

**WAUNAKEE COMMUNITY SCHOOL DISTRICT  
BOARD OF EDUCATION BUDGET COMMITTEE**

Monday, October 6, 2025

7:30 AM

Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597

Members of the public may attend Board of Education meetings in-person, and will be asked to check in with District personnel when you arrive.

Public comments will be limited to 3 minutes. The Board will allow 30 Minutes for public comments.

Public comments may be sent to Rebecca McDonough at [district\\_administrator@waunakee.k12.wi.us](mailto:district_administrator@waunakee.k12.wi.us) up to one hour before the start of the Board meeting. All comments will be reviewed by the Board members. Emailed comments will be reviewed by the board but not read out loud. Emailed comments sent during any part of the board meeting (Board Development, Closed session, Open session) will be forwarded to the board but may or may not be reviewed by the board until after the board adjourns. Comments must include the commentator's name, address, and must identify their connection to the District (if any) and any group they are representing in order to be considered by the Board.

If you would like to address the Board in-person during the public comments section of the meeting, you will be greeted in the lobby of the building, asked to check in with District personnel when you arrive so that you can be recognized and address the Board when your name is called.

A recording of the meeting will be posted on the District webpage within 24 hours of the meeting time.

**AGENDA**

**I. CALL TO ORDER**

**II. ROLL CALL**

**III. APPROVAL OF AGENDA AND ADDITIONS**

A motion will be necessary to approve the agenda as presented (or) with changes as recommended.

**IV. PUBLIC COMMENTS**

Individuals may use this time to comment on any items listed as part of the meeting agenda. A copy of Board Policy 187 —Public Participation at Board Meetings is enclosed for your reference. Past practice has allowed 30 minutes for this section of the agenda.

**V. 2025-2026 PLANNING**

A. Timeline

3

Attached please find the budget planning timeline for 2025-26.

B. 2025-26 Tax Levy Options	5
<p>The purpose of this agenda item is to review tax levy options for the 2025-26 school year. Erik Kass from PMA has prepared another option that we will discuss at the meeting. Erik Kass has worked with our bond council on preparing options that meet legal requirements. Administration will be requesting a recommendation so that the final version of the budget can be prepared for October 30, 2025.</p>	
C. Student Count	9
<p>Attached please find the 3rd Friday count in the September report. Our district is now considered a declining enrollment district in the revenue limit formula. Administration will review the count at the meeting.</p>	
<b>VI. <u>2026-2027 PLANNING</u></b>	<b><u>11</u></b>
<p>Attached please find a chatgpt review of the 4K program changes starting in 2026-2027. Administration will be asking the budget committee to meet in November to begin reviewing the 2026–2027 budget scenarios with multiple options for 4K.</p>	
<b>VII. <u>DISCUSSION/ACTION ON PROPOSALS</u></b>	<b><u>12</u></b>
<p>The budget committee requested an update on the district contract with Data Wrangler. Attached please find a report from Data Wrangler that we will review at the meeting.</p>	
<b>VIII. <u>OTHER ITEMS FOR DISCUSSION</u></b>	<b><u>14</u></b>
<b>IX. <u>FUTURE AGENDA ITEMS</u></b>	
<b>X. <u>ADJOURN</u></b>	

“Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires assistance with access or materials should contact the Waunakee Community School District Office at 849-2000, 905 Bethel Circle Drive Waunakee, WI 53597, at least twenty-four hours prior to the commencement of the meeting so that necessary arrangements can be made to accommodate the request.”



# WAUNAKEE

## COMMUNITY SCHOOL DISTRICT

**Preliminary  
Budget Planning  
2025-26 School Year**

**Budget Committee Meeting  
January 8, 2025**

## I. 2025-2026 BUDGET TIMELINE

December 5	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
January 7	Review expenditure projection scenarios and open enrollment capacity with the Budget Committee
January 7	Review budget planning process with the Administrative Cabinet
January 13	Present open enrollment capacity to School Board for approval
February 3-7	Present first draft of the budget planning process to the Budget Committee
March 3-7	Present second draft of the budget planning process to the Budget Committee
March 10	Present budget planning process to the School Board for approval
March 11	Distribute approved budget planning process to the administrative cabinet
March 15 – Apr. 15	Building/department level budget development
April 1-30	Preparation of the first draft of the budget Budget meetings with administrators as necessary
May 5-9	First draft of the budget to the Budget Committee
May 12	First draft of the budget to the School Board School Board approves 2025-26 student fees School Board approves 2025-26 insurance benefits
May 13-31	Staff presentations on the budget process
June 2-6	Second draft of the budget to the Budget Committee
June 9	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 7-11	Third draft of the budget to the Budget Committee
July 14	Third draft of the budget to the School Board Public hearing on the budget during School Board meeting School Board approves budget to allow for summer activity
August 25	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
September 19	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 27	School Board makes any changes to the budget and sets the tax levy on or before November 1
Before Nov. 10	Certify tax levy by the School Board Clerk

**Waunakee Community School District**  
**NOVEMBER, 2022 \$175 MILLION REFERENDA EXAMPLE FINANCING PLAN**  
REFINANCE EXISTING DEBT - SCENARIO 1

LEVY YEAR	YEAR DUE	FUND 39 EXISTING DEBT SERVICE	FUND 39 IMPACT OF EXAMPLE 2026 REF SCENARIO 1 (no equity applied)	EXAMPLE EQUITY FUND	NET FUND 39 EXISTING DEBT SERVICE	FINAL \$9,980,000		FINAL \$99,000,000		FINAL \$14,020,000		FINAL \$52,000,000			PRELIMINARY \$96,000,000		PRELIMINARY \$52,000,000		NET NEW DEBT SERVICE	EXAMPLE LEVY MANAGEMENT FUND EQUITY OF \$5,800,000 (A)	EXAMPLE PROCEEDS OR INTEREST EARNINGS	FUND 39 DEBT LEVY EXISTING PLUS NEW	FUND 39 ANNUAL CHANGE	YEAR DUE		
						G.O. SCHOOL BUILDING BONDS Dated December 29, 2022 (First Interest 4/1/23)		G.O. PROMISSORY NOTES Dated February 1, 2023 (First Interest 10/1/23)		G.O. SCHOOL BONDS Dated December 30, 2024 (First Interest 4/1/25)		BANS Dated April 1, 2025 (First Interest 4/1/26)			G.O. REFUNDING BONDS Dated April 1, 2026 (First Interest 10/1/28)		G.O. REFUNDING BONDS Dated April 1, 2030 (First Interest 4/1/31)									
						PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) AIC= 3.98%	PRINCIPAL (4/1) LESS: PRINCIPAL REFINANCED (due 4/1/2028; shown with ex. prepayments)	INTEREST (4/1 & 10/1) AIC= 3.25%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) AIC= 4.07%	PRINCIPAL (4/1)	LESS: PRINCIPAL REFINANCED	INTEREST (4/1 & 10/1) AIC= 3.62%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 4.00%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 4.00%								
2021	2022	\$12,017,000			\$12,017,000																					
2022	2023	\$7,101,849			\$7,101,849	\$188,786																				
2023	2024	\$7,180,578			\$7,180,578	\$399,200	\$3,000,000																			
2024	2025	\$7,180,481			\$7,180,481	\$399,200																				
2025	2026	\$7,181,344	\$0	(\$2,000,000)	\$5,181,344	\$399,200																				
2026	2027	\$7,309,194	(\$4,000,125)	\$2,000,000	\$5,309,069	\$399,200																				
2027	2028	\$7,310,294	(\$2,003,375)		\$5,306,919	\$399,200	\$96,000,000	(\$96,000,000)																		
2028	2029	\$2,640,047	\$544,625		\$3,184,672	\$399,200																				
2029	2030	\$2,604,513	\$2,033,875		\$4,638,388	\$399,200																				
2030	2031	\$2,599,463	\$399,250		\$2,998,713	\$399,200																				
2031	2032	\$2,601,975	\$2,002,875		\$4,604,850	\$399,200																				
2032	2033	\$2,598,406	\$2,080,750		\$4,679,156	\$399,200																				
2033	2034	\$2,597,319			\$2,597,319	\$399,200																				
2034	2035	\$660,563			\$660,563	\$399,200																				
2035	2036					\$1,260,000																				
2036	2037					\$1,310,000																				
2037	2038					\$1,365,000																				
2038	2039					\$1,420,000																				
2039	2040					\$1,480,000																				
2040	2041					\$1,540,000																				
2041	2042					\$1,605,000																				
2042	2043																									
2043	2044									\$515,000	\$602,109															
2044	2045									\$13,505,000	\$295,422															
2045	2046																									
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2048	2049																									
2049	2050																									
2050	2051																									
2051	2052																									
2052	2053																									
		\$71,583,023	\$1,057,875	\$0	\$72,640,898	\$9,980,000	\$6,440,786	\$99,000,000	(\$96,000,000)	\$16,330,000	\$14,020,000	\$11,786,641	\$52,000,000	(\$52,000,000)	\$9,425,000	\$96,000,000	\$44,394,033	\$52,000,000	\$36,022,800	\$299,399,261	(\$2,899,308)	(\$2,252,502)	\$366,888,350	Avg = 5.0%		

