



SNOHOMISH COUNTY HUMAN SERVICES DEPARTMENT
3000 ROCKEFELLER AVENUE, M/S 305 | EVERETT, WA 98201
(425) 388-7200

INTERLOCAL (ILA) AMENDMENT

1. ILA Number: EL-23-80-09-034	2. Amendment Number: 4	3. This Amendment herein- after identified as: EL-23-80-09-034(4)	4. Amount of ILA Award as Amended: \$40,966.72
5. Name and Address of Contracting Organization: Snohomish School District 1601 Avenue D Snohomish, WA 98290 <input checked="" type="checkbox"/> Subrecipient <input type="checkbox"/> Contractor		6. Title of Project / Service: Puget Sound Taxpayer Accountability Account	
7. <u>THIS ITEM APPLIES ONLY TO BILATERAL AMENDMENTS.</u> The ILA identified herein, including any previous amendments thereto, is hereby amended as set forth in Item 8 below by mutual consent of all parties hereto.			
8. <u>TERMS OF AMENDMENT.</u> (Indicate the amount of an increase/decrease in contract and new beginning and ending dates, if applicable). The ILA referred to in Item 1 above is revised as follows: A. The approved ILA Budget, Exhibit C-3, has been amended to reflect the PSTAA allocation for 2025-2026 in the amount of \$40,966.72. B. Approved ILA Budget, Exhibit C-3, is superseded with Exhibit C-4, as attached. C. Approved ILA Service Expenditure Plan, Exhibit D-3, has been amended to reflect the activities for 2025-2026. D. Approved ILA Service Plan, Exhibit D-3, is superseded with Exhibit D-4, as attached.			
9. ALL OTHER TERMS AND CONDITIONS OF THE ORIGINAL ILA AND ANY PREVIOUS AMENDMENTS THERETO REMAIN IN FULL FORCE AND EFFECT.			

FOR THE SCHOOL DISTRICT:

FOR SNOHOMISH COUNTY:

(Signature) (Date)

Dave Somers, Executive (Date)
Snohomish County

(Title)

EXHIBIT A-1

SPECIFIC TERMS AND CONDITIONS

PUGET SOUND TAXPAYER ACCOUNTABILITY ACCOUNT FUNDS

This INTERLOCAL AGREEMENT (the “ILA”) is entered into pursuant to the provisions of RCW Chapter 39.34 by and between SNOHOMISH COUNTY, hereinafter the “County” and the School District identified on the Face Page of this ILA, (hereinafter the “District”), a public agency. The County and the District (collectively, the “Parties”) hereby agree as follows:

I. PURPOSE

The purpose of this ILA is to set forth the duties between the County and the District regarding the distribution of Puget Sound Taxpayer Accountability Account (PSTAA) funds. The PSTAA was created as an amendment to the 2015 State Transportation Revenue Package by the Washington State Legislature and is funded by a percentage of sales and use taxes collected from Sound Transit construction projects. PSTAA funds are to be distributed to King, Pierce, and Snohomish counties proportionally based on the population of each county that lives within Sound Transit’s jurisdictional boundaries.

Pursuant to RCW 43.79.520, counties may use distributions from the PSTAA account only to improve educational outcomes in early learning, K-12, and higher education including, but not limited to, for facilities and programs for children and youth that are low-income, homeless, or in foster care, or other vulnerable populations; and to start endowments to provide support for improving educational outcomes in early learning, K-12, and higher education. Snohomish County Council outlined additional guidance for use of PSTAA funds collected in the Snohomish County subarea in its Motion 20-553, and updated guidance in its Amended Motion 21-089 and Amended Motion 22-282.

II. TERMS AND CONDITIONS

As provided by RCW 39.34.040, this ILA shall not take effect unless and until it has (i) been duly executed by both parties, and (ii) either filed with the County Auditor or posted on the County or District’s Interlocal Agreements website (“Effective Date”). The ILA shall continue in effect until terminated by either party according to the termination provisions of the Basic Terms and Conditions. Notwithstanding the Effective Date of this ILA, all activities described in the ILA that are performed on or after the start date on the Face Page of the ILA shall be governed by the terms of this Agreement.

