

Transfer of Service

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WISCONSIN DEPARTMENT OF
Public Instruction
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What is Transfer of Service (TOS)

- The Transfer of Service Exemption Wis. Stat. § [121.91\(4\)\(a\)2](#) and Wis. Stat. § [121.91\(4\)\(a\)3](#) provides that a school district which assumes responsibility for providing a program or service from another governmental unit may request and may be granted an exemption to the district revenue limit per state statute.

What is Transfer of Service (TOS)

- A TOS request can be for an individual student with a disability or for a limited-English proficient student.
- The Transfer of Service (TOS) request for an individual student is for the estimated additional, increased cost as determined after a review of the district's current staffing and service capacity of that program or service less the estimated amount of aid the district will receive for the child or pupil in the following school year.
- Individual student requests are processed through the [PI-5000](#) TOS online portal. Majority of requests are for individual students.

What is Transfer of Service (TOS)

- A TOS request can also be for the increased cost for providing a service transferred between the school district and a local municipality, such as city or county.
- Transfers of providing the service and financial responsibility between a school district and a local municipality where the municipality previously provided the service and paid related costs are processed through a [Narrative Transfer of Service](#) application. Does the district have sole responsibility for determining and directing the service?

Transfer of Service (TOS) Request for a Student

- Review six steps to determine eligibility.
- If eligible, enter request in the online application system.

TOS Eligibility

Eligibility Requirement #1: The student came to your district from another governmental unit *that had responsibility for their education.*

Wisconsin school districts, including:

- **A district that educates a student as a result of their residing in a juvenile detention facility, county jail, group or foster home, or another county-ordered placement without an educational program (whether or not that district received State Tuition reimbursement for the student)**
- **A district that places a student with one of the DPI schools (WCVBI or WESP-DHH)**
- **A district charter school**

TOS Eligibility

Eligibility Requirement #1: The student came to your district from another governmental unit *that had responsibility for their education.*

Other Wisconsin governmental units :

- **Independent (2r or 2x) charter schools**
- **Wisconsin counties with birth-to-three programs for children with disabilities**
- **Facilities run by the State of Wisconsin which are considered LEAs: Lincoln Hills School, and the Winnebago and Mendota Mental Health Institutes**

TOS Eligibility

Eligibility Requirement #1: The student came to your district from another governmental unit *that had responsibility for their education.*

Public schools outside Wisconsin, including :

- Schools operated by another state or sub-unit of another state,
- Schools operated by the federal government; and
- Schools operated by a foreign country or sub-unit of a foreign country

TOS Eligibility

Eligibility Requirement #2: The student is a student with a disability or limited English proficiency

- **Transferred into the district with an identified need**
- **Typically, the need will be identified by an Individualized Education Program (IEP) or English Learner (EL) service plan with a Limited English Proficient (LEP) classification of 1 through 5.**

A district is not eligible to receive a Transfer of Service exemption for new services required by an evaluation or re-evaluation of a student after they transfer into the district.

TOS Eligibility

Eligibility Requirement #3-4: Be within the current application timeline

2023-24 (Fiscal Year 24)													2024-25 (Fiscal Year 25)								2025-26 (Fiscal Year 26)																				
Jun 23	Jul 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul 25	Aug 25	Sept 25														
Students eligible for FY25 TOS app																																									
													TOS app open for FY25																												
													Students eligible for FY26 TOS app																												
																															TOS app open for FY26										

TOS Eligibility

Eligibility Requirement #5: The district has not already received a TOS exemption for the student

- **Students enrolled between June 2023 – September 2024 are eligible for the application in the fall of 2024**
- **Students enrolled between June 2024 – September 2025 are eligible for the application in the fall of 2025**
 - **The timeline crosses two school years – the district can only submit one exemption request per student**
 - **Did the student start after the fall of 2024 application period? Did the student have an evaluation that added services?**

TOS Eligibility

Eligibility Requirement #6: There is an increased cost for a service the district provides

- **An increased cost is defined as a new and additional district service compared to the prior year. Increased taxes, fees or compensation do not qualify as an increased cost.**
- **This is an increased cost due to additional services provided. It is not the same as just an increase in cost.**
- **District can demonstrate an increase in cost over prior year and current transfer of service exemptions are being fully utilized.**

