

DPI Current Updates, Reminders and Reporting Requirements

Mark Elworthy, Director
School Financial Services Team
WASBO Spring Conference
May 16, 2024



WISCONSIN DEPARTMENT OF
Public Instruction
Jill K. Underly, PhD, State Superintendent

Agenda

1. Energy efficiency exemption to revenue limits
2. Summer school FTE & fee reconciliation
3. Fund 80 eligible costs
4. Transfer of service (TOS) exemption to revenue limits
5. WISEdata Finance and WiSFiP

Energy Efficiency Exemptions

Energy Efficiency Exemptions - Overview

Energy Efficiency Exemption Resolution Overview

A school board was able to adopt a resolution to increase the revenue limit otherwise applicable to a school district under [s. 121.91 \(2m\)](#), Wis. Stats. in any school year by an amount spent by the school district in that school year on a project to implement energy efficiency measures or to purchase energy efficiency products. District may use this non-recurring exemption to the revenue limit to pay for an energy efficiency project in a single year or to repay a note, bond or loan used to finance the project.

Energy Efficiency Exemptions - Overview

Energy Efficiency Exemption (EEE) to the Revenue Limit

Per 2017 Wisconsin Act 59 (2017-19 Budget), school boards are prohibited from adopting a resolution to utilize the Energy Efficiency Exemption to the revenue limit after December 31, 2017 (through December 3018).

A School Board may issue debt after December 31, 2017, to fund the energy efficiency exemption project(s) that were approved by the School Board prior to December 31, 2017. Under current law, resolutions may not be passed after December 31, 2017. This includes changes to any existing resolutions.

Energy Efficiency Exemptions - Overview

2017 Wisconsin Act 59 Moratorium

Districts are no longer able to enter energy efficiency data into the School Finance Portal for the portal has been closed per [2017 Wisconsin Act 59](#) (2017-19 Budget).

Districts may review their utility savings by going to the [SAFR Reporting Portal](#). However, districts that need to update their energy efficiency utility savings or have other related questions should contact dpifin@dpi.wi.gov

Energy Efficiency Exemption is an Allowable Exemption Revenue Limits Non-Recurring - Line 10 C

The EEE is on line 10C of the revenue limit worksheet. A non-recurring exemption to fund a project to implement energy efficiency measures or to purchase energy efficiency products. See DPI Rule and information at: [Exemptions](#)

Districts will need to review their Utility Savings to determine if they are up to date in the District's Financial Data Home EEE page in [DPI SAFR](#)

Districts must complete the multi-year reconciliation located on page 4 of the worksheet when completing revenue limit worksheet.

Energy Efficiency Exemption is an Allowable Exemption Revenue Limits Non-Recurring - Line 10 C

Test District 9 (9999)

Financial Data Home

Financial data, such as **revenues, expenses, account balances, or taxes**, are collected in the following categories. Please see [Status & Deadlines](#) for exact

- [Aid Certification](#) (PI-1505-AC)
- [Annual Report](#) (PI-1505)
- [Special Education Annual](#) (PI-1505-SE)
- [Budget Report](#) (PI-1504)
- [Special Education Budget](#) (PI-1504-SE)
- [Tax Levies](#) (PI-401)
- [Debt Schedules](#) (PI-1505-Debt)
- [Referenda](#) (PI-1572) Reporting
- [Energy Efficiency Resolution Reporting](#)
- [Fraud Reporting Form](#) (PI-1999)

Energy Efficiency Exemptions – Utility Savings

Board Resolution To Exceed Revenue Cap for Energy Efficiencies - Non-Recurring ▼

The School Board of the Mineral Point Unified School District is exercising its taxing authority to exceed the revenue limit for energy efficiency measures and energy efficiency products.

Yes ▼

Yes ▼

BE IT RESOLVED that the Mineral Point Unified School District is exercising its taxing authority under s. 121.91 (4)(o), Wis. Stats., on or before December 11th, to exceed the revenue limit on a non-recurring basis by an amount the district will spend on new energy efficiency measures and energy efficiency products for projects in the 2017-2018 school year.

Energy Efficiency Exemptions – Utility Savings

	Amount	Fall Tax Levy Year	Utility Savings
1)	62034	2018	2500
2)	62034	2019	2500
3)	62034	2020	2500
4)	62034	2021	2500
5)	62034	2022	2500
6)	62034	2023	2500
7)	62034	2024	2500
8)	62034	2025	2500
9)	62034	2026	2500

Step 3: Determine Allowable Exemptions Line 10C Energy Efficiency

2022-23 ENERGY EFFICIENCY EXEMPTION NET TOTAL - LINE 10C.		
(Carry bright yellow box amount to Line 10C. on page 1. See detail computation boxes below.)		
ENTER ALL NUMBERS AS POSITIVE EXCEPT WHERE INDICATED. FORMULAS WILL AUTO-CALC.		
1.) 2020-21 Adjustment for Unspent Energy Exemption (see box below)		-79,689
2.) 2021-22 Adjustment for Unspent Energy Exemption (see box below)		0
3.) 2022-23 EE Expenses for Non-Debt (1-Year Project) per Board Resolution		0
4.) 2022-23 EE Expenses for Debt per Board Resolution		249,588
5.) Measured Utility Savings Applied in 2022-23 (entered as a negative)		-48,786
6. Total 2022-23 Energy Efficiency Exemption (carry to Line 10 C. on page 2)		\$121,113
		(Amount can be < 0.)

The 2022-23 Net EE exemption will include adjustments for unspent Fall 2020 Levy (DEBT) and Fall 2021 Levy (NON-DEBT) BOE resolutions. Actual expenditures will be reported to DPI by your auditor in September 2022 via the PI-1506-AC. Until then, districts are to enter their estimates of expenditures made related to the respective EE BOE resolutions.

If, after you enter your anticipated expenditures, negative numbers appear in Line 1 (cells X40 and X49) in either or both the 2020-21 or 2021-22 tables below, this indicates the estimated expenditures are less than the amount of the exemption that year. Call a finance consultant if you have questions.

2020-21 Energy Efficiency Reconciliation - Debt		
1.) 2020-21 Adjustment for Unspent Energy Exemption (-A+B+C, can be < 0)		-79,689
A. 2020-21 EE Debt Amount Levied (per 20-21 PI-1506-AC, entered as a negative)	-204,483	
B. Jan-Jun 2021 Debt Service Payment (per 20-21 PI-1506AC)	124,794	
C. Jul-Dec 2021 Debt Service Payment (per 21-22 PI-1506AC, Aug 2022)	0	
(If Line 1 in this box is < 0, see 2020-21 Adjustment in "2022-23 Net Energy Efficiency Exemption" box above.)		

