

## CHAPTER 121

## SCHOOL FINANCE

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SUBCHAPTER I  
STATE AID FOR ELEMENTARY AND  
HIGH SCHOOLS

**121.01 Purpose.** It is declared to be the policy of this state that education is a state function and that some relief should be afforded from the local general property tax as a source of public school revenue where such tax is excessive, and that other sources of revenue should contribute a larger percentage of the total funds needed. It is further declared that in order to provide reasonable equality of educational opportunity for all the children of this state, the state must guarantee that a basic educational opportunity be available to each pupil, but that the state should be obligated to contribute to the educational program only if the school district provides a program which meets state standards. It is the purpose of the state aid formula set forth in this subchapter to cause the state to assume a greater proportion of the costs of public education and to relieve the general property of some of its tax burden.

**121.02 Classification of aid districts.** For the purpose of computing state aid under this subchapter, the following classes of aid districts are established:

(1) **BASIC AID DISTRICT.** To be classified as a basic aid district, a school district shall meet the following requirements:

(a) Every teacher, supervisor and administrator shall hold a certificate, license or permit issued by the department before he enters on duty in such position.

(b) Every teacher shall be paid at least the minimum salary and granted the sick leave specified in s. 121.17.

(c) School shall be held at least 180 days each year, the days to be computed in accordance with s. 115.01 (10).

(d) It shall comply with ss. 42.39 to 42.43, 118.01, 118.02, 118.07 (2) and 120.13 (14).

(2) **INTEGRATED AID DISTRICT.** Integrated aid is the highest level of state aid. To be classified as an integrated aid district, a school district shall meet all the following requirements, unless the requirement applies only to grades which the school district does not operate.

(a) All requirements under sub. (1).

(b) It shall furnish satisfactory evidence to the state superintendent of continuous inservice improvement of its professional staff, such as summer session attendance and participation in workshops, extension classes and similar activities.

(c) It shall make adequate provision for healthful, safe school facilities in accordance with standards established by the state superintendent.

(d) It shall have sufficient pupils and the proper teacher-pupil ratio to be able to provide a modern enriched educational program as defined by the department which, except for such modification as the department approves, in addition to the proper academic subjects, shall include:

1. Training in elementary school by a qualified teacher at regular intervals in health and physical education and in at least 2 of the following fields: kindergarten, arts, applied arts and music, including vocal.

2. More than 5 teachers in high school.

3. Instruction in high school in at least 2 of the following fields: home economics, industrial arts, commercial work and agriculture.

4. Instruction in high school in at least one subject, taught by teachers who teach in no more than one other field, in at least one of the following general fields: music and art.

5. At least 2 of the following auxiliary services: hot lunch program, periodic dental inspection, periodic medical examination, school nurse service, at least one-quarter of the time of one teacher devoted to guidance and counseling, provision for at least one type of handicapped child, audio-visual aids and library facilities.

6. Instruction in the conservation and wise use of natural resources in both elementary and high schools.

(e) If the school district operates only elementary grades, it either shall have been part of a school district classified as an integrated aid district or shall employ not less than 4 teachers.

#### **121.03 Aid district classification change.**

The state superintendent may change the aid classification of a school district from basic aid district to integrated aid district, if the school district levied a tax in the school year in which the state aid is paid at a rate equal to 5 mills or more on the school district equalized valuation and if in his judgment the geography, sparsity of population, inadequacy of property valuation, difficulties of transportation or other factors make it impossible for the school district to qualify as an integrated aid district.

#### **121.04 Application for aid district classification.**

(1) If a school board desires to have the school district under its jurisdiction qualify for state aid as an integrated aid district for the current school year, the school district clerk shall file a report, on or before July 15, with the state superintendent on forms provided by him requesting classification as an integrated aid district. The report, with supporting evidence, shall set forth the program which will be in ef-

fect during the current school year. The state superintendent shall review the report, with the supporting evidence and supervisory recommendations, and classify the school district as either a basic aid district or integrated aid district. The state superintendent shall notify the school district clerk of such classification on or before September 15 of the year of filing. Within 15 days after receipt of such notification, a school board may apply for reconsideration of the aid classification. Upon receipt of such application, the state superintendent may change the aid classification.

(2) Any school district about to incur indebtedness may apply to the state superintendent for and he may issue a certificate as to the eligibility of the school district for the highest level of state aid, which shall be conclusive as to such eligibility for 30 days, but not beyond the next June 30.

#### **121.05 Budget and membership report.**

(1) Annually on or before October 1, the school district clerk shall file with the department a report stating the number of pupils enrolled and the number of teachers employed in the school district on the 3rd Friday of September of the current school year and the estimated budget for the current school year.

(2) In a school district operating its regular school term on a continuous basis, the school district clerk shall add to the number of pupils enrolled on the 3rd Friday of September any pupils who are not then enrolled but are residing in the school district and will become full-time pupils on or before December 31 of the same year.

History: 1971 c. 125.

#### **121.06 Determination and certification of equalized valuation.**

(1) Annually on or before August 1, the full value of the taxable property in each school district, in each part of a city, village and town in a joint school district and in each city authorized to issue bonds for school purposes, including territory attached only for school purposes, shall be determined by the department of revenue according to its best judgment from all sources of information available to it and shall be certified by the department to the state superintendent.

(2) The state superintendent shall certify to each school district clerk the appropriate full values certified to the state superintendent under sub. (1).

#### **121.07 General provisions; state aid computation.** In this subchapter:

(1) **PUPILS ENROLLED.** "Pupils enrolled" is the total number of pupils, as expressed by official enrollments, in all schools of the school district as reported under s. 121.05, except as provided in pars. (a) to (c). If such total contains a fraction, it shall be expressed as the nearest whole number. The same method shall be used in computing the number of pupils enrolled for resident pupils, nonresident pupils or both.

(a) A first grade pupil may be counted only if he attains the age of 6 years on or before December 1 of the school year in which he enters first grade.

(b) A pupil enrolled in kindergarten may be counted only if he attains the age of 5 years on or before December 1 of the school year in which he enrolls. A kindergarten pupil shall be counted as one-half pupil.

(c) In computing state aid, the number of resident pupils enrolled shall not exceed 25 times the number of teachers reported under s. 121.05.

(2) **TEACHERS EMPLOYED.** "Teacher" means a person holding a license or certificate under s. 115.28 (7), but does not include any person under s. 115.29 (3). In computing the number of teachers employed, professional workers who devote less than full time to their professional duties shall be counted in proportion to the time devoted to such duties. Teachers who devote full time to handicapped children shall not be counted.