TOS Eligibility

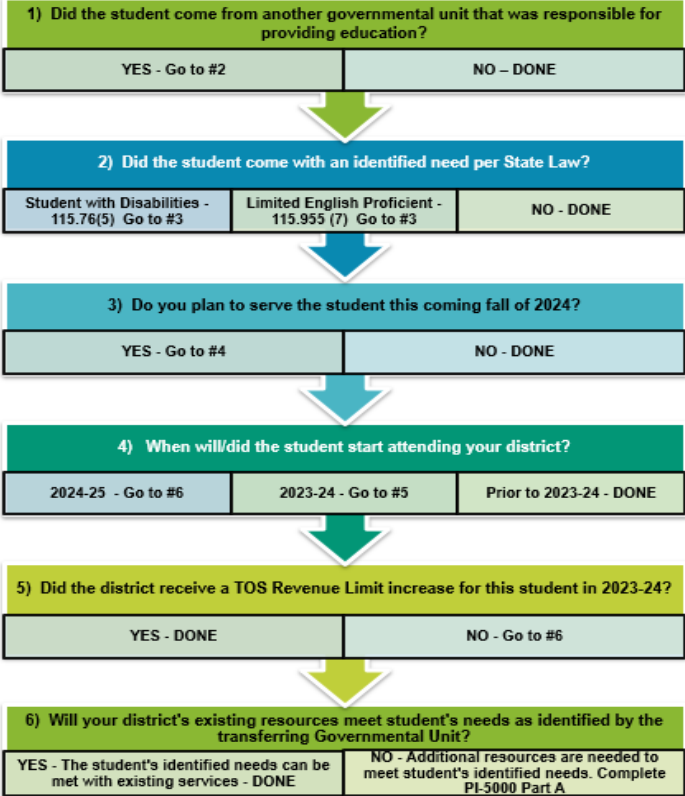
Eligibility Requirement #6: There is an increased cost for a service the district now provides

- **TOS Eligible Example: The district never had a speech and language teacher before, now they have a new student who needs that service so they must hire a speech and language teacher.**
- **Not TOS Eligible Example: The district has a new student who needs speech and language services and will now participate in their existing speech and language program.**

Using the Decision Tree

Please use our Transfer of Service Decision Tree, located on our website at <https://dpi.wi.gov/sfs/limits/exemptions/transfer-service> to assist you with the TOS process

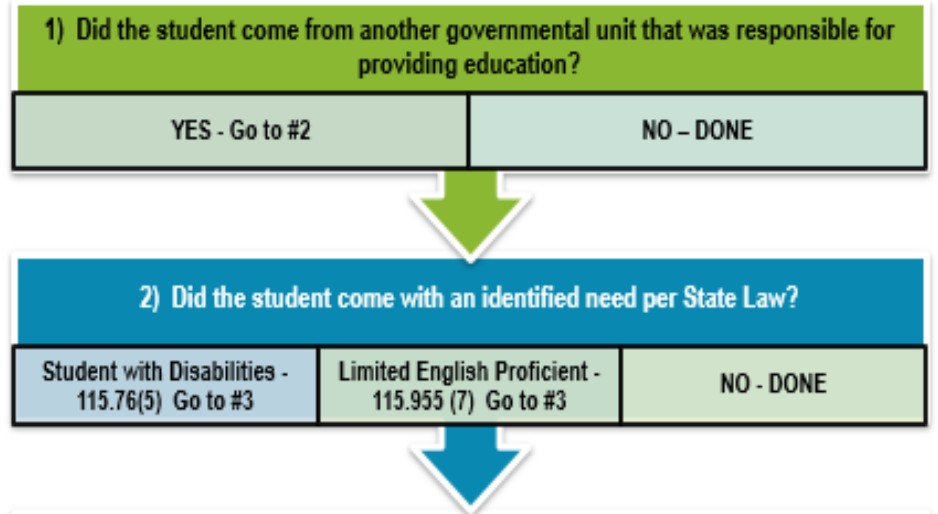
Transfer of Service (TOS) Decision Tree for a 2024-25 Revenue Limit Exemption
Consider Question #6 before [starting](#)



Using the Decision Tree

Your district registrar or other designated person should document students who move into your district each school year, where the students come from (another governmental unit), and if they arrived with:

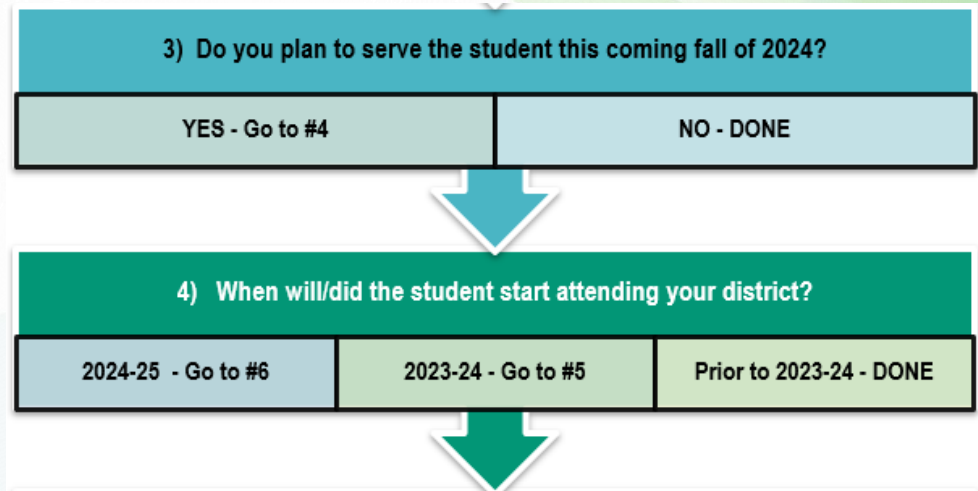
- an identified disability or
- participating in a limited English proficiency program.



Using the Decision Tree

In late April, the district should review the list of students identified and determine the following for each student:

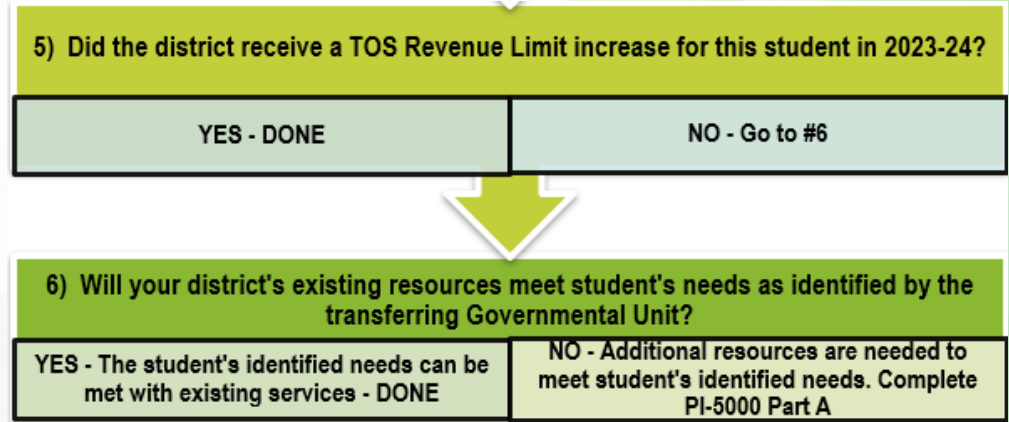
- Did the student's arrival cause the district to incur a cost that was not budgeted prior to their arrival?
- Does the district believe this student will return in the fall?



Using the Decision Tree

Determine what additional resources the district will need in the coming year (not including the current year cost) to meet the identified needs the student arrived with.

- Review available resources
- Will resources be made available because other students have graduated or relocated?
- Was a previous TOS request approved?



Sample District Process

- **Create a shared spreadsheet**
- **Keep separate tabs for ELL and Special Education Students**
- **FY25 Timeline: June 2023 – September 2024**
- **Track expenses for the school year and the summer**
- **Track new students coming into the district from other governmental units with an IEP or LEP need**
- **Hold a meeting in late May/early June with key staff who work with IEP or LEP students to evaluate possible TOS requests**

Sample District Process

- In late June/early July enter each TOS request that can be justified.
- Monitor enrollment of students that leave the district over the year and during the summer.
- Reevaluate staffing ratios/double check staffing levels
- Utilize the decision tree to determine eligibility

TOS Request

Getting Access to the PI-5000

- TOS online application security is processed through the Application User Management (AUM) system.
- District administrators already have access to AUM for Open Enrollment (OPAL) and Homeschool Reporting (HOMER) applications.
- Only your district administrator can authorize district staff to have access to Transfer of Service-LEP and/or Transfer of Service-SPED applications.

TOS Request

Completing Part A

Questions similar to the Decision Tree:

- Where did the student come from?
- Enrollment date
- Confirm the student came to you with a disability or limited English proficiency
- Verify the district's current resources cannot meet the student's needs and provide financial information to support that
- Due date mid-September

The screenshot displays the 'Part A Requests: Master List' interface. At the top, there are tabs for 'Status', 'Part A', 'Part B', 'Part C', 'Files', 'Reports', 'Contacts', and 'DPI'. Below the tabs, there are filters for 'Fiscal Year' (2023-23), 'Request for estimated costs in the school year listed.' (radio buttons for 'SPED' and 'LEP'), 'Status' (dropdown for 'All Requests'), and 'Prior Location' (dropdown for 'All Locations'). A search bar is also present.