A. Compliance with Specific Laws, Regulations, and Agreements

1. Contingent upon allocation of PSTAA funds by the State, the District expressly agrees to undertake projects and programs consistent with Puget Sound Taxpayers Accountability Account Act RCW 43.79.520, Snohomish County Council Amended Motion 21-089 and Amended Motion 22-282, and any additional requirements that may be imposed by the Washington State Legislature or the County Council provided such additional requirements by the County Council are not inconsistent with the District's duties and responsibilities under existing law.
2. Administrative expenses paid with PSTAA funds under this ILA may not exceed more than 10% of the total annual PSTAA allocation.
3. The District shall ensure compliance with all applicable sections of the Revised Code of Washington (RCW) and Washington Administrative Code (WAC) and any RCW and WAC requirements as amended.
4. The District also agrees to comply with all other applicable federal and state statutes, regulations, and executive orders.

B. Appropriation of Funds

All funds shall be available only in strict accordance with the provisions of this ILA, the Basic Terms and Conditions referenced on the ILA Face Page, and the following:

1. RCW 43.79.520, entitled Puget Sound taxpayer accountability account;
2. Central Puget Sound Regional Transit Authority – Schedule of Sources and Uses of Funds by Subarea year ending December 31, 2019;
3. Other applicable federal, State, and local laws, regulations, and policies governing the funds provided in this ILA.

PSTAA funds will be allocated on an annual basis, at the direction of Snohomish County Council, from 2021 through 2036 or until PSTAA funds have been entirely allocated per RCW 81.112.360; or until either party terminates this ILA, whichever is earlier. It is expressly agreed and understood that the total amount to be paid by the County under this ILA shall not exceed the total funds appropriated to the District each year and included in an amendment signed by Parties. Annually by May 31, the parties will submit an agreed-upon Services and Expenditure Plan for the upcoming year, for approval by motion by County Council. Upon approval by motion, the Services and Expenditure plan becomes an enforceable part of this ILA.

- C. The Puget Sound Taxpayers Accountability Account Act is created in the state treasury. Moneys in the account may be spent only after appropriation.
1. Districts shall expend funds in compliance with the Puget Sound Taxpayers Accountability Account Act and any additional requirements that may be imposed by the County Council or the State Legislature, provided such additional requirements by the County Council are not inconsistent with the District's duties and responsibilities under existing law.
 2. Funding under this ILA is subject to appropriation by both the State Legislature and the County Council.
 3. The County will not provide funding to continue programs or projects when appropriations from the State Legislature are not made, including when funding ends.
 4. Appropriation percentages, which are based on population, may be revised by the County following the 2020 and 2030 censuses.
 5. In order to allocate PSTAA funds to efforts, programs and/or projects demonstrating the highest level of success in improving educational outcomes, the Snohomish County Council may choose to adjust, on an annual basis, the allocation percentages for distribution based on the fund recipients' performance. The County Council shall provide the District advance notice of any planned adjustments affecting the District's allocation percentages by no later than May 1 of each year or thirty days before the District's annual PSTAA Services and Expenditure Plan (Exhibit D) is due to the County, whichever is earlier.
 6. Appropriated funds unused by the school district (school district did not submit reimbursement for the totality of appropriated funds) will remain in the PSTAA account and be included in the available balance to be appropriated in a future program year.
 7. PSTAA funds are intended to benefit residents of the RTA and shall be used accordingly as outlined in Exhibit B – Statement of Work.
 8. PSTAA funds shall be used in accordance with RCW 43.79.520 and any future additional direction of the County Council and the State Legislature, as outlined in the Statement of Work (Exhibit B).
 9. The District will submit annually to the County a plan for the upcoming year's expenditures, as outlined in the Statement of Work (Exhibit B).
 10. The District will submit annually to the County a report of the prior year's

outcomes and overall program outcomes, as outlined in the Statement of Work (Exhibit B).

