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

Marista Jorve
City of Everett

Paula Painter, Chair
City of Kent

Lindsey Vaughn
City of Lake Forest Park

Kari Roller
City of Renton

Dwight Dively
City of Seattle

Andy Cherullo
City of Tacoma

Executive Board Meeting Agenda

March 19,2026

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

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

2. **PUBLIC COMMENT***

3. **APPROVAL OF 12-04-25 MEETING SUMMARY**
   a. 12-04-25 Meeting Summary

4. **REVIEW OF DECEMBER 2025 AND NOVEMBER 2025 FINANCIAL STATEMENTS**
   a. December 2025 Financial Statements
   b. November 2025 Financial Statements

5. **ACTION ITEMS**
   a. Resolution **FL2026-01 Election of Officers** (Majority Vote)
      i. Briefing Paper: **FL2026-01**
      ii. Resolution: **FL2026-01**
   b. Resolution **FL2026-02 Portal Platform and Payment Processing Replacement Contract** (Supermajority Vote)
      i. Briefing Paper: **FL2026-02**
      ii. Resolution: **FL2026-02**
      iii. Attachment A: **Neumo Contract**

6. **DISCUSSION ITEMS**
   a. Draft Budget 2027-2031
   b. Operational Performance Report (OPR)
   c. Vendor warrants

7. **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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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 Summary

December 4, 2025

700 5TH AVE, ROOM 4086
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 12-04-25 meeting of the Washington Multi-City Business License and Tax Portal Agency (FileLocal) was called to order at 11:02 a.m. and conducted by Teams meeting.

2. ROLL CALL

Board Members Present: Michael Chandler (phone), Jeff Friend (phone), Marista Jorve (phone), Paula Painter (phone), Lindsay Vaughn (phone), Fred Hall for Kari Roller (phone), Jamie Carnell (phone), and Danielle Larson for Andy Cherullo (phone)

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

3. PUBLIC COMMENT

There were no public comments.

4. APPROVAL OF MEETING SUMMARY

On a motion made by Jamie Carnell and seconded by Jeff Friend, the board approved the 09-18-25 meeting summary.

5. REVIEW OF FINANCIAL STATEMENTS

Scott Hitchcock summarized the October 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.

6. ACTION ITEMS

A. Resolution FL2025-03 Final Budget 2026-2030.

a. Scott Hitchcock reviewed the resolution. There were no questions or comments.

i. Motion to accept: Jamie Carnell
ii. Motion seconded: Michael Chandler
iii. Supermajority vote passed

VOTE FL2025-03	City	Member
	Auburn	Jamie Thomas (absent)
YES	Bellevue	Michael Chandler
YES	Des Moines	Jeff Friend
YES	Everett	Marista Jorve
YES	Kent	Paula Painter
YES	Lake Forest Park	Lindsey Vaughn
YES	Renton	Fred Hall for Kari Roller
YES	Seattle	Jamie Carnell
YES	Tacoma	Danielle Larson for Andy Cherullo

B. Resolution FL2025-04 Meeting Schedule 2026

a. Scott Hitchcock reviewed the resolution. There were no questions or comments.

i. Motion to accept: Jeff Friend
ii. Motion seconded: Lindsay Vaughn
iii. Majority vote: passed

VOTE FL2025-04	City	Member
	Auburn	Jamie Thomas (absent)
YES	Bellevue	Michael Chandler
YES	Des Moines	Jeff Friend
YES	Everett	Marista Jorve
YES	Kent	Paula Painter
YES	Lake Forest Park	Lindsey Vaughn
YES	Renton	Fred Hall for Kari Roller
YES	Seattle	Jamie Carnell
YES	Tacoma	Danielle Larson for Andy Cherullo

C. Resolution FL2025-05 Contract, Francis and Company 2025-2026 Amendment 1.

a. Scott Hitchcock reviewed the resolution. There were no questions or comments.

i. Motion to accept: Jamie Caranell
ii. Motion seconded: Michael Chandler
iii. Supermajority vote passed

VOTE FL2025-05	City	Member
	Auburn	Jamie Thomas (absent)
YES	Bellevue	Michael Chandler
YES	Des Moines	Jeff Friend
YES	Everett	Marista Jorve
YES	Kent	Paula Painter
YES	Lake Forest Park	Lindsey Vaughn
YES	Renton	Fred Hall for Kari Roller
YES	Seattle	Jamie Carnell
YES	Tacoma	Danielle Larson for Andy Cherullo

7. DISCUSSION ITEMS:

A. Platform Replacement Contract Update

Scott Hitchcock reported that he has reviewed the latest draft Neumo/Avenu contract with the FL General Counsel, Security Consultant, Accounting Consultant, and the FL Operations Manager. All have contributed to the current draft, and all are satisfied it is ready for Operations Committee Review. Jamie Carnell requested that the Seattle CISO review the contract and recommended that the other cities consider having their CISOs review it as well.

The contract was provided to Operations Committee members for review in December 2026. Several of the cities had it reviewed by their CISOs. All questions posed by the CISO have been responded to by Neumo. The cities have expressed that they have no further questions and they are satisfied with the responses provided.

B. Operational Performance Report (OPR)

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

C. Vendor Warrant List

Scott Hitchcock reviewed the 3rd Quarter Vendor Warrant List. There were no questions or comments.

8. ADJOURNMENT

On a motion by Jamie Carnell and seconded by Marista Jorve the meeting of the Executive Board adjourned at 11:50 a.m.

Respectfully submitted,

Julie Panick
Secretary, FileLocal

FileLocal

Your one stop for local business licensing and tax filing

www.filelocal-wa.gov

Financial Statements – December 2025

FileLocal

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

FileLocal
Financial Statements
December 31, 2025

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FileLocal
Statements of Financial Position
December 31, 2025

	Current	Prior	Change
ASSETS			
Wells Fargo checking	$ 278,924	$ 328,583	$ (49,659)
Short term investments	1,778,500	1,947,382	(168,882)
Accounts receivable	50,262	13,240	37,022
Due from other governments	-	-	-
Prepaid	-	-	-
Total current assets	2,107,686	2,289,205	(181,519)
TOTAL ASSETS	**2,107,686**	**2,289,205**	**(181,519)**
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable	188,861	83,293	105,568
Accrued expenses	-	323,067	(323,067)
Credit card payable	-	-	-
Total current liabilities	188,861	406,360	(217,499)
TOTAL LIABILITIES	**188,861**	**406,360**	**(217,499)**
NET ASSETS			
Capital reserve	250,000	250,000	-
Fund carryover reserve	476,419	440,439	35,980
Operating reserve	491,080	491,080	-
Platform replacement reserve	701,326	701,326	-
TOTAL NET ASSETS	**1,918,825**	**1,882,845**	**35,980**
TOTAL LIABILITIES AND NET ASSETS	**$ 2,107,686**	**$ 2,289,205**	**$ (181,519)**
	-	-	-

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
December 31, 2025

	Sch	Current	Prior 1	Prior 2
REVENUES				
User fees		$ 107,448	$ 77,560	$ 97,584
Total revenues		**107,448**	**77,560**	**97,584**
OPERATING EXPENSES				
Contract labor	1	(26,939)	40,300	47,230
Contracts	2	2,109	3,334	5,417
Overhead	3	9,871	-	2,635
Technology costs	4	92,655	101,819	101,734
Total operating expenses		**77,696**	**145,453**	**157,016**
NET OPERATING SURPLUS/DEFICIT		**29,752**	**(67,893)**	**(59,432)**
OTHER REVENUE				
Investment income	5	6,228	6,589	7,145
Reimbursable costs	6	-	-	-
Total Other Revenue		**6,228**	**6,589**	**7,145**
OTHER EXPENDITURES				
Capital cost recovery	7	-	-	-
Net reserve adjustment	8	-	-	-
Total Other Expenditures		**-**	**-**	**-**
CHANGE IN NET ASSETS		**$ 35,980**	**$ (61,304)**	**$ (52,287)**

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FileLocal
Statement of Budget and Actual
December 31, 2025

	Sch	Budget 2025	YTD Budget	YTD Actual	Variance
REVENUES					
User fees		$ 791,799	$ 791,799	$ 807,830	$ 16,031
Total revenues		**791,799**	**791,799**	**807,830**	**16,031**
OPERATING EXPENSES					
Contract labor	1	536,920	536,920	429,879	107,041
Contracts	2	85,700	85,700	86,638	(938)
Overhead	3	71,700	71,700	23,951	47,749
Technology costs	4	1,520,000	1,520,000	1,205,586	314,414
Total operating expenses		**2,214,320**	**2,214,320**	**1,746,054**	**468,266**
NET OPERATING SURPLUS/DEFICIT		**(1,422,521)**	**(1,422,521)**	**(938,224)**	**484,297**
OTHER REVENUE					
Investment income	5	-	-	93,762	93,762
Reimbursable costs	6	1,198,322	1,198,322	1,198,322	-
Total Other Revenue		**1,198,322**	**1,198,322**	**1,292,084**	**93,762**
OTHER EXPENDITURES					
Capital cost recovery	7	-	-	-	-
Net reserve adjustment	8	(224,199)	(224,199)	64,941	(289,140)
Total Other Expenditures		**(224,199)**	**(224,199)**	**64,941**	**(289,140)**
CHANGE IN NET ASSETS		**$ -**	**$ -**	**$ 288,919**	**$ 288,919**

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

SCHEDULES	Budget	YTD Budget	YTD Actual	Variance
Contract labor - other	$ 228,800	$ 228,800	$ 214,679	$ 14,121
Contract labor - Seattle	308,120	308,120	215,200	92,920
1. Contract labor	**536,920**	**536,920**	**429,879**	**107,041**
Accounting fees	65,000	65,000	70,479	(5,479)
Bank fees	400	400	1	399
Insurance	5,300	5,300	5,169	131
State Auditor fees	15,000	15,000	10,989	4,011
2. Contracts	**85,700**	**85,700**	**86,638**	**(938)**
Agency IT costs	4,000	4,000	3,753	247
Legal fees	63,000	63,000	17,877	45,123
License and membership fees	1,000	1,000	300	700
Meals and entertainment	1,000	1,000	189	811
Office and operating supplies	1,000	1,000	1,832	(832)
Travel expense	1,700	1,700	-	1,700
3. Overhead	**71,700**	**71,700**	**23,951**	**47,749**
Platform replacement	250,000	250,000	-	250,000
Project management	100,000	100,000	-	100,000
SAAS fees	1,155,000	1,155,000	1,155,000	-
Software development	-	-	1,373	(1,373)
Software development recovery	-	-	-	-
Web security	15,000	15,000	49,213	(34,213)
4. Technology costs	**1,520,000**	**1,520,000**	**1,205,586**	**314,414**
Interest income	-	-	93,950	93,950
Investment expense	-	-	(188)	(188)
5. Investment income	**-**	**-**	**93,762**	**93,762**
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	(39,140)	(39,140)	-	(39,140)
Fund carryover adjustment	(134,314)	(134,314)	(134,314)	-
Operating reserve adjustment	199,255	199,255	199,255	-
Platform replacement adjustment	(250,000)	(250,000)	-	(250,000)
8. Net reserve adjustment	**$ (224,199)**	**$ (224,199)**	**$ 64,941**	**$ (289,140)**

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FileLocal
Statement of Cash Flow
December 31, 2025

OPERATING ACTIVITIES	
Change in Net Assets	35,980
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	(37,022)
Accounts Payable	105,568
Accrued Expenses	(323,067)
Net cash provided/(used) by operating activities	**(218,541)**
FINANCING ACTIVITIES	
Net cash provided by financing activities	**-**
Net cash increase/(decrease) for period	(218,541)
Cash at beginning of period	2,275,965
Cash at end of period	**2,057,424**

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Financial Statements – November 2025

FileLocal

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FileLocal
Financial Statements
November 30, 2025

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FileLocal
Statements of Financial Position
November 30, 2025

	Current	Prior	Change
ASSETS			
Wells Fargo checking	$ 328,583	$ 293,500	$ 35,083
Short term investments	1,947,382	2,010,418	(63,036)
Accounts receivable	16,160	28,208	(12,048)
Due from other governments	-	-	-
Prepaid	-	-	-
Total current assets	2,292,125	2,332,126	(40,001)
TOTAL ASSETS	**2,292,125**	**2,332,126**	**(40,001)**
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable	83,294	168,513	(85,219)
Accrued expenses	323,067	216,600	106,467
Credit card payable	-	-	-
Total current liabilities	406,361	385,113	21,248
TOTAL LIABILITIES	**406,361**	**385,113**	**21,248**
NET ASSETS			
Capital reserve	250,000	250,000	-
Fund carryover reserve	443,358	504,607	(61,249)
Operating reserve	491,080	491,080	-
Platform replacement reserve	701,326	701,326	-
TOTAL NET ASSETS	**1,885,764**	**1,947,013**	**(61,249)**
TOTAL LIABILITIES AND NET ASSETS	**$ 2,292,125**	**$ 2,332,126**	**$ (40,001)**

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FileLocal
Statements of Activities
November 30, 2025

	Sch	Current	Prior 1	Prior 2
REVENUES				
User fees		$ 77,616	$ 97,668	$ 14,124
Total revenues		**77,616**	**97,668**	**14,124**
OPERATING EXPENSES				
Contract labor	1	40,300	47,230	38,870
Contracts	2	3,334	5,417	1,208
Overhead	3	-	2,635	665
Technology costs	4	101,819	101,734	98,363
Total operating expenses		**145,453**	**157,016**	**139,106**
NET OPERATING SURPLUS/DEFICIT		**(67,837)**	**(59,348)**	**(124,982)**
OTHER REVENUE				
Investment income	5	6,589	7,145	7,392
Reimbursable costs	6	-	-	-
Total Other Revenue		**6,589**	**7,145**	**7,392**
OTHER EXPENDITURES				
Capital cost recovery	7	-	-	-
Net reserve adjustment	8	-	-	-
Total Other Expenditures		**-**	**-**	**-**
CHANGE IN NET ASSETS		**$ (61,248)**	**$ (52,203)**	**$ (117,590)**

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FileLocal
Statement of Budget and Actual
November 30, 2025

	Sch	Budget 2025	YTD Budget	YTD Actual	Variance
REVENUES					
User fees		$ 791,799	$ 709,392	$ 703,301	$ (6,091)
Total revenues		**791,799**	**709,392**	**703,301**	**(6,091)**
OPERATING EXPENSES					
Contract labor	1	536,920	492,176	456,818	35,358
Contracts	2	85,700	80,258	84,529	(4,271)
Overhead	3	71,700	65,885	14,080	51,805
Technology costs	4	1,520,000	1,362,500	1,112,931	249,569
Total operating expenses		**2,214,320**	**2,000,819**	**1,668,358**	**332,461**
NET OPERATING SURPLUS/DEFICIT		**(1,422,521)**	**(1,291,427)**	**(965,057)**	**326,370**
OTHER REVENUE					
Investment income	5	-	-	87,534	87,534
Reimbursable costs	6	1,198,322	1,198,322	1,198,322	-
Total Other Revenue		**1,198,322**	**1,198,322**	**1,285,856**	**87,534**
OTHER EXPENDITURES					
Capital cost recovery	7	-	-	-	-
Net reserve adjustment	8	(224,199)	(174,199)	64,941	(239,140)
Total Other Expenditures		**(224,199)**	**(174,199)**	**64,941**	**(239,140)**
CHANGE IN NET ASSETS		**$ -**	**$ 81,094**	**$ 255,858**	**$ 174,764**

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

SCHEDULES	Budget	YTD Budget	YTD Actual	Variance
Contract labor - other	$ 228,800	$ 209,733	$ 200,856	$ 8,877
Contract labor - Seattle	308,120	282,443	255,962	26,481
1. Contract labor	**536,920**	**492,176**	**456,818**	**35,358**
Accounting fees	65,000	59,583	68,370	(8,787)
Bank fees	400	375	1	374
Insurance	5,300	5,300	5,169	131
State Auditor fees	15,000	15,000	10,989	4,011
2. Contracts	**85,700**	**80,258**	**84,529**	**(4,271)**
Agency IT costs	4,000	4,000	3,753	247
Legal fees	63,000	57,750	8,006	49,744
License and membership fees	1,000	700	300	400
Meals and entertainment	1,000	917	189	728
Office and operating supplies	1,000	960	1,832	(872)
Travel expense	1,700	1,558	-	1,558
3. Overhead	**71,700**	**65,885**	**14,080**	**51,805**
Platform replacement	250,000	200,000	-	200,000
Project management	100,000	90,000	-	90,000
SAAS fees	1,155,000	1,058,750	1,058,750	-
Software development	-	-	1,035	(1,035)
Software development recovery	-	-	3,933	(3,933)
Web security	15,000	13,750	49,213	(35,463)
4. Technology costs	**1,520,000**	**1,362,500**	**1,112,931**	**249,569**
Interest income	-	-	87,713	87,713
Investment expense	-	-	(179)	(179)
5. Investment income	**-**	**-**	**87,534**	**87,534**
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	(39,140)	(39,140)	-	(39,140)
Fund carryover adjustment	(134,314)	(134,314)	(134,314)	-
Operating reserve adjustment	199,255	199,255	199,255	-
Platform replacement adjustment	(250,000)	(200,000)	-	(200,000)
8. Net reserve adjustment	**$ (224,199)**	**$ (174,199)**	**$ 64,941**	**$ (239,140)**

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FileLocal
Statement of Cash Flow
November 30, 2025

OPERATING ACTIVITIES	
Change in Net Assets	(61,249)
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	12,048
Due from other governments	-
Accounts Payable	(85,219)
Accrued Expenses	106,467
Credit card payable	-
Net cash provided/(used) by operating activities	**(27,953)**
Net cash increase/(decrease) for period	(27,953)
Cash at beginning of period	2,303,918
Cash at end of period	**2,275,965**

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FL2026-01 Election of Officers

March 19, 2026

FileLocal

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

FL2026-01 Briefing Paper Election of Officers

Date: March 19, 2026

Issue: Should the Executive Board of the Washington Multi-City and Tax Portal Agency ("Portal Agency") elect a new Board Chair and Vice-Chair?

Operating Committee Recommendation: The Executive Board should pass a Resolution to elect a new Chair and Vice-Chair per the Portal Agency by-laws and Interlocal Agreement.