2021-22 Energy Efficiency Reconciliation - Non-Debt		
1.) 2021-22 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)		0
A. 2021-22 EE Non-Debt Amount Levied (per 21-22 PI-1506-AC, entered as a negative)	0	
B. 2021-22 Actual EE Expenses (per 21-22 PI-1506AC, Aug 2022)	0	
(If Line 1 in this box is < 0, see 2021-22 Adjustment in "2022-23 Net Energy Efficiency Exemption" box above.)		



Summer School FTE & Fees

Summer Membership Reporting

- PI-1804 or the PI-1804-1805 Excel Workbook
- Milwaukee and the suburban districts use a special workbook (W1804-1805) that counts ITP students (Chapter 220)
- Report Totals Using On-line PI-1804 Reporting Portal in the Non-Financial Data within [DPI SAFR](#)

Summer Membership Reporting-PI-1804

- Summer and Interim Sessions start and end during periods outside of the school year.
- The first day of summer school is typically the start of the next school year for membership purposes only, not the fiscal year.
- The Excel worksheet (PI-1804/PI-1804-1805) is available to calculate minutes used for calculating a school district's Summer FTE.

Summer School Reporting

- The data on the 1804 W2 Summary Sheet of the Excel worksheet is reported to DPI through the PI-1804 on-line portal at the conclusion of summer school and is due September 27, 2024.
- The summer school report is one of the few reports that asks you to calculate the FTE count as opposed to a head count.
- Keep the Excel spreadsheet, as your auditor will review the information used to calculate your summer membership FTE and fee reconciliation.

Summer School Reporting

CALCULATING MINUTES OF INSTRUCTION FOR SUMMER MEMBERSHIP FULL-TIME EQUIVELANCY FTE

Academic Courses for Summer and Interim Session Membership			
Total Resident Pupil Minutes From PI-1804-W2 Academic Courses, Col. 8b	48,600	Minutes =1 summer FTE	0
Total Non-Resident Pupil Minutes From PI-1804-W2 Academic Courses, Col. 9b. (The non-resident pupil minutes is not reported to DPI, Districts are to record data locally).			0
PI 17.03(2)(d) Online Courses (meeting requirements of 118.33(1)(a)1.) ONLY			
Under certain circumstances, online classes may be attended virtually. See PI 17.03(2)(d) and report the following for students that earned credit for certain online courses where 8,100 minutes of direct instruction are required to earn one (1) credit.		No. of Successful Completers	Pupil Minutes
Resident students participating in virtual summer or interim classes per PI 17.03(2)(d) From PI-1804 -W2 Online Courses Cols. 8a and 8b			0
OE non-resident students participating in virtual summer or interim classes through the district's virtual charter school; OR			
OE non-resident students participating in virtual summer or interim classes by attending within the school boundaries (on-site):			0
Total Minutes from certain online classes per PI 17.03(2)(d), from PI-1804-W2 Online Courses, Cols. 8b and 9b			0
This is not a duplicate count. Be sure to count a child only once.		Total FTE (Total Resident & Non-Resident Pupil Minutes/48,600)	0
Total Number of Resident Students entering grades 4K-12 that participated (attended at least once) in Summer or Interim Session classes			
Number of Non-Resident Students entering grades 4k-12 that participated (attended at least once) in Summer or Interim Session classes (not Online)			
Number of Non-Resident Students entering grades 7-12 that took ONLINE Summer or Interim Session classes			

Summer School Reporting

Academic Courses FEE Reconciliation

Course Title	Fee Charged for Course	Number of Fee Waivers Granted	Number of Residents charged a Fee	Number of Non-Residents charged a Fee	Enter Value of Each Individual Use Supply or Material Provided (per Student per Class)					Total Individual Supplies Cost	Individual REFUND DUE	EXCESS FEE REVENUES (Rounded)
					Item 1	Item 2	Item 3	Item 4	Item 5			
0	-									\$ -	\$ -	\$ -

Summer and Interim Session Fees

DPI SFS Team's School Fees

Legislative changes such as revenue limits, changes in the equalized aid formula and general tightening of school funding have led some school districts to explore the use of "user fees" to supplement their budgets. Proponents argue that such fees can result in lower local taxes and increased services for students. Opponents argue that fees place a burden on poor and middle income families, thereby denying them equal educational opportunities.

Click the appropriate links below for more information.

- [Overview](#)
- [Statute-authorized Fees](#)
- [Statute-prohibited Fees](#)
- [User Fee Categories](#)
- [Frequently Asked Questions](#)

Summer and Interim Session Fees

- The fee must fund an item that is legally permitted and actually purchased for summer school use
- The fee may not be used to subsidize the cost of any other classes, students or administration
- The fee must be based upon the actual cost of the applicable item(s) the student received
- If your district is required to have a membership audit, the auditor will also review your summer school FTE and any associated summer school fees

Summer and Interim Session Fees

Fees for the resident student or parent may be charged for individual use supplies (towels, gym clothes, band instruments, notebooks, pencils), textbooks, or similar items (workbooks) if the district claims the members for State General Aid under ss. 121.14.

Fees may be charged for social, recreational, or extracurricular summer classes and programs which are neither credited toward graduation nor eligible for State General Aid [s. 118.04(4)].

DPI SFS Team's School Fees



***Fund 80 - Community Programs and
Services***

Fund 80

The authority for a school board to operate Community Programs and Services (Fund 80) is established under sec. 120.13(19), Wis. Stats., and PI 80.

120.13(19) concludes with this sentence:

- *The school board may not expend moneys on ineligible costs, as defined by DPI by rule.*
- *Costs associated with such programs and services shall not be included in the school district's shared cost under [s. 121.07 \(6\)](#).*

Fund 80 Community Services Overview

Fund 80

A bit of history of Fund 80

- The levy for Fund 80 was removed from revenue limit control starting in the 2000-01 school year [s. 121.91(2m)(e)1.]
- Fund 80 community programs and services are mostly completely funded by local taxpayers.
- Fund 80 costs have never been a factor in the equalization aid calculation.
- Chapter PI 80 Community Programs and Services was created per 2013 Wisconsin Act 306. Effective Date: May 1, 2015.

