Nevada Sustainable Transportation Funding Advisory Work Group

Background information for AWG Meeting #1



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A short description of the section topic

6 Meeting Schedule and Work Plan

Meeting dates and discussion topics planned through July, 2022

How to use this briefing book

This briefing book is provided to Working Group members in preparation for the July 13, 2021 meeting. These materials are aligned with the Agenda for the meeting and provide background information on each of the topics to be reviewed and discussed.

During the meeting, slide presentations will summarize each of these topics (but not repeat everything), so it will be helpful to read the content of the briefing book prior to the meeting.

The project team is happy to answer any questions that arise prior to or during the meeting.

Glossary

Constitutionally restricted revenue (or "restricted revenue") refers to both enumerated revenue sources (driver and vehicle license fees, registration fees, and motor fuel taxes) and categorical revenue sources (all other taxes or fees imposed for operating a motor vehicle on public highways of the state) that must only be spent for "highway purposes".

Flexible revenue refers to transportation-related taxes, fees and charges that are not restricted for highway purposes under Art. 9, Sec. 5 of the Nevada constitution. The expenditure of these revenues are still subject to statutory requirements.

Basic Government Services Tax (GST): this refers to the first acronym or industry terminology that must be defined.

Term number 4: this refers to the first acronym or industry terminology that must be defined.

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Section 1

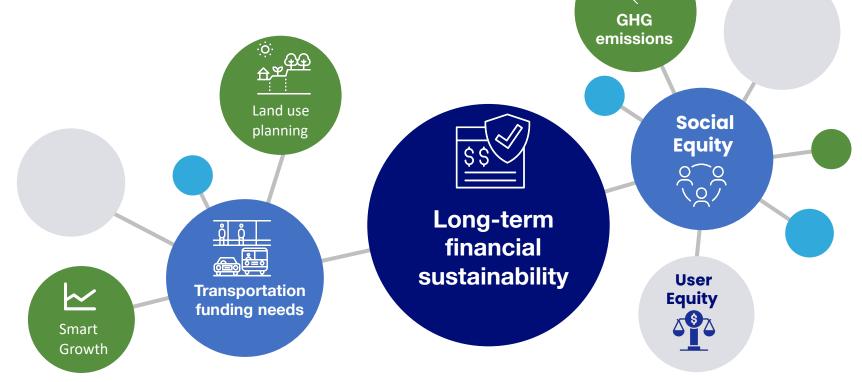
Advisory Working Group charter and operating procedures



Assembly Bill 413 (2021) directs the Nevada DOT to convene an Advisory Working Group to study transportation needs of the state and recommend sustainable funding options.

The transportation funding options should, at a minimum, provide long-term financial sustainability for the State Highway Fund, while considering the needs for greater social and user equity and the imperative to reduce Greenhouse Gas emissions from the transportation sector. The Advisory Working Group will also consider the role that land use and smart growth strategies can play in transportation costs, reducing emissions, and improving system efficiency and equity.

Link to full text of AB 413

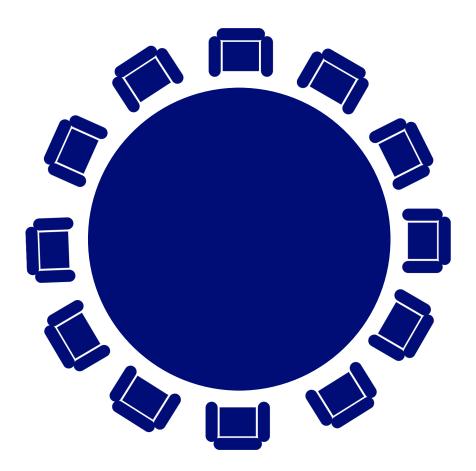


AWG members represent the various public, civic, business and social sectors throughout Nevada.