(3) **TEACHER-PUPIL RATIO.** "Teacher-pupil ratio" is the quotient of the number of pupils enrolled divided by the number of teachers employed.

(4) **SCHOOL DISTRICT EQUALIZED VALUATION.** "School district equalized valuation" is the full value of the taxable property of the territory in the school district as last certified under s. 121.06 (2).

(5) **BASIS FOR STATISTICS.** (a) The number of pupils enrolled and teacher-pupil ratio of the school district on the 3rd Friday in September and the estimated net operating cost for the current school year shall be used in computing state aid.

(b) If the school district valuation is increased or decreased due to an alteration in school district boundaries before the 3rd Friday in September, the estimated net operating cost for the current school year and the estimated mill levy rate shall be based on the school district equalized valuation of the territory comprising the altered school district.

(c) If an order of school district reorganization is not effective due to litigation until after the 3rd Friday in September but takes effect before April 1 of the current school year, state

aid for the reorganized school district for the first year of operation shall be computed after the order takes effect using calculations by the state superintendent of the number of pupils enrolled and teacher-pupil ratio for the territory in the reorganized school district, which shall be made as if the school district had been in existence on the 3rd Friday in September.

(d) At the end of the school year, the department shall adjust state aid payments according to the actual net operating cost of the school district for that school year.

(6) **NET OPERATING COST.** (a) "Net operating cost" is the cost of operation and maintenance of a school district, minus its operational receipts, for the current school year. Amounts paid by school districts as rent, which are used to retire indebtedness on the buildings or properties for which the rent is paid, shall not be included in the cost of operation and maintenance in computing state aid.

(b) In computing state aid for a school district, that portion of its net operating cost per pupil which is more than 5% above the average per pupil net operating cost for the current school year for school districts of like organization, as determined by the state superintendent, shall be excluded.

(c) If the net operating cost per pupil of an integrated aid district operating both elementary and high school grades is more than 5% above the average per pupil net operating cost for the current school year for school districts of like organization, the limitation set by par. (b) shall be increased by 2% for each full \$1,000 by which its school district equalized valuation per pupil for the current school year is less than the average per pupil school district equalized valuation for the current school year for school districts of like organization. The net operating cost of a school district, as calculated under this paragraph, shall not exceed its actual net operating cost nor may the limitation exceed 120% of the average per pupil net operating cost for the current school year for school districts of like organization, whichever is less.

(7) **SCHOOL DISTRICT GUARANTEED VALUATION.** "School district guaranteed valuation" is the amount set forth in pars. (a) to (e) multiplied by the number of resident pupils enrolled.

(a) For basic aid districts operating elementary grades, \$24,500.

(b) For basic aid districts which are union high school districts, \$55,000.

(c) For integrated aid districts operating only elementary grades, \$45,900 in the 1971-72 school year and \$49,800 thereafter.

(d) For integrated aid districts which are union high school districts, \$114,600 in the 1971-72 school year and \$124,500 thereafter.

(e) For integrated aid districts operating both elementary and high school grades, \$47,900 in the 1971-72 school year and \$52,000 thereafter.

(8) **MILL LEVY RATE.** "Mill levy rate" is the lesser of the following:

(a) The "required operating levy rate," which is the quotient of the net operating cost divided by the school district guaranteed valuation.

(b) The "actual levy rate," which is the quotient of the amount raised by the tax levy for school purposes divided by the school district equalized valuation.

**History:** 1971 c. 125.

**121.08 State aid to basic districts operating elementary grades.** If a basic aid district operating only elementary grades which levied a tax in the year in which the state aid is paid at a rate equal to 3 mills or more on the school district equalized valuation, state aid for elementary pupils shall be paid as follows:

(1) If the school district has one to 9 resident pupils enrolled, it shall be paid \$30 per resident pupil enrolled.

(2) If the school district has 10 or more resident pupils enrolled and sub. (3) does not apply, it shall be paid a sum equal to the amount by which the school district guaranteed valuation exceeds the school district equalized valuation, multiplied by the mill levy rate or 15 mills, whichever is less.

(3) In a one-teacher unit school district with 12 or more resident pupils enrolled, it shall be paid a sum equal to the amount by which the school district equalized valuation is less than \$300,000, multiplied by the actual levy rate or 15 mills, whichever is less.

(4) No school district under this section may be paid less than \$30 per resident pupil enrolled.

**121.09 State aid to basic union high school districts.** If a basic aid district which is a union high school district levied a tax in the year in which the state aid is paid at a rate equal to 3 mills or more on the school district equalized valuation, state aid shall be paid as follows:

(1) The union high school district shall be paid a sum equal to the amount by which the school district guaranteed valuation exceeds the school district equalized valuation multiplied by the mill levy rate or 10 mills, whichever is less.

(2) No union high school district under this section may be paid less than \$40 per resident pupil enrolled.

(3) The union high school district shall be paid \$40 per nonresident pupil enrolled which shall be deducted from nonresident tuition claims under s. 121.82 (2).

**121.10 State aid to basic districts operating elementary and high school grades.** If a basic aid district operating elementary and high school grades levied a tax in the year in which the state aid is paid at a rate equal to 3 mills or more on the school district equalized valuation, state aid shall be paid as follows:

(1) The school district shall be paid a sum equal to 75% of the sum payable if it were an integrated aid district and its aid were computed under s. 121.13 (1).

(2) No school district under this section may be paid less than:

(a) \$30 per resident elementary pupil enrolled.

(b) \$40 per resident high school pupil enrolled.

(3) The school district shall be paid \$40 per nonresident high school pupil enrolled which shall be deducted from nonresident high school tuition claims under s. 121.82 (2).

**121.11 State aid to integrated districts operating elementary grades.** If an integrated aid district operating only elementary grades levied a tax in the year in which the state aid is paid at a rate equal to 3 mills or more on the school district equalized valuation, state aid shall be paid as follows:

(1) The school district shall be paid a sum equal to the amount by which the school district guaranteed valuation exceeds the school district equalized valuation, multiplied by the mill levy rate.

(2) No school district under this section may be paid less than \$66 in the 1971-72 school year and \$70 thereafter per resident pupil enrolled.