D. Definitions

For purposes of this ILA, the following terms shall have the following meanings in addition to definitions incorporated by reference:

1. Early learning programs: Those programs serving children from birth through the third grade.
2. Regional Transit Authority (RTA): Also known as the Sound Transit District, is the area where RTA taxes are collected and used for to provide Sound Transit services. The RTA includes the urban areas of Snohomish, King and Pierce Counties.
3. Participant: An individual or family who is assisted with PSTAA funds.

III. FISCAL MANAGEMENT

The District shall not use funds available under this ILA to supplant funds otherwise available.

A. Accounting for Funds

In order to ensure and to provide documentation that the funds are used only as provided in this ILA, the District shall account for all funds under this ILA in a separate account or fund.

B. Repayment of Funds to County

The District is solely responsible for seeking repayment from any subcontractor in conformance with its debt collection policy.

C. State Prevailing Wage Requirements

Use of funds to reimburse costs associated with labor performed for any type of maintenance, repair, rehabilitation, construction, etc. may trigger Davis-Bacon and Related Acts (DBRA) wage requirements and/or State Prevailing Wage requirements per RCW Chapter 39.12. Projects that include construction costs will require performance and payment bonds from the prime contractor.

D. Cost Reimbursement

Reimbursement for services delivered under this ILA shall be on a cost-reimbursement basis. Reimbursement shall be provided for services provided pursuant to the Statement of Work (Exhibit B). The District shall submit, in a format prescribed by the County, an invoice detailing, on a monthly basis, all costs associated with the program based on the Approved ILA Budget (Exhibit C). Use of funds available under this ILA will be reviewed monthly.

IV. SUBCONTRACTING

The Subcontract provisions contained in Section IV of the Basic Terms and Conditions must be incorporated into every subcontract entered into by the District under this ILA. Subcontracts shall be in writing, with word changes where appropriate to properly identify the parties to the subcontract.

V. PARTICIPANT INFORMATION AND CONFIDENTIALITY

- A. The District understands that Participant information collected under programs and projects funded by this ILA is private and the use or disclosure of such information, when not directly connected with the administration of the County's or District's responsibilities with respect to services provided under this ILA, may be prohibited by federal, State, and local laws regarding privacy and obligations of confidentiality, unless written consent is obtained from such person receiving service and, in the case of a minor, that of a responsible parent or guardian.
- B. In compliance with state law and FERPA, the County, its employees, and agents will comply with the provisions of state law and FERPA. Nothing in this ILA may be construed to allow the County to maintain, use, disclose, or share student data in a manner not allowed under federal or state law or regulation or this ILA.

VI. CAPTIONS

The section headings and subheadings contained in this ILA are included for convenience of reference only and shall in no way define, limit, or otherwise affect the terms, scope, or intent of this ILA.

VII. ENTIRE ILA

This ILA constitutes the entire agreement between the parties as to the subject matter hereof and supersedes all prior discussions and understandings between them.

VIII. TIME OF THE ESSENCE

Time is of the essence in the performance of each party's obligations under this ILA. Each party will carry out its obligations under this ILA diligently and in good faith.

IX. MISCELLANEOUS

- A. No Separate Entity Necessary/Created. The parties agree that no separate legal or administrative entities are necessary to carry out this ILA.
- B. Administrators. Each party to this Agreement shall designate an individual (an "Administrator"), which may be designated by title or position, to oversee and administer such party's participation in this ILA. The parties' initial Administrators are identified on the Face Page of this ILA.

Either party may change its Administrator at any time by delivering written notice of such party's new Administrator to the other party.