[Fund 80 Community Services Overview](#)

Fund 80

In addition, PI 80.02 defines ineligible Fund 80 costs as:

1. Costs for any program or service that is limited to only school district pupils.
2. Costs for any program or service whose schedule presents a significant barrier for age-appropriate school district residents to participate in the program or service.
3. Costs that are not the actual, additional cost to operate community programs and services under s. 120.13 (19), Stats. (No percentages of cost allowed).
4. Costs that would be incurred by the school district if the community programs and services were not provided by the school district

Does a program or service belong in Fund 10 (General) or Fund 80?

It is the Board of Education and the District Administration who decide what meets the criteria to be in Fund 80. It is a local decision.

Districts are encouraged to use the “Decision Tree for potential Fund 80 Community Programs and Services” [Fund 80 Community Services Decision Tree](#) before proceeding with a change.

Through this evaluation process the Board and Administration will decide if certain activities are associated with:

- a. The educational curriculum (curricular and extra-curricular activities) including summer school programs where student minutes will be counted (Fund 10); or
- b. If the program has the primary function of serving the community. (Fund 80).

Fund 80

- 2013 Act 306 requires that Fund 80 expenditures be audited by the school district's auditor.
- State law has consistently excluded from Shared Costs (for General Aid purposes) any Fund 80 expenditures.
- If a Fund 80 expenditure audit determines that a district had inappropriately coded Fund 80 expenditures to Fund 10, those expenditures would have to be removed from Fund 10 and would decrease the district's Shared Costs for General Aid purposes. [Wis. Stat. § 121.91\(4\)\(r\)](#)
- Districts using Fund 80 will need to address this question: When the program/activity is held in a K-12 facility, which Fund is paying for the utilities and other related cost?

Fund 80

Current law requires DPI to determine if ineligible Fund 80 expenditures exist

If reported in the audit process; DPI must reduce the district's allowable revenue limit authority the following year by the amount of the ineligible Fund 80 expenditures; structured as a negative exemption rather than a reduction to the district's base.

This was first applied to the Revenue Limit calculation for the 2015-16 school year, based on 2014-15 expenditures.

Fund 80

Preparing for an CPS audit;

Each program or service will need to be documented within the district's accounting system.

Supporting documentation will be part of the audit process.

Community Service Fund Information Wisconsin Uniform Financial Accounting Requirements (WUFAR) will assist each district in this process.

Our [Fund 80 Community Services Overview](#) webpage provides the most recent information regarding Fund 80.

“Latest News” includes information on how Fund 80 could re-pay Fund 10 for operational costs.

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

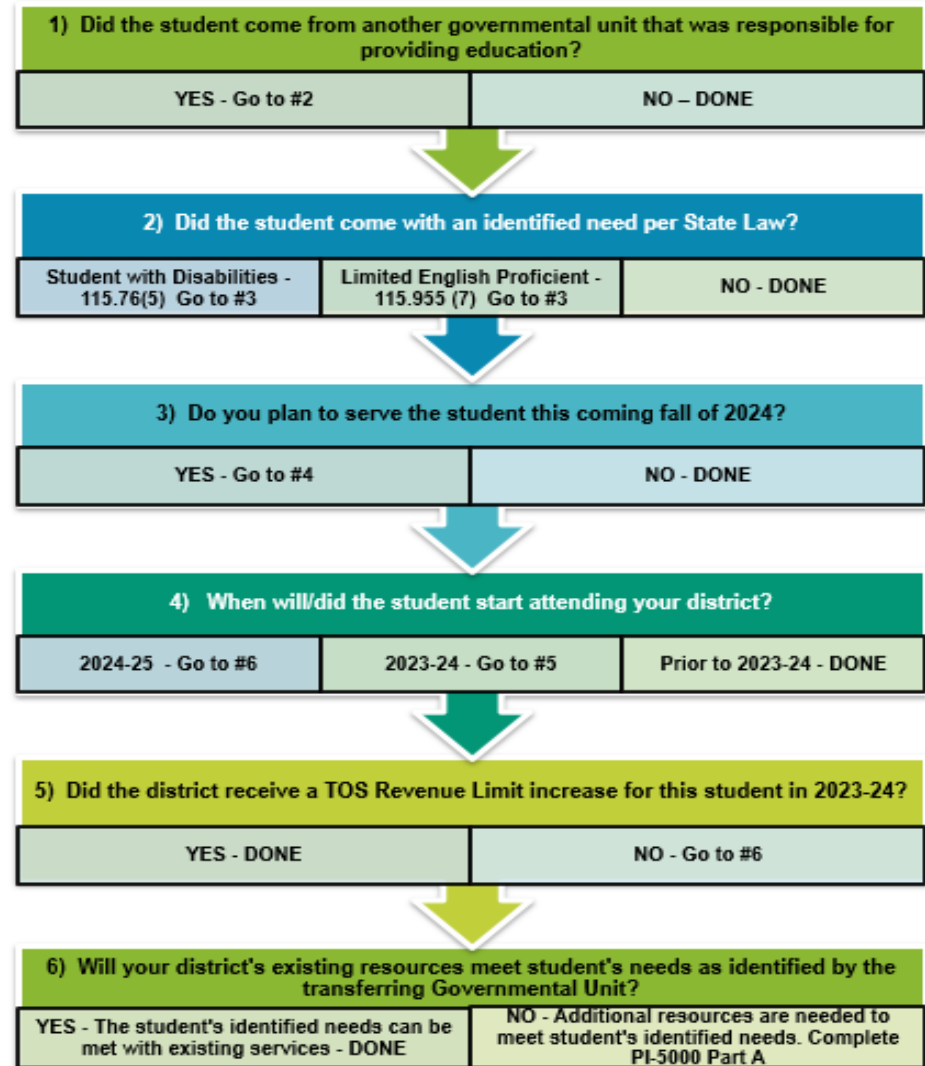
Eligibility Requirement #6: There is an increased cost for a service the district now provides