The Advisory Working Group includes entities and individuals with a specific interest in (or responsibility for) managing a financially and environmentally sustainable statewide, multimodal transportation network. The membership is representative of the geographic areas and ethnic groups of Nevada.

Organizations and expertise identified in AB 413:

- · Metropolitan planning organizations;
- · Environmental agencies and organizations;
- · Clean energy;
- Tax policy expertise;
- Local, county, tribal, state and federal agencies with expertise in transportation and clean energy;
- The Chairs of the Nevada Senate and Assembly Standing Committees on Growth and Infrastructure;
- Organized labor;
- · Local chambers of commerce;
- The Nevada Resort Association;
- Entities that represent or promote the interests of minority groups in Nevada.



Important policies for how the AWG will conduct its work are found in the AWG Operating Procedures.

The Advisory Working Group has three primary responsibilities: (1) participate in deliberations in an open, constructive manner to help the Group arrive at findings, conclusions, and recommendations; (2) provide relevant information and perspectives to help improve the research and broader understanding; and (3) actively and accurately share information with others. Operating Procedures will help ensure the Group remains in alignment with these responsibilities and the overall mission of the study.

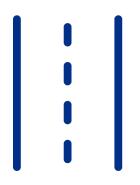
Key provisions include:

- Appointed ("seated") AWG members or their designated alternates can participate in discussions, speak for their organization or sector, vote, etc.
 Others wishing to express an opinion or share information are invited to do so during the public comment period or in writing to be shared with the full AWG.
- Organizations who are not seated AWG members and the general public will be invited to offer any comments during a public comment period to be held each meeting.
- Smaller groups of the AWG may need to be convened from time to time to conduct more detailed research and analysis on specific issues. All results
 from these smaller, ad hoc groups will be brought forth to the full AWG for consideration.
- The AWG will operate by consensus. The goal will be to reach unanimous consensus meaning that all members support, or can live with, the AWG recommendations. If unanimous consensus cannot be reached on findings, conclusions, or recommendations, the majority opinion as determined by members entitled to vote will be conveyed as the AWG recommendations, with any differences of opinion noted and included as part of the AWG's final report.
- An "issues registry" will be used to keep track of relevant questions or issues that need further exploration and consideration between meetings or at future meetings.
- AWG members are asked to let the process reach its conclusion before describing potential strategies or concepts as AWG "recommendations".

Section 2

Overview of Nevada's transportation system

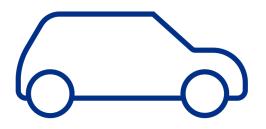




5,356 13,505

Centerline Miles Lane Miles

NDOT Roads



27.9 billion

Vehicle Miles Traveled each Year



73.3 million

Total Transit Trips
in 2019

Centerline Miles are calculated by measuring down the center of all lanes of traffic whereas **Lane Miles** are calculated by multiplying the centerline roadway length by the number of lanes

Vehicle Miles Traveled (VMT) measures the amount of travel for all vehicles in a geographic region over a given period of time

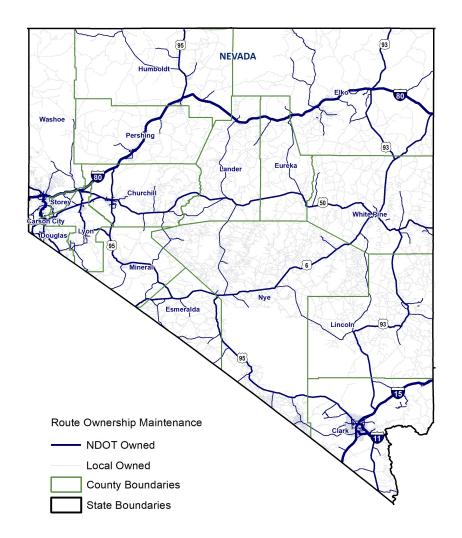
Total Transit Trips includes all trips taken on transit within Nevada

ROADWAY OVERVIEW

The roadway network is critical to Nevada's economy and the quality of life of its residents.