**History:** 1971 c. 125.

**121.12 State aid to integrated union high school districts.** If an integrated aid district which is a union high school district levied a tax in the year in which the state aid is paid at a rate equal to 3 mills or more on the school district equalized valuation, state aid shall be paid as follows:

(1) The union high school district shall be paid a sum equal to the amount by which the school district guaranteed valuation exceeds the school district equalized valuation, multiplied by the mill levy rate.

(2) No union high school district under this section may be paid less than \$84 in the 1971-72 school year and \$88 thereafter per resident pupil enrolled.

(3) The union high school district shall be paid \$84 in the 1971-72 school year and \$88 thereafter per nonresident pupil enrolled which shall be deducted from nonresident tuition claims under s. 121.82 (2).

**History:** 1971 c. 125.

**121.13 State aid to integrated districts operating elementary and high school grades.** If an integrated aid district operating elementary and high school grades levied a tax in the year in which the state aid is paid at a rate equal to 5 mills or more on the school district equalized valuation, state aid shall be paid as follows:

(1) The school district shall be paid a sum equal to the amount by which the school district guaranteed valuation exceeds the school district equalized valuation, multiplied by the mill levy rate.

(2) No school district under this section may be paid less than:

(a) \$66 in the 1971-72 school year and \$70 thereafter per resident elementary pupil enrolled.

(b) \$84 in the 1971-72 school year and \$88 thereafter per resident high school pupil enrolled.

(3) The school district shall be paid \$84 in the 1971-72 school year and \$88 thereafter per nonresident high school pupil enrolled which shall be deducted from nonresident high school tuition claims under s. 121.82 (2).

**History:** 1971 c. 125.

**121.14 State aid for summer classes.** (1) State aid shall be paid to each school district operating summer classes which:

(a) Offers a course of study on no less than a half-day basis beginning not earlier than June 1 and terminating prior to September 1; and

(b) Offers classroom and laboratory work in subjects which provide credit toward graduation and are accredited by the department; and

(c) Employs only teachers meeting the requirements of s. 118.19.

(2) (a) State aid for summer classes shall be incorporated into the state aid paid for regular classes under this subchapter. The aid classification of a school district shall apply to summer classes operated by the school district.

(b) Annually on or before October 1, the school district clerk shall file with the department a report stating the number of pupils enrolled in summer classes. In computing the number of pupils enrolled in summer classes, the total number of accredited classroom or laboratory periods in which each pupil is enrolled, as

determined by multiplying the total number of periods in each day in which the pupil is enrolled by the total number of days in which enrolled, shall be divided by 720. The quotient represents the proportion of a pupil enrolled for which the school district shall be paid state aid.

(c) For the purpose of computing state aid, the total number of pupils enrolled in summer classes determined under par. (b) shall be added to the number of pupils enrolled in the school district as reported under s. 121.05. For nonresident high school pupils in summer classes, school districts shall be paid the amounts set forth in ss. 121.09 (3), 121.10 (3), 121.12 (3) and 121.13 (3).

**121.15 State aid for driver education programs.** To promote a uniformly effective driver education program among high school and vocational, technical and adult education school pupils, each school district operating high school grades and each vocational, technical and adult education district shall receive \$30 for each pupil of high school age who successfully completes a course in driver education approved by the department, but in no case may the state aid exceed the actual cost of instruction. If the appropriation under s. 20.255 (1) (q) is inadequate in any year to provide \$30 per pupil, the state aid shall be prorated after the appropriation for administration is deducted. Such state aid shall be paid at the same time as the state aid under ss. 121.08 to 121.13 is paid.

**History:** 1971 c. 125 s. 522 (1); 1971 c. 154, 211.

**121.16 State aid to counties.** If a county maintains an institution in which children are received for care and if such institution maintains the educational facilities required to be provided by a common school district, the county shall be paid state aid under ss. 115.85 and 121.08 to 121.13. The educational facilities in such institutions shall be under the supervision of the department and the coordinator of the cooperative educational service agency in which the institution is located.

**121.17 State aid withheld.** (1) (a) The state superintendent may withhold state aid from any school district in which the scope and character of the work are not maintained in such manner as to meet his approval.

(b) No state aid may be paid in any year under this subchapter to a school district which fails to meet the requirements under subs. (2) and (3).

(2) Unless the state superintendent is satisfied that the failure to meet the requirements of pars. (a) and (b) was occasioned by some extraordinary cause not arising from intention or neglect

on the part of the responsible officers, every school district, except a school district operating under ch. 119, shall:

(a) Hold school for at least 180 days each year, the days to be computed in accordance with s. 115.01 (10).

(b) Employ teachers qualified under s. 118.19.

(c) Provide in the contract between the school board and teacher the following:

1. A leave of absence for each teacher because of personal sickness, without deduction from the salary of the teacher, of at least 5 days each school year with an accumulation of at least 30 days of unused sick leave from year to year.

2. A salary for each school year for each teacher of not less than \$2,400 if the teacher's certificate or license is based on 2 years of professional training, not less than \$3,000 if the teacher's certificate or license is based on not less than 3 years of professional training and not less than \$4,000 if the teacher's certificate or license is based on 4 years of professional training and a bachelor's degree.

(3) Unless the state superintendent is satisfied that failure to meet the requirements of this subsection was occasioned by some extraordinary cause not arising from intention or neglect on the part of the responsible officers, a school district operating under ch. 119 shall, for the full period during which school is in session during each year as provided by the rules of the board of school directors, employ teachers qualified under s. 118.19 and pay a salary of not less than \$266 a month to each regular teacher and of not less than \$10 a day to each qualified continuous substitute teacher.

**121.18 Approval of budgets.** (1) If in a school year the state aid received by a school district exceeded 50% of the total receipts of the school district, the budget for the next school year shall be filed with the state superintendent on or before July 1 for his approval unless the state superintendent permits submission at a later date.

(2) The department annually shall review the estimated budgets of at least one-third of those school districts in which it finds the per-pupil cost to exceed the state-wide average by \$100 or more and for any such school district may determine to reduce or eliminate, for state aid purposes, any cost which the state superintendent finds to be extreme. The state superintendent shall notify the school district immediately upon making a decision to reduce or eliminate a cost for state aid purposes.

### **121.19 Advance payment of state aid.**

Upon the request of a school board filed on or after July 15 and if the annual report of the school district for the previous school year has been filed, the state superintendent upon his determination of need may grant advance payment of the state aid payable to the school district in an amount not to exceed 75% of its total state aid for the school year.

