costs - Kent	11,516	11,516	11,516	-
Reimbursable costs - Lake Forest Park	16,848	16,848	16,848	-
Reimbursable costs - Poulsbo	5,230	5,230	5,230	-
Reimbursable costs - Renton	69,003	69,003	69,003	-
Reimbursable costs - Seattle	620,935	620,935	620,935	-
Reimbursable costs - Shoreline	21,304	21,304	21,304	-
Reimbursable costs - Tacoma	180,037	180,037	180,037	-
6. Reimbursable costs	**1,198,322**	**1,198,322**	**1,198,322**	**-**
Capital cost collected	(28,000)	(28,000)	(28,000)	-
Capital cost paid	28,000	28,000	28,000	-
7. Capital cost recovery	**-**	**-**	**-**	**-**
Capital reserve adjustment	-	(32,615)	-	(32,615)
Fund carryover adjustment	(173,454)	40,917	182,792	(141,875)
Operating reserve adjustment	199,255	199,255	199,255	-
Platform replacement adjustment	(250,000)	(150,000)	-	(150,000)
8. Net reserve adjustment	**$ (224,199)**	**$ 57,557**	**$ 382,047**	**$ (324,490)**

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FileLocal
Statement of Cash Flow
October 31, 2025

OPERATING ACTIVITIES	
Change in Net Assets	(52,204)
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	(16,716)
Due from other governments	8,290
Accounts Payable	32,130
Accrued Expenses	(17,617)
Credit card payable	-
Net cash provided by operating activities	**(46,117)**
Net cash increase for period	(46,117)
Cash at beginning of period	2,350,035
Cash at end of period	**2,303,918**

-

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Financial Statements – September 2025

FileLocal

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

FileLocal
Financial Statements
September 30, 2025

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FileLocal
Statements of Financial Position
September 30, 2025

	Current	Prior	Change
ASSETS			
Wells Fargo checking	$ 246,541	$ 242,584	$ 3,957
Short term investments	2,103,494	2,096,102	7,392
Accounts receivable	11,492	11,356	136
Due from other governments	8,290	8,290	-
Prepaid	-	-	-
Total current assets	2,369,817	2,358,332	11,485
TOTAL ASSETS	**2,369,817**	**2,358,332**	**11,485**
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable	136,385	28,360	108,025
Accrued expenses	234,217	213,167	21,050
Credit card payable	-	-	-
Total current liabilities	370,602	241,527	129,075
TOTAL LIABILITIES	**370,602**	**241,527**	**129,075**
NET ASSETS			
Capital reserve	250,000	250,000	-
Fund carryover reserve	556,809	674,399	(117,590)
Operating reserve	491,080	491,080	-
Platform replacement reserve	701,326	701,326	-
TOTAL NET ASSETS	**1,999,215**	**2,116,805**	**(117,590)**
TOTAL LIABILITIES AND NET ASSETS	**$2,369,817**	**$2,358,332**	**$ 11,485**
	-	-	-

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FileLocal
Statements of Activities
September 30, 2025

	Sch	Current	Prior 1	Prior 2
REVENUES				
User fees		$ 14,124	$ 14,848	$ 100,300
Total revenues		**14,124**	**14,848**	**100,300**
OPERATING EXPENSES				
Contract labor	1	38,870	36,853	39,420
Contracts	2	1,208	337	23,801
Overhead	3	665	669	158
Technology costs	4	98,363	118,742	92,033
Total operating expenses		**139,106**	**156,601**	**155,412**
NET OPERATING SURPLUS/DEFICIT		**(124,982)**	**(141,753)**	**(55,112)**
OTHER REVENUE				
Investment income	5	7,392	8,101	8,424
Reimbursable costs	6	-	-	-
Total Other Revenue		**7,392**	**8,101**	**8,424**
OTHER EXPENDITURES				
Capital cost recovery	7	-	-	-
Net reserve adjustment	8	(117,590)	(133,652)	(46,688)
Total Other Expenditures		**(117,590)**	**(133,652)**	**(46,688)**
CHANGE IN NET ASSETS		**$ -**	**$ -**	**$ -**

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FileLocal
Statement of Budget and Actual
September 30, 2025

	Sch	Budget 2025	YTD Budget	YTD Actual	Variance
REVENUES					
User fees		$ 791,799	$ 549,717	$ 528,017	$ (21,700)
Total revenues		**791,799**	**549,717**	**528,017**	**(21,700)**
OPERATING EXPENSES					
Contract labor	1	536,920	402,690	369,288	33,402
Contracts	2	85,700	69,375	75,778	(6,403)
Overhead	3	71,700	54,455	11,445	43,010
Technology costs	4	1,520,000	1,047,500	909,378	138,122
Total operating expenses		**2,214,320**	**1,574,020**	**1,365,889**	**208,131**
NET OPERATING SURPLUS/DEFICIT		**(1,422,521)**	**(1,024,303)**	**(837,872)**	**186,431**
OTHER REVENUE					
Investment income	5	-	-	73,800	73,800
Reimbursable costs	6	1,198,322	1,198,322	1,198,322	-
Total Other Revenue		**1,198,322**	**1,198,322**	**1,272,122**	**73,800**
OTHER EXPENDITURES					
Capital cost recovery	7	-	-	-	-
Net reserve adjustment	8	(224,199)	174,019	434,250	(260,231)
Total Other Expenditures		**(224,199)**	**174,019**	**434,250**	**(260,231)**
CHANGE IN NET ASSETS		**$ -**	**$ -**	**$ -**	**$ -**

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FileLocal
Statement of Budget and Actual - Supporting Schedule
September 30, 2025