Rationale:

1. The Interlocal Agreement and Portal Agency Bylaws call for the election of a Chair and Vice-Chair every two years.

2. Officers of an organization are responsible for the day-to-day operations of the organization.

3. Organizational officers include a president (here, the Chair), one or more vice presidents (here, the Vice-Chair), a secretary, and a treasurer.

4. Officers improve the effectiveness of a board by overseeing board affairs, developing agendas, presiding over meetings, and serving as a representative of the board to staff, community, and media (chair/vice chair); overseeing the board's financial responsibilities and ensuring the appropriate reports are available to the board for review (treasurer); and serving as the custodian of an organization's records and archives and ensuring the accuracy of all records as well as adequate notice of meetings and distribution of materials (secretary).

RESOLUTION NO. FL2026-01

A Resolution of the Washington Multi-City Business License and Tax Portal Agency Executive Board to elect new officers for a two-year term 2026-2028.

Whereas the Washington Multi-City Business License and Tax Portal Agency ("Portal Agency") bylaws Article 5 Section 5.1 calls for the Portal Agency to elect a chair and vice-chair:

Whereas the Portal Agency bylaws Article 5 Section 5.2 sets a two-year term for the chair and vice-chair:

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

SECTION 1. The slate of officers for the Portal Agency commencing April 1, 2026, shall be:

Paula Painter, Chair (two-year term)

Dwight Dively, Vice-Chair (two-year term)

Julie Panick, FileLocal, Secretary (indefinite term)

Horace Francis, Francis and Company, Treasurer (indefinite term)

ADOPTED this 19th day of March 2026.

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

ATTEST:

Board Secretary

Board Chair

FL2026-02 Portal Platform and Payment Processing Replacement Contract.

March 19, 2026

FileLocal

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

Resolution FL2026-02 Briefing Paper Contract with Neumo to provide a Multi-City Business License and Tax Portal

Date: March 19, 2026

Issue: Shall the Washington Multi-City Business License and Tax Portal Agency ("Agency") Executive Board approve a contract with Neumo (formerly Avenu Insights) to provide a Multi-City Business License and Tax Portal?

Recommendation: The Portal Agency Executive Board should pass Resolution FL2026-02 and approve the Neumo contract.

Rationale: Section 6 of the Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement grants the Executive Board of the FileLocal Agency 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.

Background: FileLocal has operated its services to member cities using the same software platform for over a decade. In collaboration with the FileLocal Operations Committee, FileLocal began the process of searching for a platform replacement two years ago by surveying the available technology options, developing requirements for a new platform, interviewing interested vendors, reviewing demonstrations and presentations by vendors, and attending interactive workshops with vendors prior to the Operations Committee selecting their preferred platform option. Negotiations for a contract with the selected vendor began in the Fall of 2025 and FileLocal organized specialists in Security, Finance, Legal, and Operations to contribute to the negotiations and review the draft agreement. The FileLocal Operations Committee and select IT specialists from member cities

also reviewed the draft agreement. Neumo responded to questions from these various teams and their responses have been incorporated into the final agreement. This agreement is for five years with five annual renewal options. The agreement has a termination clause which allows FileLocal to terminate the agreement without cause.

Historically, FileLocal has had separate contracts for the platform and for payment processing. This arrangement has had a negative impact on the quality of the service as it has been challenging to coordinate resolution of issues between the two vendors. This agreement will include payment processing services so there will be one vendor for both services.

RESOLUTION NO. FL2026-02

A Resolution of the Washington Multi-City Business License and Tax Portal Agency Executive Board authorizing a Contract with Neumo to provide a Multi-City Business License and Tax Portal

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 Agency advertised a Request for Information (RFI) on the Agency Website and in the Daily Journal of Commerce to provide a Multi-City Business License and Tax Portal, and after following FileLocal procurement policies, the Agency has selected Neumo (Formerly Avenu Insights) as its next Multi-City Business License and Tax Portal vendor.

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 Neumo to commence upon signing and continue in effect for five (5) years, with specified renewal options, as set forth in Attachment A to this Resolution.

ADOPTED this 19th day of March 2026.

ATTEST:

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

Board Secretary

Board Chair

AVENU
INSIGHTS & ANALYTICS

AVENU PLATFORM UPGRADE AGREEMENT FOR FILELOCAL

Prepared for:

Scott Hitchcock

Washington Multi-City Business License and Tax Portal Agency
d/b/a FileLocal
700 Fifth Avenue, M/S SMT 60-70
Seattle, Washington, 98124-466

Submitted by:

Neumo Group, LLC f/k/a Avenu Insights & Analytics LLC ("***Avenu***")
Michael Pelfrey
Chief Revenue Officer
916.261.1705
Michael.Pelfrey@avenuinsights.com

Customer Information	
Organization Name:	Washington Multi-City Business License and Tax Portal Agency d/b/a FileLocal
Primary Address:	700 Fifth Avenue, M/S SMT 60-70 Seattle, Washington, 98124-466
Primary Contact Name:	Scott Hitchcock
Primary Contact Email:	scott.hitchcock-flo@seattle.gov

Commercial Terms

Solution	
Services:	Services to be provided pursuant to this "***Upgrade Agreement***," including the Implementation Scope of Work and Methodology Overview attached hereto, and Avenu's fees associated with the same (as indicated on the Subscription Fees page, the "***Fees***") are described in this Upgrade Agreement. Payment terms associated with Fees are payable as indicated in the "*Payment Terms*" section below.
Purpose	The purpose of this Upgrade Agreement is to require Avenu to: 1. Create a detailed plan to transition Customer to an updated service platform, as contemplated in the Statement of Work attached hereto (the "***New Platform***"). 2. Transition payment processing services to Avenu after the conditions defined in this Upgrade Agreement have been met. 3. Provide the subscription services defined in this Upgrade Agreement after the conditions defined in this Upgrade Agreement have been met.
Implementation:	Avenu and Customer will cooperate to ensure timely and accurate implementation and delivery of the Services, which process is described in the attached Statement of Work. Customer will be required to provide certain information to allow Avenu to set-up and implement the Services. This may include Customer's local legal requirements, tax and fee requirements, compliance standards, merchant processing credentials and business notification preferences. Customer acknowledges Avenu's ability to correctly and timely implement forms, templates, workflows and other elements necessary to provide the Services is dependent upon cooperation from Customer. Customer will participate in user acceptance testing as reasonably requested by Avenu. Avenu is not responsible for delays or other consequences resulting from Customer's failure to timely provide accurate information or participate in user acceptance testing. Payment of Fees will not be reduced, delayed or modified as a result of Customer's failure to meet this obligation.
Terms of Use:	Use of the Services is subject to Avenu's standard terms of use (the "***TOU***") which are attached hereto and are hereby incorporated into this Upgrade Agreement. Capitalized terms utilized but not defined in this Upgrade Agreement shall have the meaning set forth in the TOU.
Piggyback:	During the term of this Upgrade Agreement, including any renewal terms: (1) other public corporations, entities, or agencies directly affiliated with

	Customer (each, a "***Piggyback Entity***") may request to piggyback on this Upgrade Agreement to acquire solutions or services offered hereunder on the same terms and conditions set forth in the Agreement; and/or (2) Customer may acquire additional solutions or services offered by Avenu on the same terms and conditions set forth in the Agreement, other than pricing terms, which shall be negotiated in good faith by the parties hereto. If Avenu receives a request to piggyback on the Agreement, Avenu must provide written notice of the request to Customer within five (5) business days of receipt. If Avenu accepts, and Customer approves the request to piggyback, the administration of the services provided to any Piggyback Entity must be governed under a separate agreement between Avenu and such Piggyback Entity. Customer shall have no obligation or liability to Avenu, any Piggyback Entity, or any third party in connection with the administration of services provided to any Piggyback Entity.
Term of Contract	
Term:	The Parties acknowledge and agree that, pursuant to Amendment No. 4 to Contract No. 0000003102 (the "***Original Contract***") by and between Washington Multi-City Business License and Tax Portal Agency d/b/a FileLocal, and Avenu, the Original Contract shall remain in full force and effect through December 31, 2026. The "***Effective Date***" of this Upgrade Agreement shall be the date this Upgrade Agreement is signed by Customer and Avenu. This Upgrade Agreement shall have an initial term of five (5) years, subject to automatic renewal (as described below), unless earlier terminated in accordance with its terms.
Subscription Start Date:	For purposes of this Upgrade Agreement, the subscription start date for this Upgrade Agreement shall be January 1, 2027.
Automatic Renewal:	This Upgrade Agreement will automatically renew for up to five (5) additional successive one-year terms unless earlier terminated pursuant to this Upgrade Agreement's express provisions or either Party gives the other Party written notice of non-renewal at least thirty (30) days prior to the expiration of the then-current term (each a "***Renewal Term***" and together with the Initial Term, the "***Term***"). Avenu shall send a renewal notice to Customer between twenty-five (25) and forty (40) days prior to the expiration of the Term.
Financial Terms	
Payment Terms:	The Fees for the initial Term are paid as follows: • ***Subscription Fees:*** Fees for subscription Services are invoiced and paid monthly. • ***Implementation Fees:*** Fees for implementation Services shall be invoiced as indicated on the Subscription Fees page(s). • ***Per Transaction/Document Fees:*** All Fees related to transactions and documents shall be invoiced on a monthly basis during the Term. All invoices are due net thirty (30) days of the invoice date, subject to prompt payment laws applicable to transactions with Customer. If there is a conflict between these payment terms and applicable law, then these payment terms will conform with such laws.

Annual Fee Increase:	Unless otherwise indicated in on the Pricing Summary page, on each anniversary date of this Upgrade Agreement, the Fees will be increased by up to 5% based on the prior year's Fees.
Late Payments:	Any undisputed amount not paid when due will be subject to finance charges equal to 1.5% of the unpaid balance per month or the highest rate permitted by applicable law, whichever is less, determined and compounded daily from the date due until the date paid.
Collection Costs; Suspension of Services:	Customer shall reimburse Avenu for all reasonable costs incurred by Avenu in collecting any late payments or interest, including attorney fees, court costs, and collection agency fees; and if such failure continues for thirty (30) days or more, Avenu may suspend Customer's and its Authorized Users' access to any portion or all of the Services until such amounts are paid in full.
Reinstatement Fee:	If this Upgrade Agreement lapses and Customer and Avenu agree to reinstate this Upgrade Agreement, such reinstatement will be subject to a "**Reinstatement Fee**." The Reinstatement Fee shall be calculated as follows: (1) on the day after the Term ends, a Reinstatement Fee of 5% of the annualized value of the Fees will be applied. An additional 5% of the annual value of the Fees will be applied every month thereafter until the Term is extended and/or this Upgrade Agreement is formally renewed, until the cumulative Reinstatement Fee reaches 50% of annualized Fees, at which point it will be capped.
Avenu Insurance Coverage	
Workers' Compensation & Employers' Liability Insurance:	Coverage shall be consistent with statutory benefits required pursuant to applicable law.
Commercial General Liability Insurance:	Minimum limit: $2,000,000 per occurrence for coverage A and B with a $2,000,000 policy aggregate
Business Automobile Liability Insurance:	Coverage for all owned, non-owned, and hired vehicles shall be maintained with a combined single limit of $1,000,000 per occurrence.
Professional Liability and/or E&O Insurance:	Minimum Limit: $10,000,000 per occurrence.
Umbrella Coverage:	Minimum Limit: $5,000,000
Cyber Security:	Minimum Limit: $10,000,000 per occurrence with a $10,000,000 policy aggregate.
Miscellaneous Terms	
Limitation of Liability:	IN NO EVENT WILL EITHER PARTY BE LIABLE UNDER OR IN CONNECTION WITH THE AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE, FOR ANY: (a) CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, ENHANCED, OR PUNITIVE DAMAGES; (b) INCREASED COSTS, DIMINUTION IN VALUE OR LOST BUSINESS, PRODUCTION, REVENUES, OR PROFITS; (c) LOSS OF GOODWILL OR REPUTATION; OR (d) COST OF REPLACEMENT GOODS OR SERVICES, IN EACH CASE REGARDLESS OF WHETHER THE OTHER PARTY WAS ADVISED OF THE POSSIBILITY OF SUCH

	LOSSES OR DAMAGES OR SUCH LOSSES OR DAMAGES WERE OTHERWISE FORESEEABLE. IN NO EVENT WILL AVENU'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THE AGREEMENT, WHETHER IN CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, OR ANY OTHER LEGAL OR EQUITABLE THEORY, EXCEED AN AMOUNT EQUAL TO THE TOTAL FEES PAID BY CUSTOMER TO AVENU UNDER THE AGREEMENT IN THE TWENTY-FOUR (24) MONTHS PRECEDING THE EVENT GIVING RISE TO THE CLAIM; PROVIDED, HOWEVER, THAT THIS LIMITATION WILL NOT APPLY TO AVENU'S GROSS NEGLIGENCE, WILLFUL MISCONDUCT, OR ITS INDEMNIFICATION OBLIGATIONS AS EXPRESSLY SET FORTH IN THE AGREEMENT; AND FURTHER PROVIDED THAT THIS PARAGRAPH SHALL NOT APPLY TO LOSSES OR LIABILITIES THAT ARE COVERED BY INSURANCE THAT AVENUE IS REQUIRED TO PROCURE AND MAINTAIN UNDER THIS AGREEMENT.
Customer Indemnification:	Customer shall indemnify, hold harmless, and, at Avenu's option, defend Avenu from and against any Losses resulting from any Third-Party Claim that the Customer Data, or any use of the Customer Data in accordance with the Agreement, infringes or misappropriates such third-party's intellectual property rights and any Third-Party Claims based on Customer's or any Authorized User's (i) negligence or willful misconduct; (ii) use of the Services in a manner not authorized by the Agreement; (iii) use of the Services in combination with data, software, hardware, equipment, or technology not provided by Avenu or authorized by Avenu in writing; or (iv) modifications to the Services not made by Avenu, provided that Avenu will have the right, at its option, to defend itself against any such Third-Party Claim or to participate in the defense thereof by counsel of its own choice.

[Remainder of this page intentionally left blank]

Acceptance

Contract #:	006KW00000bwH1UYAU

By signing below, Customer and Avenu accept the terms herein and agree that it shall be subject to the TOU and SLA.

Customer Signature

Signature of Authorized Representative	Title	Date

Avenu Signature

Signature of Authorized Representative	Title	Date

Terms of Use

These Terms of Use (the "***TOU***") are agreed upon as of the effective date of the Contract (the "***Effective Date***"). For purposes of the TOU, Customer and Service Provider each will be referred to individually as a "***Party***" and together as the "***Parties***." For valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. DEFINITIONS.

(a) ***"Access Credentials***" means any user name, identification number, password, license or security key, security token, PIN, or other security code, method, technology, or device, used alone or in combination, to verify an individual's identity and authorization to access and use the Services.

(b) "***Aggregated Statistics***" means data and information related to Customer's use of the Services that is used by Service Provider in an aggregate and anonymized manner, including to compile statistical and performance information related to the provision and operation of the Services.

(c) "***Agreement***" means the AVENU PLATFORM UPGRADE AGREEMENT FOR FILELOCAL, this TOU, any documents (including URLs) incorporated herein by reference, and any written amendments signed by the Parties.

(d) "***Authorized User***" means Customer's employees, consultants, contractors, and agents (i) who are authorized by Customer to access and use the Services under the rights granted to Customer pursuant to the Agreement and (ii) for whom access to the Services has been purchased pursuant to the Agreement.

(e) "***Customer***" means the customer identified in the Agreement.

(f) "***Customer Data***" means, other than Aggregated Statistics, information, data, and other content, in any form or medium, that is submitted, posted, or otherwise transmitted by or on behalf of Customer or an Authorized User through the Services.

(g) "***Documentation***" means Service Provider's user manuals, handbooks, and guides relating to the Services provided by Service Provider to Customer either electronically or in hard copy form, and end user documentation relating to the Services.

(h) "***Service Provider***" means Neumo Group, LLC f/k/a Avenu Insights & Analytics, LLC, a Delaware limited liability company (or its assignee), with offices located at 5860 Trinity Parkway, Suite 120, Centreville, VA 20120.

(i) "***Service Provider IP***" means the Services, the Documentation, and any and all intellectual property provided to Customer or any Authorized User in connection with the foregoing. For the avoidance of doubt, Service Provider IP includes Aggregated Statistics and any information, data, or other content derived from Service Provider's monitoring of Customer's access to or use of the Services, but does not include Customer Data.

(j) "***Process***" means to take any action or perform any operation or set of operations that the Services are capable of taking or performing on any data, information, or other content, including to collect, receive, input, upload, download, record, reproduce, store, organize, compile, combine, log, catalog, cross-reference, manage, maintain, copy, adapt, alter, translate, or make other derivative works or improvements, process, retrieve, output, consult, use, perform, display, disseminate, transmit, submit, post, transfer, disclose, or otherwise provide or make available, or block, erase, or destroy. "***Processing***" and "***Processed***" have correlative meanings.

(k) "***Services***" means the software-as-a-service offering(s) and other services to be rendered by Service Provider as described in the Agreement.

(l) "***Service Levels***" means the service levels identified in the Service Level and Support Services Agreement attached hereto (the "***SLA***").

(m) "***Third-Party Products***" means any third-party products described in the Agreement provided with or incorporated into the Services.

2. ACCESS AND USE.

(a) ***Provision of Access***. Subject to and conditioned on Customer's payment of Fees (defined in Section 6 below) and compliance with all other terms and conditions of the Agreement, Service Provider hereby grants Customer a non-exclusive, non-transferable (except in compliance with Section 12(f)) right and license to access and use the Services during the Term (defined in Section 11), solely for use by Authorized Users in accordance with the terms and conditions of the Agreement. Such use is limited to Customer's internal use. Service Provider shall provide to Customer the necessary passwords and network links or connections to allow Customer to access the Services.

(b) ***Documentation License***. Subject to the terms and conditions contained in the Agreement, Service Provider hereby grants to Customer a non-exclusive, non-sublicensable, non-transferable (except in compliance with Section 12(f)) license to use the Documentation during the Term solely for Customer's internal business purposes in connection with its use of the Services.