Transportation networks are key to the growth and competitiveness of the state as well as the mobility and safety of its residents. Through its wide range of responsibilities, NDOT plays a critical role in supporting Nevadans.

One of NDOT's crucial functions is the maintenance of state roads, which include interstate, U.S. and state highways. Despite these highways accounting for 13.6% of roadways in Nevada, NDOT-maintained highways carry nearly 50% of the vehicle traffic in the state. It is essential that these corridors are adequately maintained and improved when necessary.



ROADWAY OVERVIEW

5,356 13,505

Centerline Miles Lane Miles

49.4%

of total VMT

NDOT Roads

Commuters drive alone



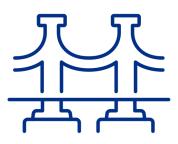
34,064 87,301

Centerline Miles Lane Miles

50.6%

of total VMT

Local Roads



1,221

NDOT Bridges

\$156 billion

Goods shipped into/out of Nevada



Vehicle Miles Traveled each year



1.85 billion

Truck Vehicle Miles Traveled each year

70% Goods shipped were on NDOT roads

Centerline Miles are calculated by measuring down the center of all lanes of traffic whereas Lane Miles are calculated by multiplying the centerline roadway length by the number of lanes

Vehicle Miles Traveled (VMT) measures the amount of travel for all vehicles in a geographic 2020 Annual Vehicle Miles of Travel region over a given period of time

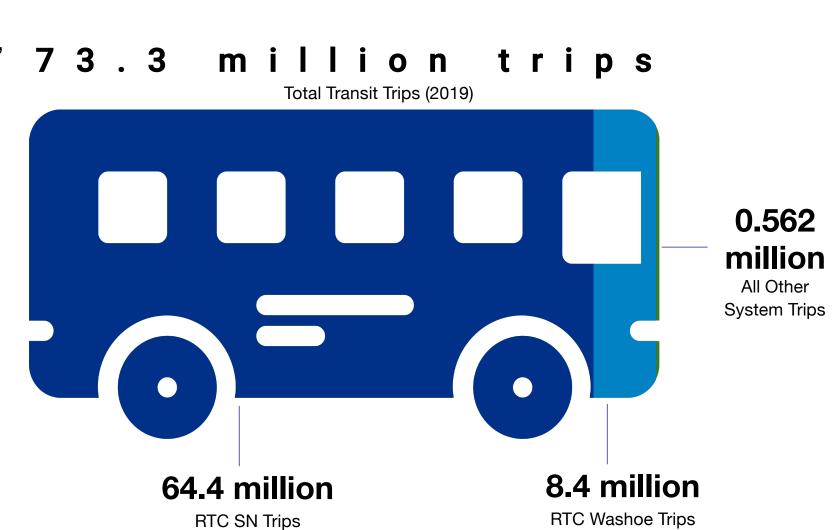
Sources: NDOT, 2020 Quick Facts and Figures,

While there are transit services throughout the state, the largest transit operations are in the Las Vegas and Reno metro areas.



3.1%Commute by Public Transit





Source: 2019 US Census Bureau 12

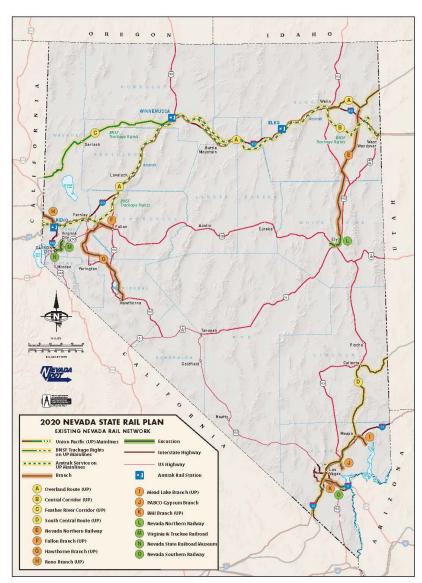
RAILWAY OVERVIEW

Nevada is served by two major rail routes (the Overland Route and the South Central Route), both of which are owned by Union Pacific Railroad.