SCHEDULES	Budget	YTD Budget	YTD Actual	Variance
Contract labor - other	$ 228,800	$ 171,600	$ 162,539	$ 9,061
Contract labor - Seattle	308,120	231,090	206,749	24,341
1. Contract labor	**536,920**	**402,690**	**369,288**	**33,402**
Accounting fees	65,000	48,750	59,619	(10,869)
Bank fees	400	325	1	324
Insurance	5,300	5,300	5,169	131
State Auditor fees	15,000	15,000	10,989	4,011
2. Contracts	**85,700**	**69,375**	**75,778**	**(6,403)**
Agency IT costs	4,000	4,000	3,753	247
Legal fees	63,000	47,250	5,801	41,449
License and membership fees	1,000	300	300	-
Meals and entertainment	1,000	750	189	561
Office and operating supplies	1,000	880	1,402	(522)
Travel expense	1,700	1,275	-	1,275
3. Overhead	**71,700**	**54,455**	**11,445**	**43,010**
Platform replacement	250,000	100,000	-	100,000
Project management	100,000	70,000	-	70,000
SAAS fees	1,155,000	866,250	866,250	-
Software development	-	-	1,035	(1,035)
Software development recovery	-	-	3,933	(3,933)
Web security	15,000	11,250	38,160	(26,910)
4. Technology costs	**1,520,000**	**1,047,500**	**909,378**	**138,122**
Interest income	-	-	73,959	73,959
Investment expense	-	-	(159)	(159)
5. Investment income	**-**	**-**	**73,800**	**73,800**
Reimbursable costs - Auburn	10,124	10,124	10,124	-
Reimbursable costs - Bellevue	149,637	149,637	149,637	-
Reimbursable costs - Des Moines	20,142	20,142	20,142	-
Reimbursable costs - Everett	93,546	93,546	93,546	-
Reimbursable costs - Kent	11,516	11,516	11,516	-
Reimbursable costs - Lake Forest Park	16,848	16,848	16,848	-
Reimbursable costs - Poulsbo	5,230	5,230	5,230	-
Reimbursable costs - Renton	69,003	69,003	69,003	-
Reimbursable costs - Seattle	620,935	620,935	620,935	-
Reimbursable costs - Shoreline	21,304	21,304	21,304	-
Reimbursable costs - Tacoma	180,037	180,037	180,037	-
6. Reimbursable costs	**1,198,322**	**1,198,322**	**1,198,322**	**-**
Capital cost collected	(28,000)	(28,000)	(28,000)	-
Capital cost paid	28,000	28,000	28,000	-
7. Capital cost recovery	**-**	**-**	**-**	**-**
Capital reserve adjustment	-	(29,354)	-	(29,354)
Fund carryover adjustment	(173,454)	104,118	234,995	(130,877)
Operating reserve adjustment	199,255	199,255	199,255	-
Platform replacement adjustment	(250,000)	(100,000)	-	(100,000)
8. Net reserve adjustment	**$ (224,199)**	**$ 174,019**	**$ 434,250**	**$ (260,231)**

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FileLocal
Statement of Cash Flow
September 30, 2025

OPERATING ACTIVITIES	
Change in Net Assets	(117,590)
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	(136)
Due from other governments	-
Accounts Payable	108,025
Accrued Expenses	21,050
Credit card payable	-
Net cash provided by operating activities	**11,349**
Net cash increase for period	11,349
Cash at beginning of period	2,338,686
Cash at end of period	**2,350,035**

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FL2025-03 Draft Budget 2026-2030

December 4, 2025

FileLocal

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

FL2025-03 Briefing Paper Final Budget 2026-2030

Issue: Shall the Washington Multi-City Business License and Tax Portal Agency ("FileLocal") Executive Board approve the final 2026-2030 budget?

Recommendation: The Portal Agency Executive Board should pass Resolution FL2025-03 approving the final 2026-2030 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 March 20, 2025, meeting and formalized in Resolution FL2025-01 at the June 5, 2025, 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 subscriber cities no later than July 1.
- A final budget must be approved by December 31.

The Executive Board approved the 2026-2030 draft budget at their June 5, 2025 meeting included as an attachment to FL2025-01. The draft budget was submitted to each principal/subscriber city.

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

The final budget is provided as Attachment A to Resolution FL2025-03.

RESOLUTION NO. FL2025-03

A Resolution of the Washington Multi-City Business License and Tax Portal Agency Executive Board adopting a final 2026-2030 Budget

Whereas the Washington Multi-City Interlocal Business License and Tax Portal Agency ("FileLocal") Interlocal Agreement ("Agreement") requires the Executive Board to adopt a draft FileLocal 2026 budget by June 15.

Whereas the Portal Agency 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 Operations Committee's recommendations with respect to the proposed budget.

Whereas the Executive Board received a draft 2026-2030 budget for review on March 20, 2025, and approved the draft budget on June 5, 2025.

Whereas, the cities of Auburn, Bellevue, Des Moines, Everett, Kent, Lake Forest Park, Renton, Seattle, and Tacoma have each informed FileLocal by December 1, 2025, that they will, or have approved their shares of the FileLocal budget for 2026-2030.

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 2026-2030 budget for the Portal Agency as set forth in Exhibit A to this Resolution.

ADOPTED this _____day of December 2025.

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 2025-11-19
Final Budget 2026 - 2030

Budget		2021 (A)	2022 (A)	2023 (A)	2024 (A)	2025 (P)	2026 (B)	2027 (B)	2028 (B)	2029 (B)	2030 (B)	YOY Change 2024 (A) vs 2025 (P)	YOY Change 2025 (P) vs 2026 (B)
User Fees	1	616,180	637,552	767,588	780,264	770,628	599,277	606,768	609,801	612,850	615,868	(9,636)	(171,351)
Revenue		**616,180**	**637,552**	**767,588**	**780,264**	**770,628**	**599,277**	**606,768**	**609,801**	**612,850**	**615,868**	**(9,636)**	**(171,351)**
Contract Labor	2	(398,016)	(415,137)	(532,687)	(529,181)	(506,005)	(564,045)	(561,320)	(574,020)	(587,020)	(600,220)	23,176	(58,040)
Contracts	3	(54,536)	(77,159)	(73,367)	(69,770)	(92,078)	(72,400)	(74,200)	(91,400)	(77,900)	(79,800)	(22,307)	19,678
Overhead	4	(7,800)	(26,096)	(26,654)	(54,002)	(30,409)	(32,375)	(33,100)	(33,800)	(34,500)	(35,200)	23,593	(1,966)
Technology Costs	5	(299,682)	(339,233)	(588,509)	(1,187,266)	(1,222,179)	(2,301,314)	(1,605,829)	(1,576,585)	(1,652,324)	(1,731,795)	(34,914)	(1,079,135)
Transaction Fees	6	(296,810)	(322,697)	(246,983)	-	-	-	-	-	-	-	-	-
Operating Costs		**(1,056,843)**	**(1,180,322)**	**(1,468,199)**	**(1,840,220)**	**(1,850,671)**	**(2,970,134)**	**(2,274,449)**	**(2,275,805)**	**(2,351,744)**	**(2,447,015)**	**(10,451)**	**(1,119,463)**
Operating Deficit		**(440,663)**	**(542,770)**	**(700,611)**	**(1,059,956)**	**(1,080,043)**	**(2,370,858)**	**(1,667,682)**	**(1,666,003)**	**(1,738,893)**	**(1,831,147)**	**(20,087)**	**(1,290,815)**
Capital Cost Recovery	7	-	-	-	-	-	-	-	-	-	-	-	-
Reserves	8	(199,852)	-	(31,519)	336,956	(64,941)	1,219,275	64,672	(145,695)	(138,985)	(143,818)	(401,897)	1,284,216
Investment income	9	979	26,610	88,269	97,706	80,945	-	-	-	-	-	(16,761)	(80,945)
Cost Reimbursement	10	854,893	781,844	778,175	812,793	1,198,322	1,151,583	1,603,010	1,811,698	1,877,878	1,974,964	385,529	(46,739)
Surplus/ (Deficit)		**215,357**	**265,684**	**134,314**	**187,500**	**134,283**	**-**	**-**	**-**	**-**	**-**	**(53,217)**	**(134,283)**

Washington Cities Business License and Tax Portal Agency
Notes and key assumptions
Final Budget 2026 - 2030

Revenue

User Fees	1	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.

