

Reforming the Nevada Plan

Clark County Education Association | January 2019



Improving Education Funding Distribution in Nevada

For years, education advocates and policy makers have attempted to reform the Nevada Plan for School Finance, the primary funding formula that informs K-12 education spending in Nevada. As readers of this paper probably know, the original Nevada Plan was created in 1967 in response to Nevada's growing and demographically changing student population. Since then, revenue sources that fund the Nevada Plan have changed substantially, but at its core, the formula that guides the Nevada Plan has remained largely intact. For decades, studies have been conducted on how to reform the Nevada Plan. Generally, these studies have called for a transformation of the Nevada Plan that would result in a weighted per-pupil funding formula, where districts with students that have certain characteristics are allocated incrementally more money within the plan. These studies have also called for numerous technical changes to the Nevada Plan, each of which have been studied, and a few of which that have been implemented. Simultaneously, several revenue streams have been added to the Nevada Plan, including:

- More Local School Support Tax (i.e., local sales tax)
- A portion of the hotel room tax
- Other smaller revenue streams

In sum, substantial changes have been made to the Nevada Plan over the years, but the core funding plan for schools has remained intact.¹ However, during the administration of Governor Brian Sandoval, a complex and multi-faceted approach was taken to reforming the Nevada Plan, one that has laid the groundwork for wholesale reform of the 50-year-old funding formula. In the coming few pages, we will review efforts to reform the Nevada Plan over the Sandoval Administration, and suggest actions that can be taken by the next governor and the Nevada Legislature to finally, and completely, reform the formula that funds K-12 education in Nevada.

Nevada Plan Reform During the Sandoval Administration

2011 and 2013 Nevada Legislative Sessions

Beginning in 2011, Governor Brian Sandoval and the Nevada Legislature began to take steps to enact meaningful change in the Nevada Plan. In 2011, the Nevada Legislature and the Sandoval Administration opted to continue a temporary increase in Nevada Plan taxes first authorized by the Nevada Legislature in 2009 over the objections of then Governor Jim Gibbons, and it opted to add room taxes raised by Initiative Petition 1 to the DSA. During the 2011 interim, the Legislature also authorized a study on Nevada Plan reform. The study, conducted by the American Institutes for Research (AIR) provided a framework that still informs the debate today. Namely, the AIR study recommended study and modification of the factors that inform the Nevada Plan, including:

- A review of teacher allotment tables and full time equivalent (FTE) expenditure data
- A review of the way the DSA groups districts for calculations
- Embedding pupil-weighted adjustments for At-Risk² and English Language Learner pupils into the plan
- Changing the way that special education is funded within the Nevada Plan³

Finally, the AIR report highlighted a few large issues, ones which it provided some guidance but not specific recommendation:

- AIR concluded that Nevada Plan's basic support ratios "are based on incrementally adjusted historical expenditure data rather than on data that accurately takes into account the differential cost of providing education across the various districts in the state." AIR suggested that this should change.
- AIR concluded that Nevada Plan relies exclusively on horizontal equity (treating pupils in like circumstances similarly) and not vertical equity (treating pupils in different circumstances according to their differentiated needs.)⁴ AIR suggested that Nevada should move to a funding formula with per-pupil weights to address vertical equity.

1 https://www.leg.state.nv.us/Division/Fiscal/NevadaPlan/Nevada_Plan.pdf

2 Generally, At-Risk pupils have been defined as pupils who qualify for free or reduced-price lunch. For the purposes of this paper, we accept this definition.

3 https://www.air.org/sites/default/files/downloads/report/AIR_NV_Funding_Study_Sept2012_0.pdf

4 https://www.air.org/sites/default/files/downloads/report/AIR_NV_Funding_Study_Sept2012_0.pdf Pg 15

To help policy makers understand these issues, AIR created a Funding Adjustment Simulator for the state, and demonstrated how various adjustments, like adding a factor related to the Comparable Wage Index (CWI) or changing factors related to density and rurality would have an impact on funding distribution. Ultimately, AIR suggested the Legislature use its discretion to address these issues, as it recognized that they could be politically sensitive. It also recommended a three-to-five-year phase in period for major changes to the formula. As a result of the AIR Study, Nevada's Legislature moved in two parallel directions:

- It began to change certain factors related to the Nevada Plan and lay the groundwork to shift the way it funded Special Education within the Nevada Plan, and;
- It opted to enact categorical grant programs to address the vertical equity issue temporarily while additional groundwork was laid for the adoption of a weighted per-pupil funding formula.