### **121.20 Use of state aid; exemption from execution.**

All moneys paid to a school district under s. 20.255 (1) (e), (f), (fb) and (fh) and all moneys paid by any county to a school district from taxes under s. 59.07 (21) shall be used by the school district solely for the purposes for which paid. Such moneys are exempt from execution, attachment, garnishment or other process in favor of creditors, except as to claims for salaries or wages of teachers and other school employes and as to claims for school materials, supplies, fuel and current repairs.

**History:** 1971 c. 125 s. 522 (1).

**121.21 Proration of state aid.** If the appropriation under s. 20.255 (1) (f) in any one year is insufficient to pay the full amount under ss. 121.08 to 121.13, state aid payments shall be prorated among the school districts entitled thereto.

**History:** 1971 c. 125 s. 522 (1).

## **SUBCHAPTER II TRANSPORTATION**

**121.51 Definitions.** In this subchapter:

(1) "School bus" means a motor vehicle which transports children to or from a school or which transports school groups engaged in extracurricular activities to or from points designated by public school authorities, even though the motor vehicle also transports children or school groups to or from colleges or other institutions or points designated by them, but does not include:

(a) A motor vehicle owned or operated by a parent or guardian transporting only his own children, whether or not the school board has made a contract with or paid compensation to such parent or guardian for such transportation.

(b) A motor vehicle having a seating capacity of less than 10 persons, including the operator, used in casual, occasional or reciprocal transportation of school children and not under contract.

(2) "School board" has the meaning designated in s. 115.01 (4) and includes any governmental agency transporting children to and from public schools.

(3) "Private school" means any parochial or private elementary or high school in this state offering any academic grades comparable to those described in s. 115.01 (2), including kindergarten.

(4) "Attendance area" is the geographic area designated by the governing body of a private school as the area from which its pupils attend and approved by the school board of the district in which the private school is located. If the private school and the school board cannot agree on the attendance area, the state superintendent shall, upon the request of the private school and the board, make a final determination of the attendance area. The attendance areas of private schools affiliated with the same religious denomination shall not overlap.

"The attendance areas of private schools affiliated with the same religious denomination shall not overlap," is not construed as mere surplusage, for although it adds no special restrictive ban on overlapping in that such restriction is inherent in the whole concept of "attendance areas," it makes the phrase "affiliated with the same religious denomination" the test of affiliation in a single school system rather than operation by a single agency or set of trustees or religious order within a particular religious denomination. State ex rel. Vanko v. Kahl, 52 W (2d) 206, 188 NW (2d) 460.

**121.52 Vehicle, operator and driver requirements.** (1)(a) Rules governing the design, construction, inspection and operation of school busses adopted by the administrator of the division of motor vehicles under s. 110.06 (2) shall by reference be made part of any contract for the transportation of pupils.

(b) The school board may adopt additional rules, not inconsistent with law or with rules of the administrator of the division of motor vehicles or the state superintendent, for the protection of the pupils or to govern the conduct of the person in charge of the motor vehicle used for transportation of pupils for compensation.

(2)(a) All drivers of motor vehicles owned by the school district and used for the transportation of pupils shall be under written contract with the school board of the district.

(b) The owner or lessee of all privately owned motor vehicles transporting pupils for compensation shall be under written contract with the school board of the district for which such transportation is provided.

(c) The form of contract shall be prescribed by the department and shall provide that all parties to the contract are subject at all times to rules adopted by the administrator of the division of motor vehicles under s. 110.06 (2) and by the department.

(3)(a) If the contract is made under sub. (2)(b), the contract shall provide that the owner or lessee require his bus drivers, as a condition of employment, to take a physical examination,

including a chest X-ray or tuberculin test, and to submit the physical examination report to the school board. If the reaction to the tuberculin test is positive, a chest X-ray shall be required. Freedom from tuberculosis in a communicable form is a condition of employment as a bus driver. Additional physical examinations shall be required thereafter at intervals determined by the school board but at not less than 3-year intervals for each bus driver.

(b) The contract shall provide that a physical examination report may be submitted on forms prescribed by the federal authority regulating motor carriers or the department and that a copy of a physical examination report obtained for other purposes within one year of the date of the contract may be substituted for the examination, if the report contains substantially the same information required by the department.

(c) Such physical examinations, chest X-rays or tuberculin tests shall not be required of a bus driver who files with the school board an affidavit setting forth that he depends exclusively upon prayer or spiritual means for healing in accordance with the teachings of a bona fide religious sect, denomination or organization and that he is to the best of his knowledge and belief in good health and that he claims exemption from health examination on these grounds. Notwithstanding the filing of such affidavit, if there is reasonable cause to believe that the bus driver is suffering from an illness detrimental to the health of the pupils, the school board may require a health examination of the bus driver sufficient to indicate whether or not he is suffering from such an illness. No bus driver may be discriminated against by reason of his filing such affidavit.

(4) The use of any motor vehicle to transport pupils shall be discontinued upon receipt of an order signed by the state superintendent or the administrator of the division of motor vehicles ordering such discontinuance. Personnel under the state superintendent or the administrator of the division of motor vehicles may ride any school bus at any time for the purpose of inspection.

**121.53 School bus insurance.** (1) No motor vehicle may be used as a school bus unless a policy of bodily injury and property damage liability insurance, issued by an insurer authorized to transact business in this state, is maintained thereon. The policy shall provide property damage liability coverage with a limit of not less than \$5,000. The policy also shall provide bodily injury liability coverage with limits of not less than \$15,000 for each person and, subject to

such limit for each person, total limits as follows:

(a) \$30,000 for each accident for each such motor vehicle having a seating capacity of 7 passengers or less.

(b) \$40,000 for each accident for each such motor vehicle having a seating capacity of 8 to 15 passengers.

(c) \$50,000 for each accident for each such motor vehicle having a seating capacity of 16 to 24 passengers.

(d) \$75,000 for each accident for each such motor vehicle having a seating capacity of 25 to 36 passengers.

(e) \$100,000 for each accident for each such motor vehicle having a seating capacity of 37 to 49 passengers.

(f) Not less than \$2,000 for each accident for each passenger seat accommodation for each such motor vehicle having a seating capacity of 50 or more passengers.

(2) The policy under this section shall cover the transportation of pupils, their parents or guardians, authorized chaperones, school district officers, faculty and employees and school doctors, dentists and nurses:

(a) To and from the school or school district which operates the school bus or contracts for its operation.