Operating Costs

Contract Labor	2	Labor is broken into two primary categories. Agency employees are budgeted based on the City of Seattle estimates and Incremental Labor is based on new city additions with the calculation determined in the Interlocal Agreement.
Contracts	3	Contracts are comprised of Outside Accounting, State Auditor, Insurance, and Bank Fees.
Overhead	4	Overhead comprise of Legal, City of Seattle Technology Fees, Office and Operating Supplies, Licensing and Membership and Travel.
Technology Costs	5	Technology Costs comprise of Software as a Services (SAAS), Software Development, Platform Replacement, Web Security and Project Management.
Transaction Fees	6	Transaction fees historically represented the per transaction fee charged by the Platform software provider. Under the new agreement these costs have been converted into a fixed SAAS fee included in Technology costs above.

Operating Deficit		The amount by which the User Fees are less than the amount necessary to pay all Operating Expenses.
Capital Cost Recovery	7	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. Funds are collected on and paid to Seattle on their behalf.
Reserves	8	Reserves are comprise of Operating Reserve (Unrestricted fund balance to provide a cushion against unexpected events. The current operating reserve is 15% of total operating expenditures.), Platform Replacement Reserve (Restricted fund balance to cover the cost of the operating platform) and Fund Carry Over Reserve (restricted fund balance to be returned to member cities).
Investment income	9	Income generated by bank deposits and interest-bearing assets.
Cost Reimbursement	10	An annual amount paid by participating cities to cover the operating deficit. From 2025 the charge is based on budgeted transitions.

Washington Cities Business License and Tax Portal Agency
Cost Reimbursement 2025-11-19
Final Budget 2026 - 2030

City	2021 (A)	2022 (A)	2023 (A)	2024 (A)	2025 (P)	2026 (B)	2027 (B)	2028 (B)	2029 (B)	2030 (B)	YOY Change 2024 (A) vs 2025 (P)	YOY Change 2025 (P) vs 2026 (B)
Auburn	-	9,897	9,850	10,978	10,124	10,948	8,539	23,197	24,078	25,247	(854)	824
Bellevue	72,142	67,357	67,041	74,716	149,637	123,745	287,659	255,727	265,429	279,708	74,921	(25,892)
Bremerton	37,008	-	-	-	-	-	-	-	-	-	-	-
Des Moines	16,095	15,028	14,957	7,192	20,142	23,033	28,319	37,469	38,891	40,983	12,950	2,891
Everett	33,572	31,345	31,198	34,769	93,546	92,154	139,127	146,852	152,424	160,623	58,777	(1,392)
Kent	8,594	16,335	16,258	10,234	11,516	19,264	9,519	25,378	26,341	27,758	1,282	7,748
Lake Forest Park	8,164	7,623	7,587	6,134	16,848	16,384	36,565	31,428	32,620	34,375	10,714	(464)
Poulsbo	-	-	-	-	5,230	5,391	17,508	11,974	12,428	13,097	5,230	161
Renton	35,946	33,562	33,405	25,640	69,003	74,970	118,768	121,560	126,172	132,959	43,363	5,967
Seattle	495,593	462,720	460,549	513,272	620,935	582,476	685,341	842,290	871,690	914,775	107,663	(38,459)
Shoreline	13,651	12,745	12,686	9,064	21,304	26,330	22,627	33,921	35,208	37,102	12,240	5,026
Snoqualmie	17,495	16,335	16,258	-	-	-	-	-	-	-	-	-
Tacoma	116,633	108,897	108,386	120,794	180,037	176,887	249,038	281,902	292,598	308,338	59,243	(3,150)
Total	**854,893**	**781,844**	**778,175**	**812,793**	**1,198,322**	**1,151,583**	**1,603,010**	**1,811,698**	**1,877,878**	**1,974,964**	**385,529**	**(46,739)**

Washington Cities Business License and Tax Portal Agency
Capital Cost 2025-11-19
Final Budget 2026 - 2030

City	2021 (A)	2022 (A)	2023 (A)	2024 (A)	2025 (P)	2026 (B)	2027 (B)	2028 (B)	2029 (B)	2030 (B)	YOY Change 2024 (A) vs 2025 (P)	YOY Change 2025 (P) vs 2026 (B)
Collected from Cities												
Auburn	-	-	500	2,500	1,000	1,000	1,000	1,000	1,000	1,000	(1,500)	-
Bellevue	4,000	4,000	4,000	4,000	6,000	4,000	4,000	4,000	4,000	4,000	2,000	(2,000)
Bremerton	2,000	500	-	-	-	-	-	-	-	-	-	-
Des Moines	500	1,000	1,000	1,000	2,000	1,000	1,000	1,000	1,000	1,000	1,000	(1,000)
Everett	1,000	2,000	4,000	4,000	4,000	2,000	4,000	4,000	4,000	4,000	-	(2,000)
Kent	-	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	-
Lake Forest Park	1,000	500	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	1,000	1,000	-
Renton	4,000	2,000	2,000	2,000	4,000	2,000	2,000	2,000	2,000	2,000	2,000	(2,000)
Seattle	-	-	-	-	-	-	-	-	-	-	-	-
Shoreline	2,000	500	2,000	2,000	2,000	1,000	1,000	1,000	1,000	1,000	-	(1,000)
Snoqualmie	500	1,000	1,000	1,000	-	-	-	-	-	-	(1,000)	-
Tacoma	6,000	4,000	4,000	4,000	6,000	4,000	4,000	4,000	4,000	4,000	2,000	(2,000)
Total Charged to Cities	**21,000**	**16,000**	**20,500**	**22,500**	**28,000**	**18,000**	**20,000**	**20,000**	**20,000**	**20,000**	**5,500**	**(10,000)**
Paid to Seattle												
Capital Recovery Paymen	(21,000)	(16,000)	(20,500)	(22,500)	(28,000)	(18,000)	(20,000)	(20,000)	(20,000)	(20,000)	(5,500)	10,000
Total Capital Recovery	**(21,000)**	**(16,000)**	**(20,500)**	**(22,500)**	**(28,000)**	**(18,000)**	**(20,000)**	**(20,000)**	**(20,000)**	**(20,000)**	**(5,500)**	**10,000**
Capital cost Recovery	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

FL2025-04 Meeting Schedule 2026

December 4, 2025

RESOLUTION NO. FL2025-04

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 2026.