In 2013, as the state began to recover from the Great Recession, Nevada began to increase its investment in K-12 education. Increased revenues from DSA sources allowed the Legislature to increase the state basic support guarantee by 4% in the first year of the biennium. Democrats in the legislature, led by Senator Mo Denis, also put a down payment on the pupil-weighted adjustments by passing the Zoom School program. The program, a categorical grant aimed at improving outcomes for English language learners, was funded outside of the DSA using general fund dollars. The Legislature also passed S.B. 500, which created the Task Force on K-12 Public Education Funding and the Task Force on K-12 Public Education Funding Technical Advisory Committee. The Legislature directed both committees to recommend “a plan for funding public schools based upon a weighted formula that takes into account the individual educational needs and demographic characteristics of pupils.”⁵ Ultimately, this committee made a few recommendations that became important going forward:

- The Committee recommend that Nevada phase-in ELL and At-Risk pupils over time, first as categorical grants, and then as a part of the overall funding formula.
- The Committee also recommended that school districts submit plans on how weighted funding would be used to improve academic performance among those subgroups.

These and other recommendations turned into a bill draft, and they informed the debate in the next session.

During the 2013-14 interim, Augenblick, Palaich, and Associates (APA) and the UNLV Lincy Institute released an “Adequacy Study” which sought to inform the Legislature of the adequate amount of money to fund Nevada's education system. The study suggested a weighted funding formula with a base of \$8,251 and weights for ELL, At-Risk, and Special Education pupils. The study suggested that \$1.63B was needed in 2012 to adequately fund the education system, a figure that represented a nearly 50% increase in total K-12 education spending in Nevada.⁶

5 S.B. 500 (2013)

6 https://digitalscholarship.unlv.edu/cgi/viewcontent.cgi?article=1019&context=lincy_publications

Also, during the 2013-2014 interim, the Nevada State Education Association (NSEA) led an effort to drastically increase education funding through ballot initiative. The Education Initiative, also known as the Margins Tax, would have raised \$750M per year for the Distributive School Account (DSA), but was soundly defeated by a 4-1 margin after the business community, AFL-CIO, and a bipartisan group of state leaders announced their opposition to this bad tax policy. The divisive Margins Tax debate bolstered turnout among Nevada's Republican electorate and contributed to a Republican takeover of both houses of the Nevada Legislature. Given the failure of the Margins Tax, there was little political appetite to take on the recommendations of APA and the UNLV Lincy Institute; however, Legislators and the Governor were prepared to take meaningful steps to fund education in the next session.

2015 Nevada Legislative Session

In 2015, led by a newly re-elected Governor Sandoval, bipartisan majorities of the Nevada Legislature passed more than a dozen categorical funding programs aimed at augmenting the total expenditure on K-12 education. To pay for these programs, the Legislature, with the support of the Governor and many in the business community, also passed a package of new taxes. Included in the tax package was a new tax on the gross revenue of large companies, known as the Commerce Tax, an expansion of the Modified Business Tax (MBT), and a permanent extension of the 2.6% Local School Support Tax (LSST), one of the primary mechanisms to fund education in the Nevada Plan.

In 2015, the Legislature also made a solid commitment to address vertical equity in the Nevada Plan by passing S.B. 508, which “expressed the intent of the Legislature to provide additional resources to the Nevada Plan... for certain categories of students with unique needs, including, without limitation, pupils with disabilities, pupils who are limited English proficient, pupils who are at risk, and gifted and talented pupils.” Among other things, S.B. 508 removed previous Nevada Plan provisions related to “special education funding units and replace[d] them with a weighted average per pupil” for special education.⁷ It also required the Superintendent of Public Instruction to transition to an Equity Allocation Model, “calculated as a basic support guarantee” and “incorporat[ing] factors relating to wealth in a school district, salary costs, and transportation.” Finally, S.B. 508 required the Superintendent to recommend changes to the Nevada Plan on a biennial basis.⁸