Equity Applied: \$0  
 Net Increase / (Decrease): \$1,057,875  
 (A) Fund equity of \$5.8 million is available beginning with calendar year 2025 payments.  
 Callabe 4/1/2024  
 Callabe 4/1/2028  
 (\$5,800,000) total for CY 2026-2028 premium from 2024 Bonds, 2025 BANS

NOTES: Example financio scenarios could be impacted by other variables, such as significant market or statutory changes, which may necessitate adjustments to the financio plans.  
 Scenarios w here a greater portion of the overall debt is issued in advance of the expenditures of the proceeds w ill likely result in higher fees earned by the investment manager of the debt proceeds.



**Waunakee Community School District**  
**NOVEMBER, 2022 \$175 MILLION REFERENDA EXAMPLE FINANCING PLAN**  
REFINANCE EXISTING DEBT - SCENARIO 2

LEVY YEAR	YEAR DUE	FUND 39 EXISTING DEBT SERVICE	FUND 39 IMPACT OF EXAMPLE 2026 REF SCENARIO 2 (\$1 mil equity applied)	EXAMPLE EQUITY FUND	NET FUND 39 EXISTING DEBT SERVICE	FINAL \$9,980,000		FINAL \$99,000,000		FINAL \$14,020,000		FINAL \$52,000,000			PRELIMINARY \$96,000,000		PRELIMINARY \$52,000,000		NET NEW DEBT SERVICE	EXAMPLE LEVY MANAGEMENT FUND EQUITY AVAIL OF \$5,800,000 (A)	EXAMPLE PROCEEDS OR INTEREST EARNINGS	FUND 39 EXISTING DEBT PLUS NEW	FUND 39 ANNUAL CHANGE	LEVY YEAR		
						G.O. SCHOOL BUILDING BONDS Dated December 29, 2022 (First Interest 4/1/23)		G.O. PROMISSORY NOTES Dated February 1, 2023 (First Interest 10/1/23)		G.O. SCHOOL BONDS Dated December 30, 2024 (First Interest 10/1/25)		BANS Dated April 1, 2025 (First Interest 4/1/26)			G.O. REFUNDING BONDS Dated April 1, 2026 (First Interest 10/1/28)		G.O. REFUNDING BONDS Dated April 1, 2030 (First Interest 4/1/31)									
						PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) AIC= 3.98%	PRINCIPAL (4/1)	LESS: PRINCIPAL REFINANCED	INTEREST (4/1 & 10/1) AIC= 3.25%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) AIC= 4.07%	PRINCIPAL (4/1)	LESS: PRINCIPAL REFINANCED	INTEREST (4/1 & 10/1) AIC= 3.62%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 4.00%	PRINCIPAL (4/1)							INTEREST (4/1 & 10/1) EST. AVG= 4.00%	
2021	2022	\$12,017,000			\$12,017,000																					
2022	2023	\$7,101,849			\$7,101,849																					
2023	2024	\$7,180,578			\$7,180,578																					
2024	2025	\$7,180,481			\$7,180,481																					
2025	2026	\$7,181,344	\$0	(\$2,000,000)	\$5,181,344																					
2026	2027	\$7,309,194	(\$4,000,375)	\$2,000,000	\$5,308,819																					
2027	2028	\$7,310,294	(\$2,005,125)		\$5,305,169																					
2028	2029	\$2,640,047	\$399,500		\$3,039,547																					
2029	2030	\$2,604,513	\$1,766,750		\$4,371,263																					
2030	2031	\$2,599,463	\$167,750		\$2,767,213																					
2031	2032	\$2,601,975	\$1,761,875		\$4,363,850																					
2032	2033	\$2,598,406	\$1,763,000		\$4,361,406																					
2033	2034	\$2,597,319			\$2,597,319																					
2034	2035	\$660,563			\$660,563																					
2035	2036																									
2036	2037																									
2037	2038																									
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2048	2049																									
2049	2050																									
2050	2051																									
2051	2052																									
2052	2053																									
		\$71,583,023	(\$146,625)	\$0	\$71,436,398	\$9,980,000	\$6,440,786	\$99,000,000	(\$96,000,000)	\$16,330,000	\$14,020,000	\$11,786,641	\$52,000,000	(\$52,000,000)	\$9,425,000	\$96,000,000	\$43,965,533	\$52,000,000	\$36,022,800	\$298,970,761	(\$2,899,308)	(\$2,252,502)	\$365,255,350			

Equity Applied: \$1,000,000  
 Net Increase / (Decrease): \$853,375  
 (A) Fund equity of \$5.8 million is available beginning with calendar year 2025 payments.  
 Callabe 4/1/2024  
 Callabe 4/1/2028  
 (\$5,800,000) total for CY 2026-2028 premium from 2024 Bonds, 2025 BANS

NOTES: Example financio scenarios could be impacted by other variables, such as significant market or statutory changes, which may necessitate adjustments to the financio plans.  
 Scenarios where a greater portion of the overall debt is issued in advance of the expenditures of the proceeds will likely result in higher fees earned by the investment manager of the debt proceeds.



**Waunakee Community School District**  
**NOVEMBER, 2022 \$175 MILLION REFERENDA EXAMPLE FINANCING PLAN**  
REFINANCE EXISTING DEBT - SCENARIO 3