Union Pacific Railroad and BNSF Railway operate on over 1,805 track miles within the state. More than 5.6 million tons of goods were shipped on these rails in 2016.

Freight rail movements account for about 25% of all freight-ton miles of all modes exported from Nevada.

Sources: NDOT, One Nevada Transportation Plan, Nevada State Rail Plan



California Zephyr through Northern Nevada, connecting Reno, Winnemucca and Elko to the San Francisco Bay Area and Chicago. This service runs daily in each direction.

Brightline West, a private consortium, is planning a

Passenger rail in the state is served by Amtrak.

solely on the Overland Route. Amtrak operates the

Brightline West, a private consortium, is planning a high-speed rail line between Las Vegas and Victorville, CA, near Los Angeles; construction is planned to start in 2021 and finish in 2023.

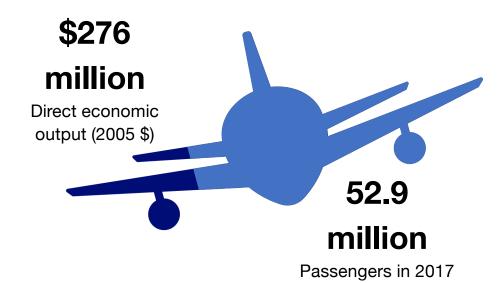
Source: NDOT, Nevada State Rail Plan

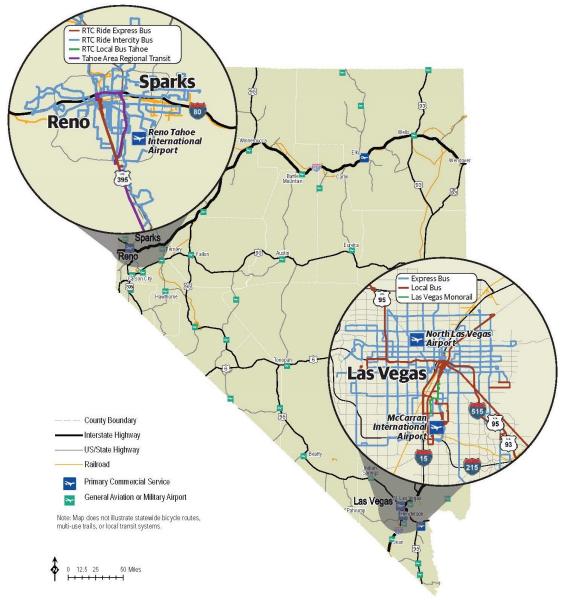
AVIATION OVERVIEW

Nevada has four commercial service airports and 45 general aviation airports.

Nevada's commercial airports play a critical role for both passengers and freight. In 2016, more than 350 million pounds of domestic air cargo moved through Nevada's major commercial airports. General aviation airports generate \$276M in direct economic output (in 2005 dollars).

In 2017, 52.9 million passengers arrived and departed through Nevada airports. Year after year, McCarran International Airport in Las Vegas consistently ranks in the top 10 busiest US airports by total passenger boardings.