(c) ***Use Restrictions***. Customer shall not use the Services for any purposes beyond the scope of the access granted in the Agreement. Customer shall not at any time, directly or indirectly, and shall not permit any Authorized Users to: (i) copy, modify, or create derivative works of the Services or Documentation, in whole or in part; (ii) rent, lease, lend, sell, license, sublicense, assign, distribute, publish, transfer, or otherwise make available the Services or Documentation; (iii) reverse engineer, disassemble, decompile, decode, adapt, or otherwise attempt to derive or gain access to any software component of the Services, in whole or in part; (iv) remove any proprietary notices from the Services or Documentation; or (v) use the Services or Documentation in any manner or for any purpose that infringes, misappropriates, or otherwise violates any intellectual property right or other right of any person, or that violates any applicable law.

(d) ***Reservation of Rights***. Service Provider reserves all rights not expressly granted to Customer in the Agreement. Except for the limited rights and licenses expressly granted under the Agreement, nothing in the Agreement grants, by implication, waiver, estoppel, or otherwise, to Customer or any third-party any intellectual property rights or other right, title, or interest in or to the Service Provider IP.

(e) ***Suspension***. Notwithstanding anything to the contrary in the Agreement, Service Provider may temporarily suspend Customer's and any Authorized User's access to any portion or all of the Services if: (i) Service Provider reasonably determines that (A) there is a threat or attack on any of the Service Provider IP; (B) Customer's or any Authorized User's use of the Service Provider IP disrupts or poses a security risk to the Service Provider IP or to any other customer or vendor of Service Provider; (C) Customer, or any Authorized User, is using the Service Provider IP for fraudulent or illegal activities; or (D) Service Provider's provision of the Services to Customer or any Authorized User is prohibited by applicable law; (ii) any vendor of Service Provider has suspended or terminated Service Provider's access to or use of any third-party services or products required to enable Customer to access the Services; or (iii) in accordance with Section 6(a)(ii) (any such suspension described in subclause (i), (ii), or (iii), a "***Service Suspension***"). Service Provider shall use reasonable efforts to provide written notice of any Service Suspension to Customer and to provide updates regarding resumption of access to the Services following any Service Suspension. Service Provider shall use commercially reasonable efforts to resume providing access to the Services as soon as reasonably possible after the event giving rise to the Service Suspension is cured. Service Provider will have no liability for any damage, liabilities, losses (including any loss of data or profits), or any other consequences that Customer or any Authorized User may incur as a result of a Service Suspension.

(f) ***Aggregated Data and Statistics***. Use and collection of data and statistics in the course of performing the Agreement is governed as follows:

1. **Customer Data Ownership.** As between the parties, Customer retains all right, title, and interest in and to Customer Data. Service Provider may access, use, process, transmit, and store Customer Data as necessary to provide, support, maintain, and improve the Services in accordance with this Agreement and applicable law.

2. **Aggregated and De-Identified Data.** Service Provider may create Aggregated Data from Customer Data and usage of the Services. "Aggregated Data" means data that has been irreversibly de-identified ("De-Identified Data") and combined with data from other customer**s** such that it does not identify Customer, any individual, or any specific government program, and cannot reasonably be re-identified. Aggregated Data and De-Identified Data are not Customer Data.

3. **Use of Aggregated Data.** Service Provider may use Aggregated Data solely for internal business purposes, including service analytics, benchmarking, security, compliance, capacity planning, and improvement of Service Provider's products and services. Vendor shall not disclose Aggregated Data in a manner that identifies Customer or its operations without Customer's consent.

4. **Artificial Intelligence and Machine Learning.** Service Provider may use Aggregated Data, and De-Identified Data to develop, train, test, and improve artificial intelligence, machine learning, large language models, and agentic or automated tools used by Service Provider to support or enhance the Services, provided that:

    a. no Customer Data or identifiable government data is used to train publicly available or third-party models;
    b. such use does not result in the disclosure of Customer Data or confidential government information; and
    c. model outputs do not reproduce or expose Customer Data.

5. **Restrictions on Use.** Service Provider shall not sell, license, or improperly disclose Customer Data, De-Identified Data, or Aggregated Data to third parties, nor use such data for advertising or surveillance, of Customer, constituents, or government programs. Service Provider may disclose such data to third parties as necessary to provide the Services or deliverables under this Agreement and may disclose De-Identified Data and Aggregated Data to third parties to assist Service Provider in using such data as permitted by this Agreement. In either case, such third party will be bound to confidentiality requirements that are substantially similar or greater than Service Provider's in this Agreement.

6. **Compliance and Oversight.** Service Provider's use of Customer Data shall comply with all applicable federal, state, and local laws, including public records, privacy, and data protection requirements. Upon reasonable request, Service Provider shall provide Customer with a description of its data handling and AI governance practices as they relate to the Services.

3. CUSTOMER RESPONSIBILITIES.

(a) ***General***. Customer is responsible and liable for all uses of the Services and Documentation resulting from access provided by Customer, directly or indirectly, whether such access or use is permitted by or in violation of the Agreement. Without limiting the generality of the foregoing, Customer is responsible for all acts and omissions of Authorized Users, and any act or omission by an Authorized User that would constitute a breach of the Agreement if taken by Customer will be deemed a breach of the Agreement by Customer. Customer shall use reasonable efforts to make all Authorized Users aware of the Agreement's provisions as applicable to such Authorized User's use of the Services, and shall cause Authorized Users to comply with such provisions.

(b) ***Third-Party Products***. Service Provider may from time to time make Third-Party Products available to Customer. For purposes of the Agreement, such Third-Party Products are subject to their own terms and conditions and the applicable flow-through provisions referred to in the Agreement. If Customer does not agree to abide by the applicable terms for any such Third-Party Products, then Customer should not install or use such Third-Party Products.

(c) ***Customer Administration of the Services***. Service Provider's responsibilities do not extend to internal management or administration of the Services. In addition to those obligations contained in Section 5(c) hereof, Customer is responsible for: (i) managing access to Authorized User accounts; and (ii) ensuring that Authorized Users' use of the Services complies with the Agreement.

(d) ***Compliance***. Customer is responsible for use of the Services and will comply with laws and regulations applicable to Customer's use of the Services, if any.

(e) ***Unauthorized Use & Access***. Customer will prevent unauthorized use of the Services and terminate any unauthorized use of or access to the Services. Customer will promptly notify Service Provider of any unauthorized use of or access to the Services.

4. SERVICE LEVELS & SUPPORT.

(a) ***Service Levels***. Subject to the terms and conditions of the Agreement, Service Provider shall use commercially reasonable efforts to make the Services available in accordance with the Service Levels.

(b) ***Support***. The access rights granted pursuant to the Agreement entitle Customer to the support services described in the SLA during the Term.

(c) ***Third-Party Hosting***. Customer acknowledges that the Services are hosted on an enterprise-level third-party platform (e.g. Microsoft Azure, Amazon Web Services) (a "***Platform***"). Each Platform shall have terms of use regarding availability, data privacy, Processing and security terms, and upon request, Service Provider shall direct Customer to such terms of use. Notwithstanding anything to the contrary contained in the Agreement, Service Provider does not guarantee a Platform's availability, privacy and security terms, nor can Service Provider grant any additional terms related to the use of the Platform in excess of what are offered by the Platform.

(d) ***Payment Outages and Data Security Events***. The parties acknowledge that the Services may involve electronic data processing and, where applicable, payment-related functionality, and that service interruptions or data security incidents may occur despite commercially reasonable safeguards. Neumo will use commercially reasonable efforts to mitigate the effects of any such payment outage or data security incident of which it becomes aware. Data security and breach incidents are addressed more specifically in section 5, below.

5. SECURITY.

(a) ***Information Security***. Service Provider will employ commercially reasonable security measures related to the Services in accordance with Service Provider's data privacy and security policy, a copy of which shall be provided to Customer upon request. In addition, Service Provider warrants and represents that all services, systems, platforms, software, etc., provided to Customer pursuant to the Agreement, will be compliant with an annual SOC 2 Type II report provided to Customer prior to go-live of the new platform and/or payment processing services under the Agreement but no later than January 1, 2027, and then annually thereafter. Service Provider represents that all data is stored exclusively in the United States.

(b) ***Data Breach Procedures***. Service Provider maintains a commercially reasonable data breach plan and shall implement the procedures required under such data breach plan on the occurrence of a data breach. A copy of Service Provider's current data breach plan is attached following the TOU.

(c) ***Customer Control and Responsibility***. Customer has and will retain sole responsibility for: (a) all Customer Data, including its content and use; (b) all information, instructions, and materials provided by or on behalf of Customer or any Authorized User in connection with the Services; (c) Customer's information technology infrastructure, including computers, software, databases, electronic systems (including database management systems), and networks, whether operated directly by Customer or through the use of third-party services ("***Customer Systems***"); (d) the security and use of Customer's and its Authorized Users' Access Credentials; and (e) all access to and use of the Services and Service Provider IP directly or indirectly by or through the Customer Systems or its or its Authorized Users' Access Credentials, with or without Customer's knowledge or consent, including all results obtained from, and all conclusions, decisions, and actions based on, such access or use.

(d) ***Access and Security***. Customer shall employ all reasonable physical, administrative, and technical controls, screening, and security procedures and other safeguards necessary to: (a) securely administer the

distribution and use of all Access Credentials and protect against any unauthorized access to or use of the Services; and (b) control the content and use of Customer Data, including the uploading or other provision of Customer Data for Processing by the Services.

6. FEES AND PAYMENT.

(a) ***Fees***. Customer shall pay Service Provider the fees ("***Fees***") as set forth in the Agreement without offset or deduction.

(b) ***Expenses***. For any on-site services requested by Customer, Customer shall reimburse Service Provider, in accordance with applicable Customer policies, for actual, reasonable travel and out-of-pocket pre-approved expenses incurred.

(c) ***Taxes***. All Fees and other amounts payable by Customer under the Agreement are exclusive of taxes and similar assessments. Customer is responsible for all sales, use, and excise taxes, and any other similar taxes, duties, and charges of any kind imposed by any federal, state, or local governmental or regulatory authority on any amounts payable by Customer pursuant to the Agreement, other than any taxes imposed on Service Provider's income.

(d) ***Fiscal Funding Out***. In the event no funds or insufficient funds are appropriated by Customer in any fiscal period for any payments due pursuant to the Agreement, Customer will notify Service Provider of such occurrence and the Agreement shall terminate on the last day of the fiscal period for which appropriations were received without penalty or expense to Customer of any kind whatsoever, except as to the portions of the payments owed pursuant to the Agreement for which funds have been appropriated.

(e) ***Auditing Rights and Required Records***. Either Party may, at its own expense, on reasonable prior notice, periodically inspect and audit the other Party's records with respect to matters covered by the Agreement, provided that if such inspection and audit reveals that Customer has underpaid Service Provider with respect to any amounts due and payable during the Term, Customer shall promptly pay the amounts necessary to rectify such underpayment. Such inspection and auditing rights will extend throughout the Term and for a period of two (2) years after the termination or expiration of the Term. In addition, Service Provider shall maintain, books, records, documents and other evidence relating to the Agreement, including but not limited to protection and use of Customer Data, and accounting procedures and practices which reflect all costs of any nature invoiced during the performance of the Agreement. Service Provider shall retain all such records for six (6) years after the expiration or termination of the Agreement. Service Provider shall use commercially reasonable efforts to provide Customer with written certifications, policies, or third-party audit reports (such as SOC 2 or equivalent) demonstrating Service Provider's compliance with the applicable requirements of this Agreement.

7. CONFIDENTIAL INFORMATION; OPEN GOVERNMENT LAWS; DISCLOSURE OF CONFLICTS.

(a) ***Confidentiality***. From time to time during the Term, either Party may disclose or make available to the other Party information about its business affairs, products, confidential intellectual property, trade secrets, third-party confidential information, and other sensitive or proprietary information, whether orally or in written, electronic, or other form or media/in written or electronic form or media, and whether or not marked, designated, or otherwise identified as "*confidential*" (collectively, "***Confidential Information***"). Confidential Information does not include information that, at the time of disclosure is: (a) in the public domain; (b) known to the receiving Party at the time of disclosure; (c) rightfully obtained by the receiving Party on a non-confidential basis from a third party; or (d) independently developed by the receiving Party. The receiving Party shall not disclose the disclosing Party's Confidential Information to any person or entity, except to the receiving Party's employees who have a need to know the Confidential Information for the receiving Party to exercise its rights or perform its obligations under the Agreement. Notwithstanding the foregoing, each Party may disclose Confidential Information to the limited extent required (i) in order to comply with the order of a court or other governmental body, or as otherwise necessary to comply with applicable law, including the Washington State Public Records Act, Chapter 42.56 RCW; or (ii) to establish a Party's rights under the Agreement, including to make required court filings. On the expiration or termination of the Agreement, the receiving Party shall promptly return to the disclosing Party all copies, whether in written, electronic, or other form or media, of the disclosing Party's Confidential Information, or destroy all such copies and certify in

writing to the disclosing Party that such Confidential Information has been destroyed. Each Party's obligations of non-disclosure with regard to Confidential Information are effective as of the Effective Date and will expire five years from the date first disclosed to the receiving Party.

(b) ***Applicability of Open Government Laws***. Service Provider understands that Customer is required to comply with State and/or Federal open records/government laws and/or regulations (whether one or more, referred to herein as "***Open Government Laws***"), and, unless exempted, Customer is obligated to provide duly kept public records upon request. Therefore, nothing in the Agreement shall be construed as restricting Customer's compliance with Open Government Laws, and if Customer notifies Service Provider that Customer has received a request for disclosure of public records for which Service Provider is the primary or sole custodian then Service Provider shall render prompt and commercially reasonable assistance to Customer by searching for and timely providing copies of the requested records or information to Customer. In the event Customer notifies Service Provider that Customer has received a request to produce Service Provider-related documents pursuant to an Open Government Law, and Service Provider determines that such documents constitute Service Provider's "Confidential Information" as defined above or are otherwise exempt from disclosure under applicable laws, Service Provide shall promptly notify Customer of such determination and the basis therefor and may seek an injunction preventing such disclosure. Customer shall produce such documents if Service Provider has not sought injunctive relief from a court of competent jurisdiction within 10 calendar days following notification to Customer that it objects to the disclosure and the basis therefor.

(c) ***Disclosure of Conflicts***. Service Provider hereby warrants to Customer that Service Provider has made full disclosure in writing of any existing or potential conflicts of interest related to provision of the Services. In the event that any conflicts of interest arise during the Term, Service Provider hereby agrees immediately to make full disclosure to Customer in writing.

8. INTELLECTUAL PROPERTY OWNERSHIP; FEEDBACK.

(a) ***Service Provider IP***. Customer acknowledges that, as between Customer and Service Provider, Service Provider owns all right, title, and interest, including all intellectual property rights, in and to the Service Provider IP and, with respect to Third-Party Products, the applicable third-party licensors own all right, title, and interest, including all intellectual property rights, in and to the Third-Party Products.

(b) ***Customer Data***. Service Provider acknowledges that, as between Service Provider and Customer, Customer owns all right, title, and interest, including all intellectual property rights, in and to the Customer Data. Customer hereby grants to Service Provider a non-exclusive, royalty-free, worldwide license to reproduce, distribute, and otherwise use and display the Customer Data and perform all acts with respect to the Customer Data as may be necessary for Service Provider to provide the Services to Customer, and a non-exclusive, perpetual, irrevocable, royalty-free, worldwide license to reproduce, distribute, modify, and otherwise use and display Customer Data incorporated within the Aggregated Statistics; provided that such license does not authorize Service Provider to violate any privacy laws applicable to Customer Data, including any laws that protect the privacy of taxpayer information.

(c) ***Feedback***. If Customer or any of its employees or contractors sends or transmits any communications or materials to Service Provider by mail, email, telephone, or otherwise, suggesting or recommending changes to the Service Provider IP, including without limitation, new features or functionality relating thereto, or any comments, questions, suggestions, or the like ("***Feedback***"), Service Provider is free to use such Feedback irrespective of any other obligation or limitation between the Parties governing such Feedback. Customer hereby assigns to Service Provider on Customer's behalf, and on behalf of its employees, contractors and/or agents, all right, title, and interest in, and Service Provider is free to use, without any attribution or compensation to any party, any ideas, know-how, concepts, techniques, or other intellectual property rights contained in the Feedback, for any purpose whatsoever, although Service Provider is not required to use any Feedback.

9. LIMITED WARRANTY & WARRANTY DISCLAIMER.

(a) Service Provider warrants that the Services will conform in all material respects to the Service Levels when accessed and used in accordance with the Documentation. Service Provider does not make any

representations or guarantees regarding uptime or availability of the Services unless specifically identified in the Service Levels. The remedies associated with the Service Levels are Customer's sole remedies and Service Provider's sole liability under the limited warranty set forth in this Section 9(a). THE FOREGOING WARRANTY DOES NOT APPLY, AND SERVICE PROVIDER STRICTLY DISCLAIMS ALL WARRANTIES, WITH RESPECT TO ANY THIRD-PARTY PRODUCTS.

(b) EXCEPT FOR THE LIMITED WARRANTY SET FORTH IN SECTION 9(a), THE SERVICE PROVIDER IP IS PROVIDED "*AS IS*" AND SERVICE PROVIDER HEREBY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE. SERVICE PROVIDER SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND ALL WARRANTIES ARISING FROM COURSE OF DEALING, USAGE, OR TRADE PRACTICE. EXCEPT FOR THE LIMITED WARRANTY SET FORTH IN SECTION 9(a), SERVICE PROVIDER MAKES NO WARRANTY OF ANY KIND THAT THE SERVICE PROVIDER IP, OR ANY PRODUCTS OR RESULTS OF THE USE THEREOF, WILL MEET CUSTOMER'S OR ANY OTHER PERSON'S REQUIREMENTS, OPERATE WITHOUT INTERRUPTION, ACHIEVE ANY INTENDED RESULT, BE COMPATIBLE OR WORK WITH ANY SOFTWARE, SYSTEM, OR OTHER SERVICES, OR BE SECURE, ACCURATE, COMPLETE, FREE OF HARMFUL CODE, OR ERROR FREE.

(c) Service Provider warrants that the Services provided under this Agreement are new and of current manufacture, and that it has no current plans for announcing a replacement product or service that would be marketed by Service Provider as a replacement for any of the Services provided to Customer under this Agreement and would result in reduced support for the Services furnished to Customer.