(b) In connection with any extracurricular school activity authorized by and made in compliance with s. 121.54 (7). When so used, such insurance shall apply only to accidents occurring in this state and not exceeding 50 miles beyond its boundaries, but the Wisconsin school for the deaf and the Wisconsin school for the visually handicapped may procure insurance without regard to this mileage limitation.

(3) An insurer issuing a policy under this section may exclude coverage for public or livery use of the school bus, but any such exclusion does not apply:

(a) When the school bus, while regularly used as such, also is used to transport pupils of another public or private school, whether or not a charge is made for such transportation.

(b) When used in accordance with sub. (2), whether or not any person lawfully transported is required to pay a charge therefor.

(4) Every school board shall require that there be filed with it and with the division of motor vehicles a certificate of insurance showing that an insurance policy has been procured and is in effect which covers the owner and operator of the school bus and the school board or shall procure an insurance policy and file such certificate with the division of motor vehicles. Unless

such certificate is on file with the division of motor vehicles, no registration plates for a school bus may be issued by the division of motor vehicles. No such policy may be terminated prior to its expiration or canceled for any reason, unless a notice thereof is filed with the division of motor vehicles and with the school board by the insurer at least 10 days prior to the date of termination or cancellation. The division of motor vehicles shall revoke the registration of a school bus on which the policy has been terminated or canceled, effective on the date of termination or cancellation.

(5) Subsections (1) to (4) do not apply to:

(a) A motor vehicle owned or operated by a parent or guardian transporting only his own children, whether or not any contract is made with or compensation paid to the parent or guardian for such transportation by a school board.

(b) A motor vehicle operated by a common carrier certificated under ch. 194, where such motor vehicle is used under contract pursuant to this subchapter, if the common carrier has complied with s. 194.41 or 194.42.

(6) Within 10 days after its occurrence, every accident involving a motor vehicle while providing transportation under this subchapter shall be reported to the appropriate school board and promptly by it to the state superintendent on forms provided by him.

#### 121.54 Transportation by school districts.

(1) **CITY OPTION.** Subsections (2) and (6) and s. 121.57 do not apply to pupils who reside in cities unless the school they attend is located outside the city but within the boundaries of the school district. Where an annual or special meeting of a common school district or a union high school district, or the school board of a city school district or unified school district determines to provide transportation for such pupils, state aid shall be paid in accordance with s. 121.58 and there shall be reasonable uniformity in the transportation furnished such pupils whether they attend public or private schools.

(2) **GENERAL TRANSPORTATION.** (a) Except as provided in sub. (1), every school board shall provide transportation to and from public school for all pupils who reside in the school district 2 miles or more from the nearest public school they are entitled to attend.

(b) 1. Except as provided in sub. (1) or otherwise provided in this subsection, the school board of each district operating high school grades shall provide transportation to and from the school he attends for each pupil residing in the school district who attends any elementary



grade, including kindergarten, or high school grade at a private school located 2 miles or more from his residence, if such private school is a school within whose attendance area the pupil resides and is situated within the school district or not more than 5 miles beyond the boundaries of the school district measured along the usually traveled route.

2. In lieu of transporting students under subd. 1 and paying for transportation under sub. (8) (b), an underlying elementary school district of a union high school district may elect, by resolution adopted at its annual or special meeting, to transport elementary school children who reside within the underlying district and qualify for transportation under subd. 1, in vehicles owned, operated or contracted for by the district. Once adopted, such a resolution may be repealed only upon one year's notice to the board of the union high school district of which the underlying district is a part. An elementary school district shall notify the union high school district of any action under this paragraph no later than June 15 preceding the school year in which the elementary school district's action takes effect.

3. No later than May 15 in each year, each private school shall notify each school board of the names, grade levels and locations of all pupils, if any, eligible to have transportation provided by such school board under this paragraph and planning to attend such private school during the forthcoming school term. The school board may extend the notification deadline.

(c) An annual or special meeting of a common school district or union high school district, or the school board of a city school district or unified school district may determine to provide transportation for all or part of the pupils who reside in the school district to and from the nearest public school they are entitled to attend or the private school within or without the school district within whose attendance area they reside, but if transportation is provided for less than all such pupils there shall be reasonable uniformity in the minimum distance that pupils attending public and private schools will be transported. Except for elementary school districts electing to furnish transportation under par. (b) 2, this paragraph does not permit the annual or special meeting or school board in a district operating only elementary grades to provide for the transportation of pupils attending private schools.

(d) A school board may provide transportation for teachers to and from public school, subject to the same controls and limitations as apply to the transportation of pupils.

(3) **TRANSPORTATION FOR HANDICAPPED.** Every school board shall provide transportation for handicapped children, as defined in s. 115.76 (1), to any public or private elementary or high school, to the Wisconsin school for the visually handicapped or the Wisconsin school for the deaf or to any special educational program for handicapped children sponsored by a state tax-supported institution of higher education, regardless of distance, if the request for such transportation is approved by the state superintendent. Approval shall be based on whether or not the child can walk to school with safety and comfort. Section 121.53 shall apply to transportation provided under this subsection.

(4) **SUMMER CLASS TRANSPORTATION.** A school board may provide transportation for pupils residing in the school district and attending summer classes. If the school board provides transportation for less than all pupils, there shall be reasonable uniformity in the minimum and maximum distances pupils are transported.

(5) **TRANSPORTATION TO VOCATIONAL SCHOOLS.** The school board of a district operating high school grades may provide for the transportation or board and lodging of residents of the school district attending vocational, technical and adult education schools outside the school district who are not high school graduates, are less than 20 years of age and attend such schools full time. The school district shall be paid state aid for such transportation or board and lodging in accordance with s. 121.58. This subsection shall not apply to cases where the distance between a pupil's home and the vocational, technical and adult education school along the usually traveled public highway is more than 15 miles, except where the pupil resides on an approved bus route or where board and lodging are provided.

(6) **TRANSPORTATION IN SPECIAL CASES.** The school board of a district operating high school grades which, under s. 121.84 (2), must permit a pupil to attend high school outside the school district shall provide transportation for such pupil if he resides 2 or more miles from the high school he attends.

