AN ACT concerning education; relating to the financing and instruction thereof; making and concerning appropriations for the fiscal year ending June 30, 2017, for the department of education; relating to the classroom learning assuring student success act; amending K.S.A. 2015 Supp. 72-6463, 72-6465, 72-6476, 72-6481 and 74-4939a and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

Section 1.

DEPARTMENT OF EDUCATION
(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2017, the following:

Supplemental general state aid.................................................................$367,582,721
School district equalization state aid......................................................$61,792,947

(b) There is appropriated for the above agency from the following special revenue fund or funds for the fiscal year ending June 30, 2017, all moneys now or hereafter lawfully credited to and available in such fund or funds, except that expenditures other than refunds authorized by law and transfers to other state agencies shall not exceed the following:

School district capital outlay state aid fund............................................No limit

(c) On July 1, 2016, of the $2,759,751,285 appropriated for the above agency for the fiscal year ending June 30, 2017, by section 54(c) of 2016 House Substitute for Senate Bill No. 161 from the state general fund in the block grants to USDs account (652-00-1000-0500), the sum of $477,802,500 is hereby lapsed.
(d) On July 1, 2016, the expenditure limitation established for the fiscal year ending June 30, 2017, by section 3(b) of chapter 4 of the 2015 Session Laws of Kansas on the school district extraordinary need fund of the department of education is hereby decreased from $17,521,425 to $15,167,962.
(e) On July 1, 2016, or as soon thereafter as moneys are available, the director of accounts and reports shall transfer $15,167,962 from the state general fund to the school district extraordinary need fund of the department of education.

New Sec. 2. (a) For school year 2016-2017, each school district that has adopted a local option budget is eligible to receive an amount of
supplemental general state aid. A school district's eligibility to receive supplemental general state aid shall be determined by the state board as provided in this subsection. The state board of education shall:

(1) Determine the amount of the assessed valuation per pupil (AVPP) of each school district in the state and round such amount to the nearest $1,000. The rounded amount is the AVPP of a school district for the purposes of this section;

(2) determine the median AVPP of all school districts;

(3) prepare a schedule of dollar amounts using the amount of the median AVPP of all school districts as the point of beginning. The schedule of dollar amounts shall range upward in equal $1,000 intervals from the point of beginning to and including an amount that is equal to the amount of the AVPP of the school district with the highest AVPP of all school districts and shall range downward in equal $1,000 intervals from the point of beginning to and including an amount that is equal to the amount of the AVPP of the school district with the lowest AVPP of all school districts;

(4) determine a state aid percentage factor for each school district by assigning a state aid computation percentage to the amount of the median AVPP shown on the schedule, decreasing the state aid computation percentage assigned to the amount of the median AVPP by one percentage point for each $1,000 interval above the amount of the median AVPP, and increasing the state aid computation percentage assigned to the amount of the median AVPP by one percentage point for each $1,000 interval below the amount of the median AVPP. The state aid percentage factor of a school district is the percentage assigned to the schedule amount that is equal to the amount of the AVPP of the school district, except that the state aid percentage factor of a school district shall not exceed 100%. The state aid computation percentage is 25%;

(5) determine the amount of the local option budget adopted by each school district pursuant to K.S.A. 2015 Supp. 72-6471, and amendments thereto; and

(6) multiply the amount computed under subsection (a)(5) by the applicable state aid percentage factor. The resulting product is the amount of payment the school district is to receive as supplemental general state aid in the school year.

(b) The state board shall prescribe the dates upon which the distribution of payments of supplemental general state aid to school districts shall be due. Payments of supplemental general state aid shall be distributed to school districts on the dates prescribed by the state board. The state board shall certify to the director of accounts and reports the amount due each school district, and the director of accounts and reports shall draw a warrant on the state treasury payable to the treasurer of the
school district. Upon receipt of the warrant, the treasurer of the school
district shall credit the amount thereof to the supplemental general fund of
the school district to be used for the purposes of such fund.

(c) If any amount of supplemental general state aid that is due to be
paid during the month of June of a school year pursuant to the other
provisions of this section is not paid on or before June 30 of such school
year, then such payment shall be paid on or after the ensuing July 1, as
soon as moneys are available therefor. Any payment of supplemental
general state aid that is due to be paid during the month of June of a school
year and that is paid to school districts on or after the ensuing July 1 shall
be recorded and accounted for by school districts as a receipt for the
school year ending on the preceding June 30.