(d) Service Provider warrants that the Services provided under this Agreement shall comply with all applicable federal, state and local laws, regulations, codes, and ordinances, including any changes to and new applicable federal, state and local laws, regulations, codes and ordinances.

(e) Service Provider warrants that it has the requisite training, skill and experience necessary to provide the Services under this Agreement and is appropriately accredited and licensed by all applicable agencies and government entities.

10. INSURANCE; INDEMNIFICATION.

(a) ***Service Provider Insurance***. Service Provider shall have, and shall require all subcontractors providing services under the Agreement (if any) to have, insurance meeting the requirements set forth in the Section 25 of the Original Contract, at its own expense.. The insurance coverage as specified herein and under Section 25 of the Original Contract must be endorsed to include Customer as Additional Insured for primary and noncontributory limits of liability without any exclusion, restriction or other limitation. The insurance coverage limits specified herein and under Section 25 of the Original Contract are minimum limits of liability only and shall not be deemed to limit the liability of Service Provider. Where required to be an additional insured, Customer shall be so for the full limits of liability maintained by Service Provider, whether such limits are primary, excess, contingent or otherwise.

(b) ***Service Provider Indemnification***.

(i) Service Provider shall indemnify, defend, and hold harmless Customer from and against any and all claims, suits, actions, litigation costs, expenses, judgments, losses, damages, liabilities, costs (including reasonable attorney fees) ("***Losses***") incurred by Customer by reason of damage to any property or business and/or any death, injury or disability to or of any person or party, including any employee, arising out of or suffered, directly or indirectly, by reason of or in connection with the performance of the Agreement, or any act, error or omission of Service Provider, including subcontractors; or resulting from any third-party claim, suit, action, or proceeding that the Services, or any use of the Services in accordance with the Agreement, infringes or misappropriates such third party's US intellectual property rights ("***Third-Party Claim***"), provided that Customer promptly notifies Service Provider in writing of such Third-Party Claim, cooperates with Service Provider, and allows Service Provider sole authority to control the defense and settlement of such Third-Party Claim.

(ii) If a Third Party-Claim for infringement or misappropriation of US intellectual property rights is made or appears possible, Customer agrees to permit Service Provider, at Service Provider's sole discretion,

to (A) modify or replace the Services, or component or part thereof, to make it non-infringing, or (B) obtain the right for Customer to continue use. If Service Provider determines that neither alternative is reasonably available, Service Provider may terminate the Agreement, in its entirety or with respect to the affected component or part, effective immediately on written notice to Customer.

(iii) This Section 10(b) will not apply to the extent that the alleged infringement arises from: (A) use of the Services in combination with data, software, hardware, equipment, or technology not provided by Service Provider or authorized by Service Provider in writing; (B) modifications to the Services not made by Service Provider; (C) Customer Data; or (D) Third-Party Products.

(c) THIS SECTION 10 SETS FORTH CUSTOMER'S SOLE REMEDIES AND SERVICE PROVIDER'S SOLE LIABILITY AND OBLIGATION FOR ANY ACTUAL, THREATENED, OR ALLEGED CLAIMS THAT THE SERVICES INFRINGE, MISAPPROPRIATE, OR OTHERWISE VIOLATE ANY INTELLECTUAL PROPERTY RIGHTS OF ANY THIRD PARTY.

11. TERM AND TERMINATION.

(a) ***Term***. The term of the Agreement is as stated in the Agreement (the "***Term***").

(b) ***Termination***. In addition to any other express termination right set forth in the Agreement:

(i) Service Provider may terminate the Agreement, effective on written notice to Customer, if Customer: (A) fails to pay any amount when due pursuant to the Agreement, and such failure continues more than ten (10) days after Service Provider's delivery of Notice thereof; or (B) breaches any of its obligations under Section 2(c) or Section 7;

(ii) either Party may terminate the Agreement, effective on written notice to the other Party, if the other Party materially breaches the Agreement, and such breach: (A) is incapable of cure; or (B) being capable of cure, remains uncured thirty (30) days after the non-breaching Party provides the breaching Party with written notice of such breach; or

(iii) either Party may terminate the Agreement, effective immediately upon written notice to the other Party, if the other Party: (A) becomes insolvent or is generally unable to pay, or fails to pay, its debts as they become due; (B) files or has filed against it, a petition for voluntary or involuntary bankruptcy or otherwise becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law; (C) makes or seeks to make a general assignment for the benefit of its creditors; or (D) applies for or has appointed a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business; or

(iv) either Party may terminate the Agreement for any reason, effective upon 180 days' written notice to the other Party.

(c) ***Effect of Expiration or Termination***. Upon expiration or earlier termination of the Agreement, Customer shall immediately discontinue use of the Service Provider IP and, without limiting Customer's obligations under Section 7, Customer shall delete and destroy all copies of the Service Provider IP and certify in writing to the Service Provider that the Service Provider IP has been deleted or destroyed. No expiration or termination will affect Customer's obligation to pay all Fees that may have become due before such expiration or termination or entitle Customer to any refund. In addition, upon termination, Service Provider shall wind down and cease its services as quickly and efficiently as reasonably possible, without performing unnecessary services or activities and by minimizing negative effects on Customer from such winding down and cessation of services. Service Provider shall provide for a reasonable, mutually agreed upon period of time after the expiration or termination of this Agreement, all reasonable transition assistance requested by Customer (at the Service Provider's standard time and material rates, which shall be estimated upon request), to allow for the expired or terminated portion of the Services to continue without interruption. Such transition assistance will be deemed by the parties to be governed by the terms and conditions of this Agreement, except for those terms and conditions that do not reasonably apply to such transition assistance.

(d) ***Survival***. This Section 11(d) and Sections 1, 6, 7, 8, 9, 10, and 12 survive any termination or expiration of the Agreement. No other provisions of the Agreement survive the expiration or earlier termination of the Agreement.

12. MISCELLANEOUS.

(a) ***Entire Agreement***. The Agreement constitutes the sole and entire agreement of the Parties with respect to the subject matter of the Agreement and supersedes all prior and contemporaneous understandings, agreements, and representations and warranties, both written and oral, with respect to such subject matter. In the event of any inconsistency between the statements made in the body of these TOU and any other documents (including URLs) incorporated herein by reference, the following order of precedence governs: (i) first, the applicable Agreement; (ii) second, these Terms of Use; and (iii) third, any other documents incorporated herein by reference.

(b) ***Notices***. All notices, requests, consents, claims, demands, waivers, and other communications associated with the Agreement (each, a "***Notice***") must be in writing and addressed to the Parties at the addresses set forth in the Agreement (or to such other address that may be designated by the Party giving Notice from time to time in accordance with this Section), and for Service Provider, Notice to Service Provider must also be sent to legal@neumo.com. All Notices must be delivered by personal delivery, nationally recognized overnight courier (with all fees pre-paid), email (with confirmation of transmission), or certified or registered mail (in each case, return receipt requested, postage pre-paid). Except as otherwise provided in the Agreement, a Notice is effective only: (i) upon receipt by the receiving Party; and (ii) if the Party giving the Notice has complied with the requirements of this Section.

(c) ***Force Majeure***. In no event shall either Party be liable to the other Party, or be deemed to have breached the Agreement, for any failure or delay in performing its obligations under the Agreement (except for any obligations to make payments), if and to the extent such failure or delay is caused by any circumstances beyond such Party's reasonable control, including but not limited to acts of God, flood, fire, earthquake, explosion, war, terrorism, invasion, riot or other civil unrest, strikes, labor stoppages or slowdowns or other industrial disturbances, or passage of law or any action taken by a governmental or public authority, including imposing an embargo.

(d) ***Amendment and Modification; Waiver***. No amendment to or modification of the Agreement is effective unless it is in writing and signed by an authorized representative of each Party. No waiver by any Party of any of the provisions hereof will be effective unless explicitly set forth in writing and signed by the Party so waiving. Except as otherwise set forth in the Agreement, (i) no failure to exercise, or delay in exercising, any rights, remedy, power, or privilege arising from the Agreement will operate or be construed as a waiver thereof, and (ii) no single or partial exercise of any right, remedy, power, or privilege under the Agreement will preclude any other or further exercise thereof or the exercise of any other right, remedy, power, or privilege.

(e) ***Severability***. If any provision of the Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability will not affect any other term or provision of the Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction. Upon such determination that any term or other provision is invalid, illegal, or unenforceable, the Parties shall negotiate in good faith to modify the Agreement so as to effect their original intent as closely as possible in a mutually acceptable manner in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible.

(f) ***Assignment***. Neither Party may assign any of its rights or delegate any of its obligations under the Agreement, in each case whether voluntarily, involuntarily, by operation of law or otherwise, without the prior written consent of the other Party, which consent shall not be unreasonably withheld, conditioned, or delayed. Any purported assignment or delegation in violation of this Section will be null and void. No assignment or delegation will relieve the assigning or delegating Party of any of its obligations under the Agreement. The Agreement is binding upon and inures to the benefit of the Parties and their respective permitted successors and assigns.

(g) ***Equitable Relief***. Each Party acknowledges and agrees that a breach or threatened breach by such Party of any of its obligations under Section 7 or, in the case of Customer, Section 2(c), would cause the other Party irreparable harm for which monetary damages would not be an adequate remedy and agrees that, in the event of such breach or threatened breach, the other Party will be entitled to seek equitable relief, including a restraining order, an injunction, specific performance, and any other relief that may be available from any court, without any requirement to prove actual damages or that monetary damages are not an adequate remedy. Such remedies are not exclusive and are in addition to all other remedies that may be available at law, in equity, or otherwise.

(h) ***Counterparts; Alternative Acceptance***. The Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. Additionally, upon request from Customer, the Agreement may be accepted through the use of a Customer-issued purchase order or other similar such purchasing document, including a purchasing document issued by a purchasing agent utilized by Customer (an "***Alternative Acceptance***"). The foregoing notwithstanding, the Parties acknowledge and agree that any terms and conditions of any purchase order, sales acknowledgement or other document submitted to Service Provider by Customer or its purchasing agent which conflict with the terms and conditions of the Agreement shall be of no force or effect, and the terms and conditions of the Agreement control and supersede such conflicting documents and any course of conduct or usage of the trade inconsistent with any of the terms and conditions hereof.

(i) ***Electronic Signatures***. The Agreement may be executed by electronic signature, which will be considered as an original signature for all purposes and have the same force and effect as an original signature. For these purposes, "*electronic signature*" means electronically scanned and transmitted versions (e.g. via pdf file or facsimile transmission) of an original signature, or signatures electronically inserted via software such as Adobe Sign.

(j) ***Compliance with Laws, Ordinances, Rules and Regulations***. Service Provider agrees to comply with all applicable federal, state and local laws, ordinances, rules and regulations. If Customer notifies Service Provider of any violation of such laws, ordinances, rules or regulations, Service Provider shall immediately desist from such activities and correct the violation.

(k) ***Non-Discrimination Covenant***. Service Provider, for itself, its personal representatives, assigns, subcontractors and successors in interest, as part of the consideration for the Agreement, agrees that in the performance of Service Provider's duties and obligations under the Agreement, it shall not discriminate in the treatment or employment of any individual or group of individuals on any basis prohibited by law. If any claim arises from an alleged violation of this non-discrimination covenant by Service Provider, its personal representatives, assigns, subcontractors or successors in interest, Service Provider agrees to assume such liability and to indemnify and defend Customer and hold Customer harmless from such claim.

(l) ***Governmental Powers***. It is understood and agreed that by execution of the Agreement, Customer does not waive or surrender any of its governmental powers.

(m) ***Interlocal Purchasing Consent; Cooperative Purchasing***. With the prior approval of Service Provider, which may be withheld for any or no reason within Service Provider's sole discretion, the Agreement may be extended to any public entity in Customer's home-state to purchase at a Agreement's prices and specifications in accordance with the terms stated in the Agreement. Additionally, to the extent permitted by law, the terms of the Agreement may be extended for use by other local government entities upon execution of a separate agreement, Agreement, or other duly signed writing by and between Service Provider and such entity, setting forth all of the terms and conditions for such use, including applicable fees and billing terms.

(n) ***Governing Law and Venue***. The Agreement shall be governed by, interpreted and construed in accordance with the laws of the State of Washington without regard to its choice-of-law rules or doctrines. Any judicial proceedings to interpret, construe, or enforce the parties' rights or obligations under the Agreement shall be brought exclusively in the state or federal courts located in King County, Washington,

[*End of Terms of Use*]

Subscription Fees

Period:	Description:	Fees:
Implementation	Up Front Payment (due within 60 days of the Effective Date)	$405,700.00
Implementation	Milestone Completion 1 (due upon Final Project Acceptance Plan)	$253,562.00
Implementation	Milestone Completion 2 (due Final Configuration and Development Signoff)	$253,562.00
Implementation	Go-Live	$101,425.00
	Implementation Total	**$1,014,249.00**
CY 2027	Q1 Subscription Payment	$345,901.11
	Q2 Subscription Payment	$345,901.11
	Q3 Subscription Payment	$345,901.11
	Q4 Subscription Payment	$345,901.11
	2027 Total	**$1,383,604.43**
CY 2028	Q1 Subscription Payment	$363,196.16
	Q2 Subscription Payment	$363,196.16
	Q3 Subscription Payment	$363,196.16
	Q4 Subscription Payment	$363,196.16
	2028 Total	**$1,452,784.65**
CY 2029	Q1 Subscription Payment	$381,355.97
	Q2 Subscription Payment	$381,355.97
	Q3 Subscription Payment	$381,355.97
	Q4 Subscription Payment	$381,355.97
	2029 Total	**$1,525,423.88**
CY 2030	Q1 Subscription Payment	$400,423.77
	Q2 Subscription Payment	$400,423.77
	Q3 Subscription Payment	$400,423.77
	Q4 Subscription Payment	$400,423.77
	2030 Total	**$1,601,695.07**
CY 2031	Q1 Subscription Payment	$420,444.96
	Q2 Subscription Payment	$420,444.96
	Q3 Subscription Payment	$420,444.96
	Q4 Subscription Payment	$420,444.96
	2031 Total	**$1,681,779.83**

Lookback Requirements. The Subscription Fee for each Contract Year shall be subject to adjustment based on actual transaction volume, as described herein. For purposes of this provision, the "Base Transaction Volume" for each year shall be determined by applying a minimum 5% year-over-year increase to the prior year's Base Transaction Volume, irrespective of actual usage. The initial lookback period shall run from July

1, 2026 through December 31, 2027 (an 18-month period). Thereafter, the lookback period shall be the twelve-month calendar year ending December 31 of each subsequent year during the Term. Within sixty (60) days after the end of each applicable lookback period, Avenu shall prepare and deliver to Customer a report detailing the actual transaction volume during such period. Customer shall have thirty (30) days to review and approve the report or request reasonable substantiation. If the actual transaction volume for the applicable period exceeds the Base Transaction Volume by more than five percent (5%), Customer shall pay Avenu an additional amount equal to $3.00 per transaction for each transaction in excess of the Base Transaction Volume. Conversely, if the actual transaction volume for the applicable period is more than five percent (5%) below the Base Transaction Volume, Avenu shall issue a credit to Customer in an amount equal to $3.00 per transaction for each transaction below the Base Transaction Volume.

Material Event Adjustments. If, during any fiscal quarter, the actual transaction volume decreases by more than 25% compared to the applicable Base Transaction Volume, and such decrease continues for more than one full fiscal quarter, or if Customer reasonably anticipates a permanent decrease in transaction volume of more than 25%, then either party may initiate a review of the Subscription Fees. In addition, if the actual transaction volume for any six-month period exceeds the applicable pro-rated Base Transaction Volume for that period by more than 3.75%, either party may initiate a review of the Subscription Fees. Upon such notice, the parties shall meet and confer in good faith within thirty (30) days to evaluate the circumstances and determine an equitable adjustment to the Subscription Fees on a prospective basis, taking into account the material increase or reduction in transaction volume, as applicable. No adjustment shall be effective unless agreed in writing by both parties. This adjustment mechanism shall not affect the Subscription Fee otherwise invoiced in advance for each Contract Year, which shall be based on a 5% maximum annual increase unless otherwise agreed in writing.

New Member Cities. As the need arises Avenu will work with Customer to complete discovery and evaluate the fit of a prospective Member City to the system. It is anticipated that the base subscription fee follow the guidelines listed above in "**Lookback Requirements"**. Avenu expects incremental business likely fits into the growth banding and if needed is easier to budget and align for new members. Implementation fees for each new member will be quoted after discovery and must be agreed upon by Customer in writing.

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Professional Services Fees

Purpose

This Rate Table applies to professional services delivered under Change Requests (CRs), Transition Services, Training, and related ad-hoc or planned service engagements. Rates and terms herein govern work authorized via Statements of Work (SOWs), Work Orders (WOs), or CRs unless otherwise agreed in writing.

Billing & Invoicing Terms

• Time & Materials unless fixed-fee is specified in the SOW/CR.

• Minimum billing increment: 30 minutes (0.5 hours).

Role-Based Rates

All rates are in USD. Adjust as needed.

Role	Hourly Rate	Onsite / Remote
Project Manager / Scrum Master	$190	Both
Solution Architect	$245	Both
Senior Consultant	$185	Both
Consultant	$165	Both
Business Analyst	$175	Both
Data Engineer	$200	Both
Developer	$200	Both
QA Engineer	$170	Both
Trainer (Standard)	$150	Both

Service Categories Covered

• Change Requests (CRs): Scope, estimate, approval workflow, execution, testing, deployment.

• Transition Services: Knowledge transfer, cutover planning, hypercare, stabilization.

• Training: Standard curricula, custom content development, delivery onsite/remote, materials.

• Advisory: Architecture reviews, roadmap, governance, health checks.

Approvals & Governance

- Work begins only upon written authorization via SOW/WO/CR.
- Change control managed via client ticketing system or agreed template.
- Rate changes require 30 days written notice.

Neumo Payments

Neumo Payments is the name for the Service Provider's payment processing service.