- **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

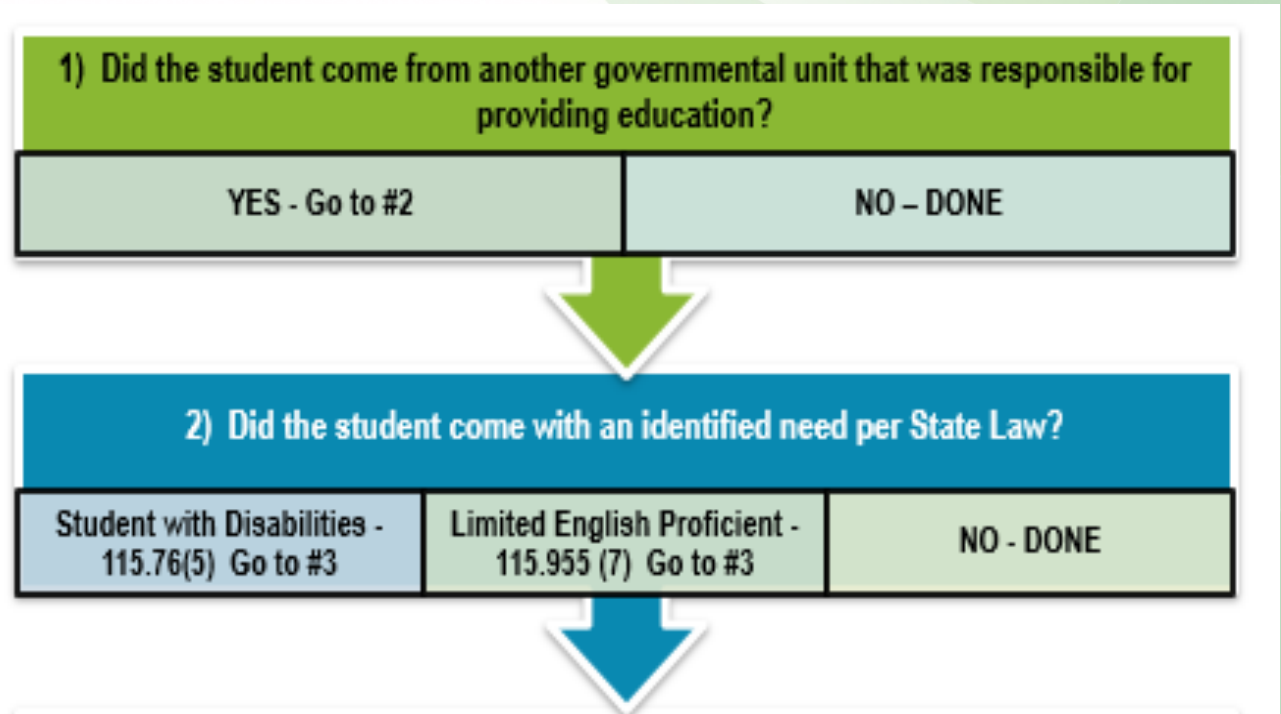
Transfer of Service (TOS) Decision Tree for a 2024-25 Revenue Limit Exemption
Consider Question #6 before [starting](#)



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:

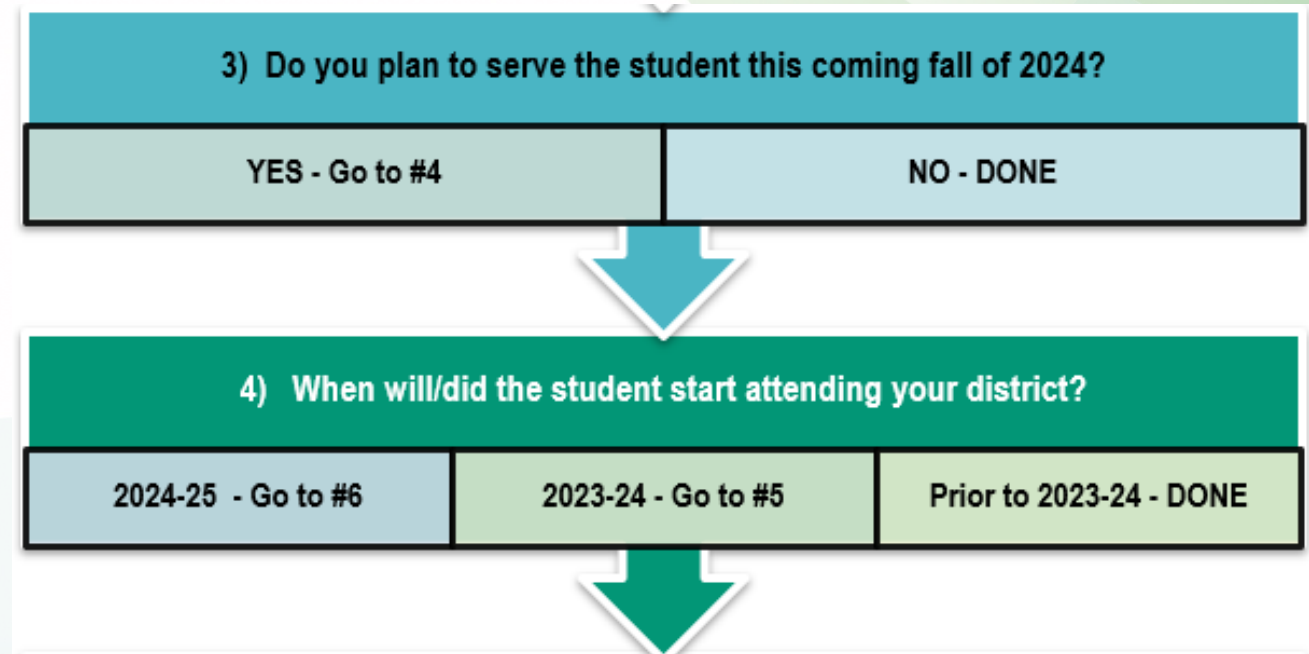
- an identified disability or
- participating in a limited English proficiency program.