(7) **TRANSPORTATION FOR EXTRACURRICULAR ACTIVITIES.** (a) A school board may provide transportation for pupils attending public schools only, their parents or guardians, authorized chaperones, school district officers, faculty and employes and school doctors, dentists and nurses in connection with any extracurricular school activity, such as a school athletic contest, school game, school outing or school field trip or any other similar trip when:

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1. A school bus which is regularly used by or for the school district is used and such transportation is under the immediate supervision of a competent adult employe of the school district and the school bus is operated by a driver regularly used as a bus driver by the school district;

2. A school operated by the school district has an actual educational interest in such activity;

3. Such use does not extend more than 50 miles beyond the boundary of this state, but this restriction does not apply to any such use by the Wisconsin school for the deaf or by the Wisconsin school for the visually handicapped; and

4. The school principal or other person with comparable authority authorizes such use.

(b) The school board may make a charge for such transportation, to be paid by the persons transported, sufficient to reimburse it for the use of the school bus. If the school bus is operated by a person under contract with the school board under s. 121.52 (2) (b), the school board may authorize a charge for the transportation, to be paid by the persons transported, sufficient to make reimbursement for such use.

**(8) PAYMENT OF TRANSPORTATION COSTS.**

(a) The cost of providing transportation for pupils under subs. (1) to (6) and s. 121.57 shall be paid by the school district in which they reside, and no part of such cost may be charged to the pupils or their parents or guardians.

(b) At the end of the school term, every union high school district shall submit to each of its underlying school districts operating only elementary grades a certified statement of the actual cost for the school year, less the amount to be paid for such pupils for that school year under s. 121.58 (2), of transporting the private school pupils residing in the underlying school district under sub. (2) (b). On or before June 30 in each year each underlying school district shall reimburse the union high school district for the net cost of transporting its resident private school pupils as so reported in the statement.

**(9) TRANSPORTATION IN AREAS OF UNUSUAL HAZARDS.** In school districts in which unusual hazards exist in walking to and from school for pupils who reside less than 2 miles from the school where they are enrolled, the school board may develop a plan which shall show by map and explanation the nature of the unusual hazards to pupil travel and propose a plan of transportation which will provide proper safeguards for the school attendance of such pupils. Copies of the plan shall be filed with the sheriff of the county in which the principal office of the school district is located. The sheriff shall review the plan and may make suggestions for revision that he deems appropriate. He shall investigate the

site and plan and make a determination as to whether unusual hazards exist which cannot be corrected by local government. He shall report his findings in writing to the school board concerned. Any person aggrieved by the determination made by the sheriff may appeal the determination to the state superintendent who shall make a determination upon which the school board shall act. If the findings support the plan and the determination that unusual hazards exist which seriously jeopardize the safety of the pupils in their travel to and from school, the school board may put the plan for transportation into effect, but no part of the costs resulting from the transportation of pupils under this subsection may be reimbursed from state funds.

**History:** 1971 c. 162

121.51 (4) and 121.54 (2) (b) 1 as enacted in 1969 are constitutional. State ex rel. Vanko v. Kahl, 52 W (2d) 206, 188 NW (2d) 460

**121.55 Methods of providing transportation.** (1) School boards may provide transportation by any of the following methods:

(a) By contract with a common carrier, a taxi company or other parties.

(b) By contract with the parent or guardian of the pupil to be transported. If the school board and the parent or guardian cannot agree upon the amount of compensation, the department shall determine the amount of compensation to be designated in the contract.

(c) By contract with another school board, board of control of a co-operative educational service agency or the proper officials of any private school or private school association.

(d) By contract between 2 or more school boards and an individual or a common carrier.

(e) By the purchase and operation of a motor vehicle.

(2) The term of any contract made under this section shall not exceed 3 years.

(3) A school board may fulfill its obligation to transport a pupil under s. 121.54 (2) (b) 1 by offering to contract with the parent or guardian of the pupil for an annual payment for each pupil of not less than \$5 times the distance in miles between the pupil's residence and the private school he attends. Such contract shall provide for a payment of not less than \$80 per pupil per year, but the payment shall not exceed the actual cost nor may the aids paid under s. 121.58 (2) (a) for the pupil exceed the cost thereof.

**121.56 School bus routes.** The school board of each district shall make and be responsible for all necessary provisions for the transportation of pupils, including establishment, administration and scheduling of school bus

routes. Upon the request of any school board, the state superintendent shall provide advice and counsel on problems of school transportation. Any private school shall, upon the request of the public school officials, supply all necessary information and reports. The transportation of public and private school pupils shall be effectively co-ordinated to insure the safety and welfare of the pupils. Upon receipt of a signed order from the state superintendent, the school board shall discontinue any route specified by him.

**121.57 Board and lodging or house rental in lieu of transportation.** (1) (a) If a school board determines it is to the advantage of the school district and if the parent or guardian determines it is to the advantage of the pupil that board and lodging in lieu of transportation be provided for all or part of the time for a pupil of the school district required to be transported or for whom it has been authorized under s. 121.54 (2), the school board shall enter into a written contract under which the pupil shall be properly boarded and lodged and the school board shall pay for such board and lodging. The parent or guardian may select the home in which his child is boarded and lodged. If a school board determines it is in the interest of the school district, it may pay the tuition of a pupil in a school in another school district in lieu of providing transportation to a school in the school district of residence or board and lodging. If the distance from the pupil's home to the school in another school district is 2 miles or more, the school board of the district of residence shall provide transportation.

(b) This subsection also applies to handicapped children. The state superintendent may grant permission for a handicapped child to be transported to a school in another school district if an acceptable form of transportation is provided and if such school offers equal or better educational opportunities for the child.

(2) If a school board determines it is in the interest of the school district to rent a house for the family of children required to be transported in lieu of providing such transportation, it may enter into a written lease for such housing and pay as rental therefor not more than the amount which otherwise would be paid for transportation.

(3) This section does not apply to pupils who attend private schools.

**121.58 State aid.** (1) **REPORT.** In the report filed under s. 120.18 the school district clerk shall include such information as the department requires on the number of pupils for whom transportation or board and lodging is provided.

(2) **STATE AID FOR TRANSPORTATION.** (a) A school district which provides transportation to and from a school under ss. 121.54 (1) to (3), (5) and (6) and 121.57 shall be paid state aid for such transportation at the rate of \$24 per school year per pupil so transported whose residence is at least 2 miles and not more than 5 miles from the school attended, and \$36 per school year per pupil so transported whose residence is at least 5 miles and not more than 8 miles from the school attended and \$48 per school year per pupil so transported whose residence is more than 8 miles from the school attended. Such state aid shall be reduced proportionately in the case of a pupil transported for less than a full school year because of nonenrollment. State aid for transportation shall not exceed the actual cost thereof. No state aid of any kind may be paid to a school district which charges the pupil transported or his parent or guardian any part of the cost of transportation provided under ss. 121.54 (1) to (3), (5) and (6) and 121.57 or which wilfully or negligently fails to transport all pupils for whom transportation is required under s. 121.54.