The main table shows 8 records retrieved. The columns are: A, B, C, Type, Student, Date of Birth, Grade, Student ID, Enroll Date, Prior Location, and a link to 'Part A'. The data rows are as follows:

A	B	C	Type	Student	Date of Birth	Grade	Student ID	Enroll Date	Prior Location	Part A
✓	✓	✓	edit	SPED	[REDACTED]	11	[REDACTED]	09/01/2022	Westville	Part A
✓	✓	✓	edit	SPED	[REDACTED]	K4	[REDACTED]	09/01/2022	Richland County (WV)	Part A
✓	✓	✓	edit	SPED	[REDACTED]	12	[REDACTED]	09/01/2022	Harrison-Cross Plains	Part A
✓	✓	✓	edit	SPED	[REDACTED]	06	[REDACTED]	04/04/2022	Harrodsburg	Part A
✓	✓	✓	edit	SPED	[REDACTED]	K4	[REDACTED]	01/03/2022	Richland County (WV)	Part A
✓	✓	✓	edit	SPED	[REDACTED]	K4	[REDACTED]	09/01/2022	Richland County (WV)	Part A
✓	✓	✓	edit	SPED	[REDACTED]	K4	[REDACTED]	04/04/2022	Richland County (WV)	Part A
✓	✓	✓	edit	SPED	[REDACTED]	K4	[REDACTED]	09/01/2022	Richland County (WV)	Part A

Below the table is a 'Key to Symbols' section with three columns: 'Part A Status', 'Part B Status', and 'Part C Status'. The symbols and their meanings are:

- Open for Changes (green circle)
- Completed / Cannot amend (green checkmark)
- Ineligible (red circle with slash)
- Open for Changes (green circle)
- Approved or Not Required (green checkmark)
- Ineligible (red circle with slash)
- Submitted to DPI with Part C (green checkmark)
- Not Submitted with the other requests (yellow triangle with exclamation mark)
- Part C needs a request (yellow triangle with exclamation mark)

Making a TOS Request

Completing Part B

If the student transferred from a WI school district, the other school district now confirms the information from Part A:

- Confirms the student was a resident in that district
- Confirms withdrawal date
- Withdrawal date to enrollment in your district must be within 45 days
- Confirms the student has a disability or limited English proficiency
- Verifies there were costs involved to meet the student's needs
- Due date mid-September

The screenshot shows the 'PUBLIC INSTRUCTION' website interface for a TOS Request. The user is logged in as 'Montello (3689)'. The main content area displays 'Part B Requests From Other Districts' for the fiscal year 2022-23. A table lists 2 records retrieved, with columns for Status, Type, Student, Date of Birth, Grade, and Requesting District. The first record is checked and shows a Type of 'SPED' and a Requesting District of 'Westfield'. The second record is also checked and shows a Type of 'SPED' and a Requesting District of 'Richland'. A 'Key to Symbols' section indicates that a green checkmark means 'Part B Status' is 'Completed'.

Status	Type	Student	Date of Birth	Grade	Requesting District
✓	SPED	[REDACTED]	[REDACTED]	K4	Westfield
✓	SPED	[REDACTED]	[REDACTED]	06	Richland

Making a TOS Request

Completing Part C

- Review your information entered from Part A
- You will need to enter values in the New Costs column
- The values entered by the district under the New Costs will be the amount being requested by the school district
- If totals have changed between Part A and Part C, provide a narrative in the text box at the bottom of the screen to further explain reason for the change
- Due date late-September

[Send Reminders](#)
[Email Log](#)
[Delete Requests](#)
[Add New / Lock / Unlock](#)
[Logout](#)

Special Education

The transfer request must be for programs or children that came to the district with a previously identified disability as defined in (citation here).

- "Sum of Part A" is calculated from the properly submitted and verified individual request forms.
- The district is responsible to enter **estimated** amounts under "New Costs" before submitting. This amount can be updated until the portal is closed. The district must be able to justify any variation between the amount under "Sum of Part A" and the amount under "New Costs".
- "New FTE": The FTE value indicates the number that is equivalent to full time staff supported by the value entered under "New Costs" on Lines A or B. This value can be entered to the hundredth place (0.00).
- DPI reserves the option to adjust the "Total Exemption" Link K, based on the quality of supporting information provided by the school district.