Using the Decision Tree

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

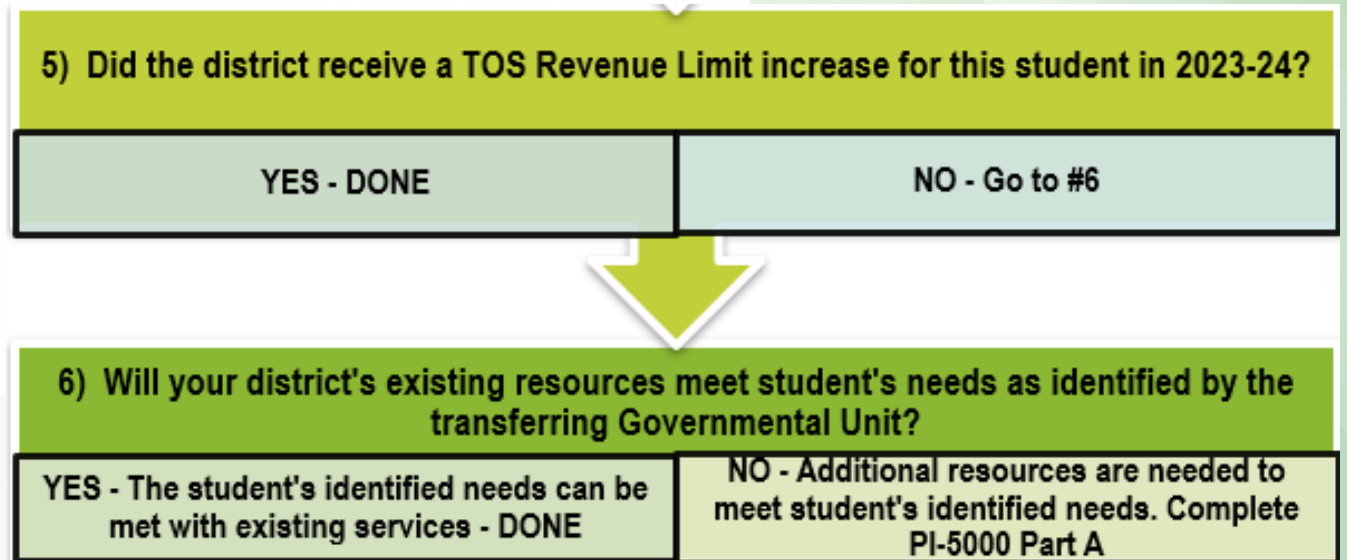
- Did the student's arrival cause the district to incur a cost that was not budgeted prior to their arrival?
- Does the district believe this student will return in the fall?



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.

Making a 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 is a navigation menu with tabs for Status, Part A, Part B, Part C (Submit to DPI), Files, Reports, Contacts, and DPI. Below the menu, the 'Part A Requests: Master List' section includes a 'Fiscal Year' dropdown set to '2022-23', a 'Request for estimated costs in the school year listed.' checkbox, and radio buttons for 'SPED', 'LEP', and 'Both LEP and SPED'. There are also dropdowns for 'Status' (set to 'All Requests') and 'Prior Location' (set to 'All Locations'), along with 'Search' and 'Reset' buttons. A message states 'Part A is locked to DPI users - no additions or changes allowed'. Below this is a table with 8 records retrieved, showing columns for A, B, C, Type, Student, Date of Birth, Grade, Student ID, Enroll Date, and Prior Location. A 'Key to Symbols' section at the bottom explains the status icons: a green circle for 'Open for Changes', a red circle for 'Completed / Cannot amend', a red circle with a slash for 'Ineligible', a green circle for 'Open for Changes', a green checkmark for 'Approved or Not Required', a red circle with a slash for 'Ineligible', a purple checkmark for 'Submitted to DPI with Part C', and a yellow triangle for 'Not Submitted with the other requests Part C needs a resubmit'.

A	B	C	Type	Student	Date of Birth	Grade	Student ID	Enroll Date	Prior Location
✓	✓	✓	SPED	[REDACTED]	[REDACTED]	12	[REDACTED]	09/01/2021	West Alle
✓	✓	✓	SPED	[REDACTED]	[REDACTED]	K4	[REDACTED]	08/31/2022	Richland County (W)
✓	✓	✓	SPED	[REDACTED]	[REDACTED]	12	[REDACTED]	09/01/2022	Middleton-Cross Plains
✓	✓	✓	SPED	[REDACTED]	[REDACTED]	06	[REDACTED]	04/04/2022	Montello
✓	✓	✓	SPED	[REDACTED]	[REDACTED]	K4	[REDACTED]	01/03/2022	Richland County (W)
✓	✓	✓	SPED	[REDACTED]	[REDACTED]	K4	[REDACTED]	09/01/2022	Richland County (W)
✓	✓	✓	SPED	[REDACTED]	[REDACTED]	K4	[REDACTED]	04/04/2022	Richland County (W)
✓	✓	✓	SPED	[REDACTED]	[REDACTED]	K4	[REDACTED]	09/01/2022	Richland County (W)

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

PUBLIC INSTRUCTION
PI-5000 TOS Transfer of Service for
Montello (3689)

Status Part A Part B Part C Submit to DPI Files Reports Contacts DPI

Part B Requests From Other Districts

Fiscal Year: 2022-23 Request for estimated costs in the school year listed. SPED Uncompleted LEP Completed Both LEP and SPED All Requests Search: [Name:] Search Reset

2 records retrieved

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

Key to Symbols

Part B Status

- Not Completed
- ✓ Completed

Go to Top

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 Year / Lock App](#)
[Update Factors](#)

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	3
C. Equipment/Supplies (list only if required in IEP and used only by this student)			
D. OT / PT Services	23,005.62	23,005.62	
E. CESA, 66.030, or Tuition Contract	29,150.00	29,150.00	
F. Special Transportation			
G. Other Costs - Specify: JR 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 0.31500)	\$61,927.45	\$61,927.45	
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:

Narrative Transfer of Service

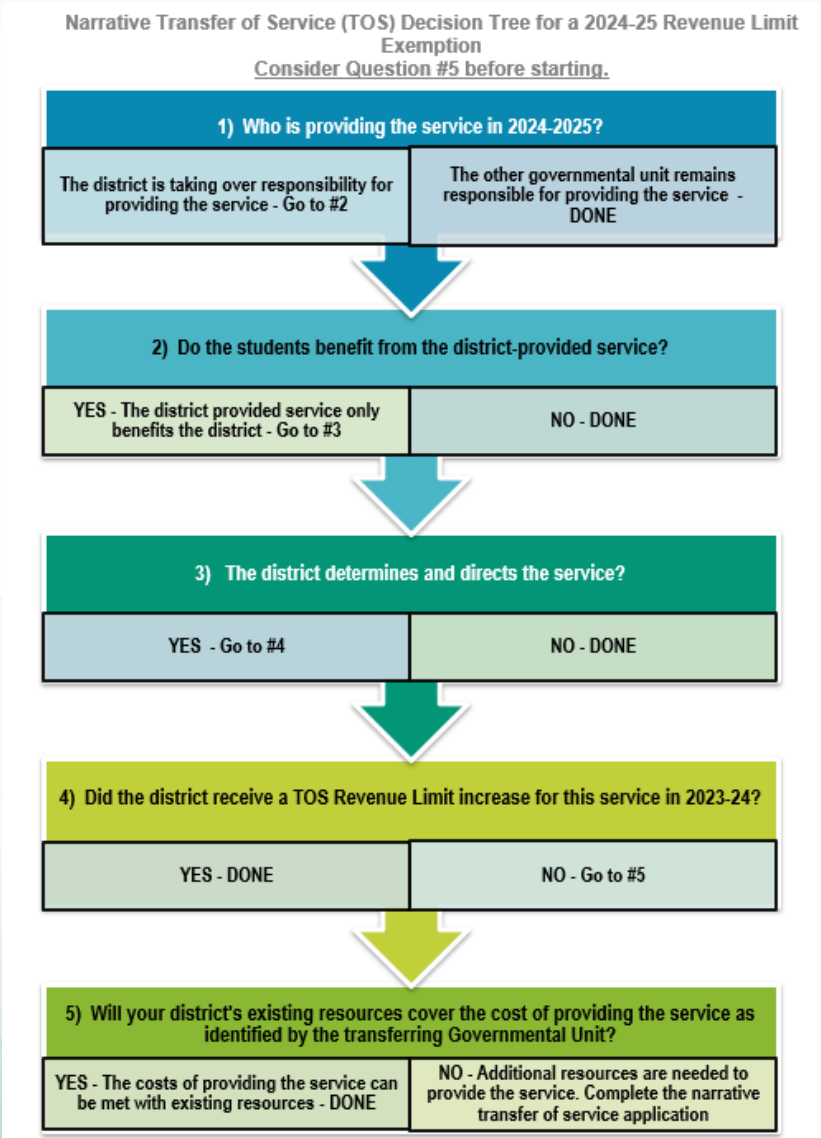
- Transfers of providing the service and financial responsibility between a school district and a local municipality where the municipality previously provided the service and paid related costs are processed through a [Narrative Transfer of Service](#) application.

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

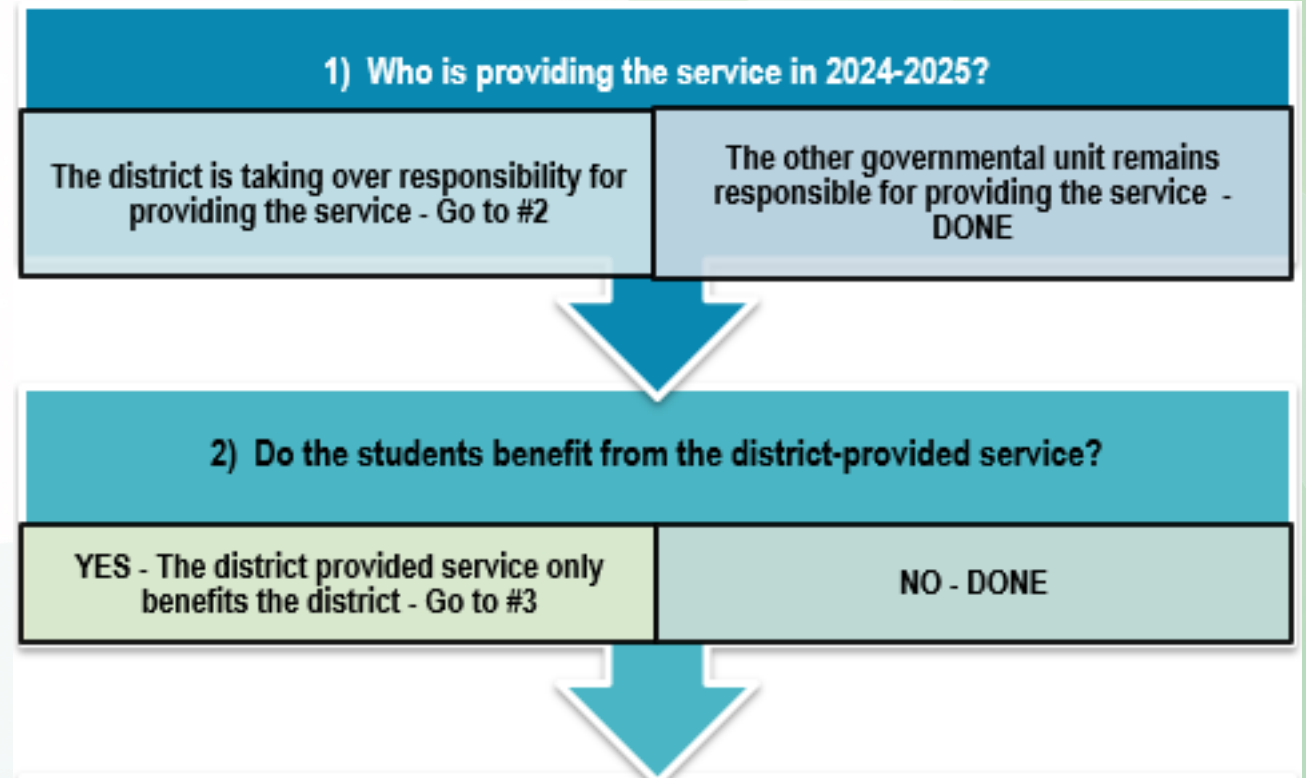
Please use our Transfer of Service Decision Tree, located on our website at <https://dpi.wi.gov/sfs/limits/exemptions/transfer-service> to assist you with the TOS process



Using the Decision Tree – Narrative Application

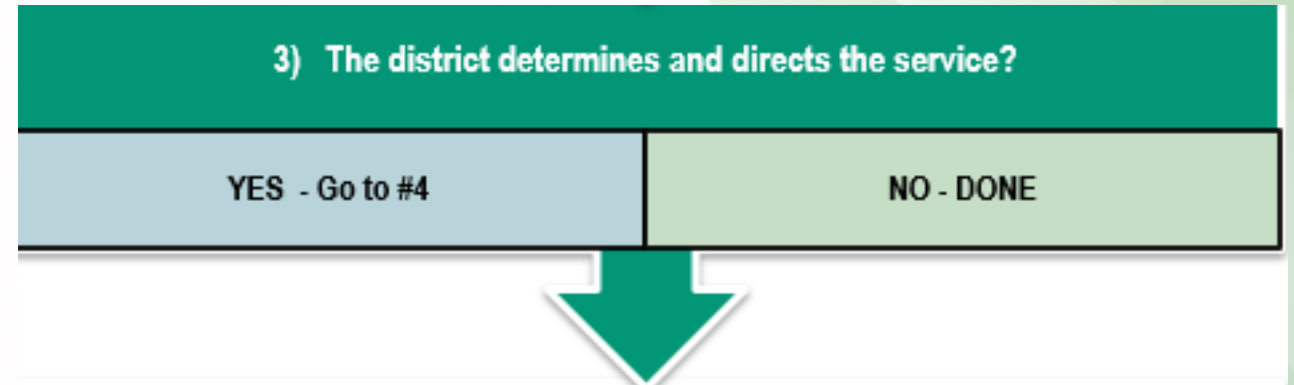
Is another governmental unit transferring responsibility for providing a service?