LEVY YEAR	YEAR DUE	FUND 39 EXISTING DEBT SERVICE	FUND 39 IMPACT OF EXAMPLE 2026 REF SCENARIO 3 (\$2 mil equity applied)	EXAMPLE EQUITY FUND	NET FUND 39 EXISTING DEBT SERVICE	FINAL \$9,980,000		FINAL \$99,000,000		FINAL \$14,020,000		FINAL \$52,000,000		PRELIMINARY \$96,000,000		PRELIMINARY \$52,000,000		NET NEW DEBT SERVICE	EXAMPLE LEVY MANAGEMENT FUND AVAL OF \$5,800,000 (A)	EXAMPLE PROCEEDS OR INTEREST EARNINGS	FUND 39 DEBT LEVY EXISTING PLUS NEW	FUND 39 ANNUAL CHANGE	YEAR DUE	
						G.O. SCHOOL BUILDING BONDS Dated December 29, 2022 (First Interest 4/1/23)		G.O. PROMISSORY NOTES Dated February 1, 2023 (First Interest 10/1/23)		G.O. SCHOOL BONDS Dated December 30, 2024 (First Interest 4/1/25)		BANS Dated April 1, 2025 (First Interest 4/1/26)		G.O. REFUNDING BONDS Dated April 1, 2028 (First Interest 10/1/28)		G.O. REFUNDING BONDS Dated April 1, 2030 (First Interest 4/1/31)								
						PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) AIC= 3.98%	PRINCIPAL (4/1) LESS: PRINCIPAL REFINANCED (due 4/1/2028; shown with ex. prepayments)	INTEREST (4/1 & 10/1) AIC= 3.25%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) AIC= 4.07%	PRINCIPAL (4/1)	LESS: PRINCIPAL REFINANCED	INTEREST (4/1 & 10/1) AIC= 3.62%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) AIC= 4.00%	PRINCIPAL (4/1)							INTEREST (4/1 & 10/1) AIC= 4.00%
2021	2022	\$12,017,000			\$12,017,000																			
2022	2023	\$7,101,849			\$7,101,849																			
2023	2024	\$7,180,578			\$7,180,578	\$188,786		\$3,000,000	\$2,200,000															
2024	2025	\$7,180,481			\$7,180,481	\$399,200			\$3,210,000	\$461,735														
2025	2026	\$7,181,344	\$0	(\$2,000,000)	\$5,181,344	\$399,200			\$3,120,000	\$613,375														
2026	2027	\$7,309,194	(\$4,000,725)	\$2,000,000	\$5,308,469	\$399,200			\$3,200,000	\$613,375														
2027	2028	\$7,310,294	(\$2,002,050)		\$5,308,244	\$399,200	\$96,000,000	(\$96,000,000)	\$1,560,000	\$613,375														
2028	2029	\$2,640,047	\$395,500		\$3,035,547	\$399,200				\$613,375														
2029	2030	\$2,604,513	\$1,365,375		\$3,969,888	\$399,200				\$613,375	\$52,000,000	(\$52,000,000)	\$942,500	\$135,000	\$1,920,000									
2030	2031	\$2,599,463	\$130,250		\$2,729,713	\$399,200				\$613,375														
2031	2032	\$2,601,975	\$1,368,500		\$3,970,475	\$399,200				\$613,375														
2032	2033	\$2,598,406	\$1,368,375		\$3,966,781	\$399,200				\$613,375														
2033	2034	\$2,597,319			\$2,597,319	\$399,200				\$613,375														
2034	2035	\$660,563			\$660,563	\$399,200				\$613,375														
2035	2036					\$1,260,000			\$374,000	\$613,375														
2036	2037					\$1,310,000			\$322,600	\$613,375														
2037	2038					\$1,365,000			\$269,100	\$613,375														
2038	2039					\$1,420,000			\$213,400	\$613,375														
2039	2040					\$1,480,000			\$155,400	\$613,375														
2040	2041					\$1,540,000			\$95,000	\$613,375														
2041	2042					\$1,605,000			\$32,100	\$613,375														
2042	2043									\$602,109														
2043	2044								\$515,000	\$602,109														
2044	2045								\$13,505,000	\$295,422														
2045	2046																							
2046	2047																							
2047	2048																							
2048	2049																							
2049	2050																							
2050	2051																							
2051	2052																							
2052	2053																							
		\$71,583,023	(\$1,374,775)	\$0	\$70,208,248	\$9,980,000	\$6,440,786	\$99,000,000	(\$96,000,000)	\$16,330,000	\$14,020,000	\$11,786,641	\$52,000,000	(\$52,000,000)	\$9,425,000	\$96,000,000	\$43,574,100	\$52,000,000	\$36,022,800	\$298,579,328	(\$2,899,308)	(\$2,252,502)	\$363,635,766	4.96%

Equity Applied: \$2,000,000  
 Net Increase / (Decrease): \$625,225  
 (A) Fund equity of \$5.8 million is available beginning w th calendar year 2025 payments.  
 Callabte 4/1/2024  
 Callabte 4/1/2028  
 (\$5,800,000) total for CY 2026-2028 premium from 2024 Bonds, 2025 BANS

NOTES: Example financio scenarios could be impacted by other variables, such as significant market or statutory changes, which may necessitate adjustments to the financio plans.  
 Scenarios w here a greater portion of the overall debt is issued in advance of the expenditures of the proceeds w ill likely result in higher fees earned by the investment manager of the debt proceeds.





WAUNAKEE COMMUNITY SCHOOL DISTRICT - THIRD FRIDAY IN SEPTEMBER COUNT **2025**

FOR DPI PURPOSES: OPEN ENROLLMENT- IN STUDENTS ARE NOT COUNTED  
 OPEN ENROLLMENT- OUT STUDENTS ARE COUNTED

<b>PRAIRIE</b>	RESIDENTS	OPEN ENROLLMENT IN
FOUR-YEAR OLD KINDERGARTEN	0	0
EC/S&L	0	0
FULL DAY KINDERGARTEN	99	2
FIRST GRADE	81	10
SECOND GRADE	98	3
THIRD GRADE	110	11
FOURTH GRADE	103	5
<b>BUILDING TOTAL</b>	<b>491</b>	<b>31</b>

<b>HERITAGE</b>	RESIDENTS	OPEN ENROLLMENT IN
FOUR-YEAR OLD KINDERGARTEN	0	0
EC/S&L	15	0
FULL DAY KINDERGARTEN	74	9
FIRST GRADE	83	8
SECOND GRADE	103	12
THIRD GRADE	104	4
FOURTH GRADE	95	12
<b>BUILDING TOTAL</b>	<b>474</b>	<b>45</b>

<b>ARBORETUM</b>	RESIDENTS	OPEN ENROLLMENT IN
FOUR-YEAR OLD KINDERGARTEN	0	0
EC/S&L	0	0
FULL DAY KINDERGARTEN	73	4
FIRST GRADE	76	6
SECOND GRADE	76	4
THIRD GRADE	87	2
FOURTH GRADE	92	4
<b>BUILDING TOTAL</b>	<b>404</b>	<b>20</b>

<b>EC-4 TOTALS</b>	RESIDENTS	OPEN ENROLLMENT IN	OPEN ENROLLMENT OUT
FOUR-YEAR OLD KINDERGARTEN	191	30	3
EC/S&L	15	0	0
FULL DAY KINDERGARTEN	246	15	1
FIRST GRADE	240	24	4
		9	

SECOND GRADE	277	19	3
THIRD GRADE	301	17	2
FOURTH GRADE	290	21	3
<b>ELEMENTARY TOTALS</b>	<b>1560</b>	<b>126</b>	<b>16</b>

<b>INTERMEDIATE</b>	RESIDENTS	OPEN ENROLLMENT IN	OPEN ENROLLMENT OUT
FIFTH GRADE	314	19	0
SIXTH GRADE	307	27	3
<b>BUILDING TOTAL</b>	<b>621</b>	<b>46</b>	<b>3</b>

<b>MIDDLE SCHOOL</b>	RESIDENTS	OPEN ENROLLMENT IN	OPEN ENROLLMENT OUT
SEVENTH GRADE	316	22	5
EIGHTH GRADE	289	19	2
<b>BUILDING TOTAL</b>	<b>605</b>	<b>41</b>	<b>7</b>

<b>HIGH SCHOOL</b>	RESIDENTS	OPEN ENROLLMENT IN	OPEN ENROLLMENT OUT
NINTH GRADE	344	20	5
TENTH GRADE	312	22	8
ELEVENTH GRADE	344	19	15
TWELFTH GRADE	296	13	13
<b>BUILDING TOTAL</b>	<b>1296</b>	<b>74</b>	<b>41</b>

<b>PK-12 TOTALS</b>	RESIDENTS	OPEN ENROLLMENT IN	OPEN ENROLLMENT OUT
	4082	287	67

**TOTAL DPI COUNT**      4149

**REVENUE CAP TOTALS**

	STUDENTS	FACTOR	FTE
FOUR-YEAR OLD KINDERGARTEN	194	0.6	116
EC	15	0.5	8
FULL DAY KINDERGARTEN	247	1	247
1ST-12TH	3690	1	3690
TOTAL	4146		

<b>TOTAL REVENUE CAP FTE</b>	4061
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## **Wisconsin 2025–27 State Budget: 4K Program Changes Starting in 2026–27**

This document summarizes the changes to Wisconsin’s Four-Year-Old Kindergarten (4K) program as enacted in the 2025–27 state budget (2025 Wisconsin Act 15), with particular focus on provisions that take effect beginning in the 2026–27 school year.