In the 2015-2016 interim, the Department of Education convened an Equity Allocation Model Working Group, which studied the Nevada Plan and made various small changes to the funding formula.⁹ In the course of the Department's studies, an important contribution to the debate was made by the Education Spending and Government Efficiency (SAGE) Commission, led by State Superintendent Dale Erquiaga and Glenn Christenson, a prominent business leader. The SAGE Commission found that Nevada Plan allocations would change significantly if actual spending at the state's largest districts changed. If, for example, “a single 10% salary increase” for teachers in the Clark County School District was instituted, it would result in “a shift of \$15,160,208 being diverted away from all other districts” to the benefit of both the Clark County School District and the Washoe County School District. Conversely, if a 10% salary increase was instituted in the

7 <https://www.leg.state.nv.us/Division/Research/Publications/SoL/2015SoL.pdf> Pg 101

8 <https://www.leg.state.nv.us/App/InterimCommittee/REL/Document/6667>

9 Nevada Legislative Counsel Bureau, Summary of Legislation, S.B. 483 (Chapter 487), pg 251.
<https://www.leg.state.nv.us/Division/Research/Publications/SoL/2015SoL.pdf>

“centralized group” of smaller districts, it would result in a shift of \$2,172,624 diversion to these districts and away from all other districts. In other words – if labor costs increase in the larger districts, it causes large consequences for other districts. The Department suggested further study of this issue in the 2017-2018 interim.¹⁰

2017 Nevada Legislative Session

In 2017, the Legislature continued its efforts to make formula investments in special education and categorical investments in vertical equity for students in poverty and English Language Learners, but added a new program aimed at providing direct funding for struggling students. S.B. 178, authored by Senator Mo Denis, provided \$1200 per pupil to students who had certain characteristics, including:

- English learners or pupils who are eligible for a free or reduced-price lunch
- Pupils who scored at or below the 25th percentile on certain assessments of proficiency
- Pupils who are not enrolled at a Zoom School or Victory School;¹¹ and
- Pupils who do not have an individualized education program

This funding mechanism was the first of its kind that provided direct funding based on the characteristics of pupils within a school district. The funding was directly allocated to districts with strict instructions to provide grants to schools with certain student populations, and is, to date, the closest that Nevada has ever gotten to making good on the promise of weighted per-pupil funding. It is important to note that S.B. 178, like the other categorical grant programs passed in the 2015 session, was not a change to the Nevada Plan. Rather, it was a program added in addition to the Nevada Plan, and it did not directly affect how base resources for K-12 education are distributed to school districts. While this measure was a step in the right direction, a CCEA analysis of the program revealed that only 22% of CCSD’s ELL and FRL students were covered by SB 178 and other programs aimed at English Language Learners and students in poverty.

10 <https://www.leg.state.nv.us/App/InterimCommittee/REL/Document/6667>

11 The Victory Schools program was created by the passage of S.B. 432 in 2015. Similar to the Zoom Schools program, the Victory Schools program significantly expands educational offerings at selected schools to address the needs of children in poverty.

2018 – Another Study

In the 2017-2018 interim, the Legislature and the Department of Education commissioned yet another study that addressed the Nevada Plan. The study, again conducted by Augenblick, Palaich, and Associates (APA) updated the 2012 AIR study and investigated the base amount of funding required for an adequate education in two ways, by surveying a panel of professional educators, and by conducting evidence-based research on the amount of funding that is typically needed for adequate funding locally and around the country. The results of this study again suggested that billions of additional revenue would be necessary to adequately fund schools.¹² Given the Legislature and voters' reticence to approve increases to general education funding of this magnitude,¹³ CCEA doubts that this study's recommendations will be implemented in full; yet, the study's findings are worthy of careful consideration.

To evaluate adequacy from an evidence-based approach, the APA Study reviewed current expenditures at seven high performing but disadvantaged schools (four urban elementary schools, one exurban elementary school, one rural elementary school and one rural middle school), in order to get an idea of how these schools were spending money.