(b) State aid for approved transportation under s. 121.54 (3) shall be paid on the same basis as it is paid for transportation of nonhandicapped children, except that state aid shall be paid for such approved transportation of less than 2 miles at the rate of \$24 per school year per pupil. Such state aid shall be supplemented by the state aid under s. 115.85 in an amount not to exceed the full cost.

(3) **STATE AID FOR BOARD AND LODGING.** A school district which provides board and lodging or housing under s. 121.57 (2) in lieu of transportation shall be paid state aid for such board and lodging or housing at the rate of not more than \$6 per week of 5 days for each pupil so boarded and lodged or housed, but not to exceed 60% of the cost. For handicapped children such state aid shall be supplemented by the state aid under s. 115.85 in an amount not to exceed the full cost of such board and lodging.

(4) **STATE AID FOR SUMMER CLASS TRANSPORTATION.** Annually on or before October 1 of the year in which transportation is provided under s. 121.54 (4), the school district clerk shall file with the department a report, containing such information as the department requires, on transportation provided by the school board to and from summer classes. Upon receipt of such report and if the summer classes meet the requirements of s. 121.14 (1), state aid shall be paid for such transportation. A school district which provides such transportation shall be paid state aid for such transportation at the rate of \$4

per pupil transported to and from public school whose residence is at least 2 miles and not more than 5 miles by the nearest traveled route from the public school attended, and \$6 per pupil transported to and from public school whose residence is more than 5 miles by the nearest traveled route from the public school attended, if the pupil is transported 30 days or more. The state aid shall be reduced proportionately if the pupil is transported less than 30 days.

(5) **STATE SUPERINTENDENT APPROVAL.** If the state superintendent is satisfied that transportation or board and lodging was provided in compliance with law, he shall certify to the department of administration the sum due the school district. In case of differences concerning the character and sufficiency of the transportation or board and lodging, the state superintendent may determine such matter and his decision thereon is final.

(6) **APPROPRIATION PRORATED.** If the appropriation under s. 20.255 (1) (fh) in any one year is insufficient to pay the full amount of approved claims under this section, state aid payments shall be prorated among the school districts entitled thereto.

**History:** 1971 c. 125 s. 522 (1).

### SUBCHAPTER III TUITION

**121.76 Definitions.** In this subchapter:

(1) "Pupils in average daily membership" is the sum of actual daily memberships, as expressed by official enrollments, in all schools of the school district for each day of the school term, divided by the number of days school is actually taught. If it contains a fraction, the quotient shall be expressed as the nearest whole number. A first grade pupil may be counted only if he attains the age of 6 years on or before December 1 of the school year in which he enters first grade. A pupil enrolled in kindergarten may be counted only if he attains the age of 5 years on or before December 1 of the school year in which he enrolls. A kindergarten pupil shall be counted as one-half pupil.

(2) "Pupils enrolled" has the meaning set forth in s. 121.07 (1).

**121.77 Admission of nonresident pupils.**

(1) Every elementary school and high school shall be free to all persons of school age who reside in the school district. If facilities are adequate, a school board may admit nonresident pupils who meet the entrance requirements to the schools of the school district. Nonresident pupils shall have all the rights and privileges of resident pupils and shall be subject to the same

rules and regulations as resident pupils. The school board shall charge tuition for each nonresident pupil, except a nonresident pupil having legal settlement, as defined in s. 49.10, in the school district.

(2) Annually on or before August 15, the school district clerk shall file with the department a certified copy of each tuition claim of the school district.

**121.78 Tuition payments by school districts.** (1) Upon the approval of the state superintendent, the school board of the district of residence and the school board of the district of attendance may make a written agreement to permit an elementary or high school pupil to attend a public school, including an out-of-state school, outside the school district of residence, and the school district of residence shall pay the tuition.

(2) A school board, upon its own order, may provide for the enrollment of a pupil in a public school located outside this state, if the course of study in such school is equivalent to the course of study in this state and if the school is at least 1-1/2 miles nearer the pupil's home than any public school in this state. The school board shall pay the tuition for such pupil. The cost of such tuition shall be treated as part of the operation and maintenance costs of the school district and it shall be paid state aid as though such pupil was enrolled in the school district of residence. The school board shall pay for the transportation of a pupil so enrolled who resides 2 or more miles from such out-of-state school. The school district shall be paid state aid for the transportation of such pupil as though he had been transported to the school of the school district of residence.

**121.79 Tuition payments by state.** (1) The state shall pay tuition for children attending public schools in the following cases:

(a) For children in children's homes, from the appropriation under s. 20.255 (1) (fb).

(b) For children in foster homes from the appropriation under s. 20.255 (1) (fb). This paragraph does not apply to a child whose foster home is located in the school district in which his parent or guardian resides.

(c) For mentally handicapped children, including mentally retarded, emotionally disturbed and epileptic children, in foster homes, from the appropriation under s. 20.255 (1) (fb).

(d) For children of parents employed at and residing on the grounds of state or federal military camps, federal veterans hospitals or state charitable or penal institutions, from the appropriation under s. 20.255 (1) (fb).

(e) For children in the care, custody or control of the department of health and social services in such public schools in such school districts as the department of health and social services in the best interests of the children designates, from the appropriation under s. 20.255 (1) (fb).

(2) In the 1971-72 fiscal year, for claims incurred in the 1970-71 school year, the state shall pay:

(a) The full amount of tuition for children attending local public school under sub. (1) (a), (c) and (e).

(b) No tuition for any child under sub. (1) (b) if his foster home is located in the school district in which the parent or guardian of such child resides.

(c) The amount of tuition incurred for all other foster home children under sub. (1) (b), but only for that number of such other foster home children in the school district which exceeds 1% of the average daily membership in such school district.

(3) When transportation is provided for children under this section, state aid shall be paid in accordance with subch. II.

History: 1971 c. 125 ss. 459, 460, 522 (1).

### 121.80 Tuition payments by counties.

The county shall pay the elementary and high school tuition of every person of school age who is a child of a parent employed at and residing on the grounds of a county institution. The county board may charge such tuition to the account of the county asylum or the county home.