Customer acknowledges and agrees that use of the Neumo Payments payment processing solution is a required component of the Services provided pursuant to the Agreement. Customer agrees that it shall transition all payment processing functions to Neumo Payments within 120 days of the go-live date of the New Platform and after the Service Provider has met the following requirements:

1. Service Provider shall provide Customer with documentation indicating the current volume of total transactions processed by the Service Provider and a copy of the Service Provider's Payment Card Industry Data Security Standard (PCI-DSS Level-1) certification appropriate to their level of transactions. This shall be done before payment processing service begins but no later than January 1, 2027, and Service Provider shall furnish a copy of same to Customer annually thereafter; and,
2. Service Provider shall provide a current SOC 2 Type II Report that demonstrates compliance for (but does not have to be limited to) all services, systems, platforms, software, etc., provided to Customer under the Agreement. This shall be done before service begins but no later than January 1, 2027, and Service Provider shall furnish a copy of same to Customer annually thereafter.

The Parties shall cooperate in good faith to complete such transition on a timely basis, and Customer shall take all steps reasonably necessary to facilitate the integration of Neumo Payments into its operations.

Neumo Payments Pricing

- **2.69%** per Credit Card transaction with min of $0.50 (50 cents)
- eCheck/ACH **$1.50** per transaction

eCheck/ACH (per transaction)

Check Processing Fee	
Per eCheck Sale Transaction	**$1.50**
Per eCheck Refund Transaction	**$1.50**
Per eCheck Return	**$25**

Fee for Credit to the City/County Bank Account

Dynamic Payout Fees	
Per Instruction Funding Fee (Standard Funding)	**$0.50**
Per Instruction Funding Fee (Next Day Funding) – Subject to Risk Approval by Payrix	**$1.50**
Per Failure & NOC Funding Fee	**$8**

Chargebacks and Related Fees

Per Chargeback Request or Return Processed	**$30**
Per Retrieval Request Processed	**$50**
Per ACH Representment Processed	**$25**
Per Arbitration Case (possible additional fees from Payment Networks)	**$50**

Service Level and Support Services Agreement ("SLA")

Capitalized terms utilized but not defined herein shall have the meaning set forth in Service Provider's Terms of Use.

Service Commitment
Service Provider shall use reasonable commercial efforts to (i) monitor and maintain the New Platform host servers and to ensure connectivity, availability, and operation of the host servers on the World Wide Web consistent with Service Provider's Availability Targets set forth below; (ii) monitor hardware and systems software and environmental controls; and (iii) provide Service Provider's standard activity and service level reporting.

1. CLOUD AVAILABILITY, SUPPORT, MAINTENANCE AND SERVICE LEVEL TARGETS.

(a) ***Cloud Availability Level***. Service Provider will use commercially reasonable efforts to provide 99.99% Services availability measured per calendar quarter (the "***Reporting Period***"). Services availability is measured monthly by subtracting from 100% the total percentage of 5-minute periods during the Reporting Period for which there is no external connectivity and the applicable Services do not respond to data requests ("***unavailability***"), unless such unavailability results from an Exclusion.

The term "***Exclusion***" means Planned Maintenance (defined below), interruptions or delays in providing the Services resulting from telecommunications or Internet service provider failures or any third-party's acts, errors or omissions or any systems not provided by Service Provider, including Platform, computer, telecommunications, internet service provider or hosting facility failures or delays involving hardware, software or power systems not within Service Provider's possession or reasonable control, and denial of service attacks against internet infrastructure providers ("***DDOS***").

The term "***Planned Maintenance***" means those times Service Provider will require that business critical components of the Services be taken offline for deployment of releases, latest security patches, or applying network/infrastructure changes for service improvement maintenance. Service Provider will make all reasonable efforts to not perform any Planned Maintenance during Business Hours (defined below) but will have regular maintenance hours post regular hours and on weekends. Service Provider will provide Customers with reasonable advance notice of any Planned Maintenance.

(b) ***Customer Support***.

(i) General. As part of the Agreement, Service Provider will provide standard support to Customers. Support resources are available via e-mail or phone from 8 AM to 5 PM Mountain Time, Monday through Friday ("***Business Hours***"), excluding holidays. Support includes questions surrounding how to use a feature within a Service. It also includes troubleshooting any issues an Authorized User runs into through bugs or product deficiencies. Support does not include consulting services such as achieving a Customer's end-to-end goals, modifying the overall workflow associated with a Customer's use of a Service, or high-level accomplishment needs (the foregoing are referred to herein as "***Professional Services***"). Service Provider will prepare a Agreement for Professional Services and present the same to the Customer for acceptance prior to performing Professional Services.

(ii) FileLocal-Specific Support Routing and Branded Contact Experience. Without limiting any other terms of this Agreement or the SLA, Service Provider will make commercially reasonable efforts to provide Customer with a branded support entry point tailored for Customer's end users. To that end, Service Provider will provision and maintain a unique support telephone number dedicated for Customer's users, including a local 206 area code number, which will route through Service Provider's telephony infrastructure. Service Provider may utilize automatic routing, tagging, and call-type identification features within that system in lieu of a stand-alone or custom IVR. Service Provider may also implement an optional audible chime or similar indicator to notify Service Provider's support personnel of the Customer's call type. These measures are intended solely to facilitate a familiar and user-friendly experience for Customer's constituents and shall not modify, expand, or create any additional warranties, SLAs, or performance guarantees under this Agreement. Service Provider's support representatives will identify the support line as "FileLocal Support" when answering calls made to the dedicated FileLocal number. Customer acknowledges that (i) branding

elements are limited to the entry-point experience described above; (ii) Service Provider may utilize shared support resources, systems, and personnel for Customers; and (iii) Service Provider retains full discretion to manage, staff, and operate its support organization, provided that the support experience for Customer's end users remains consistent with Service Provider's standard support commitments under this Agreement. Customer further acknowledges that all costs associated with the dedicated FileLocal telephone number and routing configuration are subject to Service Provider's standard pricing and margin approval processes.

(c) ***Maintenance***. Services provided to Customers are cloud-hosted solutions where maintenance and improvements are being rolled out to platforms as they are developed. While some of these improvements enhance a Customer's user experience and are noticeable changes to the New Platform, others are performance related and work behind the scenes. Licenses to Services include access to these improvements as well as continued maintenance to the Services. Service Provider shall make commercially reasonable efforts to notify Customer prior to commencing any emergency maintenance outside of a scheduled maintenance window and shall make commercially reasonable efforts to minimize the impact of any Emergency Maintenance.

(d) ***Service Response Level***. Service Provider will use commercially reasonable efforts to meet or exceed service level targets described below.

(e) ***Data Backup***. The Services do not replace the need for a Customer to maintain regular data backups or redundant data archives. SERVICE PROVIDER HAS NO OBLIGATION OR LIABILITY FOR ANY LOSS, ALTERATION, DESTRUCTION, DAMAGE, CORRUPTION, OR RECOVERY OF CUSTOMER DATA.

B. STANDARD SUPPORT SLA

B.1 Standard Support Definitions and SLA

Standard Support Definitions		SLA Monthly Performance Level Target
Assigned Resources	General Support Team	N/A
Technical Support	24 x 7 Ticket submission Support via Voice, Email and Web Tickets	N/A
Initial Response Time	Critical/High Issues: Up to 24 Hours Medium/Low Issues: Up to 96 Hours	> 97%
Average Time to Answer (1-20th of the month)	< 5 Minutes	> 97%
Average Time to Answer (21st - end of month)	< 30 Minutes	> 97%
First Call Resolution	>70% (Measured Monthly)	> 97%
Abandonment Rate	< 10% (Measured Monthly)	> 97%
Customer Community	Unlimited Access	N/A
Knowledge Portal	Unlimited Access	N/A

B.2 Standard Support Target Resolution SLA

Severity Classification	Standard Support Target Resolution or Mitigation Times
Critical	96 Hours
High	3 Weeks
Medium	6 Weeks or Next Release

Low	Case by Case Basis, Future Releases

B.3 Standard Support Issue Classification and Assignment

Service Provider's general support team shall prioritize a standard support request based on the severity classification. When Customer submits a standard support request, Customer shall identify the severity classification level (as defined in the table below). Service Provider will rely upon Customer's severity classification for assignment; however, the assigned severity classification of a standard support request may be re-classified by mutual agreement during the resolution process. Both parties agree to act in good faith in determining the severity classification.

Severity Classification	Description
Critical	New Platform is completely unavailable, or performance is so poor as to render the New Platform unusable. No work-around exists
High	A major functionality of the New Platform is unusable with no workaround available, which results in limited functionality or affects a large number of users
Medium	Loss of a function or resource that does not seriously affect the New Platform's functionality.
Medium P1 (Urgent)	Material business impact requiring an immediate solution or temporary fix; Critical software is not available; One primary or all locations are impacted, and users are unable to perform their duties causing a material business impact
Medium P2 (High)	Possible high business impact which could have a material impact through the inability of the application(s) to perform the business functions specified; A key enterprise software component is down, degraded or unusable
Medium P3 (Medium)	Moderate business impact but the business service, application or system is still functioning; A software component or procedure not considered to be critical by Customer is down, unusable or difficult to use
Low	Minor bugs and all other requests for service, such as general usage questions.

B.4 Standard Support Case Submission

Customer may submit a standard support request for all severity classifications, except Critical issue classifications (as defined in the table above in Section B.3), by phone or through Service Provider's Support Portal. Critical issue classifications may only be submitted by telephone via the Service Provider General Support Team number located on the Service Provider's Support Portal. If Customer submits a standard support request through the Support Portal and the severity classification is increased to Critical, Customer must resubmit Customer's standard support request by telephone via the Service Provider General Support Team number located on the Service Provider's Support Portal. A submission of support request on the Service Provider's Support Portal shall include the Customer's name, Customer's organization ID; a description of the use and business impact; and any additional information Customer reasonably believes will assist with Service Provider's analysis (for example, any environmental changes including network or firewall changes, new configurations, previous troubleshooting efforts, etc.).

B.5 Definitions

Issue: An "Issue" does not include any problem with or damage to the New Platform to the extent caused by: (i) Customer's negligence, abuse, misuse, improper handling and/or use, (ii) modifications by anyone other than Service Provider or its contractors; (iii) failure to operate the New Platform in accordance with the user guides; or (iv) events outside of Service Provider's control.

Initial Response Time: "Initial Response Time" is the period of time between receipt of the issue description by Service Provider Support and initial response to Customer.

Target Resolution or Mitigation Time: "Target Resolution or Mitigation Time" is the period of time in which Service Provider Support will diagnose and resolve an Issue or provide a mitigation to the Issue. Target Resolution or Mitigation Time begins at the end of the applicable Initial Response Time period. Resolution is not applicable if there is a dependency on an external vendor, for example Facebook or Twitter. Service Provider proactively monitors the New Platform, systems, and connectivity. Service Provider will notify Customer promptly regarding any major site outages or any unplanned maintenance procedures. Customer shall provide a contact list of key personnel with current contact information for escalation within Customer's organization for such notifications.

C. MONTHLY BUSINESS REPORT

By the tenth of each month, Service Provider shall provide Customer with a written Monthly Business Report (MBR) that includes consolidated reporting on the New Platform Availability and Standard Support Monthly Performance Level Targets for the previous month. The MBR shall be in the format of the attached MBR example with additional detail in the "Total FileLocal User Fees" section to include the count of transactions charged a User Fee by city and User Fee payments made by city. The MBR shall also include documentation of all the SLA metrics, for the previous month, defined in Section B.1 above of this SLA.

D. SLA CREDIT CALCULATION

In the event that the Monthly Business Report demonstrates that the Service Provider failed to meet SLA for New Platform Availability or Standard Support set forth above, Customer shall be eligible for a Service Credit(s).

To request a Service Credit(s), Customer shall notify Service Provider's General Support Team via Service Provider's Support Portal within thirty (30) days of the date of the Monthly Business Report evidencing Service Provider's failure to meet the SLA. Failure to timely notify Service Provider of a failure to meet the SLA shall be deemed acceptance of performance for the applicable month.

Service Credits shall be calculated as a percentage of the Base Fee, as defined in Amendment No. 4 Exhibit C, paid by Customer during the monthly billing cycle(s) that includes the last calendar month in which the SLAs were not achieved, and in accordance with the following schedule:

Service Credit for Failure to Meet New Platform Availability SLA (of 97.9%): Five percent (5%) of the applicable monthly Base Fee

Service Credit for Failure to Meet Standard Support Monthly Performance Level Target SLA (>97.9%): Five percent (5%) of applicable monthly Base Fee

The aggregate and total maximum percentage of Service Credit to be issued by Service Provider to Customer for any and all service level deficiencies of any kind related to New Platform Availability or Standard Support shall not exceed Five Percent (5%) per month. Service Credits shall only apply against future Base Fee payments and shall not entitle Customer to any refund or other payments from Service Provider. Service Credits shall not be transferred or applied to any other services. For the avoidance of doubt, Service Credits shall not be applied to Additional Transaction Fees or any fees for additional services, including, but not limited to any fees for the Avenu Payments Agreement or any additional bundled Services to be provided to Customer. Service Credits are Customer's sole and exclusive remedy for any service level deficiencies of any kind related to New Platform Availability or Standard Support.

Recurring Issue Credit.
In addition to the Service Credits described above, Customer may be eligible for a limited recurring-issue service credit where a Critical or High severity Issue (as classified under this SLA) reoccurs more than twice within a rolling thirty (30) day period following the first date of use by a tax payer of a feature that would have previously triggered the issue after Service Provider has designated the prior instance of such Issue as resolved. For purposes of this provision, an Issue will be deemed a "reoccurrence" only where: (i) the same root cause is reasonably determined by Service Provider to be the source of the subsequent Issue; (ii) the Issue is properly submitted by Customer in accordance with this SLA's case-submission requirements; (iii) Customer has not modified its configuration, environment, or integrations in any manner contributing to the Issue; and (iv) the same root cause is found to reoccur on a quarterly basis and tied to quarterly filing, payments and forms, thus qualifying as a reoccurrence within the 30 day definition.

Where the foregoing criteria are met, Customer shall be entitled to an additional service credit equal to two percent (2%) of the applicable monthly Base Fee for the month in which the reoccurrence threshold was met (the "***Recurring Issue Credit***"). The Recurring Issue Credit is subject to the same notice requirements and application mechanics as all other Service Credits under this Agreement.

The Recurring Issue Credit is cumulative with, but shall not cause the total combined Service Credits issued for any month (inclusive of all SLA credits of any kind) to exceed seven percent (7%) of the applicable monthly Base Fee. The Recurring Issue Credit shall be Customer's sole and exclusive remedy for any alleged recurring Issue, and shall not modify or expand Service Provider's obligations under this SLA.

Implementation Statement of Work and Methodology Overview

1. Definitions.

Capitalized terms utilized but not defined in this SOW (defined below) shall have the meaning set forth in the TOU (defined below).

- "***BLT***" means Avenu's Business License and Tax Compliance Services.
- "***Customer***" means the customer identified on the first page of this SOW.
- "***Deliverables***" means the deliverables described in Sections 12 and 13.
- "***Hotline***" means Avenu's Hotline Services.
- "***Project***" means the Services described in this SOW.
- "***SaaS Solutions***" means the Services described in Sections 11 and 12 below.
- "***Services***" shall be as defined in the TOU and this SOW.
- "***SME***" means a subject matter expert.
- "***SOW***" means this Statement of Work.
- "***TOU***" means the Terms of Use included in the Agreement.

2. Purpose and Overview of Engagement

This SOW outlines the scope of services that Avenu will perform for Customer in exchange for payment of the fees indicated in the applicable Agreement. This SOW is designed to help Avenu's customers successfully implement core software modules, as well as enable Customer to layer value-add software modules and functionality over time. This may be determined by the Customer's priorities, schedule, and resources available.

The Services described herein are provided on a fixed-price basis and subject to the TOU and Agreement associated herewith.

3. Engagement and Project Assumptions

A successful implementation will require close collaboration between the Customer and Avenu. The Avenu Professional Services Team is equipped to help Customer achieve Project milestones and requirements, as well as assist in configuring each of the SaaS Solutions. The Avenu Professional Services team is also equipped to consult on best practices for successful deployment and user adoption of SaaS Solutions.

Customer's participation and commitment to the Project's goals and timeline are critical to ensure success. To meet the Project's timeline and achieve a successful engagement, Avenu expects the Customer to abide by the following Project assumptions:

- This SOW is limited to the implementation of the SaaS Solutions. Any additional solutions, services, or support requested during the Project will be considered out of scope.
- The Project may start up to 30 days after the Agreement is executed by the Customer and Avenu. All Services will be delivered remotely, unless otherwise stated.
- Customer will commit and provide access to all necessary stakeholders and subject matter experts necessary to implement the SaaS Solutions. Customer is advised that Avenu technical staff and development resources will support the project as needed on the Member Cities behalf to reduce technical and operational time demands.
- Avenu will communicate with the Customer Project Manager, who will be the appointed point of contact for Customer related to this Project. He/she will be responsible for all communications and Project management among all Customer parties (staff, vendors, consultants) and for the escalation and resolution of any issues for Customer.
- Prior to the start of the configuration build, Customer will confirm in writing the business and technical requirements of the Project.
- Communication with the Customer Project Manager will occur at pace with the urgency reasonably necessary for this Project. If Customer is delayed in its response, Customer acknowledges that:

    - the delay may impact the Project's schedule;
    - such delay shall not act to modify the payment schedule for the Project; and
    - if Avenu believes that it is reasonably necessary to obtain prepayment for Services following the delay then it may invoice Customer for the same.
- Customer is responsible for internal change management associated with the purchase of Avenu software and hardware.
- Customer is responsible for all hardware, software, and services provided by other consultants or third-party vendors that may also be involved with the Project.
- Avenu will not be responsible for troubleshooting Customer's environment such as operating systems, hardware resources, or database schema.
- Avenu will not be responsible for troubleshooting applications, third-party integrations, or hardware not provided by Avenu.
- Material changes to this SOW may result in a Change Order. The term "Material changes" includes, but is not limited to new requirements, additional requested work, and Customer-driven timeline adjustments. Change Orders are subject to scope review and may impact the resourcing, Project timeline, and costs.
- Avenu will assign a named Project Manager that will assume responsibility for the existing production system and the new implementation. The PM will coordinate with Customer and Avenu resources to optimize City involvement wherever possible.