(d) If the amount of appropriations for supplemental general state aid
is less than the amount each school district is to receive for the school year,
the state board shall prorate the amount appropriated among the school
districts in proportion to the amount each school district is to receive as
determined under subsection (a).

(e) The provisions of this section shall be part of and supplemental to
the classroom learning assuring student success act.

(f) The provisions of this section shall expire on June 30, 2017.

New Sec. 3. (a) There is hereby established in the state treasury the
school district capital outlay state aid fund. Such fund shall consist of all
amounts transferred thereto under the provisions of subsection (c).

(b) For school year 2016-2017, each school district which levies a tax
pursuant to K.S.A. 72-8801 et seq., and amendments thereto, shall receive
payment from the school district capital outlay state aid fund in an amount
determined by the state board of education as provided in this subsection.
The state board of education shall:

(1) Determine the amount of the assessed valuation per pupil (AVPP)
of each school district in the state and round such amount to the nearest
$1,000. The rounded amount is the AVPP of a school district for the
purposes of this section;

(2) determine the median AVPP of all school districts;

(3) prepare a schedule of dollar amounts using the amount of the
median AVPP of all school districts as the point of beginning. The
schedule of dollar amounts shall range upward in equal $1,000 intervals
from the point of beginning to and including an amount that is equal to the
amount of the AVPP of the school district with the highest AVPP of all
school districts and shall range downward in equal $1,000 intervals from
the point of beginning to and including an amount that is equal to the
amount of the AVPP of the school district with the lowest AVPP of all
school districts;

(4) determine a state aid percentage factor for each school district by
assigning a state aid computation percentage to the amount of the median AVPP shown on the schedule, decreasing the state aid computation percentage assigned to the amount of the median AVPP by one percentage point for each $1,000 interval above the amount of the median AVPP, and increasing the state aid computation percentage assigned to the amount of the median AVPP by one percentage point for each $1,000 interval below the amount of the median AVPP. The state aid percentage factor of a school district is the percentage assigned to the schedule amount that is equal to the amount of the AVPP of the school district, except that the state aid percentage factor of a school district shall not exceed 100%. The state aid computation percentage is 25%;

(5) determine the amount levied by each school district pursuant to K.S.A. 72-8801 et seq., and amendments thereto; and

(6) multiply the amount computed under subsection (b)(5), but not to exceed 8 mills, by the applicable state aid percentage factor. The resulting product is the amount of payment the school district is to receive from the school district capital outlay state aid fund in the school year.

(c) The state board shall certify to the director of accounts and reports the amount of school district capital outlay state aid determined under the provisions of subsection (b), and an amount equal thereto shall be transferred by the director from the state general fund to the school district capital outlay state aid fund for distribution to school districts. All transfers made in accordance with the provisions of this subsection shall be considered to be demand transfers from the state general fund.

(d) Payments from the school district capital outlay state aid fund shall be distributed to school districts at times determined by the state board of education. The state board of education shall certify to the director of accounts and reports the amount due each school district, and the director of accounts and reports shall draw a warrant on the state treasury payable to the treasurer of the school district. Upon receipt of the warrant, the treasurer of the school district shall credit the amount thereof to the capital outlay fund of the school district to be used for the purposes of such fund.

(e) The provisions of this section shall be part of and supplemental to the classroom learning assuring student success act.

(f) The provisions of this section shall expire on June 30, 2017.

New Sec. 4. (a) For school year 2016-2017, the state board of education shall disburse school district equalization state aid to each school district that is eligible to receive such state aid. In determining whether a school district is eligible to receive school district equalization state aid, the state board shall:

(1) Determine the aggregate amount of supplemental general state aid and capital outlay state aid such school district is to receive for school year
2016-2017 under sections 2 and 3, and amendments thereto, respectively;
(2) determine the aggregate amount of supplemental general state aid
and capital outlay state aid such school district received as a portion of
general state aid for school year 2015-2016 under K.S.A. 2015 Supp. 72-
6465, and amendments thereto;
(3) subtract the amount determined under subsection (a)(1) from the
amount determined under (a)(2). If the resulting difference is a positive
number, then the school district is eligible to receive school district
equalization state aid.
(b) The amount of school district equalization state aid an eligible
school district is to receive shall be equal to the amount calculated under
subsection (a)(3).
(c) The state board shall prescribe the dates upon which the
distribution of payments of school district equalization state aid to school
districts shall be due. Payments of school district equalization state aid
shall be distributed to school districts on the dates prescribed by the state
board. The state board shall certify to the director of accounts and reports
the amount due each school district, and the director of accounts and
reports shall draw a warrant on the state treasury payable to the treasurer
of the school district. Upon receipt of the warrant, the treasurer of the
school district shall credit the amount thereof to the general fund of the
school district to be used for the purposes of such fund.
(d) The provisions of this section shall be part of and supplemental to
the classroom learning assuring student success act.
(e) The provisions of this section shall expire on June 30, 2017.
Sec. 5. K.S.A. 2015 Supp. 72-6463 is hereby amended to read as
follows: 72-6463. (a) The provisions of K.S.A. 2015 Supp. 72-6463
through 72-6481, and sections 2 through 4, and amendments thereto, shall
be known and may be cited as the classroom learning assuring student
success act.
(b) The legislature hereby declares that the intent of this act is to
lessen state interference and involvement in the local management of
school districts and to provide more flexibility and increased local control
for school district boards of education and administrators in order to:
(1) Enhance predictability and certainty in school district funding
sources and amounts;
(2) allow school district boards of education and administrators to
best meet their individual school district's financial needs; and
(3) maximize opportunities for more funds to go to the classroom.
To meet this legislative intent, state financial support for elementary
and secondary public education will be met by providing a block grant for
school years 2015-2016 and 2016-2017 to each school district. Each
school district's block grant will be based in part on, and be at least equal
to, the total state financial support as determined for school year 2014-2015 under the school district finance and quality performance act, prior to its repeal. All school districts will be held harmless from any decreases to the final school year 2014-2015 amount of total state financial support.

(c) The legislature further declares that the guiding principles for the development of subsequent legislation for the finance of elementary and secondary public education should consist of the following:

(1) Ensuring that students' educational needs are funded;
(2) providing more funding to classroom instruction;
(3) maximizing flexibility in the use of funding by school district boards of education and administrators; and
(4) achieving the goal of providing students with those education capacities established in K.S.A. 72-1127, and amendments thereto.

(d) The provisions of this section shall be effective from and after July 1, 2015, through June 30, 2017.

Sec. 6. K.S.A. 2015 Supp. 72-6465 is hereby amended to read as follows: 72-6465. (a) For school year 2015-2016 and school year 2016-2017, the state board shall disburse general state aid to each school district in an amount equal to:

(1) Subject to the provisions of subsections (b) through (g), the amount of general state aid such school district received for school year 2014-2015, if any, pursuant to K.S.A. 72-6416, prior to its repeal, as prorated in accordance with K.S.A. 72-6410, prior to its repeal, less:
   (A) the amount directly attributable to the ancillary school facilities weighting as determined for school year 2014-2015 under K.S.A. 72-6443, prior to its repeal;
   (B) the amount directly attributable to the cost-of-living weighting as determined for school year 2014-2015 under K.S.A. 2014 Supp. 72-6450, prior to its repeal;
   (C) the amount directly attributable to declining enrollment state aid as determined for school year 2014-2015 under K.S.A. 2014 Supp. 72-6452, prior to its repeal; and
   (D) the amount directly attributable to virtual school state aid as determined for school year 2014-2015 under K.S.A. 2015 Supp. 72-3715, and amendments thereto, plus;

(2) the amount of supplemental general state aid such school district received for school year 2014-2015, if any, pursuant to K.S.A. 72-6434, prior to its repeal, as prorated in accordance with K.S.A. 72-6434, prior to its repeal, plus;
(3) the amount of capital outlay state aid such school district received for school year 2014-2015, if any, pursuant to K.S.A. 2014 Supp. 72-8814, prior to its repeal, plus;