### 121.81 Tuition payments by parents. (1)

**GENERAL.** Before the admission of a nonresident pupil to an elementary or a high school of a school district, the school board of that district shall make a written agreement with the parents for the payment of tuition at the rate established in accordance with this subchapter, except when the tuition is otherwise chargeable under this subchapter or under subch. IV of ch. 115.

(2) **SPECIAL.** (a) A pupil whose parent or legal custodian is a resident of this state but not a resident of the school district may file with the school board of the district a written application for enrollment in the schools of the school district. The application shall be accompanied by a written declaration of the parent or legal custodian that he will establish residence in the school district by a specified time. If facilities are adequate, the school board may permit the pupil to enroll in the schools of the school district, and may require prepayment of a tuition fee for 9 school weeks or may waive the tuition require-

ment for that pupil. If the parent or legal custodian establishes residence in the school district within such 9 school weeks, the school board shall refund the tuition fee. If such residence is not established there shall be no refund of the tuition fee but another written application for enrollment may be filed for the next succeeding 9 school weeks and, upon prepayment of a tuition fee for such 9 school weeks, the school board may permit the pupil to reenroll. If the parent or legal custodian establishes residence in the school district within the second 9 school weeks, the school board shall refund the tuition fee for the second 9 school weeks.

(b) If the parent or legal custodian establishes residence in the school district prior to the expiration of the first 18 school weeks of the school term and if the pupil was enrolled in the school district on the 3rd Friday in September, the pupil shall be considered a resident pupil in computing the state aid paid to the school district.

(c) The parent or legal custodian of a pupil who is enrolled under this subsection shall be responsible for the transportation of such pupil to the school in which he is so enrolled. No state aid may be paid for such transportation.

History: 1971 c. 200.

### 121.82 Computation of tuition. (1)

In computing tuition, 5 school days constitute a school week. No deduction of tuition may be made because of the absence of a pupil, unless the pupil has been absent more than 10 consecutive school days. In case of an absence for more than 10 consecutive school days, deduction shall be made only for the absence in excess of 10 days. If a school is closed pursuant to an order of a health officer during the school term and if operation and maintenance costs are incurred by the school district as if the school were operating, tuition shall be charged as if the school were operating.

(2) The tuition for any given year shall be determined as follows:

(a) From the sum total of money expended by the school district for interest on short-term indebtedness, operation and maintenance, transportation, principal and interest on long-term indebtedness, there shall be subtracted an amount equal to the sums of federal, state (except general), county and transportation aids to establish the net cost of the school district.

(b) For a school district operating only elementary grades, the net cost of the school district divided by the number of pupils in average daily membership for the given year shall be the amount chargeable as elementary school tuition.

(c) For a school district operating only high school grades, the net cost of the school district shall be divided by the number of pupils in average daily membership for the given year. From this amount shall be subtracted the state aid received for each nonresident pupil enrolled. The amount so determined shall be the amount chargeable per pupil as nonresident high school tuition.

(d) In school districts operating both elementary and high school grades, the net cost for elementary grades and the net cost for high school grades shall be determined by the school district under procedures established by the state superintendent and using a state-wide ratio which the state superintendent shall establish annually based on his best judgment, from all sources of information available to him, of the division of elementary and high school costs in school districts operating both elementary and high school grades. The amount chargeable per pupil as nonresident elementary school tuition and nonresident high school tuition shall be determined in accordance with procedures established by the state superintendent.

(3) Amounts paid by school districts as rent, which are used to retire indebtedness on the buildings or properties for which the rent is paid, shall not be included in the total cost of operation and maintenance for the purpose of computing tuition.

**121.83 Tuition payments for summer classes.** The tuition for summer classes shall be computed separately for elementary grades and high school grades in accordance with this section. Membership in summer classes shall be determined by dividing the total number of approved classroom or laboratory periods in which each pupil is enrolled by 720. The membership in summer classes shall be added to the estimated number of pupils in average daily membership for the succeeding school term and the estimated cost of operating the summer classes shall be added to the estimated cost of operating the schools of the school district during the succeeding school term. The combined cost shall be divided by the combined membership. The quotient shall be multiplied by the total number of approved classroom or laboratory periods in which the pupil is enrolled, and divided by 720, to determine the tuition charge for each pupil enrolled in summer classes.

**121.84 High school; special cases.** (1) (a) The school board of a district operating high school grades may permit a pupil who is enrolled in a high school under its jurisdiction and is a resident of the school district at the begin-

ning of the 2nd semester of the school year to complete the school year at the high school without payment of tuition, even though his parents move out of the school district before the close of the school year.

(b) The school board of a district operating high school grades may permit a pupil who has gained 12th grade status in a high school under its jurisdiction and is a resident of the school district at the time of gaining such status to complete 12th grade at the high school without payment of tuition, even though his parents move out of the school district.

(c) The transportation requirement in s. 121.54 (2) shall not apply to transportation beyond the school district boundaries for pupils under this subsection.

(2) The school board of a district operating high school grades shall permit a high school pupil who resides in the school district as the result of school district reorganization and has completed 9th and 10th grades at one high school outside the school district to complete his high school education at such high school. The school board of residence shall pay tuition for such pupil. If the parent or guardian of such pupil has paid tuition in order to enroll such pupil in such high school, the school board of residence shall reimburse the parent or guardian for the tuition upon receipt of a tuition claim within 3 years from the date such tuition was paid.

(3) (a) A reorganized school district, in its first year of operating high school grades, may provide for its 11th and 12th grade pupils on a tuition basis and, in its 2nd such year, may provide for its 12th grade pupils on a tuition basis. The clerk of the school district in which nonresident pupils under this subsection are enrolled shall certify the number of such pupils enrolled to the department and to the clerk of their school district of residence. The school district of residence shall include such pupils in determining for state aid purposes the total number of pupils enrolled in the school district and if the school district of residence is determined to be an integrated aid district and eligible for state aid under s. 121.12 (1) or 121.13 (1), it shall be paid state aid for such pupils, reduced by any amounts paid for such pupils under ss. 121.09 (3), 121.10 (3), 121.12 (3) and 121.13 (3).

(b) A reorganized school district which has at least one operating high school within its territory and which does not have sufficient building facilities to provide high school educational services for all of the high school pupils residing in the reorganized school district may provide for such high school pupils on a tuition basis for a

period of 2 years. The reorganized school district shall be eligible for state aid in accordance with par. (a).