4. Project Schedule

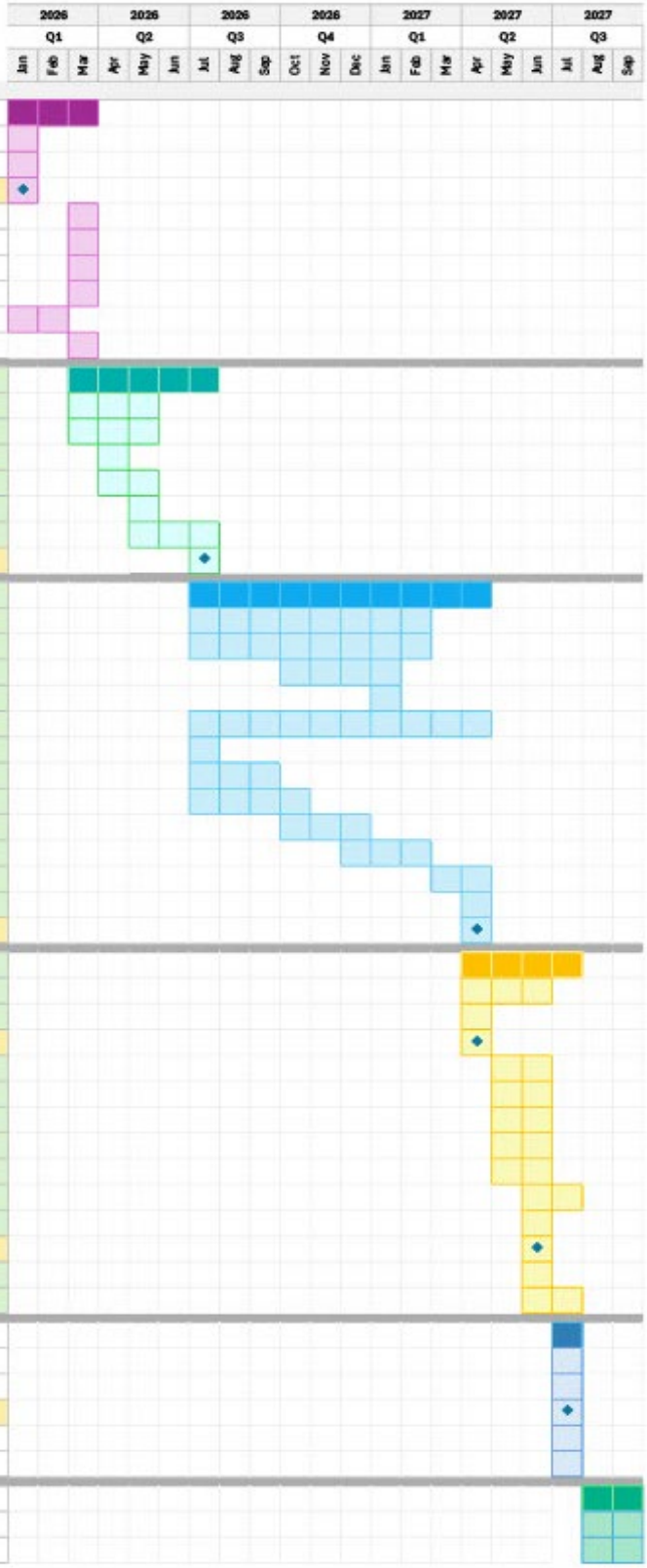
Avenu will schedule resources for the Project upon execution of the Agreement. Unless specifically noted, the Avenu Project Manager will work with the Customer Project Manager to develop the Project schedule for all requested deliverables under this SOW. Avenu and the Customer reserve the right to adjust the schedule based on the availability of resources, and the timeliness of deliverables provided by Customer. Your Project schedule may differ once we complete the requisite Discovery phase, but the timeline we have envisioned for a 2027 overall delivery is as follows:

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FileLocal Implementation Plan

Start Date: 1/12/26

Activity	Start	End	Days
Phase 1: Customer Engagement (Project Kickoff)	12-Jan-26	20-Mar-26	50
1.1 Confirm Project Objectives	12-Jan-26	23-Jan-26	10
1.2 Formalize Project Documents	12-Jan-26	16-Jan-26	5
MILESTONE: Project Documents Approved	***16-Jan-26***	***16-Jan-26***	***1***
1.3 Conduct Site Survey / Systems Review	2-Mar-26	20-Mar-26	15
1.3.1 City / Business Process Overviews	2-Mar-26	20-Mar-26	15
1.3.2 Review of Forms and Interfaces	2-Mar-26	20-Mar-26	15
1.3.3 Data Definition and Conversion Overview	2-Mar-26	20-Mar-26	15
1.4 Identify Resources and Create Working Teams	12-Jan-26	27-Feb-26	35
1.5 Project Kickoff	4-Mar-26	5-Mar-26	2
Phase 2: Discovery	23-Mar-26	10-Jul-26	80
2.1 Business Discovery Sessions	23-Mar-26	22-May-26	45
2.2 Data Requirements	23-Mar-26	15-May-26	40
2.3 Features Development Discovery	6-Apr-26	24-Apr-26	15
2.4 Tax Form & Filing Requirements	27-Apr-26	1-May-26	5
2.5 Business License Requirements	4-May-26	8-May-26	5
2.6 Requirements Specification Validation	11-May-26	3-Jul-26	40
MILESTONE: Final Project Plan and Acceptance*	***10-Jul-26***	***10-Jul-26***	***1***
Phase 3: Configuration/Validation	13-Jul-26	23-Apr-27	205
3.1 Develop Required Features	13-Jul-26	19-Feb-27	160
3.2 Configure Forms, Workflows, and Integrations	13-Jul-26	19-Feb-27	160
3.3 Configure Notifications and Reporting	19-Oct-26	8-Jan-27	60
3.4 Configure Payment Gateway	11-Jan-27	22-Jan-27	10
3.6 Data Conversion / Integration	13-Jul-26	23-Apr-27	205
3.6.1 Inventory Data / Data Sources	13-Jul-26	24-Jul-26	10
3.6.2 Define Data Conversions	27-Jul-26	4-Sep-26	30
3.6.3 Extract Data	13-Jul-26	16-Oct-26	70
3.6.4 Data Analysis	19-Oct-26	4-Dec-26	35
3.6.5 Preliminary Data Loads	7-Dec-26	26-Feb-27	60
3.6.6 Data Conversion & Validation	1-Mar-27	9-Apr-27	30
3.6.7 Customer Data Review & Sign off	12-Apr-27	23-Apr-27	10
MILESTONE: Final Configuration and Development signoff*	***23-Apr-27***	***23-Apr-27***	***1***
Phase 4: User Acceptance Testing (UAT) and Training	26-Apr-27	16-Jul-27	60
4.1 User Acceptance Testing	26-Apr-27	11-Jun-27	35
4.1.1 Create Testing Plan	26-Apr-27	30-Apr-27	5
MILESTONE: Testing Plan Complete	***30-Apr-27***	***30-Apr-27***	***1***
4.1.2 Business Requirement Test	3-May-27	11-Jun-27	30
4.1.3 Workflow and Integration Testing	3-May-27	11-Jun-27	30
4.1.4 End to End Testing	3-May-27	11-Jun-27	30
4.1.5 Reporting & Data Testing	3-May-27	11-Jun-27	30
4.1.6 Performance Testing	3-May-27	11-Jun-27	30
4.2 Training Program	14-Jun-27	16-Jul-27	25
4.2.1 Create Training Plan	14-Jun-27	18-Jun-27	5
MILESTONE: Training Plan Complete	***18-Jun-27***	***18-Jun-27***	***1***
4.2.2 Develop Training Curriculum & Documentation	21-Jun-27	25-Jun-27	5
4.2.3 End User Training	28-Jun-27	16-Jul-27	15
Phase 5: Go-Live	19-Jul-27	30-Jul-27	10
5.1 Go Live Preparation	19-Jul-27	23-Jul-27	5
5.2 Final Data Conversion	19-Jul-27	23-Jul-27	5
MILESTONE: Go-Live / System Cut Over*	***26-Jul-27***	***30-Jul-27***	***5***
5.3 System Documentation	19-Jul-27	30-Jul-27	10
5.4 Go-Live System Support	26-Jul-27	30-Jul-27	5
Phase 6: Post-Launch	2-Aug-27	30-Sep-27	44
6.1 Monitoring and Incident Response Warranty Period	2-Aug-27	30-Sep-27	44
6.2 Training, Stabilization, and On-Going Collaboration	2-Aug-27	1-Oct-27	45



** Payment due upon milestone completion. See example payment schedule.*

Please note: the 3 phases shaded in Green above represent the phases where cities that do not require web services will be able to significantly save time and effort during implementation. Specifically, legacy Avenu resources will be leveraged to handle these 3 phases where API development complexity is greatly diminished or unnecessary. The overall timeframe reflects a single go-live timeframe for all cities.

5. Implementation Methodology:

Avenu implementation methodology is based on six (6) phases:

Project Kickoff

- Introduce Customer and Avenu teams.
- Review this SOW and the preliminary Project timeline.
- Introduce Customer to the SaaS Solutions through baseline training.
- Identify Project success criteria.

Discovery

- Understand Customer's processes, pains, and desired future state.
- Review and document functional requirements for configuration.
- ***Mutual signoff of requirements and project timeline.***

Configuration/Validation/Baseline Training

- Configure baseline form(s), workflow(s), other process(s) in the software that achieves the desired business outcomes.
- Conduct working sessions with superusers to drive Project progress, user capability, and user adoption of Avenu solutions.
- Inventory, validate, and configure necessary changes to solution(s) based on Customer use cases/feedback.
- Migrate and validate data (where applicable) from legacy systems to the SaaS Solutions.
- Mutual signoff of configuration/validation

User Acceptance Testing/Final SaaS Solutions Training

- Train Customer on the SaaS Solutions.
- Perform user acceptance testing.
- Final verification ensuring all necessary data has been uploaded and is appearing properly in the SaaS Solutions.
- Mutual signoff of UAT/Training as go/no-go decision gate for Go-Live

Go Live/Launch

- Activation of production URLs and end user access to the production SaaS Solutions.
- Requirements sign-off for the SaaS Solutions.
- Project sign-off (acceptance).

Transition to Support

- Introduction and hand off to Avenu Customer Support.
- Introduction to the Avenu Customer Success Manager.

6. Project Governance

Project governance provides the foundation and framework to manage progress by assessing and addressing questions and challenges during deployment.

Avenu follows two guiding principles for governance to maximize the deployment value with its customers:

- Regular communication and timing will be aligned to the Project plan. Weekly cadence for the duration of the Project is most typical.
- Avenu expects its customers to communicate requests, questions, or issues as soon as they arise. Avenu will do the same, as its team can only address items when known. These will be documented in a formal Project artifact and reviewed during set Project update engagements.

7. Roles and Responsibilities

Engagements require aligned, capable resources to work collaboratively during the Project. The following outlines typical Project team expectations for Avenu and Customer:

Avenu Project Team

- **Executive Sponsor** – responsible for ensuring alignment on the Project's value proposition and vision. Will serve as the primary escalation point for Customer's Executive Sponsor to make decisions, mitigate risks, and facilitate engagement of resources within Avenu when necessary if the Project's team cannot move forward.
- **Project Manager** – responsible for driving engagement agreed upon within the SOW for both deliverables and timeframe. Ensures task/resource assignments and tracks toward Project completion. Holds status meetings and other business reviews as appropriate to ensure Project success is achieved. Facilitates the transition to support.
- **Configuration Specialist** – responsible for the configuration of Avenu solutions, facilitating discovery workshops, "train the trainer" working sessions, and best practice knowledge transfer throughout the implementation process.
- **Data Specialist** – responsible for working with Customer to gather, map, and migrate necessary data into the SaaS Solutions.

Customer Project Team

- **Executive Sponsor** – responsible for ensuring Customer alignment on the Project's value proposition and vision. Sponsor will engage internal Customer resources as needed to aid in progress. Will serve as primary escalation point for Customer team to make decisions, mitigate risks, and provide sign-off for Avenu solutions.
- **Project Manager** – serves as the primary contact for Project initiation, use-case review, best practice adoption, configuration, validation, deployment, and Project completion. Coordinates meetings and schedules and controls communication between the Customer and Avenu's Project team.
- **Subject Matter Expert(s)** – internal SME in the functional area of deployment. Attends working sessions, trainings, and responsible for reviewing configurations. Responsible for UAT/validation testing throughout the Project.
- **IT/Data** – internal SME in the functional area of Customer's supported environments. This may include legacy systems, third-party software, hardware, network infrastructure. Responsible for ensuring customer-owned software and equipment are addressed throughout the course of the Project.

8. Customer Supplied Artifacts

Customer agrees to supply Avenu with the following artifacts within five business days of the Kickoff call for the Project:

- Digital Customer Logo (logo should be current and updated for use). Logo requirements are as follows:
  - Jpeg file format is preferred
  - Minimum size expectation of 400x100 pixels
- Compliance notification letter samples
- Data:
  - System data will be provided by Avenu unless otherwise specified or required in documentation.
- Documents:
  - Provide all license and/or registration forms, including renewal forms if applicable.
  - All tax forms
  - Copy of ordinance(s) applicable to the Project.
  - Visualization of workflows (if available)
  - All applicable fees

NOTE: Avenu will use system generated account numbers for all properties or businesses when initiating new customers. The Avenu system will generate a six-digit numerical value starting at 000000 and increases by 2. The Avenu team will import existing account numbers on each account for jurisdictions reporting/reference if desired.

9. Change Orders

Customer acknowledges that changes introduced after the "Discovery" phase of the Project may require additional effort or time, resulting in additional cost. Requests for changes to this SOW or the Project (a "***Change Order***") must be submitted to the Avenu Project Manager and Configuration Specialist in writing.

Any of the following items will be considered "Out of Scope" and require a Change Order:

- Items listed in Section 11;
- Material changes in the scope or effort;
- Material changes in the number or type of deliverables to meet the SOW objectives;
- Changes to the Project resource requirements; and
- Changes to key dates (i.e., go-live) after acceptance of the Project plan

Avenu will estimate the time and fixed cost needed to implement the Change Order and the impact it may have on the delivery of the Project. Avenu will perform the requested Services once the Change Order has been signed by Customer.

10. Out Of Scope Items

This SOW outlines the areas, tasks, and responsibilities explicitly excluded from the scope of the Project. Any activities falling within the following excluded areas shall not be considered part of the Project and are the sole responsibility of Customer.

Items not in Scope:

- Hardware procurement, installation, or configuration of any hardware components unless explicitly specified in the agreed-upon scope of work.
- Software licensing or procurement of third-party software solutions required for the Project's implementation.
- Network design, setup, or configuration of network infrastructure such as routers, switches, and firewalls unless specified otherwise.
- Change Management, facilitation of organizational change or processes related to the implementation.
- Custom development of any custom features, functionalities, or integrations not explicitly outlined in the scope of work.
- Compliance notification letter distribution. Avenu is not responsible for sending Compliance Notification Letters, that will be done by Customer.

11. Core Functionality Deliverables

Working in close collaboration, Customer and Avenu will deploy the following core modules and functionality within the estimated timeline provided

Product Name	Avenu Delivered Value
Business License (BL)	**This is enabled by the following core functionality and deliverables:** • New License forms, fees, and associated workflows • Renewal forms, fees, and associated workflows • Account Information update forms • Closure forms • Printable PDF license • License Data Import from legacy system

	• Web view configuration for internal and external users o (Business record mapping) • Standard SaaS Solution Reports

Tax (T)	**This is enabled by the following core functionality and deliverables:**
	
	• Tax forms as needed
	• Tax filing automation
	  o Monthly
	  o Quarterly
	  o Annual
	• Tax registration workflow
	• Standard SaaS Solution Reports
	• Data Migration (migrating relevant data from current system)

Payment Gateway	**Setup included for Avenu-Pay**
Reconciliation	**Reconcile payments made for business licenses and taxes and create General Ledger export:** • Create and attach transactions to SKUs (GL Accounts) • Generate GL export
Batch Processing	**Enables jurisdiction staff to manually file returns on behalf of taxpayers:** • Manual filing and batch creation • Amend returns
Reporting	**Avenu standard reports include the following capabilities:** • Business Record reporting • License Inventory reporting • Transaction & Reconciliation reporting • Delinquency reporting • Ad hoc report builder
Notifications	**Email distribution and/or print-and-mail enablement; electronic distribution if email provided by jurisdictions:** Letter templates including: • Go-Live Registration – print PDF, electronic if emails provided • Registration Approval & Denial – automated email • Renewal Approval & Denial – automated email • Open Task Reminder – automated email

12. Value-Add Functionality Deliverables

Once core functionality is deployed, Avenu will work in close collaboration with Customer to deploy the following Value-Add modules and/or functionality over time in short, agile deployments aligned with Customer's priorities, schedule, and resources:

Product Name	Avenu Delivered Value
Payroll Tax	**This is enabled by the following functionality and deliverables:** • Employee Tax calculation

	• Payroll Tax calculation • W2 Reconciliation (optional) • Annual Reconciliation (optional) • Payroll Provider Bulk filing
Cannabis Tax	**This is enabled by the following functionality and deliverables:** • Tax forms as needed
Lodging Tax	**This is enabled by the following functionality and deliverables:** • Tax forms as needed (Hotel/Motel Tax)
Corporate Income Tax	**This is enabled by the following functionality and deliverables:** • Tax forms as needed • State Import (Optional)
Business License w/ Fee Schedule	**This is enabled by the following functionality and deliverables:** • Registration forms and associated workflows • Renewal forms and associated workflows with Calculated fee structure
Alcohol License	**This is enabled by the following functionality and deliverables:** • Registration forms and associated workflows • Renewal forms and associated workflows
BLT Audit Assessment Module	**This is enabled by the following functionality and deliverables:** • Audit assessment landing page • Audit form configuration • Notification templates • Workflows as needed
BLT Bulk Filing	**This is enabled by the following functionality and deliverables:** • Setup for single tax forms • Online instructions for tax filing by constituents • Import file creation
GIS Address Verification	**This is enabled by the following functionality and deliverables:** • GIS validation process established between Avenu and customer-owned GIS platform

13. Acceptance

All Deliverables require acceptance from the Customer Project Manager following the completion of deliverables, and upon Project closure. Customer is responsible for conducting any review and testing deliverable(s) pursuant to any applicable acceptance criteria agreed upon by the parties for such Deliverable(s). Upon completion of these phases, the Avenu Project Manager shall notify the Customer Project Manager and provide the necessary documents for review and sign off.