	Sum of Part A	New Costs	New FTE
A. Additional Instructor, Salary and Benefits			0
B. Additional Aide, Salary and Benefits	130,259.00	130,259.00	1
C. Equipment/Supplies (list only if required in IEP and used only by this student)			
D. DT / PT Services	23,005.62	23,005.62	
E. CEISA, 66,030.00, or Tuition Contract	29,150.00	29,150.00	
F. Special Transportation			
G. Other Costs - Specify: <input type="text" value="DB CONSULTING"/>	13,863.00	13,863.00	
H. Total New Costs	\$196,277.62	\$196,277.62	
I. What amount of estimated Total New Costs are not eligible for categorical aid (Project Code 019)? New costs not eligible must be explained below.			
J. Amount of Categorical Aid Total Eligible Costs [(H minus I) x 0.15500]	\$61,827.45	\$61,827.45	
K. Total Exemption = (Total New Costs) minus (Categorical Aid)	\$134,450.17	\$134,450.17	

In the textbox below, the district must explain any variation between the value under "Sum of Part A" and value under "New Costs".

Explain any new costs identified as ineligible for categorical aid. All new costs are assumed to be eligible unless an explanation is provided:

[Save and Submit](#)

Narrative Transfer of Service

- Transfers of providing the service and financial responsibility between a school district and a local municipality where the municipality previously provided the service and paid related costs are processed through a [Narrative Transfer of Service](#) application.

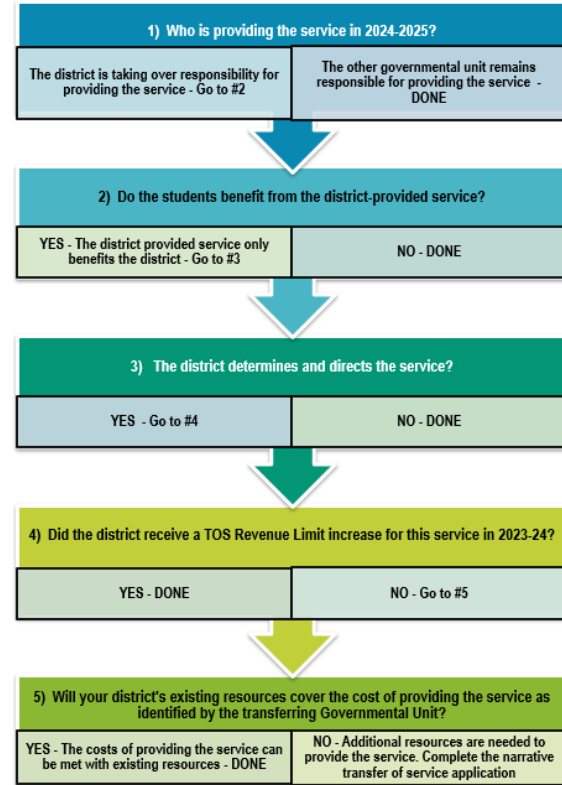
Narrative Transfer of Service

2023-24 (Fiscal Year 24)													2024-25 (Fiscal Year 25)								2025-26 (Fiscal Year 26)																		
Jun 23	Jul 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul 25	Aug 25	Sept 25												
Municipality provided the service																																							
												TOS app open for FY25																											
												Municipality provided the service																											
																									TOS app open for FY26														

Using the Decision Tree – Narrative Application

Please use our Transfer of Service Decision Tree, located on our website at <https://dpi.wi.gov/sfs/limits/exemptions/transfer-service> to assist you with the TOS process

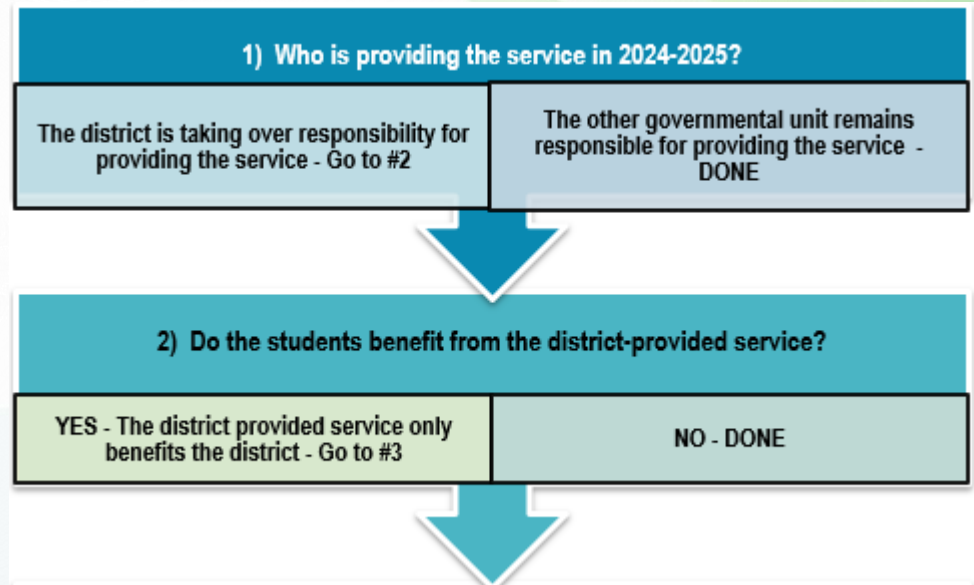
Narrative Transfer of Service (TOS) Decision Tree for a 2024-25 Revenue Limit Exemption
Consider Question #5 before starting.