### **1. Get Kids Ready Program (Starting 2026–27)**

- A new community-based elementary school-readiness program administered by the Department of Children and Families (DCF), called Get Kids Ready, begins during the 2026–27 school year.
- Annual funding of \$66 million supports the program.
- Payments go to licensed or certified child-care providers serving four-year-olds.
- Providers must deliver at least 437 hours of instruction annually using a curriculum aligned to the Wisconsin Model Early Learning Standards.
- Teachers must hold at least an associate or bachelor’s degree.
- Providers may not participate in Get Kids Ready if they also contract with a public school district to provide 4K in the same year.

### **2. FTE Counting and Outreach Requirement Changes**

- Beginning with the 2025–26 school year, all 4K public education pupils are counted at 0.60 Full-Time Equivalent (FTE) for membership, revenue limits, and aid computations.
- Outreach hours are no longer required for 4K programs.
- Districts should review their pupil-counting practices and budgeting projections to align with the new rules.

### **3. Related Early Care and Child-Care Investments**

- Child Care Bridge Payments and Wisconsin Shares reimbursement increases are included to stabilize provider capacity.
- These supports reduce parent costs and complement Get Kids Ready by expanding access to early learning options.

### **4. Practical Implications for Districts**

- Some families may choose community providers in Get Kids Ready instead of district 4K; providers cannot participate in both a district 4K contract and Get Kids Ready in the same year.
- The 0.60 FTE rule will directly affect district revenue-limit and aid allocations. Business offices should carefully review enrollment and financial planning in light of these changes.

# Data Wrangler Savings and Incentives so far...

- Average Recurring Monthly Energy Bill Savings > \$5,000
- Wisconsin Public Power Inc. (WPPI) = \$10,000 cash incentive for installation and energy efficiency program with Data Wrangler
- Focus-on-Energy, Utility Bill Verified Savings Program = upcoming estimated incentive \$20,000 - \$40,000 for improving efficiency of buildings
- Instant Notifications of Building Power Outages and Generator response
- Accurate Solar Reporting and Solar Asset Performance Monitoring
- ROI of metering system installation = 3 months

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# Waunakee School District

Waunakee School District				
Month	Electric Bill Savings	WPPI Incentive	Fund 80 Recover	Data Wrangler Monthly Fee
Nov-24	\$4,672.93			\$2,500.00
Dec-24	\$6,157.31	\$10,000.00		\$2,500.00
Jan-25	\$3,551.62			\$2,500.00
Feb-25	\$3,121.65			\$2,500.00
Mar-25	\$5,846.39			\$2,500.00
Apr-25	\$4,147.64			\$2,500.00
May-25	\$3,643.34			\$2,500.00
Jun-25	\$4,496.02			\$2,500.00
Jul-25	\$6,845.48		\$3,282.33	\$3,900.00
Aug-25	\$9,141.48		TBD	\$3,900.00
Total	\$51,623.86	\$10,000.00	\$3,282.33	\$27,800.00
10 Month General Fund Savings Impact			\$64,906.19	\$27,800.00
Estimated Focus on Energy UBVS incentive			\$30,000.00	
10 Month General Fund Savings Impact less fees			\$67,106.19	



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ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

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# Elective Pay: A Case Study in Partnership

October 22, 2025  
1:30 pm - 2:30 pm

14

# Introductions

- Steve Summers
  - Executive Director of Operations for the Waunakee Community School District
- Sara Ross
  - UndauntedK12
- Steve Barnes/Doug Kolker
  - Partner - Wipfli LLP
- Jay Thomsen
  - Vice President - Vogel Bros. Building Co.

# Agenda

- Elective Pay and Energy Tax Credits
  - Background Information
  - Current Status
- Waunakee's Story
- Discussion w Wipfli LLP (accounting) & Vogel Bros. (construction)

# Learning Objectives

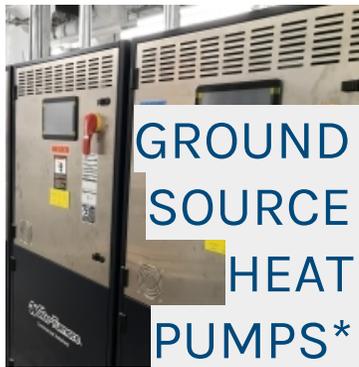
1. Discover how to monetize tax credits and incentives that were previously inaccessible, enabling school districts to invest in green energy projects.
2. Understand current status of energy tax credits post-OBBBA
3. Learn how to effectively claim these incentives, including the necessary documentation and filing procedures
4. Gain strategies to maximize return on investment through careful planning and coordination with energy tax experts

# UNDAUNTEDK12

A national nonprofit working to ensure that every student has the opportunity to attend a safe, healthy, and resilient school.

-  Healthy buildings, healthy students
-  Equity & justice
-  Jobs today & tomorrow
-  Leading by example

# Today is a primer and a refresher



GROUND SOURCE HEAT PUMPS\*

Clean heating and cooling



SOLAR ENERGY

Clean energy



THERMAL /ENERGY STORAGE

Store clean energy / thermal energy



ELECTRIC VEHICLES

Clean transportation



ELECTRIC VEHICLES CHARGING

Enable clean transport

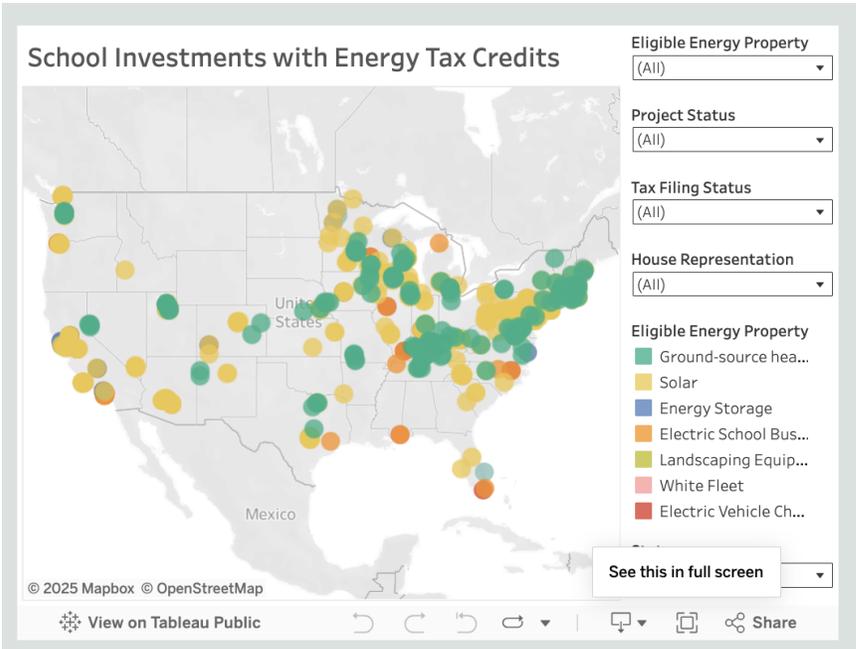
Elective Pay allows schools to receive **cash reimbursements** when they install eligible energy-efficient technologies

# Where are we today?

**Elective Pay is intact**

**Dollars are still flowing!**

**OBBBA made changes by tech**



20

VS.