Source: NDOT, One Nevada Transportation Plan

JURISDICTIONS & GOVERNANCE



NEVADA Department of Transportation

Administers the state highway system and Interstate and U.S. highways within Nevada



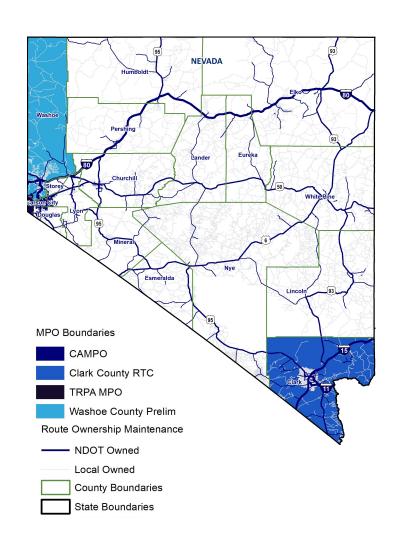
RTC of Southern Nevada

Manages public transit, traffic management, construction funding and transportation planning in Southern Nevada



RTC of Washoe County

Manages public transit, construction funding, and transportation planning in Washoe County



Carson Area Planning Organization

Manages construction funding and transportation planning in for Carson City and parts of Douglas and Lyon Counties



Tahoe Regional Planning Agency

Provides regional planning, development and regulatory oversight and environmental protection for the Lake Tahoe region



Local Governments

Cities and counties administer local roads and perform local planning





Section 3

Transportation revenues in Nevada



STATEWIDE TRANSPORTATION REVENUE OVERVIEW

Nevada residents and road users contribute roughly \$1.5 billion per year through a variety of state and local taxes and fees to support transportation investments by state, regional, county, and municipal agencies.



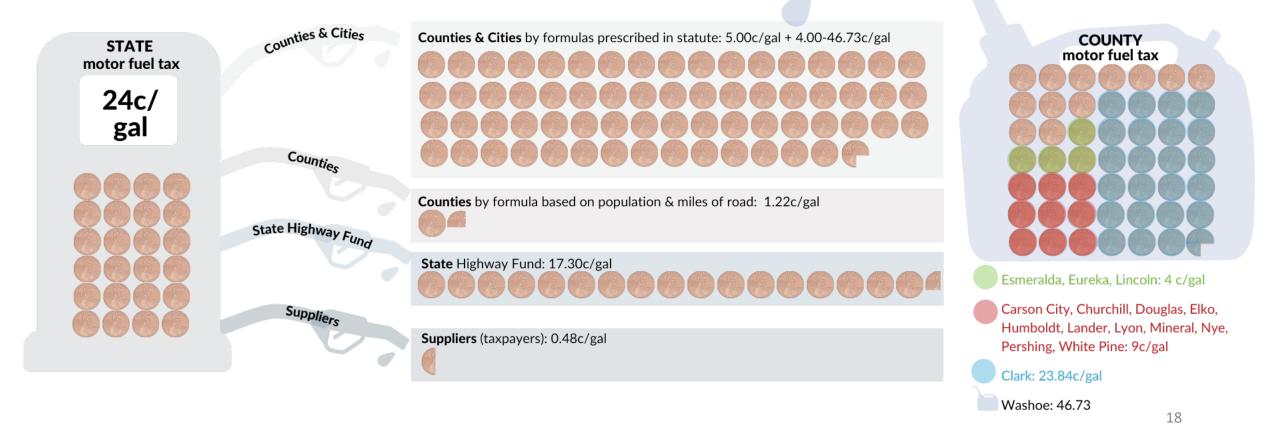
This annual investment does not include bonding, which is a method of borrowing money, nor general tax revenues like sales and property taxes. This amount also does not include federal funding since it is outside the purview of Nevada policymaking. There are several ways to view this investment:

How the tax is paid. There are ten major distinct state and local tax and fee mechanisms that collectively generate funding for transportation investments in Nevada. This section profiles each existing revenue mechanism -- "how" the funds are collected – and includes a rate summary and how much revenue is generated.

Who receives the revenue. A full understanding of Nevada's transportation revenue situation requires clear accounting of which tax and fee mechanisms align funding for which recipients, especially between the state and counties. This section clarifies which funding mechanisms and amounts are dedicated to various levels of government and specific recipients.

Who pays the tax. More difficult to assess are precise attributions of taxes and fees paid by individuals or households according to vehicle type, income level, or residence location. Future briefing books will provide more detailed assessments of who pays.