Using the Decision Tree – Narrative Application

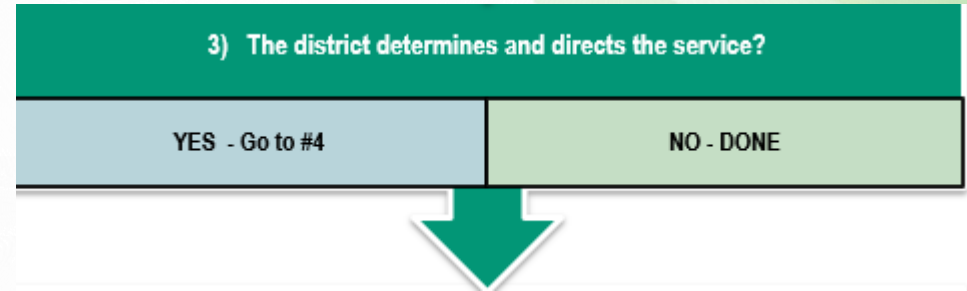
Is another governmental unit transferring responsibility for providing a service?

Do the students benefit from this service the district will begin providing?



Using the Decision Tree – Narrative Application

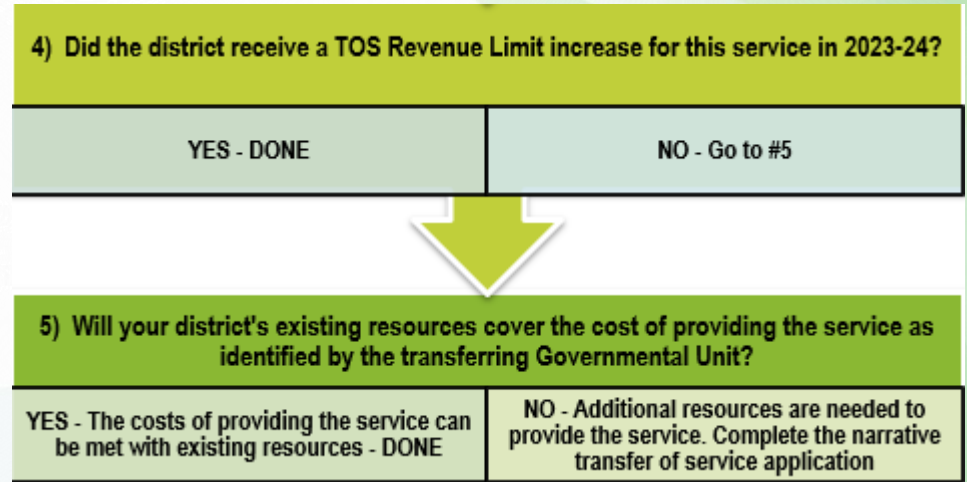
Does the district have sole responsibility for determining and directing the service?



Using the Decision Tree – Narrative Application

The district determines if additional resources are needed to cover the cost of providing the service that was transferred. If additional resources are required, the district needs to complete the narrative transfer of service application.

[Narrative Transfer of Service Application](#)



Submitting a Narrative TOS Request

Narrative Request Process

1. Explain the program or service that the local municipality will no longer provide to the school district and a brief historical description of this working relationship. Also, include when the district took responsibility for providing the service.
2. Name the local municipality that was financially responsible for the program or service.
3. Did the local municipality charge a fee for providing the service in the previous school year? If yes, provide the amount paid in the previous school year. The amount should be deducted in your calculation.