Whereas, the Washington Multi-City Business License and Tax Portal Agency ("FileLocal") 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 emergencies 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.

ADOPTED this _____ day of December 2025.

ATTEST:

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

_____
Board Secretary

_____
Board Chair

Executive Board Meetings, 2026

All Executive Board meetings will be held at the Seattle Municipal Tower (SMT, and via Microsoft Teams; the meeting call-in number is 206-686-8357. The dates and conference ID numbers are listed below.

Dates	Meeting ID	Location	Time
March 19, 2026	**234 561 548 533 2**	**SMT4096**	**11:00 a.m.**
June 4, 2026	**230 613 674 588 83**	**SMT 4096**	**11:00 a.m.**
September 24, 2026	**273 882 044 404 1**	**SMT 4096**	**11:00 a.m.**
December 3, 2026	**210 102 363 917 2**	**SMT 4096**	**11:00 a.m.**

Operations Committee Meetings, 2026

Date	Meeting ID	Time
February 25, 2026	**285 242 840 073 5**	**11:00 a.m.**
March 4, 2026	**215 204 163 750 4**	**11:00 a.m.**
May 20, 2026	**285 708 879 611 21**	**11:00 a.m.**
September 2, 2026	**280 406 682 566 8**	**11:00 a.m.**
November 18, 2026	**286 773 482 361 5**	**11:00 a.m.**

FL2025-05 Francis & Company Contract 2025-2026 Amendment 1

December 4, 2025

FileLocal

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

FL2025-05 Briefing Paper: Amendment to Francis and Company Accounting Contract 2025-2026

Date: December 4, 2025

Issue: Shall the Washington Multi-City Business License and Tax Portal Agency ("Agency") Executive Board authorize the Program Manager to amend the contract with its accounting firm, Francis and Company, to remove the separate $10,000 not-to-exceed annual limit for external audit support services with for the year 2025 and 2026, while retaining the total annual compensation limit of $78,000?

Operating Committee Recommendation: The Portal Agency Executive Board should pass Resolution FL2025-05 approving an amendment to delete the reference to a separate $10,000 not-to-exceed annual amount for external audit support services provided under the Agreement in 2025 and in 2026.

Rationale: The $78,000 not to exceed amount in any calendar year for annual accounting and financial management services provided under this Agreement is inclusive of all tasks performed by the Consultant. A separate amount for external audits is not required.

RESOLUTION NO. FL2025-05

A Resolution of the Washington Multi-City Business License and Tax Portal Agency Executive Board Authorizing an Amendment to Contract with Francis and Company 2025-2026.

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 FileLocal contracted with Francis and Company to provide accounting services for the period 2025-2026 and now desires to amend the contract to remove the separate annual not-to-exceed amount for external audit support services of $10,000 for calendar year 2025 and 2026, while retaining the total annual compensation limit under the contract of $78,000;

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 an Amendment to the contract with Francis and Company covering the period 2025-2026, substantially in the form as set forth in Attachment A to this Resolution.

ADOPTED this _____ day of December 2025.

ATTEST:

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

_____
Board Secretary

_____
Board Chair

AMENDMENT NO. 1 TO CONTRACT
Francis & Company 2025-2026

This Amendment No. 1 to Contract amends the Consultant Services Contract between the Washington Multi-City Business License and Tax Portal Agency d/b/a FileLocal ("Agency") and Francis & Company, PLLC (hereinafter the "Consultant") for Accounting and Treasurer Services ("Agreement"), which was approved by Resolution FL2024-09.

Whereas the Agreement provides in Terms, Section IIA "Payment" that the total compensation to be paid to Consultant for services provided under the Agreement shall not exceed $78,000 in any calendar year for annual accounting and financial management services, and $10,000 for external audit support services in any calendar year except upon approval in advance and in writing by the Agency; and.

Whereas the Agency and the Consultant now desire to revise the Agreement to delete the separate $10,000 not-to-exceed amount for external audit support services in any calendar year, while retaining the $78,000 annual compensation limit;

Now, therefore, the Agency and Consultant agree as follows:

1. Section IIA "Payment" of the Agreement is hereby amended to read as follows:

> *Section IIA. 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 annual accounting and financial management services provided under this Agreement shall not exceed $78,000 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.*

Except as set forth in this Amendment, all other provisions of the Contract remain in full force and effect.

AGREED TO BY:

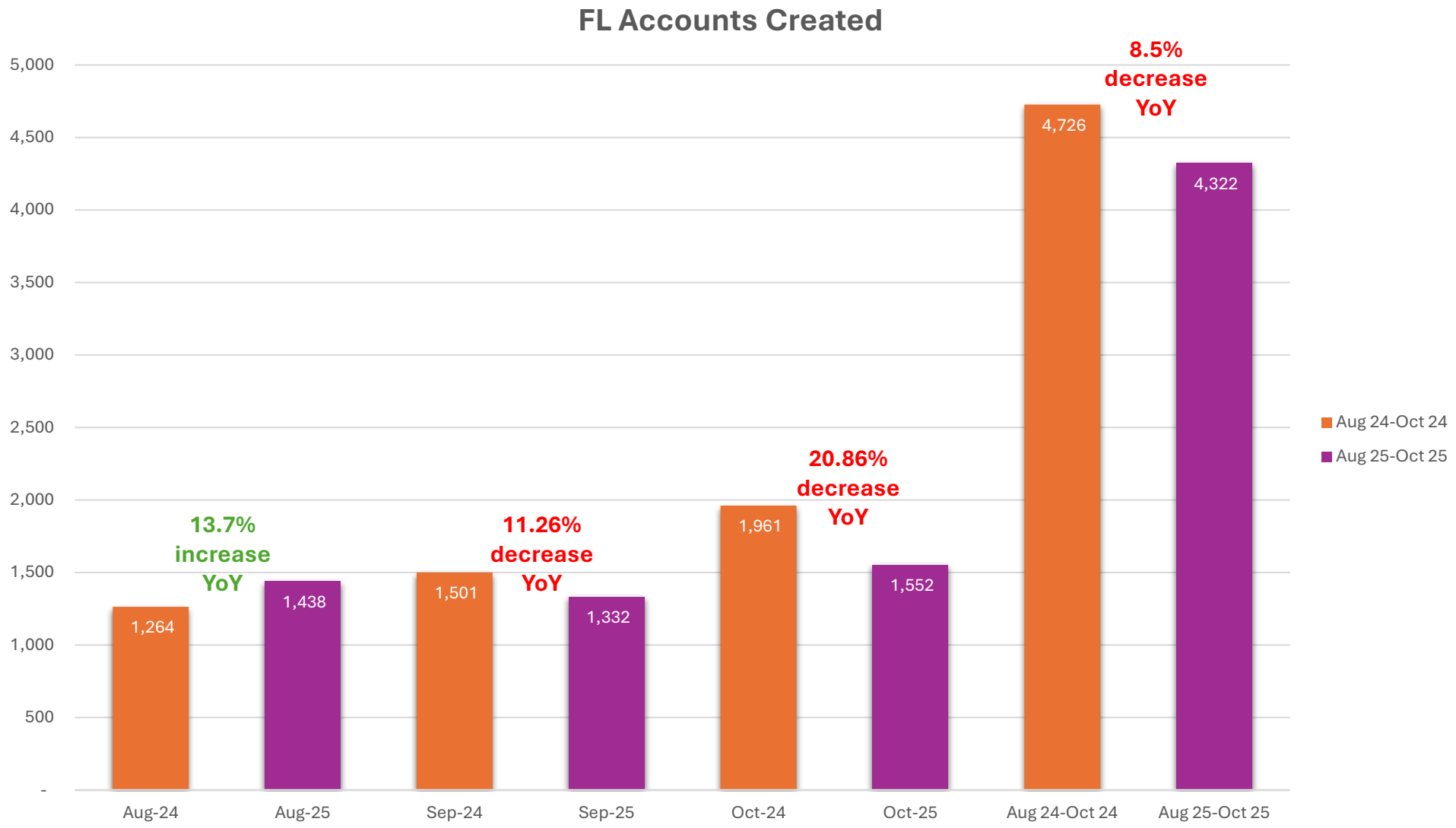
CONSULTANT	AGENCY
_____	_____
Horace Francis	Scott Hitchcock
Managing Director, CEO	Program Manager
Francis & Company PLLC	FileLocal

Update on Platform Replacement Contract

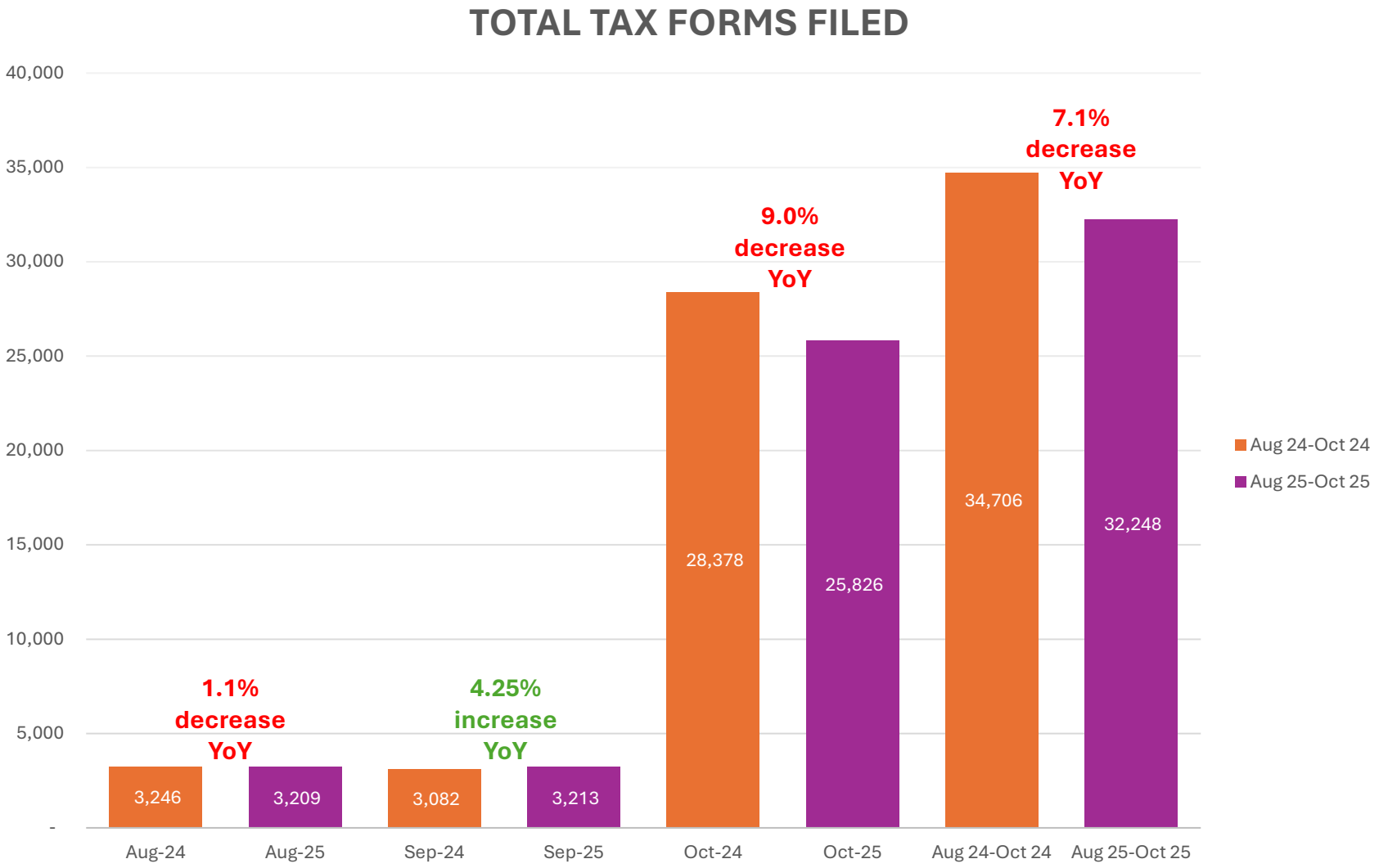
Budget Impacts considering Seattle new B&O Tax Threshold

