Transfer of Service (TOS) Exemption to Revenue Limits can be submitted in two ways.

The first type and the most common type of TOS request is **student based**, submitted **on-line using the PI-5000 portal** and each individual TOS request is entered under one of two reports:

- Students with *Special Education* needs, as determined by the pervious governmental unit, including student coming from a Birth-to-Three program, will be entered under "SPED".
- Students with a *Limited-English Proficiency* need will be entered under "LEP".

If a student is identified in both programs they will need to be entered separately in in the SPED and the LEP reports.

The second type of transfer of service request is between the school district and a local municipality, such as city or county. **The actual request to DPI, must in a narrative format with both estimated costs and justification for the request**.

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.
2. Name the local municipality who was financial responsible for the program or service.
3. Is the local municipality willing to continue the program or service to the school district for a payment greater than paid in the previous school year? (If yes, explain what it cost in the previous school year.)
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 off-set the cost to the school district, provide an explanation.

Please send your narrative application to Bruce W. Anderson
Bruce.Anderson@dpi.wi.gov.

Your narrative application will be reviewed by the School Financial Services team. You will receive a written approval, denial, or request for more information. You are encouraged to submit your application as early as possible during the Transfer of Service application window.