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



Using the Decision Tree – Narrative Application

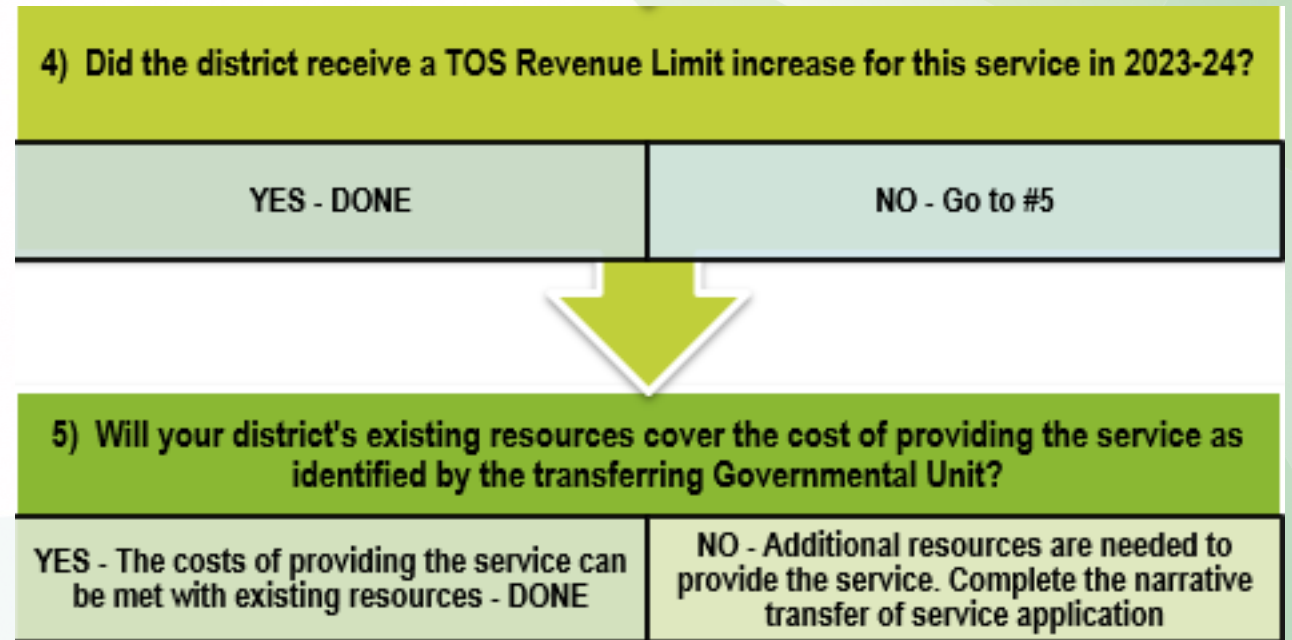
Does the district have sole responsibility for determining and directing the service?



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

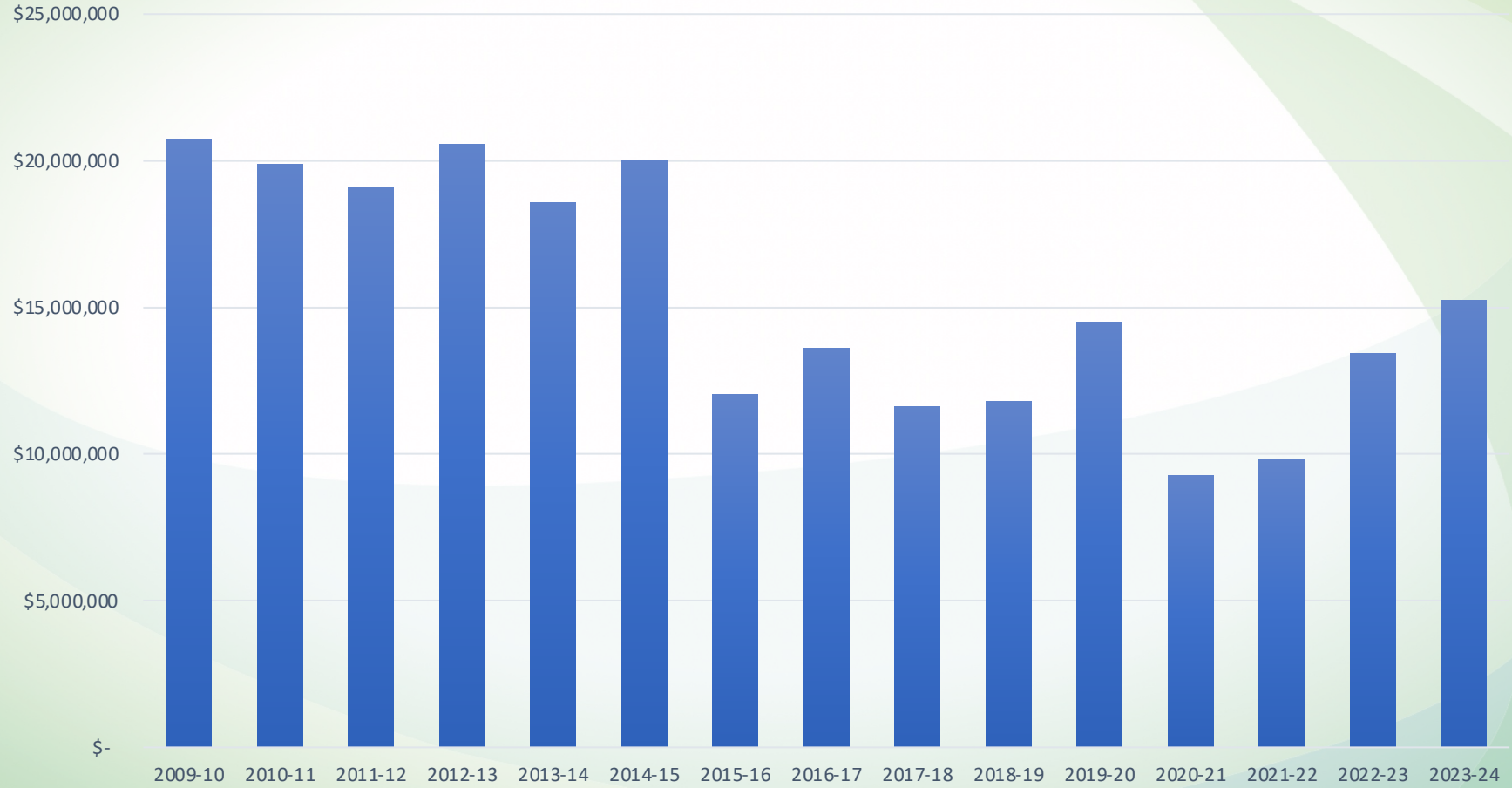
- 4. Is the school district able to receive this program or service from another source? If yes, explain.**
- 5. Provide the Transfer of Service amount being requested and a breakdown on how the value was determined.**
- 6. If there is financial support available to offset the cost to the school district,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