- C. Interpretation. This ILA shall be governed by and enforced in accordance with the laws of the State of Washington. This ILA and each of the terms and provisions of it are deemed to have been explicitly negotiated by the parties, and the language in all parts of this ILA shall, in all cases, be construed according to its fair meaning and not strictly for or against either of the parties hereto. This ILA shall be construed so that wherever applicable the use of the singular number shall include the plural number, and vice versa, and the use of any gender shall be applicable to all genders.
- D. Severability. If any provision of this ILA or the application thereof to any person or circumstance shall, for any reason and to any extent, be found invalid or unenforceable, the remainder of this ILA and the application of that provision to other persons or circumstances shall not be affected thereby, but shall instead continue in full force and effect, to the extent permitted by law.
- E. No Third-Party Beneficiaries. This ILA is made and entered into for the sole benefit of the District and the County. No third party shall be deemed to have any rights under this ILA; there are no third-party beneficiaries to this ILA.

EXHIBIT B-1

STATEMENT OF WORK

PUGET SOUND TAXPAYER ACCOUNTABILITY ACCOUNT

I. DESCRIPTION

Puget Sound Taxpayer Accountability Account (PSTAA) funding is being allocated to the District for development of educational programs and projects pursuant to RCW 43.79.520 and the terms and conditions herein.

II. ELIGIBILITY REQUIREMENTS

A. Expenditure of PSTAA funds are intended to benefit residents of the RTA.

1. Expenditure of these funds must prioritize services to individuals residing within the RTA to the greatest extent practicable.
2. Funds expended for the direct benefit of individuals must be awarded to only those Participants who reside within the boundaries of the RTA at the time of fund expenditure.

B. The District shall verify and maintain records regarding Participants' residency requirements.

III. FUNDING

A. Funds shall be used in accordance with RCW 43.79.520 and the terms and conditions herein.

1. One hundred percent (100%) of PSTAA funds allocated to the District must be expended on improving educational outcomes for early learning through programs for children and youth that are low-income, homeless, or in foster care, or other vulnerable populations.
2. At least fifty percent (50%) of PSTAA funds allocated to the District shall be designated for use by community-based early learning providers.
3. An allocation by percentage or dollar amount of PSTAA funds allocated to the District shall be used for new and/or innovative early learning programs.

4. No more than twenty-five percent (25%) of the District's annual allocation may be used to establish and contribute to an Endowment established for future expenditures consistent with this ILA.

IV. REPORTS

- A. The District shall submit to the County an annual PSTAA Services and Expenditure Plan (Exhibit D) by May 31 for the upcoming program year's expenditures. For the purposes of this Agreement, a program year is deemed to begin on September 1 and conclude on August 31 of the following calendar year. This plan must include:
 1. A description of the proposed use of funds.
 2. A description of the target population: low-income, homeless, in foster care, or other vulnerable population(s).
 3. Identification of one or more community-based early learning program subcontractor(s).
 4. The percentage or amount of allocated funds designated for new and/or innovative early learning programs.
 5. Proposed metrics to measure impact on educational outcomes.
 6. An annual budget detailing District expenditures of allocated PSTAA funding.
- B. The District shall submit to the County an annual report detailing the use and effectiveness of PSTAA funds based on metrics identified in the Services and Expenditure Plan (Exhibit D).

The District shall submit the annual report by October 30 following the program year in which the funds were expended.

V. FISCAL MANAGEMENT

- A. The District shall seek reimbursement for approved expenditures, including subcontracts, included in the Approved ILA Budget (Exhibit C).
- B. The District shall assure that accurate and appropriate documentation is maintained to support the provision of each incurred expense.
- C. The District shall submit an approved invoice by the 10th of the month following the month services were provided.