# What could your district do with a check?

UNDAUNTEDK12 Schools and Elective Pay Our Latest Where We Work In the News Solutions Center About [Donate Now](#)

## Seattle Public Schools in Washington receives a \$7,970,439 check!

Washington • December 2024

SEATTLE, December 2024 — In December 2024, Seattle Public Schools in Washington celebrated the receipt of a \$7,970,439 energy tax credit after completing the installation of ground-source heat pumps at three elementary schools. By incorporating these systems



UNDAUNTEDK12 Schools and Elective Pay Our Latest Where We Work In the News Solutions Center About [Donate Now](#)

## Salt Lake City School District in Utah receives a \$1,222,653 check!

Utah • December 2024

SALT LAKE CITY, December 2024 — In 2024, Salt Lake City School District installed solar energy systems at six schools: Nibley Park, Whittier, Washington, Newman, Emerson, and Bonneville. The projects were



UNDAUNTEDK12 Energy Tax Credits for Schools Hub Our Latest Where We Work In the News Solutions Center About [Donate Now](#)

## Springfield Public Schools in Missouri receives a \$4,129,879 check!

Missouri • August 2025

SPRINGFIELD, MO., August 2025 - On August 25, Springfield Public Schools in Missouri celebrated the receipt of a \$4,129,879.26 reimbursement check for installing ground-source heat pumps at Carver Middle School, Sequota and Disney Elementary Schools.

The ground-source heat pumps provide affordable and reliable heating and cooling for the building, and qualify for energy tax credits through a funding mechanism called [Elective Pay](#).

The district partnered with engineering and performance contracting firm [Veregy](#) to pursue a [Guaranteed Energy Savings Performance Contract \(GESPC\)](#) to help fund the projects.



Learn more at 10:36.

UNDAUNTEDK12 Schools and Elective Pay Our Latest Where We Work In the News Solutions Center About [Donate Now](#)

## Hart County School District in Kentucky receives a \$793,079 check!

Kentucky • December 2024

HARDYVILLE, Ky., December 2024 — Hart County Schools upgraded the boiler system at Memorial Elementary School in August 2023 with a ground-source heat pump, a modern solution that provides both heating and cooling. This system generated \$793,079 in energy tax credits through a funding mechanism called [Elective Pay](#), which provides schools with a cash reimbursement for qualifying energy upgrades. The district received its reimbursement from the IRS on December 19, 2024.



# Current phase out timelines (post-OBBBA)



## Electric Vehicle

Acquired by  
9/30/25



## EV Charging

Placed into  
service by  
6/30/26



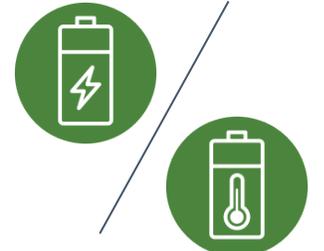
## Solar Energy

Placed into  
service by  
12/31/27 \*



## Ground-Source Heat Pumps

Commence  
construction  
by 12/31/34



## Thermal / Energy Storage

Commence  
construction  
by 12/31/35 \*

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# New (complicated) rules for solar & storage

## Material restrictions test

*Where are your system components from?*

- Developers focused on securing compliant components
- “Commence construction” by 12/31/25 to avoid

## Entity-level test

*Who owns or controls the entity?*

- Municipal debt issuances create an issue for schools
- “Place in service” during same fiscal year as 7/4/25 to avoid

## Payments test and recapture

*Who controls the project?*<sup>23</sup>

- Need to avoid any contract payments related to the project with specified foreign entities
- All projects starting after 12/31/24 affected

Visit to learn more!

Bookmark to stay up to date!

## Energy Tax Credits for Schools Hub

Through Elective Pay, school districts can access federal energy tax credits to defray the cost of highly-efficient, modern energy technologies. These upgrades can help districts reduce operating costs and create safer, more resilient facilities.

The Energy Tax Credits for Schools Hub provides up-to-date information and resources to help district leaders learn about these tax credits, understand recent changes, and make the most of this opportunity.

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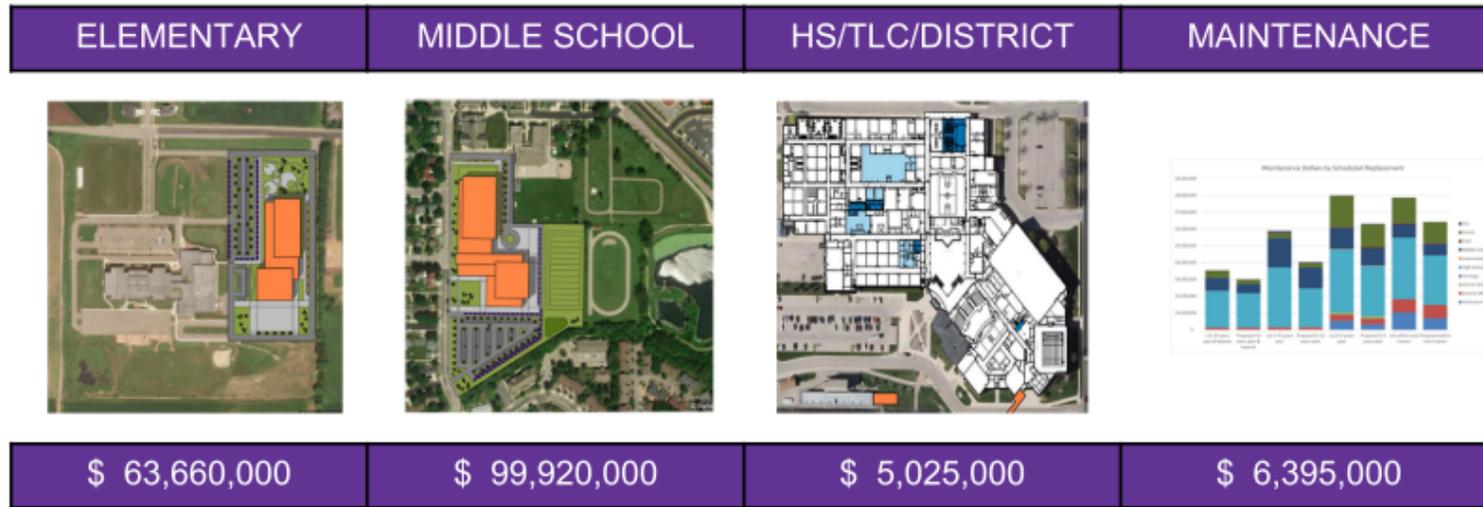
## Updates to Energy Tax Credits for Schools

On July 4, the President signed the July 2025 federal budget reconciliation law, which makes significant changes to some—but not all—of the energy tax credits available to schools through Elective Pay. [Understand how the changes impact clean energy projects at schools.](#)

# WAUNAKEE'S STORY

## Project Scope - November 2022 Referendum

### BUDGET BREAKDOWN - \$175 MILLION



# Heritage Elementary School

- Heritage Elementary School
  - New K-4 School - Opened September 1, 2024
  - Clean Energy Features Include:
    - Solar System (387 kW)
    - Geothermal System
    - EV Charging Stations
    - Data Wrangler Software/DENT Meters

<b>Ballasted Roof &amp; Ground Mount</b>	
<b>151 kW Installation Price:</b>	<b>\$ 327,257 - \$2.16/W</b>
<b>Infrastructure material and labor:</b>	<b>\$ 9,867</b>
<b>267 kW Installation Price:</b>	<b>\$ 510,845 - \$1.91/W</b>
<b>367 kW Installation price:</b>	<b>\$ 702,045 - \$1.82/W</b>

**Please note:** Pricing does not include ITC 30% Elective Tax Credit, Focus on Energy, or Solar for Good Incentives. These are included in the attached financial breakdowns.



# IRS Clean Energy Reimbursement



ALEXANDRA DYE | WAUNAKEE COMMUN

Clean Energy

## Welcome to IRS Clean Energy

The Inflation Reduction Act (IRA) and the Chips and Science Act (CHIPS Act) offer credits for

### Attention

Your business currently has only one CE officer assigned. The IRS strongly recommends the management of your account. If you are not the CE officer for your entity, please contact us for more information.