(4) (A) an amount that is directly attributable to the proceeds of the
(B) an amount that is directly attributable to the proceeds of the tax
levied by the school district pursuant to K.S.A. 2015 Supp. 72-6474, and
amendments thereto, provided; the school district has levied such tax; and
(C) an amount that is directly attributable to the proceeds of the tax
levied by the school district pursuant to K.S.A. 2015 Supp. 72-6475, and
amendments thereto, provided; the school district has levied such tax, plus;
(5) the amount of virtual school state aid such school district is to
receive under K.S.A. 2015 Supp. 72-3715, and amendments thereto, plus;
(6) an amount certified by the board of trustees of the Kansas public
employees retirement system which is equal to the participating employer's
obligation of such school district to the system, less;
(7) an amount equal to 0.4% of the amount determined under
subsection (a)(1).
(b) For school year 2016-2017, the state board shall disburse
general state aid to each school district in an amount equal to:
(1) Subject to the provisions of subsections (c) through (g), the
amount of general state aid such school district received for school year
2014-2015, if any, pursuant to K.S.A. 72-6416, prior to its repeal, as
prorated in accordance with K.S.A. 72-6410, prior to its repeal, less:
(A) The amount directly attributable to the ancillary school facilities
weighting as determined for school year 2014-2015 under K.S.A. 72-6443,
prior to its repeal;
(B) the amount directly attributable to the cost-of-living weighting as
determined for school year 2014-2015 under K.S.A. 2014 Supp. 72-6450,
prior to its repeal;
(C) the amount directly attributable to declining enrollment state aid
as determined for school year 2014-2015 under K.S.A. 2014 Supp. 72-
6452, prior to its repeal; and
(D) the amount directly attributable to virtual school state aid as
determined for school year 2014-2015 under K.S.A. 2015 Supp. 72-3715,
and amendments thereto, plus;
(2) (A) an amount that is directly attributable to the proceeds of the
tax levied by the school district pursuant to K.S.A. 2015 Supp. 72-6473,
and amendments thereto, provided the school district has levied such tax;
(B) an amount that is directly attributable to the proceeds of the tax
levied by the school district pursuant to K.S.A. 2015 Supp. 72-6474, and
amendments thereto, provided the school district has levied such tax; and
(C) an amount that is directly attributable to the proceeds of the tax
levied by the school district pursuant to K.S.A. 2015 Supp. 72-6475, and
amendments thereto, provided the school district has levied such tax, plus;
(3) the amount of virtual school state aid such school district is to
receive under K.S.A. 2015 Supp. 72-3715, and amendments thereto, plus:

(4) an amount certified by the board of trustees of the Kansas public employees retirement system which is equal to the participating employer’s obligation of such school district to the system, less;

(5) an amount equal to 0.4% of the amount determined under subsection (b)(1).

(b) (c) For any school district whose school financing sources exceeded its state financial aid for school year 2014-2015 as calculated under the school district finance and quality performance act, prior to its repeal, the amount such school district is entitled to receive under subsection (a)(1) or (b)(1) shall be the proceeds of the tax levied by the school district pursuant to K.S.A. 2015 Supp. 72-6470, and amendments thereto, less the difference between such school district’s school financing sources and its state financial aid for school year 2014-2015 as calculated under the school district finance and quality performance act, prior to its repeal.

(c) (d) For any school district formed by consolidation in accordance with article 87 of chapter 72 of the Kansas Statutes Annotated, and amendments thereto, prior to the effective date of this act, and whose state financial aid for school year 2014-2015 was determined under K.S.A. 2014 Supp. 72-6445a, prior to its repeal, the amount of general state aid for such school district determined under subsection (a)(1) or (b)(1) shall be determined as if such school district was not subject to K.S.A. 2014 Supp. 72-6445a, prior to its repeal, for school year 2014-2015.

(d) (e) For any school district that consolidated in accordance with article 87 of chapter 72 of the Kansas Statutes Annotated, and consolidation becomes effective on or after July 1, 2015, the amount of general state aid for such school district determined under subsection (a)(1) or (b)(1) shall be the sum of the general state aid each of the former school districts would have received under subsection (a)(1) or (b)(1).

(e) (f) (1) For any school district that was entitled to receive school facilities weighting for school year 2014-2015 under K.S.A. 2014 Supp. 72-6415b, prior to its repeal, and which would not have been eligible to receive such weighting for school year 2015-2016 under K.S.A. 2014 Supp. 72-6415b, prior to its repeal, an amount directly attributable to the school facilities weighting as determined for school year 2014-2015 under K.S.A. 72-6415, prior to its repeal, for such school district shall be subtracted from the amount of general state aid for such school district determined under subsection (a)(1) or (b)(1).

(2) For any school district which would have been eligible to receive school facilities weighting for school year 2015-2016 under K.S.A. 2014 Supp. 72-6415b, prior to its repeal, but which did not receive such
weighting for school year 2014-2015, an amount directly attributable to
the school facilities weighting as would have been determined under
K.S.A. 72-6415, prior to its repeal, for school year 2015-2016 shall be
added to the amount of general state aid for such school district
determined under subsection (a)(1) or (b)(1).