These case studies revealed that the selected high-performing-but-disadvantaged schools exhibited the following characteristics:

- Smaller class sizes: 15:1 at lower grades and 25:1 in higher grades
- Leaders who give trust and autonomy to teachers
- A collaborative culture
- A relatively stable teaching staff
- Extended learning time
- Strong Response to Intervention (RTI) systems
- Preschool programs¹⁴

Here, it should be noted that the schools studied by APA are much smaller than the average at CCSD. The three CCSD elementary schools included in the case study were 28% smaller than the average CCSD elementary school.¹⁵ ¹⁶ Two of the three CCSD elementary schools evaluated have higher ELL populations than average CCSD

12 <https://www.reviewjournal.com/news/politics-and-government/nevada/nevada-legislators-told-education-funding-is-58-of-adequate/>

13 This reticence was on display in the debate on the Margins Tax. In 2013, Nevada's Legislature considered an indirect initiated state statute (I.P. 1 [2013]) from the Nevada State Education Association (NSEA). The measure was estimated to have raised approximately \$750M in revenue for education in its first year of enactment. During the first 40 days of the 2013 session, the Legislature had an opportunity to adopt, reject, or propose an alternative measure (pursuant to Article 19 Section 2 of the Nevada Constitution) but instead declined to hold a vote. Pursuant to the Nevada Constitution, voters considered the measure put forth by NSEA but rejected it by a margin of 4-1.

14 <https://www.leg.state.nv.us/App/InterimCommittee/REL/Document/12828>

15 For the 2016-17 school year, Bracken ES enrollment: 510; Mackey ES enrollment: 534; Vegas Verdes ES: 618; Mean CCSD enrollment for ES: 698; Median CCSD ES enrollment: 709.

16 All averages included in this document exclude schools classified as "small rural schools" by the CCSD reorganization

elementary schools, and another two of the three have lower FRL eligible populations than the CCSD average.^{17 18} Furthermore, two of the three CCSD elementary schools studied are magnet schools, meaning they get extra general fund resources for special programs.¹⁹ While these schools are valuable to look at from a case study approach, their expenditures are not representative of the reality of expenditures in most schools in Nevada.

APA recommended three possible funding schemes to fund schools in Nevada: In a “full adequacy” scenario, \$9,238 would be provided per pupil with weights applied for Special Education (factor of 1.1), ELL (factor of 0.5), and At-Risk students (factor of 0.3), \$3.102B would have been needed to fund schools in 2017.

- In a “scaled weights” scenario, \$5,988 would be provided per pupil with weights applied for Special Education (factor of 1.7), ELL (factor of 0.77), At-Risk (factor of 0.46) and Gifted students (factor of 0.5), more than \$1.715B would have been needed to fund schools in 2017.
- In a “steady weights” scenario, \$5,988 would be provided per pupil with weights applied for Special Education (factor of 1.1), ELL (factor of 0.5), At-Risk (factor of 0.3) and Gifted students (factor of 0.5), more than \$1.231B would have been needed to fund schools in 2017.

Each one of these scenarios would increase education funding substantially. In a national environment where it is difficult to recruit and retain education professionals, it is the judgment of CCEA that Nevada’s school districts would have difficulty spending this amount of money on its intended purpose. That being said, the APA study also made several important recommendations, ones that should inform the debate going forward.

APA recommended that Nevada simplify its formula to make “adjustments to address [three] school and district characteristics:

- District size
- Cost of living through a comparable wage index (CWI), and
- Necessarily small schools.”

According to APA, school districts larger than 3,900 pupils have similar per-pupil administrative costs to districts that are much larger. This is important because the existing Nevada Plan weights extremely small districts heavily. Ten of the state’s 18 districts have less than 3,900 students, and all but three districts (CCSD, WCSD, and SPCSA) have less than 10,000 students.²⁰

17 For the 2016-17 school year, Bracken ES ELL percentage: 35.1%; Mackey ES ELL percentage: 18.73%; Vegas Verdes ES ELL percentage: 41.75%; Mean CCSD ELL percentage for ES: 23.27%; Median CCSD ELL percentage for ES: 18.73%

18 For the 2016-17 school year, Bracken ES FRL percentage: 59.41%; Mackey ES FRL percentage: 70.41%; Vegas Verdes ES FRL percentage: 100%; Mean CCSD ELL percentage for ES: 77.95%; Median CCSD ELL percentage for ES: 100%

19 Bracken ES and Mackey ES are both magnet schools.

20 Based on 2017 data from the Nevada Report Card

Rather than the existing funding formula, APA suggested that:

- For districts above 3,900 students, there be a size adjustment factor of $(-.000001735 * \text{enrollment}) + 1.0868$
- For districts below 3900 students, there be a size adjustment factor of $(-0.281 * \ln(\text{enrollment})) + 3.4$