### Elective Pay and Transferability Registration

#### IRA and CHIPS Credits

Register your intent to make an elective payment or transfer election. You may receive a registration number to use when you file your tax return.

GET STARTED

### Registration Information

3 Facilities/Properties

Registration #	Credit	Facility/Property #	Identifier	Election Type	Review Decision	Comments
PJ00124103UW	48 - Energy Credit	Facility/Property 20250205112709000761	6271 Woodland Drive, Waunakee, WI 53597	Elective Payment	Issued	<a href="#">View Comments</a>
PJ00224103UW	48 - Energy Credit	Facility/Property 20250205113136000097	6271 Woodland Drive, Waunakee, WI 53597	Elective Payment	Issued	<a href="#">View Comments</a>
PJ00324103UW	48 - Energy Credit	Facility/Property 20250205113323000296	6273 Woodland Drive, Waunakee, WI 53597	Elective Payment	Issued	<a href="#">View Comments</a>

# IRS Building Documentation

Facility/Property 20250205112709000761

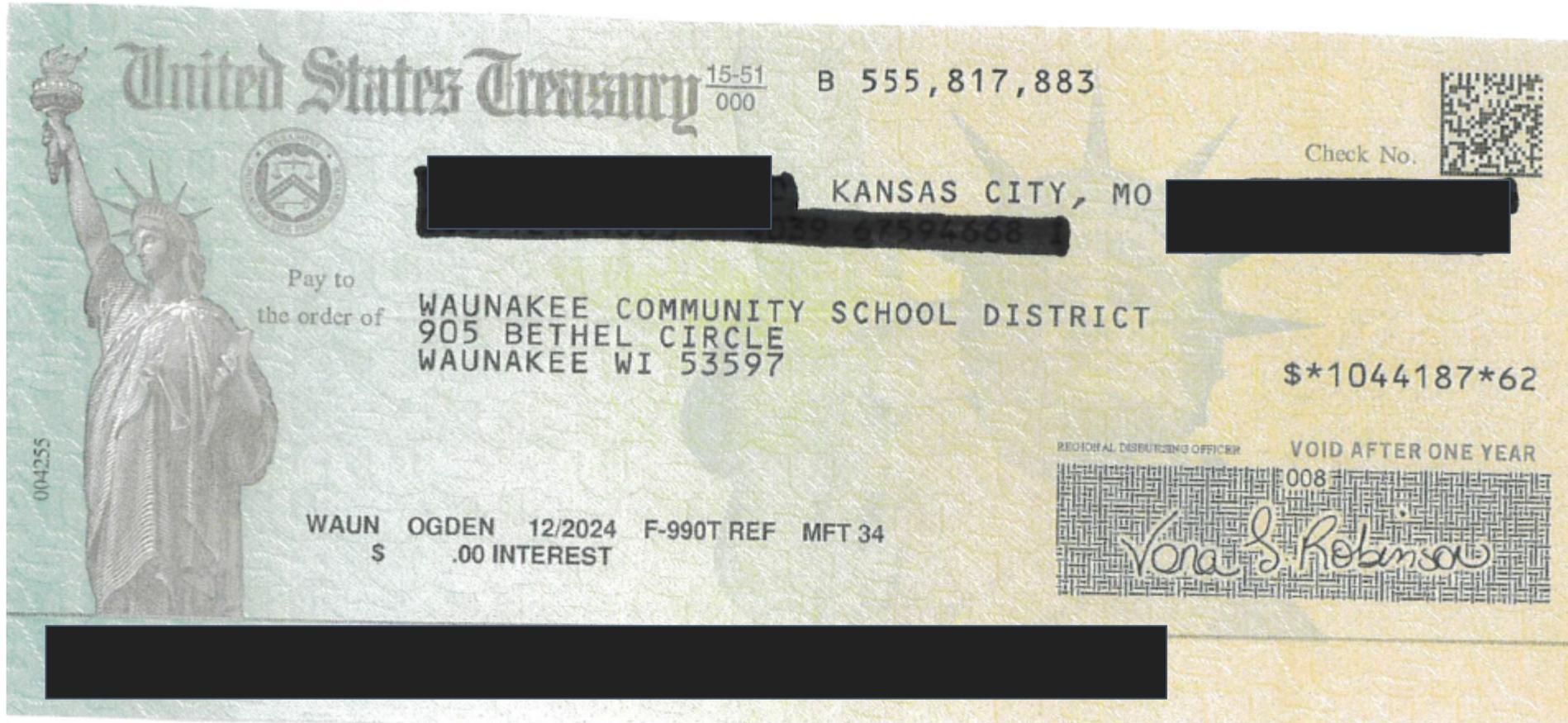
## Information

<b>Location</b>	6271 Woodland Drive Waunakee, WI 53597
<b>County</b>	Dane
<b>GPS Coordinates</b>	43.176870, -89.472640
<b>Payment Election</b>	Elective payment election
<b>Type of Facility/Property</b>	Geothermal
<b>Date Construction Began</b>	03/01/2023
<b>Date Placed in Service</b>	09/01/2024
<b>Low-Income Community Bonus</b>	No
<b>Source of Funds Used</b>	General (unrestricted) funds

## Supporting Documents

<b>Evidence of ownership</b>	191_0809-182-8001-1 Details.pdf
<b>Permits</b>	Waunakee Building Permit_07.07.23 (1).pdf
<b>Certifications</b>	DNR Well Document (1).pdf

# IRS Reimbursement Check



# Waunakee Intermediate School

- Waunakee Intermediate School
  - Solar System Expansion

**Intermediate School Ballasted Roof Mount**  
System size: 276 kW DC -240 kWAC  
Installed price: \$498,982 - \$1.81/W



# Waunakee Middle School

- Waunakee Middle School
  - New 7-8 School - Opening September 1, 2026
  - Clean Energy Features Include:
    - Solar System (425 kW)
    - Geothermal System
    - EV Charging Stations
    - Data Wrangler Software/DENT Meters

<b>Medium Array</b>	
<b>System Size:</b>	<b>425 kW</b>
<b>Installation Cost:</b>	<b>\$ 716, 445</b>
<b>Price per kW:</b>	<b>\$1,690</b>
<b>Estimated Annual Production:</b>	<b>500,200 kWh</b>
<b>kWh Offset:</b>	<b>18%</b>



# Waunakee Middle School-Prevailing Wage

WCSD - New Middle School  
Contract Revision Log for Contingencies  
August 22, 2025

Date	PCO	OCO	Description	Status	Pending Cost	CM Contingency	Owner Contingency	Contract Amount	Notes
			Original GMP			\$ 3,370,000	\$ 570,000	\$ 88,220,000	
6/26/2024	-		Structural Steel VE (Beams to Joists)	Closed	-	-	\$ 75,000	-	
6/26/2024	-		Glazing & Metal Panel VE Items	Closed	-	-	\$ 158,380	-	
6/26/2024	-		Cellular Repeater Budget Transfer	Closed	-	-	\$ 378,968	-	
5/16/2024	-		Addendum 004	Closed	-	-	-	-	Inc in GMP
5/24/2024	-		Addendum 005	Closed	-	-	-	-	Inc in GMP
8/20/2024	PCO #01	#001	Additional Abatement @ Gym Ceiling	Closed	-	\$ (64,100)	-	\$ (64,100)	Transfer to District direct contract
8/20/2024	PCO #02	#001	Off-haul of CMU & Brick	Closed	-	\$ (23,615)	-	\$ (23,615)	Transfer to District direct contract
9/19/2024	PCO #03	#001	Additional Abatement Below South Slabs (Transite Conduit)	Closed	-	\$ (9,202)	-	\$ (9,202)	Transfer to District direct contract
-	-	-	CB #01 - Clear water waste system	Closed	-	-	-	-	See CB #03
-	-	-	CB #01 - Sprinkler coverage at dust collector	Closed	-	-	-	-	Covered in GMP
10/29/2024	PCO #05	#001	CB #01 - Sliding glass door silkscreen to match Heritage	Closed	-	\$ (19,857)	-	-	
-	-	-	CB #02 - Masonry changes at elevator shaft at TOW	Closed	-	-	-	-	Covered in GMP
-	-	-	CB #02 - Electrical light changes	Closed	-	-	-	-	Covered in GMP
-	-	-	CB #02 - Plumbing fixture changes	Closed	-	-	-	-	Covered in GMP
11/7/2024	PCO #06	#001	CB #03 - Clear water waste and condensate pump removal	Closed	-	\$ (5,550)	-	-	
9/4/2024	-	-	VE Glazing Manufacturer Change to Old Castle	Closed	-	-	\$ 79,620	-	
9/19/2024	PCO #04	#001	Demolition of Extra Basements	Closed	-	\$ (9,250)	-	\$ (9,250)	Transfer to District direct contract
10/4/2024	PCO #07	#001	CB #04 - Floor box revisions	Closed	-	-	\$ (93,757)	-	
10/14/2024	PCO #13	#002	IRA/PWA for Geothermal System	Closed	-	-	\$ (1,108,948)	-	