(3) For any school district which would have been eligible to receive
school facilities weighting for school year 2016-2017 under K.S.A. 2014
Supp. 72-6415b, prior to its repeal, but which did not receive such
weighting for school year 2014-2015, and which would not have been
eligible to receive such weighting for school year 2015-2016 under K.S.A.
2014 Supp. 72-6415b, prior to its repeal, an amount directly attributable to
the school facilities weighting as would have been determined under
K.S.A. 72-6415, prior to its repeal, for school year 2016-2017 shall be
added to the amount of general state aid for such school district
determined under subsection (a)(1) or (b)(1).

(f) (g) (1) For any school district that received federal impact aid for
school year 2014-2015, if such school district receives federal impact aid
in school year 2015-2016 in an amount that is less than the amount such
school district received in school year 2014-2015, then an amount equal to
the difference between the amount of federal impact aid received by such
school district in such school years shall be added to the amount of general
state aid for such school district for school year 2015-2016 as determined
under subsection (a)(1) or (b)(1).

(2) For any school district that received federal impact aid for school
year 2014-2015, if such school district receives federal impact aid in
school year 2016-2017 in an amount that is less than the amount such
school district received in school year 2014-2015, then an amount equal to
the difference between the amount of federal impact aid received by such
school district in such school years shall be added to the amount of general
state aid for such school district for school year 2016-2017 as determined
under subsection (a)(1) or (b)(1).

(h) The general state aid for each school district shall be disbursed
in accordance with appropriation acts. In the event the appropriation for
general state aid exceeds the amount determined under subsection (a) or
(b) for any school year, then the state board shall disburse such excess
amount to each school district in proportion to such school district's
enrollment.

(i) The provisions of this section shall be effective from and after
July 1, 2015, through June 30, 2017.

Sec. 7. K.S.A. 2015 Supp. 72-6476 is hereby amended to read as
follows: 72-6476. (a) Each school district may submit an application to the
State finance council or board of education for approval of extraordinary need
state aid. Such application shall be submitted in such form and manner as
prescribed by the state finance council board, and shall include a
description of the extraordinary need of the school district that is the basis
for the application.

(b) The state finance council board shall review all submitted
applications and approve or deny such application based on whether the
applicant school district has demonstrated extraordinary need. As part of
its review of an application, the state finance council board may conduct a
hearing and provide the applicant school district an opportunity to present
testimony as to such school district's extraordinary need. In determining
whether a school district has demonstrated extraordinary need, the state
finance council board shall consider: (1) Any extraordinary increase in
enrollment of the applicant school district for the current school year; (2)
any extraordinary decrease in the assessed valuation of the applicant
school district for the current school year; and (3) any other unforeseen
acts or circumstances which substantially impact the applicant school
district's general fund budget for the current school year; and (4) in lieu of
any of the foregoing considerations, whether the applicant school district
has reasonably equal access to substantially similar educational
opportunity through similar tax effort.

(c) If the state finance council board approves an application it shall
certify to the state board of education that such application was approved
and determine the amount of extraordinary need state aid to be disbursed
to the applicant school district from the school district extraordinary need
fund. In approving any application for extraordinary need state aid, the
state finance council board may approve an amount of extraordinary need
state aid that is less than the amount the school district requested in the
application. If the state finance council board denies an application, then
within 15 days of such denial the state board shall send written notice of
such denial to the superintendent of such school district. The decision of
the state finance council shall be final. All administrative proceedings
pursuant to this section shall be conducted in accordance with the
provisions of the Kansas administrative procedure act. Any action by the
state board pursuant to this section shall be subject to review in
accordance with the Kansas judicial review act.

(d) There is hereby established in the state treasury the school district
extraordinary need fund which shall be administered by the state
department of education. All expenditures from the school district
extraordinary need fund shall be used for the disbursement of
extraordinary need state aid as approved by the state finance council board
under this section. All expenditures from the school district extraordinary
need fund shall be made in accordance with appropriation acts upon
warrants of the director of accounts and reports issued pursuant to
vouchers approved by the state board of education, or the designee of the
state board of education. At the end of each fiscal year, the director of accounts and reports shall transfer to the state general fund any moneys in the school district extraordinary need fund on each such date in excess of the amount required to pay all amounts of extraordinary need state aid approved by the state finance council for the current school year.