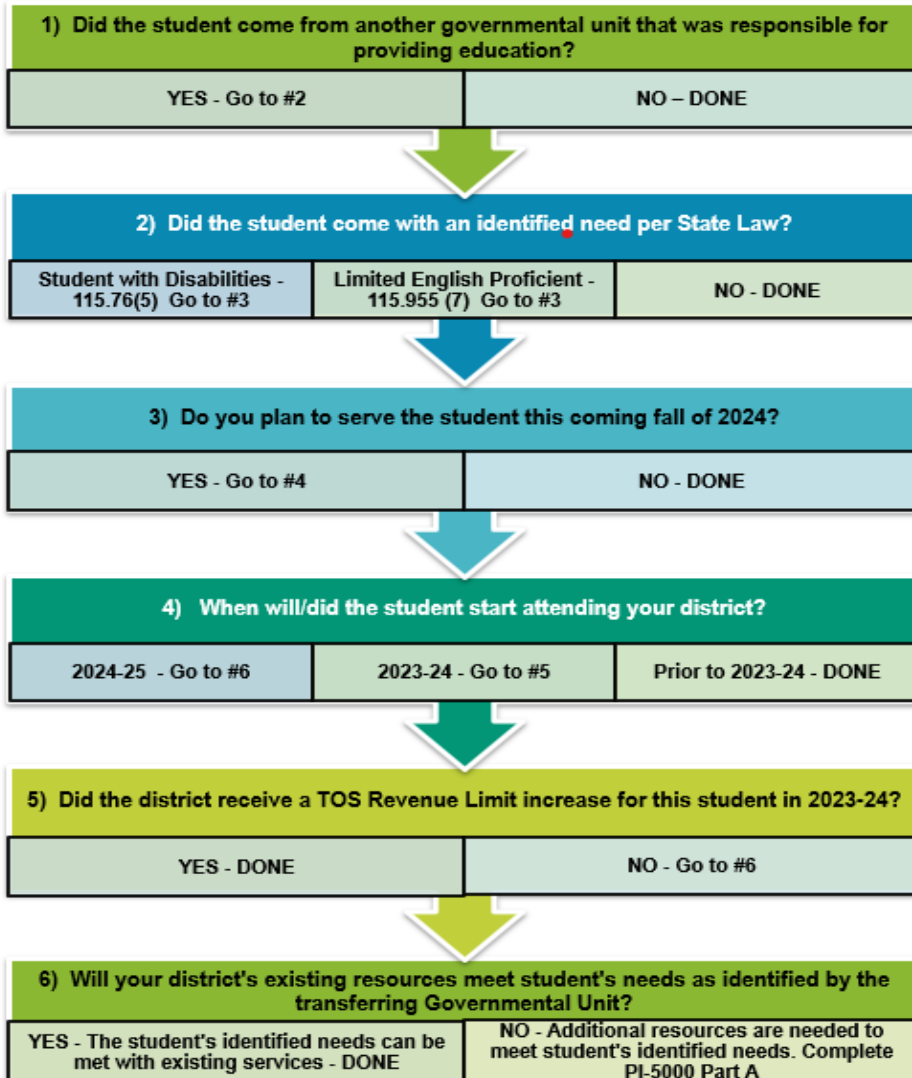
Answer: No, while we understand oversights like this can happen, both state law and our transfer of service guidance are clear that requests must be submitted timely with the eligible increase in cost. Transfer of service is based on increased services provided and a cost increase from one fiscal year 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

WISEdata Finance - What's Next?

2023-24 Budget Snapshot is June 7, 2023

Over the next few weeks, we will be concentrating on the following:

- Working with all districts to ensure they are pushing complete financial data either through their vendor or by utilizing the Alternative Reporting Mechanism (ARM)
- You should be reviewing your submitted 2023-24 Budget data for accuracy by comparing against previous reporting
- The 2023-24 Budget is used to calculate the July 1st aid estimate for 2023-24.
 - July 1, 2024: Release date for 2023-24 general school aids estimate

WISEdata Finance - What's Next?

Over the next few months, we will be concentrating on the following:

- 2023-24 Annual (actual revenues and expenditures for 2023-24) will be submitted via WISEdata Finance (WDF).
 - The PI-1505 AC and PI 1505 in SAFR will not be used to collect financial data.
- Check your 2023-24 validation messages in WDF. Addressing validation messages is critical in preparation for annual reporting and the next fiscal year.
- Continue to report issues and provide feedback as we continue to improve the portal.

WISEdata Finance - What's Next?

Over the next few months, we will be concentrating on the following:

- Communicating news about WDF for 2023-24 Annual reporting
 - ONLY WDF for 2023-24 revenue and expenditure reporting
- Opening the PI-1505 Calendar and Census reports in mid-June
- SAFR will ONLY be used to collect non-financial data. Membership reporting will continue via the PI-1563 for 2024-25.
- Development of new views tied to WDF within WiSFiP. Budget, Annual, Tax Levy, Referenda and Debt Schedules will be completed first.

Questions ? and Contact Information

- Questions ?

- SFS Contact:

dpifin@dpi.wi.gov or 608-267-9114