# WIPFLI

Why accounting firms play a central role in the collaboration of the project?

1. Feasibility and Prequalification
2. Certification and Documentation
3. Contractual and Legal Coordination
4. Tax Filing

## Feasibility and Prequalification

Firms conduct feasibility studies to estimate the minimum and maximum ITC potential based on project scope, location, and technology used (solar, geothermal, battery, etc.)

They assess eligibility for bonus credits such as:

- Prevailing Wage and Apprenticeship Requirements (5x multiplier for systems over a megawatt)
- Domestic content
- Energy community
- Low-income community (application process)

Find other opportunities such as:

- Section 179D Energy Deduction
- Section 30D Alternative Fuel Credit
- Local Incentives - Focus on Energy

## Certification and Documentation

- A multidisciplinary team of engineers, architects, CPAs, and legal experts—collects technical and financial data to support the federal incentives.
- The firm prepares audit-ready documentation, including IRS forms, engineering analyses, and cost breakdowns
- Relieves the project team of administrative burdens, empowering them to focus on what they do best.



## Contractual and Legal Coordination

- Accounting firms collaborate with **project consultants, contractors, and legal counsel** to ensure contracts meet federal ITC requirements (e.g., construction start dates, cost thresholds)
- They help draft procurement language and compliance clauses to secure eligibility

## Tax Filing

For tax-exempt entities (e.g., schools), firms assist in the preregistration filing process required by the IRS through their portal system.

For tax-exempt entities (e.g., schools), firms will file the necessary tax forms (990T) to receive the direct payment from the IRS.

They guide clients through Section 179D and Section 64 selling credits



## The Future of Energy Incentives

### Clean Electricity Production Section 48E/45Y

- Wind and Solar project that begin construction by July 4, 2026, do not face a placed-in-service deadline
- Wind and solar project that begin construction after July 4, 2026 must be placed in service by December 31, 2027

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Geothermal, Battery and Nuclear, still good until 2032!

### Section 179D Energy-Efficient Commercial Building Deduction

- Terminates for property that begins construction after June 30, 2026

### Section 30C Alternative Fuel (charging Stations)

- Terminates for property that is placed in service after June 30, 2026

## Examples!

### Investment tax credits

- A school district spent approximately \$4.1M on building upgrades with the addition of a geothermal system.
- Wipfli identified \$2.0M in available investment tax credits and the client received \$800K of those credits through the Inflation Reduction Act direct pay program.

**\$4.1M**

Building upgrades

**\$2M**

Qualified costs

**\$800K**

Investment tax credits

### Energy cost reduction

- A general contractor firm built and improved 14 energy-efficient locations that resulted in a 42% reduction in average energy costs, saving the owners nearly \$150K annually.
- Wipfli advisors analyzed these savings against the federal program Section 179D requirements and helped the client receive a \$1M deduction.

**14**

Energy-efficient locations

**\$150K**

Annual energy cost savings

179D deduction

# Legal

- McCauley Lyman LLC (closed end of 2024)
- Reviewed documents with architect and construction Tax Credits

## EXHIBIT F

### Prevailing Wage Requirements and Apprenticeship Requirements

#### Section 1. Definitions.

“*Applicable Percentage*” means fifteen percent (15%), subject to any applicable requirements for apprentice-to-journeyworker ratios of the Department of Labor or the applicable state apprenticeship agency.

“*Apprenticeship Requirements*” means, with respect to construction on the geothermal system, that (a) not less than the Applicable Percentage of the total labor hours of the construction, alteration, or repair (for purposes of this definition, such terms mean construction, prosecution, completion, or repair as defined under 29 CFR 5.2(j)) Work, including such Work performed by any contractor, with respect to the Project is, subject to 26 U.S.C. § 45(b)(8)(B), performed by Qualified Apprentices; and (b) ~~the~~ Construction Manager, and any Geothermal Subcontractor that employs four (4) or more individuals to perform construction, alteration, or repair Work with respect to the construction of the geothermal system must employ one (1) or more Qualified Apprentices to perform such work; *provided*, that the Construction Manager or the applicable Geothermal Subcontractor shall be deemed to have met the foregoing clauses (a) and (b) if: (x) the Construction Manager or the applicable Geothermal Subcontractor satisfy the obligations set forth in 26 U.S.C. § 45(b)(8)(D)(ii), including if the Construction Manager or such Geothermal Subcontractor has requested Qualified Apprentices from a Registered Apprenticeship Program, and either: (I) such request has been denied, provided that such denial is not the result of a refusal by the Construction Manager or the applicable Geothermal Subcontractor to comply with the established standards and requirements of the Registered Apprenticeship Program, or (II) the Registered Apprenticeship Program fails to respond to such request within five (5) Business Days after the date on which such Registered Apprenticeship Program received such request; or (y) in the case of a failure to satisfy the foregoing clauses (a) or (b) (other than a failure to satisfy the apprentice-to-journeyworker ratios required in the definition of “Applicable Percentage”), the Construction Manager pays (or cause the applicable Geothermal Subcontractor to pay) to the U.S. Secretary of the Treasury a penalty equal to \$50 multiplied by the total labor hours for which the requirements described in clause (a) and clause (b) were not satisfied with respect to the construction, alteration, or repair Work on the Project; *provided further*, that if the U.S. Secretary of the Treasury determines that such failure to meet the requirements of clause (a) or (b) was due to intentional disregard, “\$500” shall be substituted for “\$50”, above. Notwithstanding anything to the contrary in the foregoing, in the event of a conflict or inconsistency between the foregoing and any applicable Tax Credit Guidance, the Tax Credit Guidance shall control for purposes of this definition.