Operational Performance Report

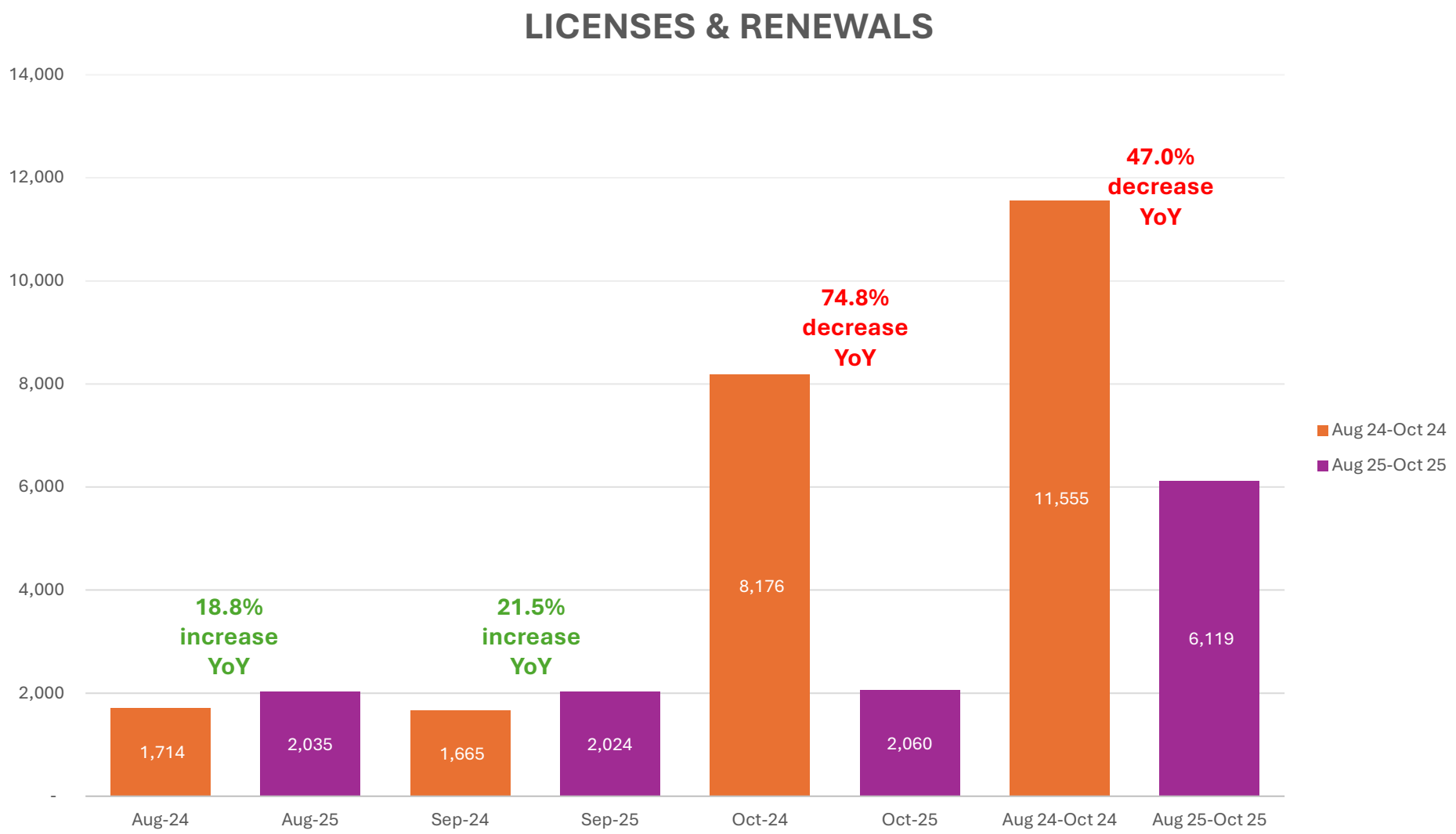
Accounts Created



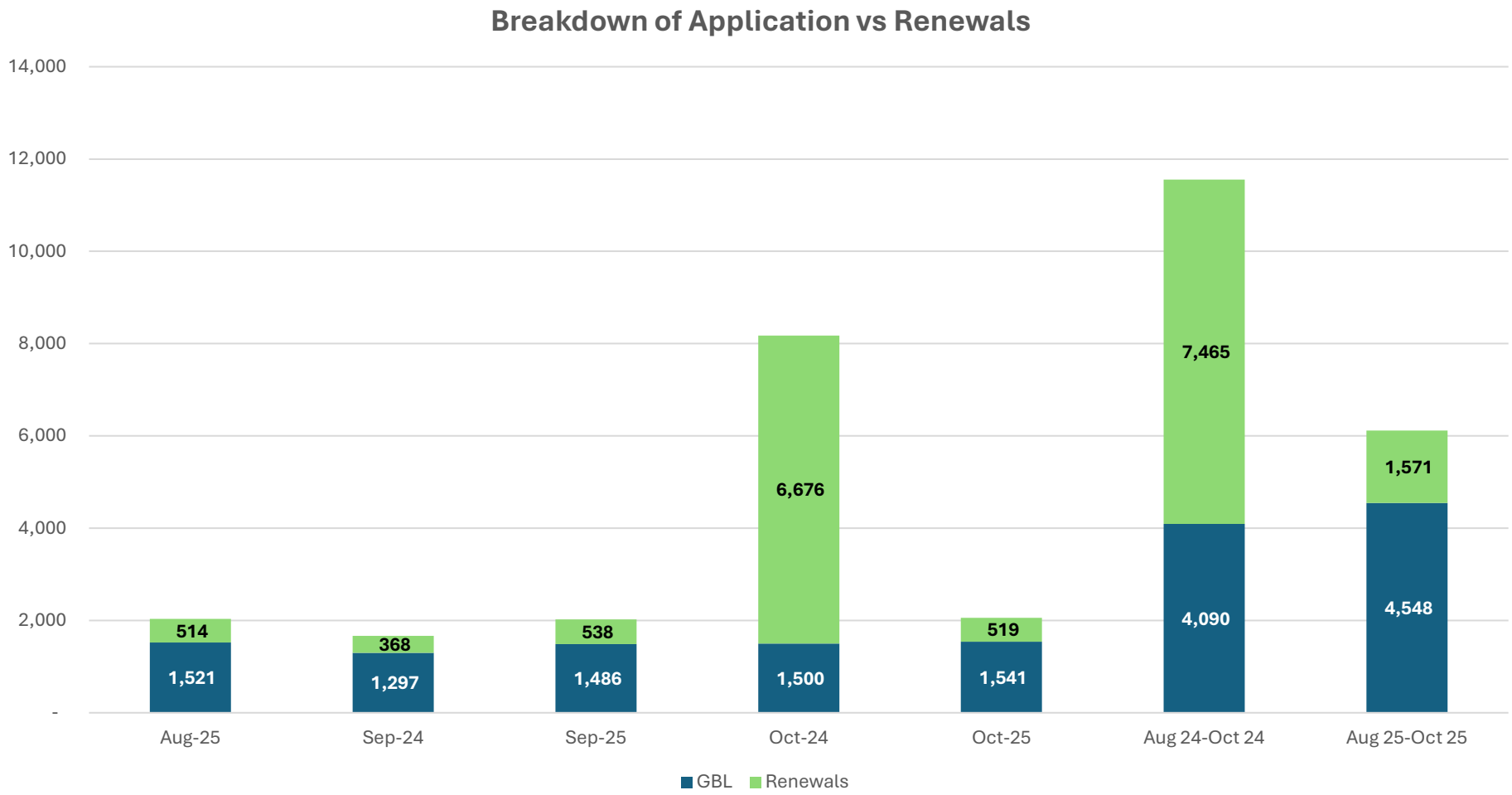
Tax Forms Filed



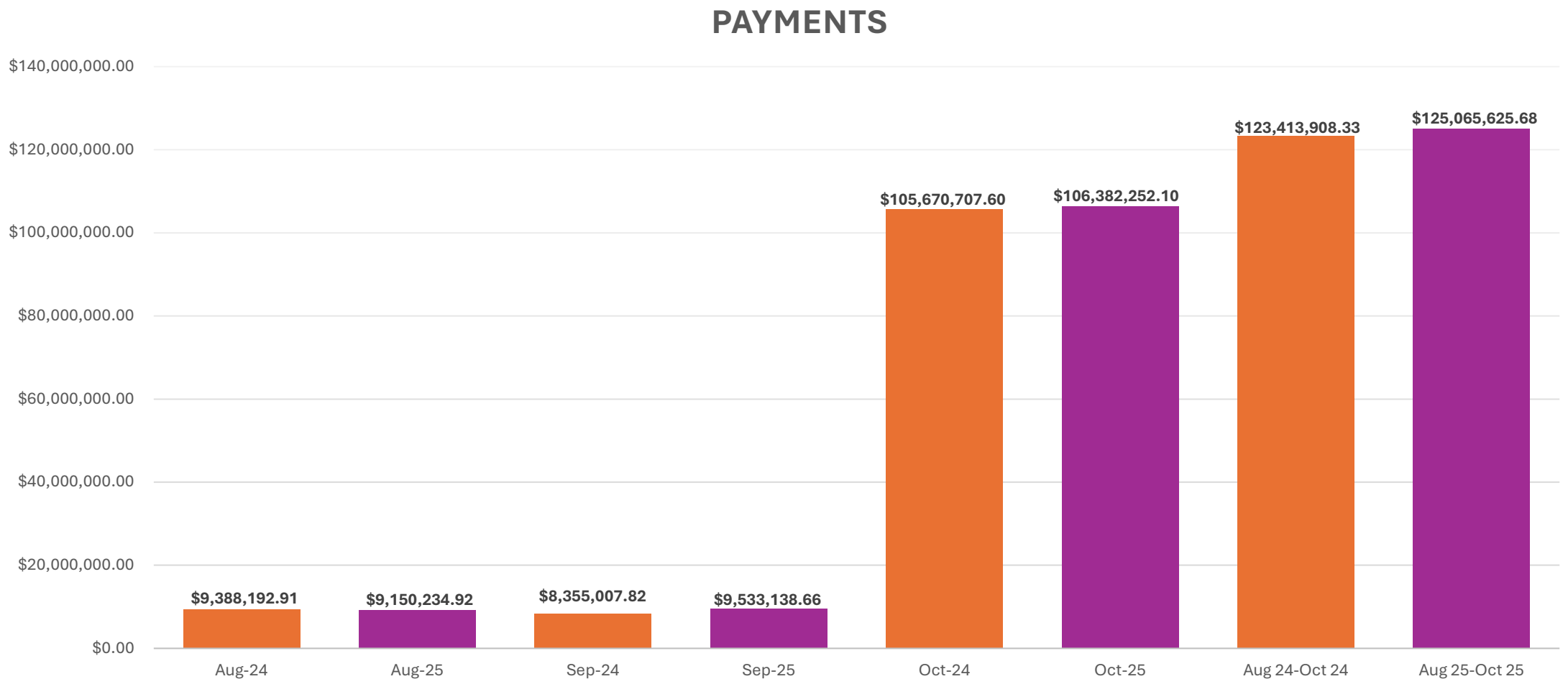
Licenses and Renewals



Licenses and Renewals



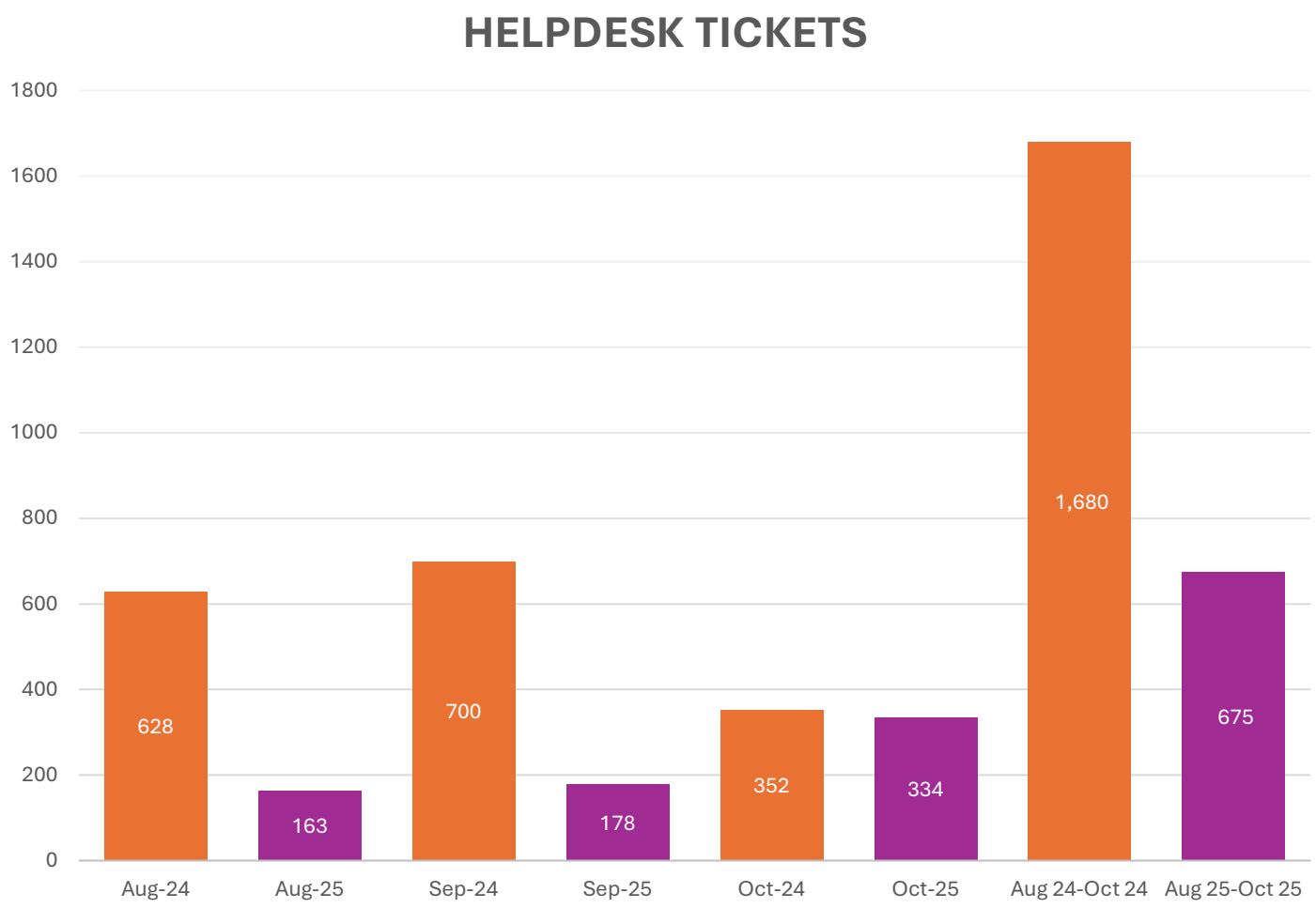
Payments


PAYMENTS
$140,000,000.00
$120,000,000.00
$100,000,000.00
$80,000,000.00
$60,000,000.00
$40,000,000.00
$20,000,000.00
$0.00