EXHIBIT C-4
CONTRACT BUDGET - COST REIMBURSEMENT
PUGET SOUND TAXPAYERS ACCOUNTABILITY ACCOUNT

AGENCY NAME: Snohomish School District
CONTRACT PERIOD: 9/1/2025 to 8/31/2026

FUNDS AWARDED UNDER CONTRACT:

REVENUE SOURCE	FUNDING PERIOD	AMOUNT	AMENDMENT	TOTAL AMOUNT
Puget Sound Taxpayers Accountability Account	9/1/2025-8/31/2026	\$40,966.72		\$ 40,966.72
				-
				-
				-
				-
				-
TOTAL FUNDS AWARDED:		\$ 40,966.72	\$ -	\$ 40,966.72

MATCHING RESOURCES:

N/A

TOTAL MATCHING RESOURCES: \$ -

MATCH REQUIREMENTS FOR CONTRACT: % **AMOUNT:**

OTHER PROGRAM RESOURCES (Identify):

SOURCE	FUNDING PERIOD	AMOUNT
TOTAL OTHER RESOURCES		\$ -

EXPENDITURES		
CATEGORY	PSTAA	TOTAL
Salaries/Wages	\$ 9,030.00	\$ 9,030.00
Benefits	2,257.50	2,257.50
Supplies/Minor Equip.		-
Prof. Services	25,582.55	25,582.55
Postage		-
Telephone		-
Mileage/Fares		-
Meals		-
Lodging		-
Advertising		-
Leases/Rentals		-
Insurance		-
Utilities		-
Repairs/Maint.		-
Client Flex Funds		-
Client Rent		-
Printing		-
Dues/Subscrip.		-
Regis./Tuition		-
Machinery/Equip.		-
Administration		-
Indirect	4,096.67	4,096.67
Occupancy		-
Miscellaneous		-
Misc. Construction		-
Acquisition		-
Relocation		-
		-
TOTAL	\$ 40,966.72	\$ 40,966.72

EXPENDITURE NARRATIVE

AMOUNT	CATEGORY	NARRATIVE (provide justification describing each category supported with funds awarded under this contract)
\$ 9,030.00	Salaries/Wages	42 substitutes for RTA K-3 teachers to attend UFLI (early literacy) training (37 teachers); 5 substitutes for New Generation Science Standards training (5 teachers). Benefits for 42 substitutes RTA K-3 (37 teachers) & 5 substitutes New Gen. Science (5 teachers).
2,257.50	Benefits	
25,582.55	Prof. Services	Sno-Isle Libraries provides early learning STEAM services and STARS training - \$18,435.02. UFLI registration fee/travel/ hotel for presenter: \$ 7147.53.
2,003.27	Adminstration	Costs related to program oversight and general administration.
2,093.40	Indirect	Per WA OSPI Indirect Cost Rate Agreement State Education Agency: 5.11%.
\$ 40,966.72	TOTAL	

DETAIL SALARIES / WAGES

POSITION	FUND SOURCE	% OF TIME TO FUND SOURCE	TOTAL MONTHLY	MONTHLY CHARGE TO FUND	# OF MONTHS	TOTAL CHARGE TO FUND SOURCE
37 substitutes for RTA K-2 teachers UFLI Training	PSTAA	1.00	7,955.00	7,955.00	1.00	\$ 7,955.00
5 Substitutes for RTA K-3 teachers Science Standards training	PSTAA	1.00	1,075.00	1,075.00	1.00	1,075.00
TOTAL:						\$ 9,030.00

NOTE: Above figures may reflect rounding

Exhibit D-4

PSTAA SERVICES AND EXPENDITURE PLAN

2025 - 2026 SCHOOL DISTRICT

One hundred percent of PSTAA funds allocated to School Districts must be expended on improving educational outcomes for early learning through programs for children and youth that are low-income, homeless, or in foster care, or other vulnerable populations and/or to start endowments to provide support for improving educational outcomes in early learning. At least fifty percent of funds shall be designated for use with community-based early learning programs, defined as those programs serving children from birth through the third grade. PSTAA fund recipients shall expend a portion of their PSTAA funds on new and/or innovative programs.