# HERITAGE ELEMENTARY SCHOOL

SCHEDULE

MARCH 2023 - JULY 2024

STRATEGY FOR ENERGY CREDITS

SCHEDULE DRIVEN



# HERITAGE ELEMENTARY SCHOOL

## SIZE OF GEOTHERMAL

78 wells 500 linear feet deep

## LOAD

Cooling load – 328 Tons

Heating load – 3.5 Million BTU

## VALUE OF GEOTHERMAL

\$ 7,000,000



# WAUNAKEE MIDDLE SCHOOL

SCHEDULE

JUNE 2024 - JUNE 2026

STRATEGY FOR ENERGY CREDITS

ANALYSIS BETWEEN 6% AND 30%



# WAUNAKEE MIDDLE SCHOOL

## SIZE OF GEOTHERMAL

147 wells 500 linear feet deep

## LOAD

Cooling load – 442 Tons

Heating load – 6.3 Million BTU

## VALUE OF GEOTHERMAL

\$ 14,000,000



# Analysis of Prevailing Wage & Apprenticeship

## Analysis of 6% vs. 30%

Timing of decision

Prevailing Wage requirements

Apprenticeship requirements

Domestic Content requirements  
timing/submittals

### 6% Option:

$\$14,000,000 * 6\% = \$840,000$

Energy Credit

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### ~30% Option:

$\$14,000,000 * 30\% - \$1,100,000 =$

$\$3,100,000$  Energy Credit

# Partnership

- Involved Parties
  - Waunakee Community School District, Vogel Bros. Building Co., Wipfli, EUA, Westphal, Nami, Mccauley Lyman
- Multiple meetings to understand requirements & translate into project impacts
- Implementation into contract and construction documents

## Construction Bulletin 06



WAUNAKEE COMMUNITY MIDDLE SCHOOL  
WAUNAKEE, WISCONSIN  
319203-01

OWNER:	WAUNAKEE COMMUNITY SCHOOL DISTRICT
From ARCHITECT:	EPPSTEIN UHEN ARCHITECTS, INC
To CONTRACTOR	VOGEL BROTHERS BUILDERS CO
DATE OF ISSUANCE	DECEMBER 05, 2024

Please submit an itemized proposal for changes in the CONTRACT SUM and/or the CONTRACT TIME for proposed modifications to the Contract Documents described herein. This proposal must itemize all associated direct (hard) costs, indirect (soft) costs, and consequential costs.

Proceeding with the Work in accordance with these instructions prior to the acceptance by the ARCHITECT ~~47~~ the OWNER of the itemized proposal for changes indicates that the CONTRACTOR acknowledges that there will be no change in the CONTRACT SUM and/or the CONTRACT TIME. The CONSTRUCTION BULLETIN is an administrative form and not intended to modify the contract for construction.

This is not a CHANGE ORDER or a DIRECTION TO PROCEED with the work described in the proposed modifications.

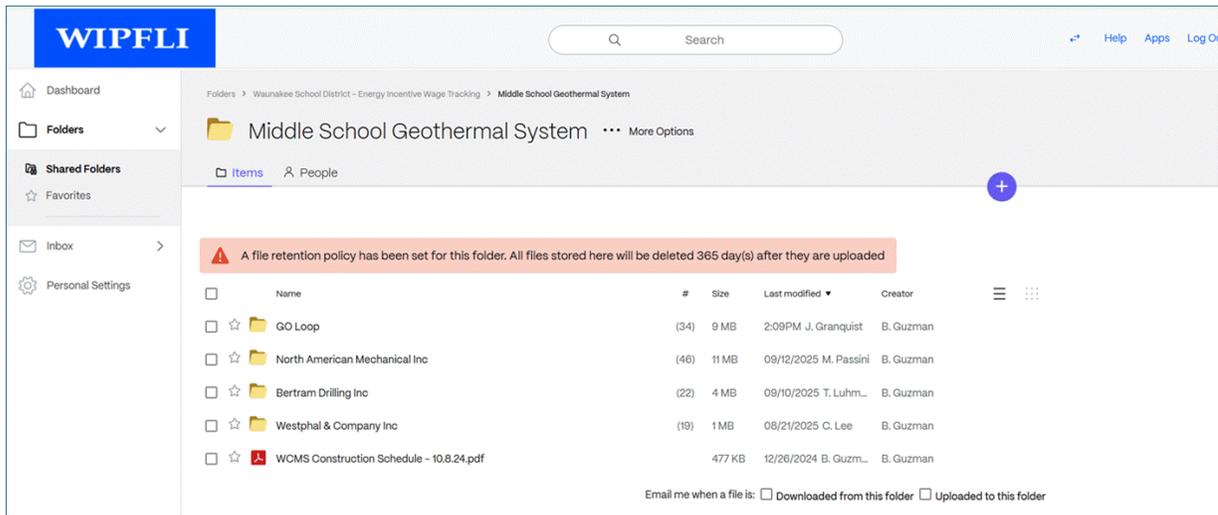
### I. PROJECT MANUAL

#### SPECIFICATIONS

SECTION #	SECTION NAME
00 01 10	Table of Contents
Article 2.01	ADD: Sections 00 02 03, 00 02 03.13, and 00 52 13 as indicated by BOLD text
00 02 03	Exhibit F Prevailing Wage Rates and Apprentice Requirements
	ADD: First issuance of Section 00 02 03
00 02 03.13	General Decision Number
	ADD: First issuance of Section 00 02 03.13
00 52 13	Amendment to the Standard Form of Agreement Between Owner and General Manager as Constructor
	ADD: First issuance of Section 00 52 13

# Contracts & Managing Risk

Contract Language Review - All Parties Involved  
 Best Transfer Of Risk For All Parties  
 Process For Verifying Throughout Construction



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Folders > Waunakee School District - Energy Incentive Wage Tracking > Middle School Geothermal System

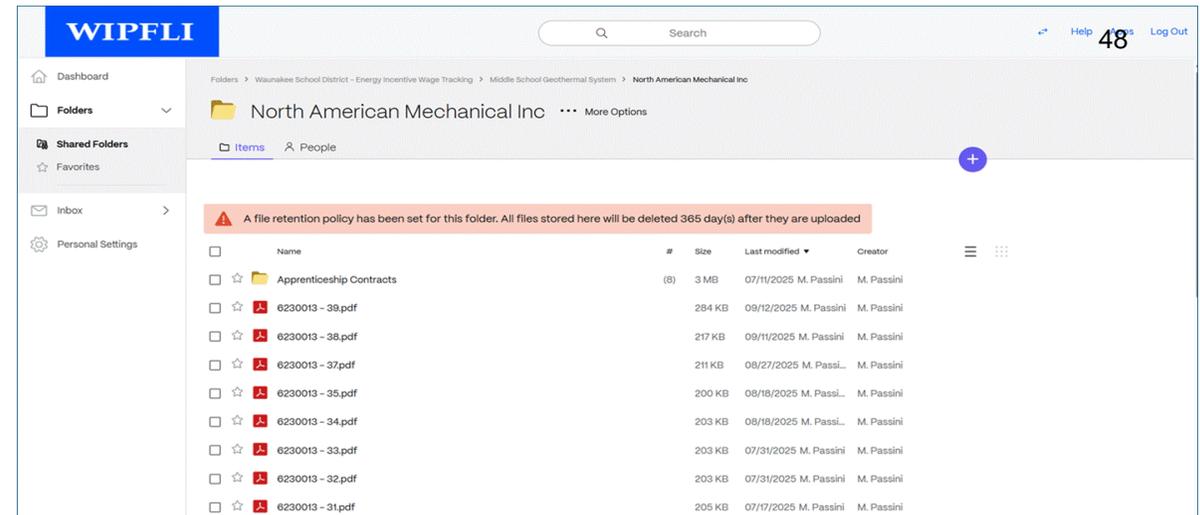
Middle School Geothermal System

Items People

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GO Loop	(34)	9 MB	2:09PM J. Granquist	B. Guzman
North American Mechanical Inc	(46)	11 MB	09/12/2025 M. Passini	B. Guzman
Bertram Drilling Inc	(22)	4 MB	09/10/2025 T. Luhm...	B. Guzman
Westphal & Company Inc	(19)	1 MB	08/21/2025 C. Lee	B. Guzman
WCMS Construction Schedule - 10.8.24.pdf		477 KB	12/26/2024 B. Guzm...	B. Guzman

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North American Mechanical Inc

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Name	#	Size	Last modified	Creator
Apprenticeship Contracts	(8)	3 MB	07/11/2025 M. Passini	M. Passini
6230013 - 39.pdf		284 KB	09/12/2025 M. Passini	M. Passini
6230013 - 38.pdf		217 KB	09/11/2025 M. Passini	M. Passini
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# Putting It All Together

- Investment in partnerships & fostering long-term relationships
- Outcome is significantly better by compiling a team of qualified individuals
- How can your district make a plan to leverage these federal funds for healthier, more cost-effective school facilities?



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