(e) For school year 2015-2016 and school year 2016-2017, the state board of education shall certify to the director of accounts and reports an amount equal to the aggregate of the amount determined under K.S.A. 2015 Supp. 72-6465(a)(7), and amendments thereto, for all school districts. Upon receipt of such certification, the director shall transfer the certified amount from the state general fund to the school district extraordinary need fund. All transfers made in accordance with the provisions of this subsection shall be considered to be demand transfers from the state general fund.

(f) The approvals by the state finance council required by this section are hereby characterized as matters of legislative delegation and subject to the guidelines prescribed in K.S.A. 75-3711c(c), and amendments thereto. Such approvals may be given by the state finance council when the legislature is in session.

(g) The provisions of this section shall expire on July 1, 2017.

Sec. 8. K.S.A. 2015 Supp. 72-6481 is hereby amended to read as follows: 72-6481. (a) The provisions of K.S.A. 2015 Supp. 72-6463 through 72-6481, and sections 2 through 4, and amendments thereto, shall not be severable. If any provision of K.S.A. 2015 Supp. 72-6463 through 72-6481, and sections 2 through 4, and amendments thereto, or any application of such provision to any person or circumstance is held to be invalid or unconstitutional by court order, all provisions the invalidity shall not affect other provisions or applications of K.S.A. 2015 Supp. 72-6463 through 72-6481, and sections 2 through 4, and amendments thereto, shall be null and void which can be given effect without the invalid provision or application.

(b) The provisions of this section shall be effective from and after July 1, 2015, through June 30, 2017.

Sec. 9. K.S.A. 2015 Supp. 74-4939a is hereby amended to read as follows: 74-4939a. On and after the effective date of this act for each fiscal year commencing with fiscal year 2005, notwithstanding the provisions of K.S.A. 74-4939, and amendments thereto, or any other statute, all moneys appropriated for the department of education from the state general fund commencing with fiscal year 2005, and each ensuing fiscal year thereafter, by appropriation act of the legislature, in the KPERS — employer contributions account and all moneys appropriated for the department of education from the state general fund or any special revenue fund for each
fiscal year commencing with fiscal year 2005, and each ensuing fiscal year thereafter, by any such appropriation act in that account or any other account for payment of employer contributions for school districts, shall be distributed by the department of education to school districts in accordance with this section. Notwithstanding the provisions of K.S.A. 74-4939, and amendments thereto, for school year 2015-2016, the department of education shall disburse to each school district that is an eligible employer as specified in K.S.A. 74-4931(1), and amendments thereto, an amount in accordance with K.S.A. 2015 Supp. 72-6465(a)(6), and amendments thereto, which shall be disbursed pursuant to K.S.A. 2015 Supp. 72-6465, and amendments thereto. Notwithstanding the provisions of K.S.A. 74-4939, and amendments thereto, for school year 2016-2017, the department of education shall disburse to each school district that is an eligible employer as specified in K.S.A. 74-4931(1), and amendments thereto, an amount in accordance with K.S.A. 2015 Supp. 72-6465(b)(4), and amendments thereto, which shall be disbursed pursuant to K.S.A. 2015 Supp. 72-6465, and amendments thereto. Upon receipt of each such disbursement of moneys, the school district shall deposit the entire amount thereof into a special retirement contributions fund of the school district, which shall be established by the school district in accordance with such policies and procedures and which shall be used for the sole purpose of receiving such disbursements from the department of education and making the remittances to the system in accordance with this section and such policies and procedures. Upon receipt of each such disbursement of moneys from the department of education, the school district shall remit, in accordance with the provisions of such policies and procedures and in the manner and on the date or dates prescribed by the board of trustees of the Kansas public employees retirement system, an equal amount to the Kansas public employees retirement system from the special retirement contributions fund of the school district to satisfy such school district's obligation as a participating employer. Notwithstanding the provisions of K.S.A. 74-4939, and amendments thereto, each school district that is an eligible employer as specified in K.S.A. 74-4931(1), and amendments thereto, shall show within the budget of such school district all amounts received from disbursements into the special retirement contributions fund of such school district. Notwithstanding the provisions of any other statute, no official action of the school board of such school district shall be required to approve a remittance to the system in accordance with this section and such policies and procedures. All remittances of moneys to the system by a school district in accordance with this subsection and such policies and procedures shall be deemed to be expenditures of the school district.

Sec. 10. K.S.A. 2015 Supp. 72-6463, 72-6465, 72-6476, 72-6481 and
74-4939a are hereby repealed.

Sec. 11. This act shall take effect and be in force from and after its publication in the statute book.