APA also suggested that the Nevada Plan add a factor related to the Comparative Wage Index (CWI) into the Nevada Plan. The Index would provide a factor related to the differences in wages of education professionals and related industries between school districts and would serve to account for costs of labor in different Nevada communities. APA suggested using a three-year average of CWI to account for fluctuations in the data. Finally, APA suggested that Nevada “adopt one of several approaches for compensating for small and/or isolated schools.” Many schools in Nevada, including those in larger school districts, exist in isolated communities that necessarily need to be served by smaller schools. This adjustment would not only serve to adequately fund rural schools in small school districts, but would also serve to fund rural schools in large school districts.²¹

2018 Nevada Department of Education Recommendations

Taken together, APA's recommendations provide a framework to meaningfully reform the Nevada Plan. As a result of the APA study and other studies conducted over the past eight years, the Nevada Department of Education made ten recommendations to the 2017-2018 Interim Committee on Education on reform of the Nevada Plan.

1. Establish a per-pupil base funding amount that is based on successful schools
2. Establish per-pupil funding needs that consider the unique needs of specific student populations:
 - a. Special Education
 - b. At-Risk
 - c. English Learner
 - d. Gifted and Talented
3. Distribute Class Size Reduction funds via a per pupil weight for use in grades K, 1, 2, 3.
4. Develop a distribution system that includes objective adjustments to the foundation amount. Objective measures include, at a minimum, external indexes that are used to adjust the foundation. An index for each of the following cost drivers that are outside the districts control:
 - a. Comparable Wage Index: Geographic differences in resource prices
 - i. Three year rolling average, updated each biennium for subsequent two years.
 - b. Size Adjustment: Control for influence of economies of scale re: District size/density.
 - i. Reviewed every other interim to ensure accuracy.
 - c. Weights: Unique needs of pupils (#2 above)
 - d. Establish a means by which the foundation amount is adjusted to account for broad inflationary pressures and/or phase-in toward adequacy target established in the long term plan.
5. Consideration toward the Clark County School District reorganization.

²¹ <https://www.leg.state.nv.us/App/InterimCommittee/REL/Document/12860>

6. Districts should be guided by the state expectations inherent within the foundation funding in how they staff and support schools. In this sense, guided is not prescriptive but deviations of a school from the foundation model would be explainable against the expectations of the state (both inputs and outcomes). The statewide expectations supported by resources from the state must be the first order of consideration by Districts.
7. Define “necessary small schools” and establish an amount of funding or adjustment to the foundation amount that is needed to support a “necessary small school”
8. Alignment to existing accountability measures to ensure performance targets are tracked and appropriate intervention exists
9. Recommended funding level and source of funds
 - a. In anticipation of changes to present funding level, recommend fiscally prudent measures to ensure districts/charter schools are able to financially manage the transition to the new plan.
 - b. Recommended transition plan that includes hold harmless provisions
10. Provide a means by which local school systems may generate revenue for elementary and secondary education.

In sum, the state has made significant progress over the Sandoval Administration to reform the way that K-12 education is funded in Nevada; however, despite the passage of S.B. 508 (2015) and numerous studies, the Nevada Plan remains significantly intact. In the 2019 legislature, leaders have indicated their intent to finally make significant changes to the Nevada Plan. This white paper seeks to inform those conversations and provide a framework for legislators and the next governor on reforms to the Nevada Plan.

What Has Not Changed in the Nevada Plan?

Despite all the studies and the progress on reforming the Nevada Plan, the basic formula informing the Plan has not changed all that much. The plan is still funded by a combination of more than 25 state and local revenue streams, dominated by general fund appropriations, the sales taxes, and property taxes. The method by which the Legislature funds education still remains intact. At the end of each legislative session, the Economic Forum releases projections on tax revenues for Nevada Plan revenue streams. The Legislature then scrambles to appropriate whatever else is needed, according to the Nevada Plan formula, from the General Fund at the end of each legislative session. This is despite a Constitutional amendment requiring the Legislature to fund “Education First.”²²

Despite changes instituted by SB 508 (2015) the Nevada Plan still funds school districts based on backward looking estimates of costs of labor and district density. The Nevada Plan also reduces contributions to districts that, according to the formula, have greater access to dollars at the local level. This has the effect of reducing the amount of state obligation if local taxes exceed formula calculations, and causes small mining counties to not get any money from the state for K-12 education. And the State of Nevada continues to write each district a “big check,” without much accountability for how those general fund dollars are spent once they get to the District. The one exception is at CCSD, which, due to the reorganization mandated by A.B. 469 (2017) must demonstrate how it distributes resources to local schools.