School District	Snohomish School District
Allocation 2025-2026	\$40,966.72
Admin Designation (<i>maximum 10%</i>)	4,096.67
Direct Service Designation (<i>maximum 50% after admin</i>)	18,435.03
Early Learning Designation (<i>minimum 50% after admin</i>)	18,435.02
List Early Learning Project/Community Partner(s) <i>Ex. 1. Imagine Children's Museum</i>	<i>Ex. \$12,000</i>
1. <i>Sno-Isle Libraries – Early Literacy and Language Development Centers & Early Literacy Professional Development to Community Child Care providers</i>	18,435.02
Total 2025-2026 Budget	\$40,966.72

FUNDS DESIGNATED FOR SCHOOL DISTRICT SERVICES

Target educational outcome(s): <input type="checkbox"/> Social-emotional <input type="checkbox"/> Physical <input checked="" type="checkbox"/> Cognitive <input checked="" type="checkbox"/> Language <input checked="" type="checkbox"/> Literacy <input type="checkbox"/> Math <input type="checkbox"/> Family Engagement <input type="checkbox"/> Racial Equity
Target population(s): <input checked="" type="checkbox"/> Low-income <input checked="" type="checkbox"/> Homeless <input type="checkbox"/> In foster-care <input checked="" type="checkbox"/> Other vulnerable population(s) Please list: multilingual students

Description of proposed use of funds:

PSTAA funds will be used to improve early literacy rates and science instruction by providing professional development with a portion of our structured literacy program (UFLI – University of Florida Literacy Institute) and Next Generation Science Standards training to kindergarten through third grade teachers. The professional development will serve all Kindergarten through third graders in the schools serving students within the RTA. Funds will be used for the following activities:

- **Purchased Services:** portion of the consulting fee of UFLI Trainers proportional to the ratio of kindergarten-second grade teachers of the RTA to the total number of kindergarten-second grade teachers in the district.
- **Travel:** A portion of hotel and airfare for UFLI Trainers proportional to the ratio of kindergarten-second grade teachers of the RTA to the total number of kindergarten-second grade teachers in the district
- **Certificated Substitutes:**
 - salary and benefits of substitute teachers for kindergarten through 2nd grade teachers on district leave for the UFLI training (within RTA)
 - salary and benefits of substitute teachers for kindergarten through 3rd grade teachers on district leave for Next Generation Science Standards training (within RTA)

Proposed performance indicators/metrics for measuring educational outcome(s):

- STAR Early Literacy Screener
- 3rd Grade SBA
- Kindergarten WA Kids
- Anecdotal observations

FUNDS DESIGNATED FOR EARLY LEARNING PROVIDERS**Early Learning Provider:**

Sno – Isle Libraries

Target educational outcome(s)

☐ Social-emotional ☐ Physical ☒ Cognitive ☒ Language

☒ Literacy ☐ Math ☒ Family Engagement ☒ Racial Equity

Target population(s):

☒ Low-income ☒ Homeless ☐ In foster-care ☒ Other vulnerable population(s)

Please list: multilingual students

Description of proposed use of funds:

Funds will be used for Sno-Isle Libraries to provide early learning STREAM programs to support kindergarten readiness for children taking part in community early learning programs serving children furthest from opportunity and students in primary grades utilizing Sno-Isle Libraries programming and situations.

Development and Support of Literacy and Language Centers

Literacy and Language Centers will include:

- Spectrum Light Lab
- Sand Tray Light Panel
- Magnetic Doodle Board
- Magnetic Story Board
- Bilingual Carpet Reading Squares
- Books for Story Time

These Literacy and Language Centers will be available for families and children in pre-kindergarten through third grade. They will also be used for Scheduled Story Time and Family Engagement Events. As a State Trainings and Registry System (STARS) provider, Sno-Isle Libraries will also use these funds to offer vocabulary and early literacy training to community child care providers to help increase vocabulary in primary and pre-kindergarten as a development tool.

Proposed performance indicators/metrics for measuring educational outcome(s):

1. Participating families will self-report increased knowledge, skills, and confidence to engage with their child in science, technology, engineering, art, math (STEAM) activities.
2. Participating families will self-report increased engagement, cultural responsiveness, and describe environments and interactions from their early learning provider.
3. Participating daycare providers will self-report participation in the Sno-Isle Libraries STAR professional development offerings.