The following processes will be used for accepting Deliverables and Project Closure:

- Deliverable Acceptance Process:
  - A Deliverable will be provided by Avenu ("***Delivery***"); then
  - Within five (5) days Delivery, Customer shall provide written acceptance of the Deliverable ("***Acceptance***"), or a rejection notice that described with specificity the reason(s) for rejection (a "***Rejection***"); then
  - If Customer has provided Acceptance or failed to timely provide a Rejection, then the Deliverable shall be deemed accepted; or
  - If a Rejection is timely provided, then Avenu shall promptly attempt to resolve the concerns identified in the Rejection and re-submit the Deliverable for acceptance, at which point this Acceptance Process shall commence again.
- Acceptance by Use: If the SaaS Solutions have been put into use within a production environment for a period of 14 calendar days, then the Project shall be deemed accepted.
- One Year Time Limit: If more than 12 months have passed since the effective date of the applicable Agreement and there has been no substantive engagement from Customer.
- Project/Phase Completion: Upon completion of any phase of the Project or the Project in its entirety, Customer will have five business days to communicate that the Deliverable(s) that have not already been accepted by Customer at that time do not meet Customer's requirements. Failure to timely communicate rejection of such phase or the Project will be deemed as acceptance of the same and any further Services provided to remedy Customer's later concern(s) may only be provided pursuant to a Change Order.

14. Disputes and Resolution

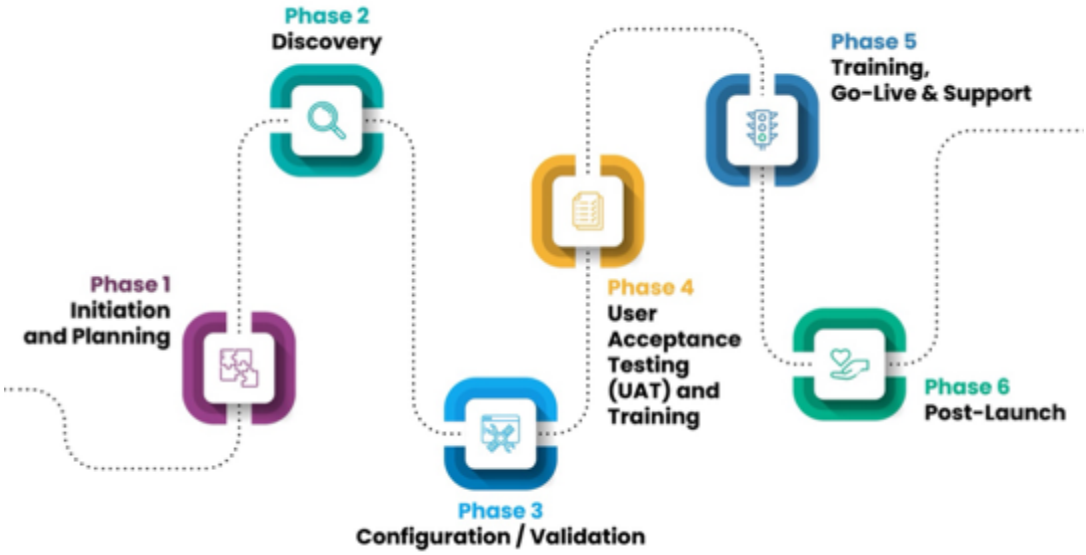
Upon notification, Avenu will apply commercially reasonable effort to resolve disputes, issues, or other documented concerns as timely as possible.

Implementation Services & Methodology

Avenu has established a proven, innovative, and collaborative framework to partner with our customers and deliver projects on time and on budget. The Avenu methodology enables our customers to quickly make decisions based on our out-of-the-box configurations, learn how our best practices will change and improve workflows, and identify any additional features or functionality required to make you successful. Avenu prioritizes stakeholder involvement in identifying requirements and risks to streamline decision-making.

The Avenu methodology applies a structured **6-step implementation process** designed to foster collaboration, reduce risk, and deliver a scalable, customer-focused solution for the FileLocal Tax and Business Licensing System. This methodology is tailored for large-scale, multi-stakeholder projects and emphasizes transparency, measurable outcomes, and stakeholder alignment.

This methodology promotes a **tailored, interactive approach** to keep Agency staff engaged, and the solution aligned effectively with business objectives.



Phase 1: Initiation and Planning
The project begins by bringing the stakeholders together with the Avenu team to drive alignment on the overall project objectives and a review of the current expectations and roadmap. Once we have confirmed alignment around overall objectives and needs from the various team members, we will move through an orientation process to familiarize everyone on the project team with the Avenu platform, our project management tools, and engagement cadence.

Phase 2: Discovery
Avenu partners with the agency staff to conduct detailed discovery sessions to understand business processes, data requirements, and goals. The findings are used to develop a mutually agreed-upon project plan, including all deliverables and timelines. By the end of the Discovery Phase, Avenu and FileLocal will have validated all functional, technical, and operational requirements. The overall system design and detailed project plan will be fully developed, including clear acceptance criteria.

Phase 3: Configuration/Validation
The New Platform is then configured to meet the documented business, data, reporting, and security requirements that were detailed and designed during the Discovery Phase. Any new features or functionality that was identified and designed during the Discovery Phase will be developed in partnership with your team throughout this process. The project team will execute against waterfall milestones while working in Agile sprints, utilizing Kanban for real-time tracking of development and configuration. After our system is configured, it will pass through QA and performance testing prior to approval and completion of the Configuration/Validation Phase.

Phase 4: User Acceptance Testing and Training
Once configuration is complete and has passed the Avenu QA and performance testing, the FileLocal project team will engage in UAT to confirm that our system performs in line with expectations. All UAT is done at a role-based level to confirm our system meets the needs of each individual business user. In parallel with the UAT activities, the Project Team will build and execute a comprehensive training program, which starts with a robust set of materials for the training and education of the users.

Phase 5: Training, Go-Live, and Support
Once the final quality assurance checks are completed and the staff is fully prepared to operate in the new system, it will be deployed to production. At this stage, Go-Live support will stay engaged to

	facilitate a smooth operational handoff between the implementation team and the ongoing support resources.
	**Phase 6: Post-Launch** Avenu provides post-implementation training and initiates weekly check-ins led by the Customer Success Manager to support system stabilization and long-term success.

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INCIDENT RESPONSE PLAN AND DATA BREACH RESPONSIBILITIES

(Any additional plans to be attached)

At a minimum, the parties' roles and responsibilities in the event of a data breach shall include the following:

Security Incident Responsibilities

1. Vendor Responsibilities

1.1 Notification Obligations Upon discovery of a Critical Security Incident such as a ransomware attack, or other attack that directly affects Customer Data, Vendor shall notify Customer without undue delay and in no event later than one hour after confirming such incident. Notification shall include: (a) the nature of the incident; (b) categories and approximate number of affected data subjects and records; (c) likely consequences of the incident; (d) measures taken or proposed to address the incident and mitigate harm; and (e) contact information for Vendor's designated security officer.

1.2 Investigation and Remediation Vendor shall promptly investigate the Critical Security Incident at its own expense and take all necessary remedial measures to: (a) contain and control the incident; (b) prevent further unauthorized access or disclosure; (c) remediate identified vulnerabilities; and (d) restore the security and integrity of affected systems. Vendor shall provide Customer with regular written updates regarding investigation findings and remediation progress.

1.3 Cooperation and Documentation Vendor shall fully cooperate with Customer's investigation and response efforts, including providing access to relevant personnel, logs, forensic data, and documentation. Vendor shall preserve all evidence related to the incident and maintain detailed records of its response activities.

1.4 Regulatory Compliance Support Vendor shall provide reasonable assistance to Customer in meeting any regulatory notification or reporting obligations arising from the incident, including preparing required documentation and responding to inquiries from regulatory authorities.

1.5 Cost Responsibility Vendor shall bear all costs associated with: (a) investigating and remediating the incident caused by Vendor's negligence or failure to maintain required security controls; (b) notifying affected individuals when required by law and caused by Vendor's actions or omissions; (c) providing credit monitoring or identity protection services as required by applicable law or reasonably requested by Customer; and (d) reasonable third-party forensic investigation costs.

2. Customer Responsibilities

2.1 Notification Review Customer shall review Vendor's Critical Security Incident notification promptly and provide feedback regarding additional information needs or concerns within a reasonable timeframe.

2.2 Regulatory Determinations Customer shall be responsible for determining whether the Incident triggers any notification obligations under applicable laws, regulations, or contractual commitments to which Customer is subject, and for making and executing decisions regarding notifications to data subjects, regulators, or other third parties.

2.3 Third-Party Notifications Customer shall be responsible for notifying affected data subjects, regulatory authorities, and other third parties as required by applicable law, except to the extent such notifications are Vendor's responsibility under Section 1.5.
2.4 Cooperation Customer shall reasonably cooperate with Vendor's investigation and remediation efforts, including providing timely access to information within Customer's control that is relevant to the investigation.
2.5 Access Control Management Customer shall be responsible for breaches resulting from: (a) Customer's failure to properly manage user credentials and access permissions; (b) unauthorized access through properly authenticated Customer user accounts; or (c) Customer's failure to follow Vendor's documented security procedures and guidelines.

3. Shared Responsibilities
3.1 Post-Incident Review The parties shall conduct a joint post-incident review within thirty (30) days following resolution of the incident to identify lessons learned and opportunities for security improvements.
3.2 Communication Protocol The parties shall maintain open communication channels throughout the incident response process and coordinate public statements or disclosures regarding the breach to ensure consistency and accuracy.
3.3 Legal and Regulatory Matters The parties shall cooperate in responding to any litigation, regulatory proceedings, or governmental investigations arising from the Incident.

4. Definitions
"Critical Security Incident" means any actual or reasonably suspected unauthorized access, acquisition, use, disclosure, modification, or destruction of Customer Data, or any actual or reasonably suspected loss of control, compromise, or unauthorized disclosure of Customer Data that compromises the security, confidentiality, or integrity of such data.
"Customer Data" means all data, including personal data, provided by Customer or its users to Vendor for processing under this Agreement.

5. Limitations
Nothing in this Section shall be construed to limit either party's obligations under applicable data protection laws or other provisions of this Agreement relating to data security, confidentiality, or privacy. The allocation of responsibilities set forth herein does not constitute an admission of liability by either party and shall not limit any indemnification obligations or liability limitations elsewhere in this Agreement.

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FileLocal

Your one stop for local business licensing and tax filing

www.filelocal-wa.gov

Draft Budget 2027-2031 Discussion

FileLocal

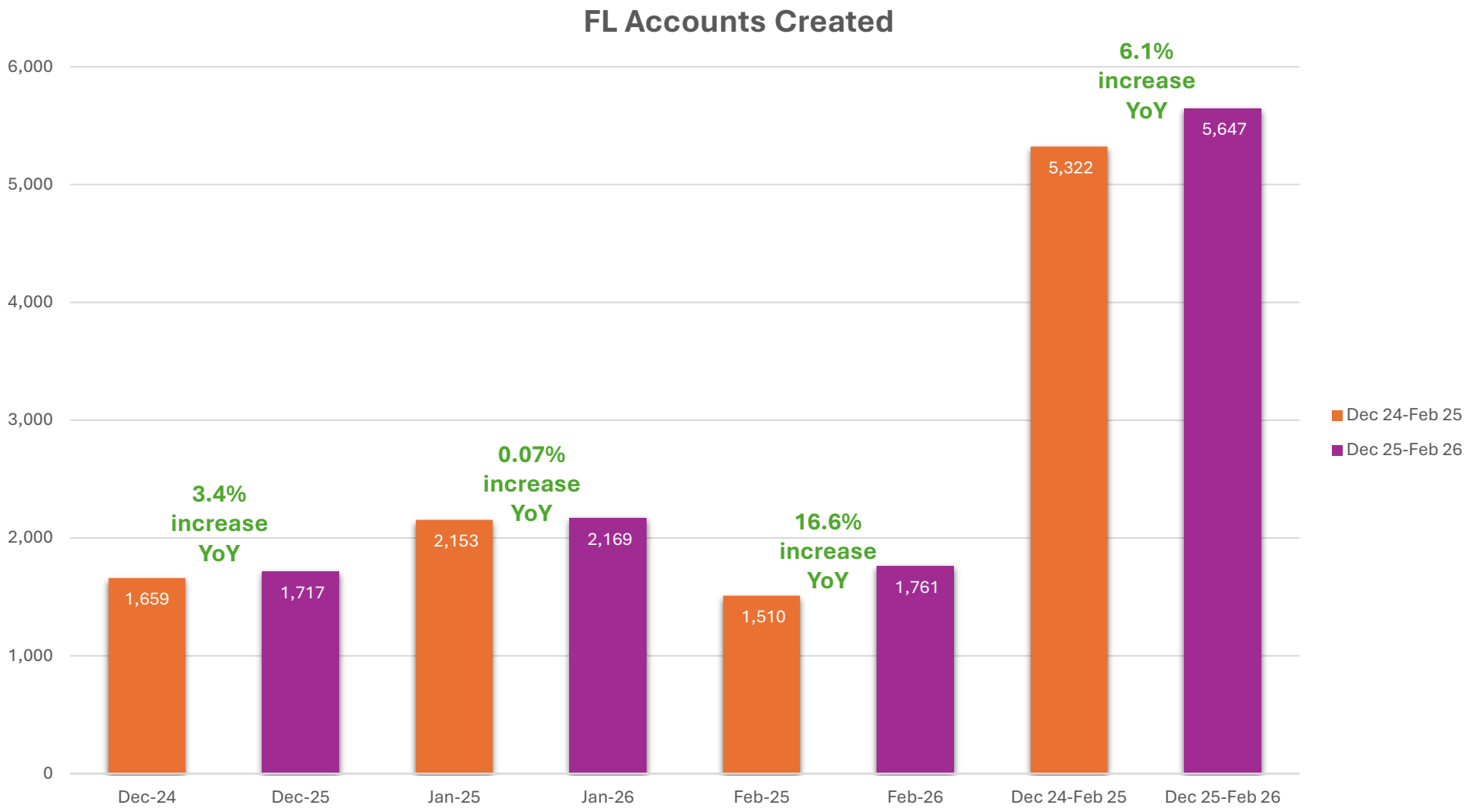
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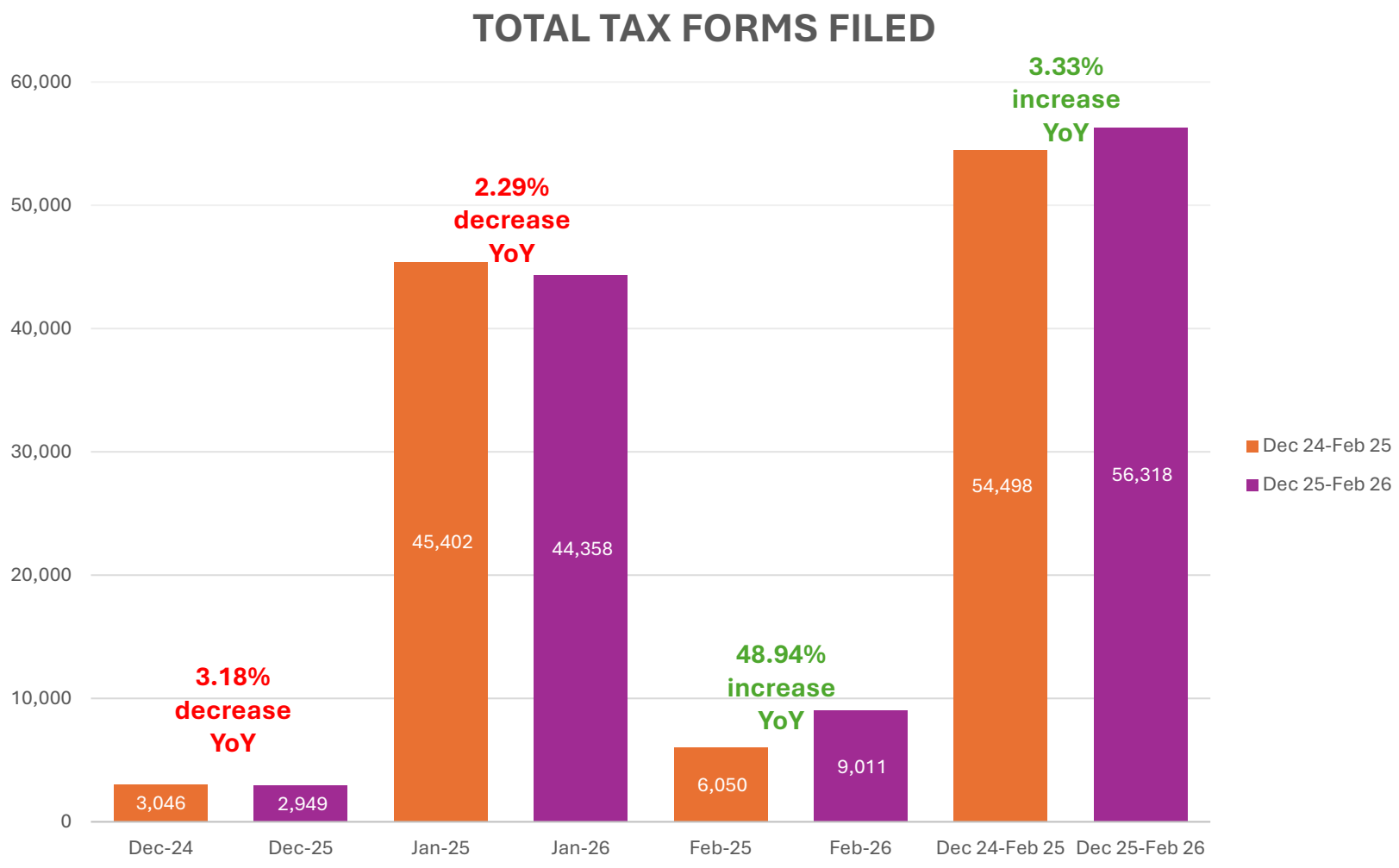
Operational Performance Report