Submitting a Narrative TOS Request

Narrative Request Process

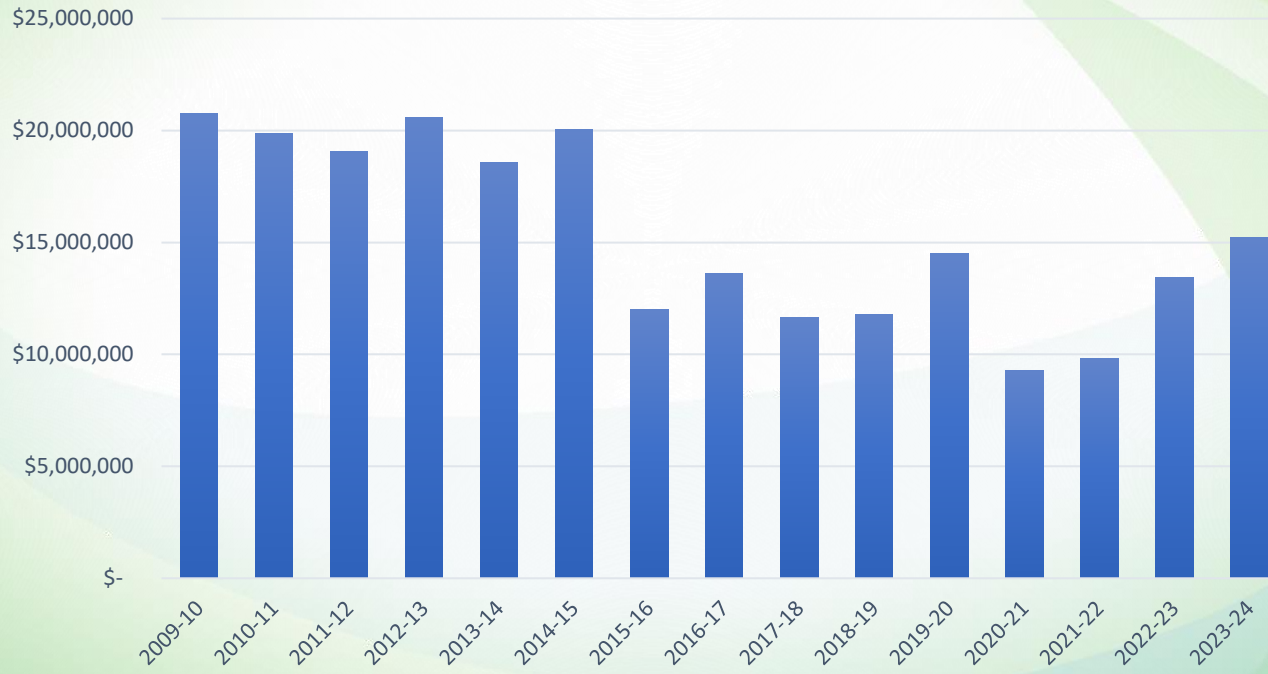
4. Is the school district able to receive this program or service from another source? If yes, explain.
5. Provide the Transfer of Service amount being requested and a breakdown on how the value was determined.
6. If there is financial support available to offset the cost to the school district, provide an explanation.

Making a TOS Request

Examples of Allowable Narrative Requests

- **The city previously paid for crossing guards but are eliminating the item from its budget. The district would like to continue this service and hires the crossing guards as employees of the district.**
- **The county previously provided the services and paid for staff to investigate health related diseases. The county does not have staffing available. The district would like to continue this service and hires a health aide to perform the investigations.**
- **The city previously provided bussing services for the district and is now not able to accommodate school start times. The district needs to hire a bus company to provide bussing. The request is for the additional cost.**

Transfer of Service 15-Year History



TOS Frequently Asked Questions

Question: I understand to qualify for TOS there must be an increased cost but what about shifting costs? For example, we have 5 students with 1:1 aides. One student graduates so we would lay off one of those aides; However, a new student enters the district from another governmental unit that requires a 1:1 aide. Can I request a TOS? After all, if the new student did not arrive the aide would have been dismissed.

TOS Frequently Asked Questions

Answer: No, in this example the district is not eligible for a TOS. The law states “if a school board increases the services that it provides by adding responsibility for providing a service that is transferred to it from another governmental unit for a child with a disability”. TOS allows a district to increase its revenue limit if its costs increase because of the need to increase services above the level of services currently provided.

TOS Frequently Asked Questions

Question: I have a student who moved to our district from another Wisconsin school district, but I learned that student did not actually attend that school district. They opened enrolled to a different school district during those years. Which district do I identify in my TOS request, the district the student lived in or the district the student actually attended?

TOS Frequently Asked Questions

Answer: Transfer of service always goes to the resident district. A student who was open enrolled out will have student records from a different school district; however, for the transfer of service process, enter the school district where the student lived in the previous year even though that may or may not have been the district that served the student.