22 [https://ballotpedia.org/Nevada_Fund_Education_First_Question_1_\(2006\)](https://ballotpedia.org/Nevada_Fund_Education_First_Question_1_(2006))

CCEA's Recommendations for the 2019 Nevada Legislative Session

Going into the 2019 Legislative session, Nevada's Legislature is poised to finally reform the Nevada Plan so that the needs of students will be appropriately funded going forward. From 2011 through 2017 Nevada has increased the authority and control of the State's Department of Education, Superintendent of Education, and the Board of Education. CCEA believes that having proven accountability systems in place that local school districts must comply with are a mandatory requirement if we are to make advance in student outcomes statewide. Categorical programs have empowered the state to mandate prescriptive instruction strategies and practices to local school districts. Those practices must come to an end.

School Districts must be held accountable but CCEA believes that adoption of a weighted funding formula that has the money following the student into the classroom with clear requirements on using the additional weight funds on identified needs is the path toward success. It is at the point of delivery, i.e. the classroom and school that Administrators and educators must be empowered AND held accountable to teach our kids. CCEA believes we must return more authority to local school districts but with accountability systems in place at the state to ensure school districts are making advances in teaching our students.

Accordingly, CCEA believes the Legislature should make the following changes:

1. There are over 20 categorical grants the State has adopted. Categorical funding, though a step in the right direction, has outlived its intended purposes and in fact has now created legal exposure to Clark County School District by creating internal inequity issues for students who are not going to schools that receive categorical funds like zoom schools but clearly qualify for those funds based on their needs. This practice must end. CCEA proposes that all categorical funding remains in the first year but sunsets in the second year. All categorical funds are part of the funding to a weighted funding formula.
2. Begin the transition to a weighted funding formula in the second year of a biennium budget. CCEA believes the weights are English Language Learners, at risk students who are in the bottom 25% proficiency, free and reduced lunch, gifted and talented, special education. A weighted formula must ensure that per pupil funding follows the student into the building and funds evidence based instruction strategies that produce measureable and accountable student outcomes. Legislation should be based that requires school district to spend these resources as they were intended for. State Department of Education must enforce this and hold accountable school districts.
3. Class size reduction for K-3 should be funded in the 2019-2021 biennium budget. Special consideration must be given to urban school districts which have a disproportionate burden of challenges with large school sizes and limited resources.
4. A dedicated funding stream that pays educators as the professionals they are with a built in annual inflation index. Special consideration must be given to those school districts that have adopted salary compensation models that are based on continuous improvement of an educator's practice.
5. Funding allocations to school districts should be based on real costs and have a built in inflation factor and a wage cost index to account for real costs that school districts face.

6. Legislation that allows local school districts to pursue additional local funding that is outside of the DSA and supplemental to state funds. Politics drives policy and this is more true in Nevada than elsewhere. In the 2019 Legislative Session, lawmakers will hear about the billion dollar solutions to fund our broken education system. But there will be no efforts to raise State revenue to those levels. It is time to look out of the box when fixing the funding formula and tackle the issue of the fifth largest school district in the country which has been disproportionately inadequately funded by the State can adopted local funding measures to ensure our student get an education.
7. Special consideration to school districts that are decentralized and have adopted school organization teams where schools control budgets and performance plans to achieve student outcomes.

Conclusion

Based on the previous work of the Nevada Legislature and independent research conducted by CCEA, we think the conclusion reached by the AIR study in 2011 and has been validated by the studies that have followed. It is time for transition. If Nevada is serious about fixing our funding formula by creating a per-pupil base to which weighted funding can be added, the Legislature should not just make tweaks to the existing Nevada Plan; they should look to build a funding formula that relies on “data that accurately takes into account the differential cost of providing education across the various districts in the state.” The challenges that Clark County School District face are so significant and on a scale that impacts the rest of the State unlike anywhere else in the country. We support CCSD Superintendent’s statement that if “we fix Clark we can fix the State.” Taking the steps that CCEA has outlined above can only benefit the entire state. When you tackle the elephant in the room the rest of the room benefits.