$9,388,192.91
$9,150,234.92
$8,355,007.82
$9,533,138.66
$105,670,707.60
$106,382,252.10
$123,413,908.33
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Oct-25
Aug 24-Oct 24
Aug 25-Oct 25

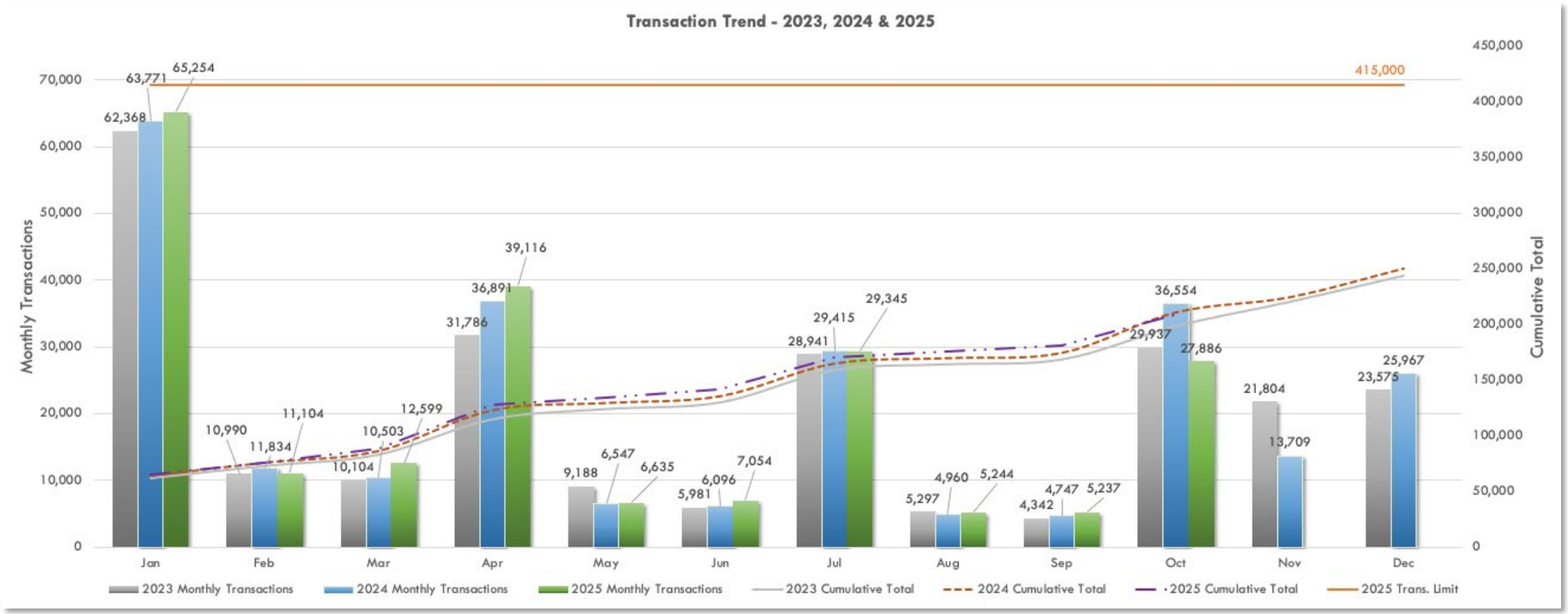
Help Desk Calls

Top 5 Categories (2025)

1. License
2. Account
3. Tax
4. Login Assistance
5. Payments



Transactions



Warrant List 3rd Quarter 2025

FileLocal
Quarterly Warrant List
9/30/2025

Vendor Name	Payments for Current Quarter	Payments Year-To-Date
Association of Washington Cities	-	300
Avenu	198,780	809,541
Doodle AG	-	537
Francis & Company	21,223	63,521
Leviathan	29,835	38,160
Madrona Law Group, PLLC	2,419	5,662
Seattle	60,420	234,721
Tamazari, Inc.	53,845	160,284
Washington Cities Insurance Authority	-	5,169
Washington State Auditor's Office	3,450	10,989
Wells Fargo	192	1,353
	370,164.00	1,330,537.00