TOS Frequently Asked Questions

Question: We have a student who open enrolled to our district with significant special needs; can we do a transfer of service?

TOS Frequently Asked Questions

Answer: No, when a special education student open enrolls, the nonresident district does collect the basic open enrollment amount. Open enrolled students do not qualify for TOS because the student is not a resident.

In the second year of open enrollment, the nonresident district can choose to continue to receive the open enrollment basic aid amount or be reimbursed for actual costs of providing FAPE to the pupil in the previous school year, up to \$30,000; therefore, even though the nonresident district is increasing services, they are being compensated by the resident district.

TOS Frequently Asked Questions

Question: Our district forgot to file the transfer of service last year when it was due. Can we do one this year?

TOS Frequently Asked Questions

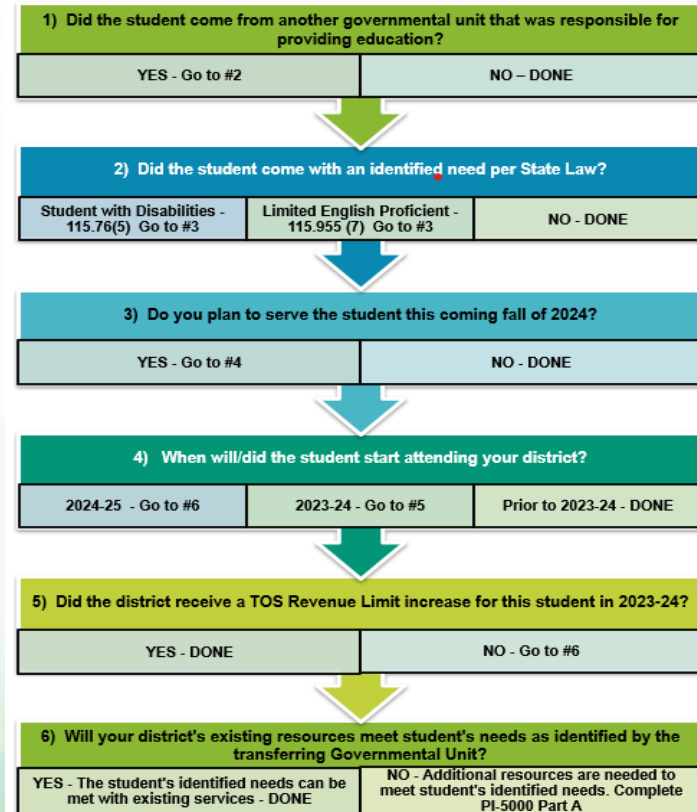
Answer: No, while we understand oversights like this can happen, both state law and our transfer of service guidance are clear that requests must be submitted timely with the eligible increase in cost. Transfer of service is based on increased services provided and a cost increase from one fiscal year to next. If you miss submitting your request the year the increase happened, then technically there is no increase from the missed year to the current year and the request no longer meets the requirement of a TOS.

Example

A high needs 4th grade student from a public school in Ohio enrolls in late January of 2024. This student comes with an IEP calling for a full-time registered nurse (RN).

- The estimated cost will be \$80,000 for an additional RN as a district hire.

Transfer of Service (TOS) Decision Tree for a 2024-25 Revenue Limit Exemption
Consider Question #6 before starting



Example

- **Currently, your district receives standard nursing services from the County at no cost.**
- **However, in March of 2024 the County gives the District formal notice that as of July 1, 2024, they will no longer provide any nursing services.**
- **The estimated cost will be \$80,000 for a RN as a district hire.**

Examples

Two TOS requests can be submitted.

- The first request (student from Ohio with an IEP that identifies a full-time RN) will be made through the PI-5000 portal for the student in the amount of \$80,000.
- The second request for the standard nursing services previously provided by the county would be a Narrative TOS request submitted in writing following the steps outlined in slides 29 & 30 in the amount of \$80,000.

TOS Takeaways

- **PI-5000**
- **Keep track of students moving in and what governmental unit they are coming from.**
- **Does the student have an identified disability or are they participating in a limited English proficiency program?**
- **Will the district continue serving the student into the fall?**
- **Review available resources and determine if more are needed to meet the identified needs for the student.**
- **Did another governmental unit transfer the responsibility for providing a service?**
- **Use the Decision Trees to help you through the process.**
- **Don't be afraid to ask questions.**

More Information

- Transfer of Service Website:

[Transfer of Service | Wisconsin Department of Public Instruction](#)

- SFS Consultant:

kathleen.fry@dpi.wi.gov or 608-224-5343