

**LOCAL GOVERNMENT  
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: March 27, 2015

Agency Submitting: Local Government

<b>Items of Revenue or Expense, or Both</b>	<b>Fiscal Year 2014-15</b>	<b>Fiscal Year 2015-16</b>	<b>Fiscal Year 2016-17</b>	<b>Effect on Future Biennia</b>
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

See attached.

Name Michael Nakamoto

Title Deputy Fiscal Analyst

The following responses from local governments were compiled by the Fiscal Analysis Division. The Fiscal Analysis Division can neither verify nor comment on the figures provided by the individual local governments.

Local Government Responses  
**S.B. 290 / BDR 34 - 678**

**School District: Carson City School District**

Approved by: Andrew J Feuling, Director of Fiscal Services

Comment: The Carson City School District will have spent over \$7 million dollars between FY2013 and FY2015 in developing and aligning the Common Core Curriculum Standards so that the district is second to none in terms of moving children toward grade level appropriate mastery of skills and beyond. These costs represent hiring full-time employees that have a sole purpose of guiding these efforts. We have added contract days to many of our employees to support these efforts. We have had huge substitute costs to cover the time of our classroom teachers as they learn and implement the curriculum changes and expectations. We have had supply, service, and software costs associated with these efforts as well. If it was decided to move away from the Common Core Standards, the district would have wasted millions in taxpayer dollars. There are obviously many structures, relationships and knowledge now in place that would lend themselves to move along the curriculum adoption, development, and implementation if the district had to scrap all of its work and start over, but to do it right, again, would require a huge amount of manhours on what essentially becomes a redundant activity, again wasting more taxpayer dollars, and now confusing our parents and demoralizing our staff, which also has costs.

<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Has Impact	\$0	\$2,000,000	\$1,000,000	\$1,000,000

**School District: Clark County School District**

Approved by: Nikki Thorn, Deputy CFO

Comment: CCSD would have significant impact in the event that Common Core was to be replaced and another curriculum for math and English be implemented. All new math and English textbooks would be required for K-12 at an estimated cost of \$59,140,973, a task force for adoption at each level totaling \$78,450, a task force to create an End of Course test replacement \$66,000, and professional development to train teachers on the new curriculum and on-going is estimated at \$3.2 million. This does not include the millions already expended to implement common core over the last five years.

<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Has Impact	\$0	\$62,525,171	\$3,239,748	\$6,479,496

School District: **Douglas County School District**

Approved by: HOLLY LUNA, CFO, BUSINESS SERVICES

Comment: Fiscal impact would be dependent on the requirements and revision cycle. This is very difficult to calculate for a local school district. DCSD began implementing the new Nevada Academic Content Standards almost 4 years ago. A great amount of time has gone into training teachers and administrators. Roll-out has been over several years with various grade levels taking on each of the subjects at assigned points. New assessments have been selected to align to these standards.

A professional practice in our profession is the systematic review and revision of state standards on an established cycle. For example, when English/Language Arts Standards are reviewed and revised by the corresponding state level committee, local school districts have a corresponding cycle for training and updating of curriculum and guiding documents.

Superintendents and principals align goals for staff along these revision cycles so that large subject areas (such as math and ELA) are spread out over a staggered schedule. Before the Great Recession, our revision cycles were typically on a 7-year rotation (one subject area reviewed per year.) The selection of instructional materials is similarly aligned to the revision cycle of standards so that the replacement of old materials follows revised standards.

If members of the legislature believe there are better options for our state academic standards, I would encourage them to use our normal review and revise cycle of continuous improvement to consider standards from other locations rather than a drastic and abrupt repeal of our current standards.

<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

School District: **Esmeralda County School District**

Approved by: Monie L. Byers, Superintendent

Comment: It would require the redevelopment of curriculum, publication costs, website updates, notification costs to community, and training for teachers and substitutes.

<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

School District: **Humboldt County School District**

Approved by: David Jensen, Superintendent

Comment: No anticipated fiscal impact, at least initially, for the district, however, would negate significant expense provided through legislative allocations over the previous bienniums.

<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Lincoln County School District**

Approved by: Steve Hansen, Superintendent

Comment: Savings possibly projected from elimination on extra cost to End-of-Course exams for students taking the exams multiple times. Students in need of multiple test sessions past 3 was to be funded by Districts.

There is a Human cost to learn new standards from Massachusetts.

There is probably a state cost to provide Professional Development for the new standards.

<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Has Impact	\$0	\$500	\$500	\$500

School Districts: **Lyon County School District**

Approved by: Philip Cowee, Director of Finance

Comment: BDR 34-678 would have fiscal impacts to the Lyon County School District. The impact would come in the way of purchasing new materials and providing professional development to our teachers.

<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Has Impact	\$0	\$1,327,000	\$1,327,000	\$0

School District: **Pershing County School District**

Approved by: Dan Fox, Superintendent

Comment: Although the ECE is yet to be identified, there does not appear to be any fiscal impact on the district.

<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: **Storey County School District**

Approved by: Robert Slaby, Superintendent

Comment: Limit tax monies. Necessary to refinance bonds.

<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

School District: **Washoe County School District**

Approved by: Lindsay E. Anderson, Director of Government Affairs

Comment: Washoe County School District expects to incur expenses related to textbook and materials for new standards, professional development for teachers on the new standards and training on new assessments associated with the new standards.

<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Has Impact	\$0	\$25,705,000	\$0	\$0

School District: **White Pine County School District**

Approved by: Paul Johnson, CFO

Comment: Changing standards may require the District to purchase instructional materials and professional development for staff.

<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Has Impact	\$0	\$35,000	\$35,000	\$70,000

**The following school district did not provide a response:** Churchill County School District, Elko County School District, Eureka County School District, Lander County School District, Mineral County School District, and Nye County School District.