March 19, 2026

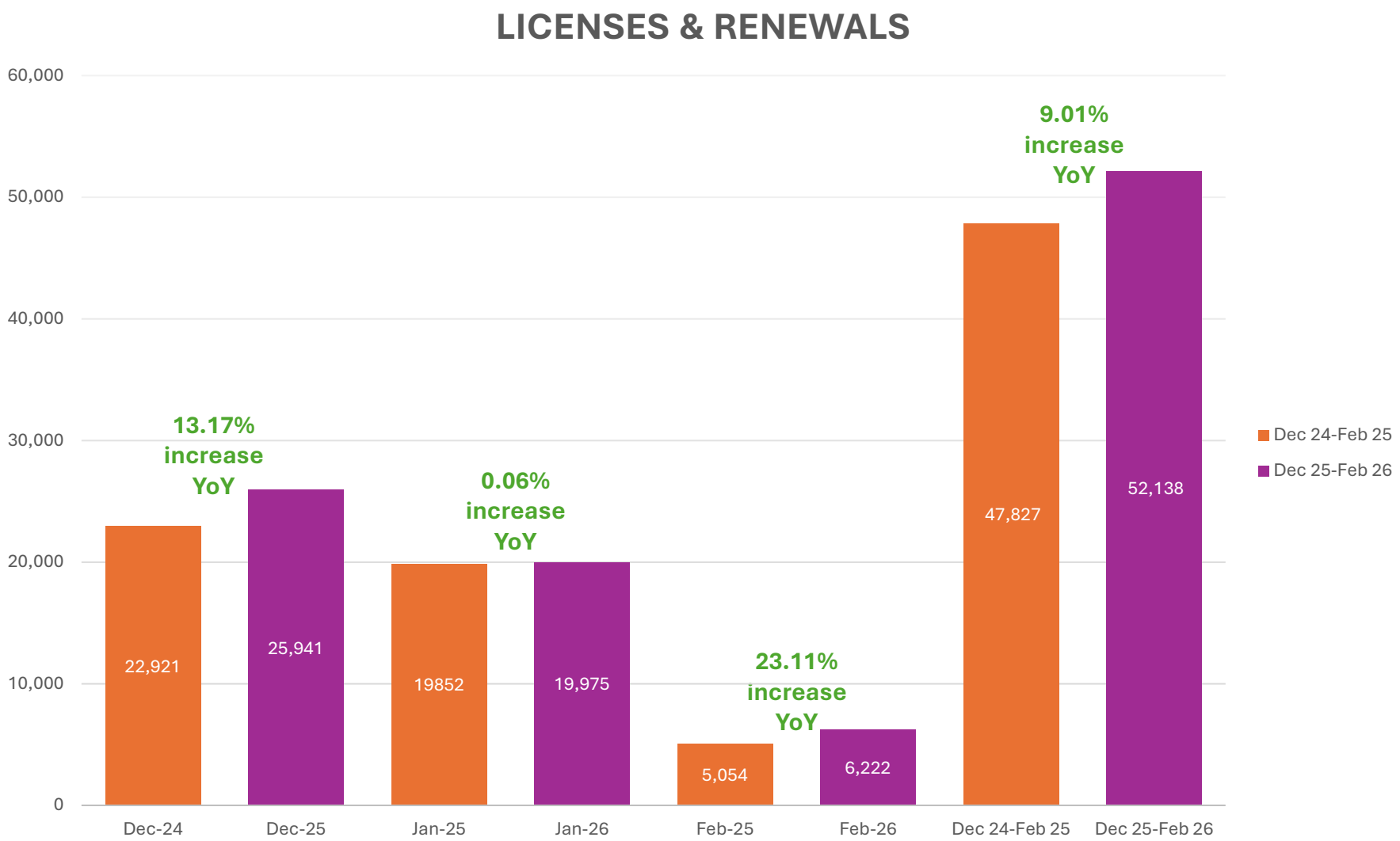
Accounts Created



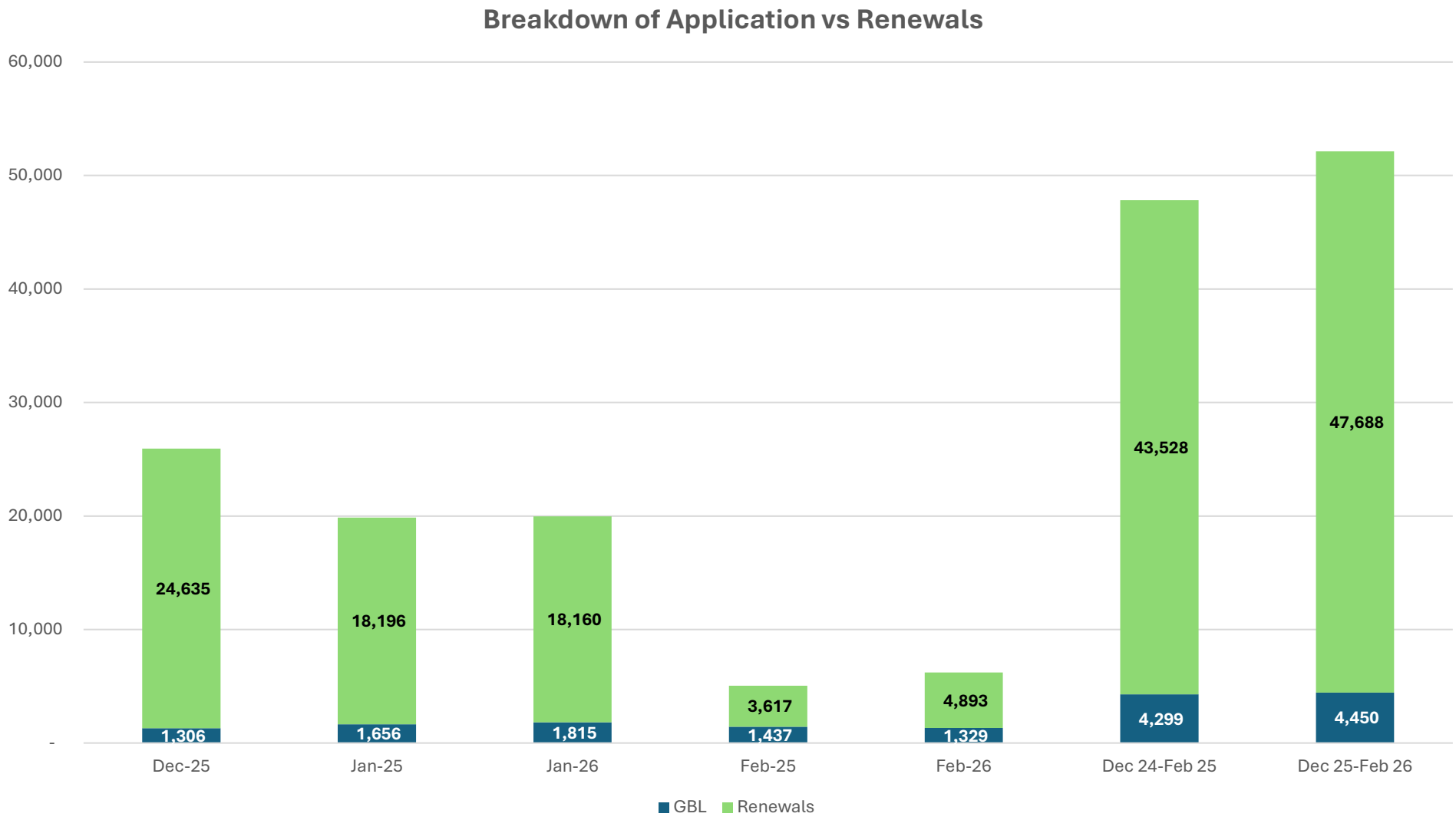
Tax Forms Filed



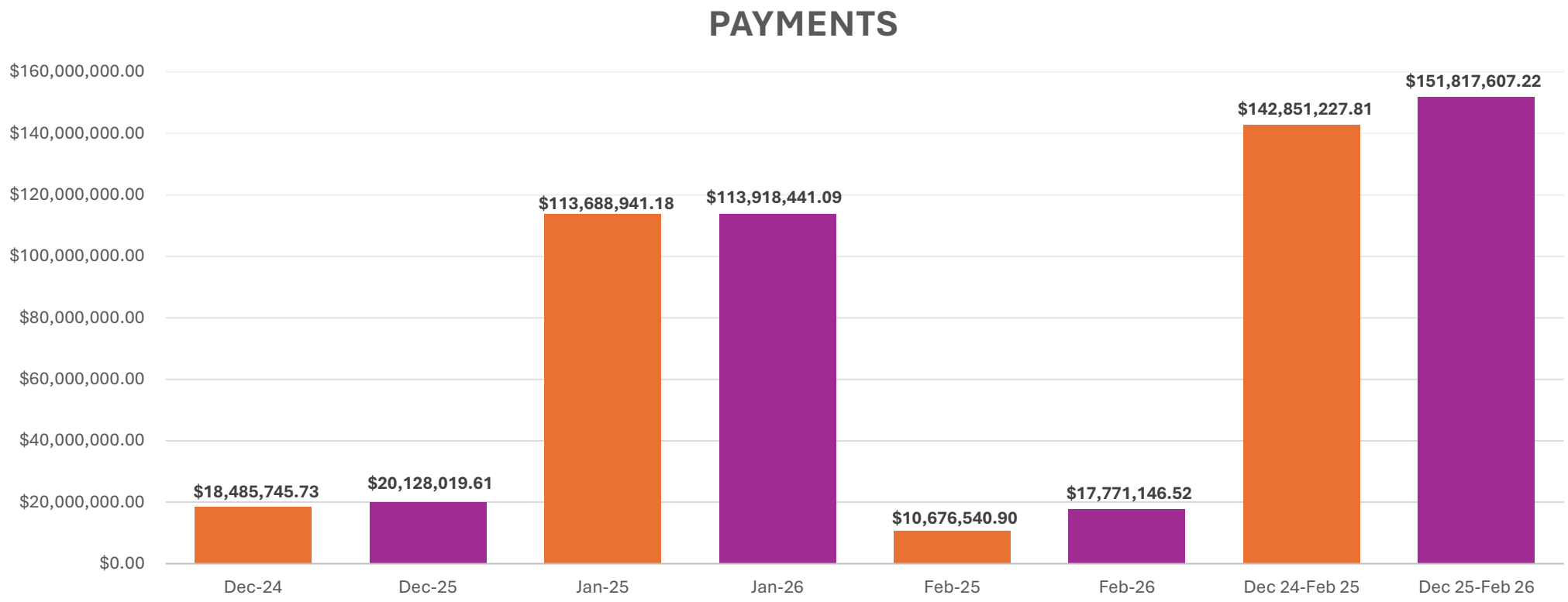
Licenses and Renewals



Licenses and Renewals



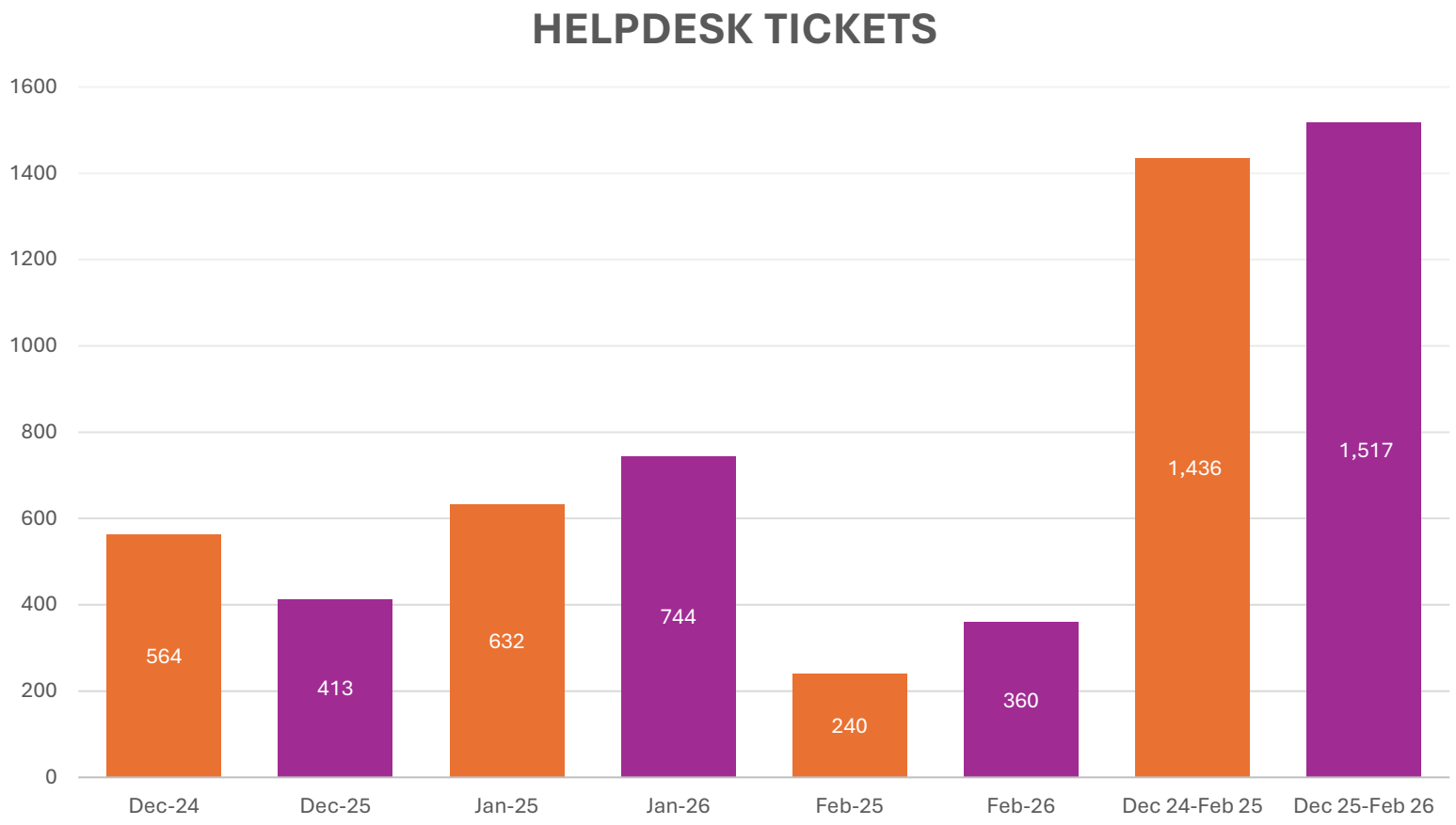
Payments


PAYMENTS
$160,000,000.00
$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
$18,485,745.73
$20,128,019.61
$113,688,941.18
$113,918,441.09
$10,676,540.90
$17,771,146.52
$142,851,227.81
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Feb-26
Dec 24-Feb 25
Dec 25-Feb 26

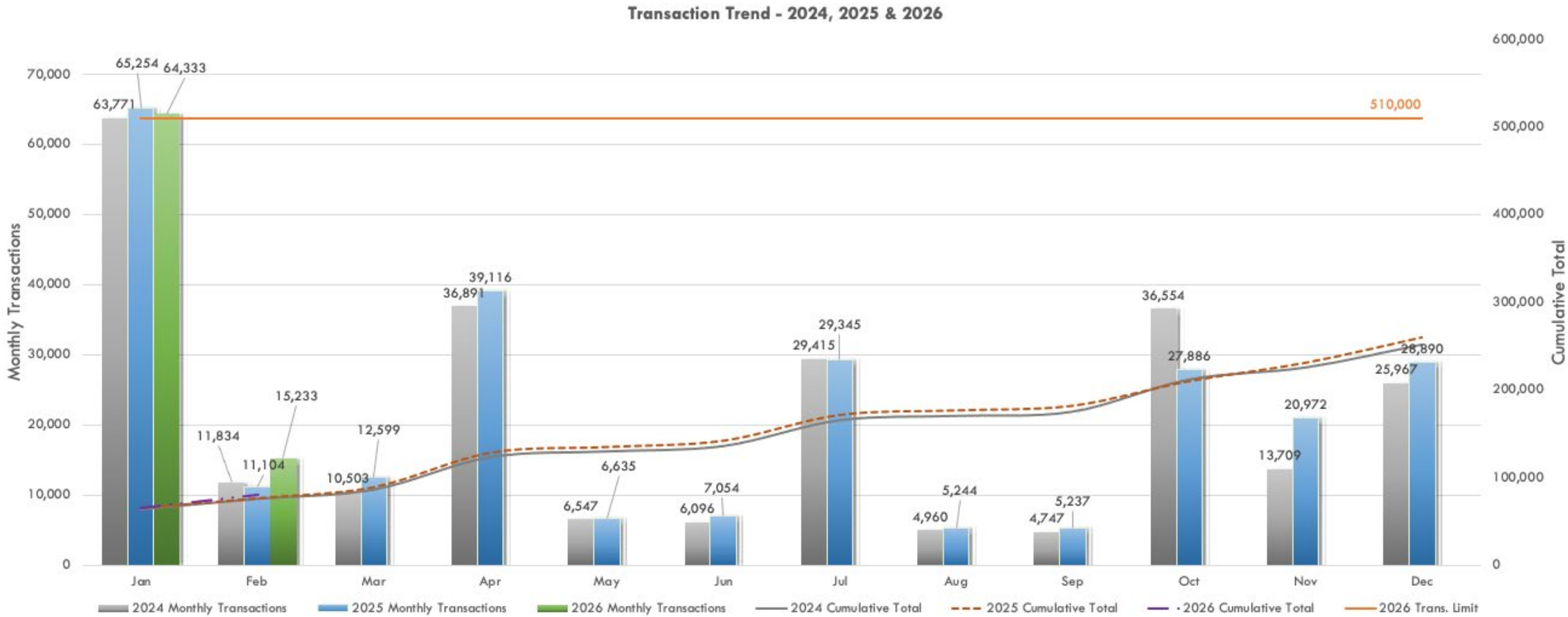
Help Desk Calls

Top 5 Categories (2025)

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



Transactions



Vendor Warrant List – 4th Quarter 2025

FileLocal
Quarterly Warrant List*
12/31/2025

Vendor Name	Payments for Current Quarter	Payments Year-To-Date
Association of Washington Cities	-	300
Avenu	410,584	1,220,125
Doodle AG	-	537
Francis & Company	15,375	78,896
Leviathan	11,053	49,213
Madrona Law Group, PLLC	12,076	17,738
Seattle	70,264	304,985
Tamazari, Inc.	69,190	229,474
Washington Cities Insurance Authority	-	5,169
Washington State Auditor's Office	-	10,989
Wells Fargo	458	1,811
	589,000	1,919,537

*Invoices paid during month