Despite complex accounting, transportation funding policy rests on a simple premise: Nevada road users pay for transportation via access charges (vehicle registration fees) and usage charges (fuel taxes).



Nevada governments impose a variety of revenue mechanisms to support transportation investments, largely based on taxation of fuel and vehicles, but 10 stand out.

Revenue source	Imposed by	Rate	Est. FY2020 revenue (\$ millions)	Restrictions
State fuel tax (gasoline + diesel)	State	\$0.173/gal	197	Highway purposes
County option fuel taxes	All counties	\$0.04-09/gal	171.6	Highway purposes
Washoe fuel indexing	Washoe County	\$.3773/gal motor fuel \$. /gal special fuel	56.6 18.6	Highway purposes
Clark fuel indexing	Clark County	\$.1484c/gal motor fuel \$. /gal special fuel	93.2 17.3	Highway purposes
Driver license fees	State	\$23.25/4-year passenger license	17.2	Highway purposes
Vehicle registration fees	State	\$34/passenger vehicle	175.1	Highway purposes
Motor carrier fees	State	\$48+ \$12/1k lbs 10-26k lbs \$17/1k lbs 26k+ lbs	38.3	Highway purposes
Various DMV fees	State	e.g., \$36 out-of-state title fee	100.6	Flexible
County taxes, licenses and fees	Counties		393.4	Flexible
Basic government service fee	State	4% of adjusted MSRP	61.8	Flexible

STATEWIDE TRANSPORTATION REVENUE OVERVIEW

Statewide revenue represents just under half of the total amount contributed by Nevada residents and road users.

The motor fuels tax (gas tax) provides the largest single source of funding for the state, providing 30.3% of revenue. Vehicle registration fees (25.7%) are also a large component of state transportation funding..

In 2020, state revenues totaled \$681 million, or 48% of the total amount contributed by Nevada taxpayers.



42% Fuel Taxes

State gas taxes and Alternative Fuels taxes



34%
Taxes on Vehicles and Drivers

Vehicle registration fees, Motor carrier fees, Drivers' license fees



24%
All Other Taxes
and Fees

DMV & Public Safety revenue, Other taxes and fees

^{*}Bond proceeds not included because they are not "revenues collected"

¹Based on 2019 data. Total: \$776.6M

STATEWIDE TRANSPORTATION REVENUE OVERVIEW

Counties receive more revenue than the state, driven in part by fuel taxes but primarily by vehicle-related fees.

County fuel taxes, licenses and fee revenue¹

Counties receive a guaranteed share of fuel tax collections – referred to as the "mandatory" county gas tax. Counties also may enact an additional fuel tax (optional county fuel tax). As of 2021, all but four counties have enacted an additional 9-cent county fuel tax ([recite four others] each enacted an additional 4-cent county tax). Finally, both Clark and Washoe county enacted provisions that allow them to adjust their fuel tax rates for inflation, resulting in additional revenue for those counties.



39% Fuel Taxes

Mandatory and optional county gas taxes; Inflation indexes on gas tax and special fuels tax (Clark and Washoe); and Alternative Fuels taxes



43%
Taxes on Vehicles and Drivers

County taxes, licenses and fees on motor vehicles



9%*
All Other Taxes
and Fees

Impact fees, sales tax, etc.

Federal funding constitutes a large portion of funding in Nevada – but the federal gas tax has not been raised since 1993.

Federal funding is provided to Nevada through ongoing distributions ("apportionments") from the federal Highway Trust Fund. Funds can be used for surface transportation projects in Nevada as well as transit systems (federal transit funding is primarily distributed directly to transit agencies).

The federal government determines the funding levels for each of these purposes. The primary revenue source for the federal Highway Trust Fund is the federal gas tax, which is currently 18.4 cents per gallon. The federal gas tax has not been increased since 1993.

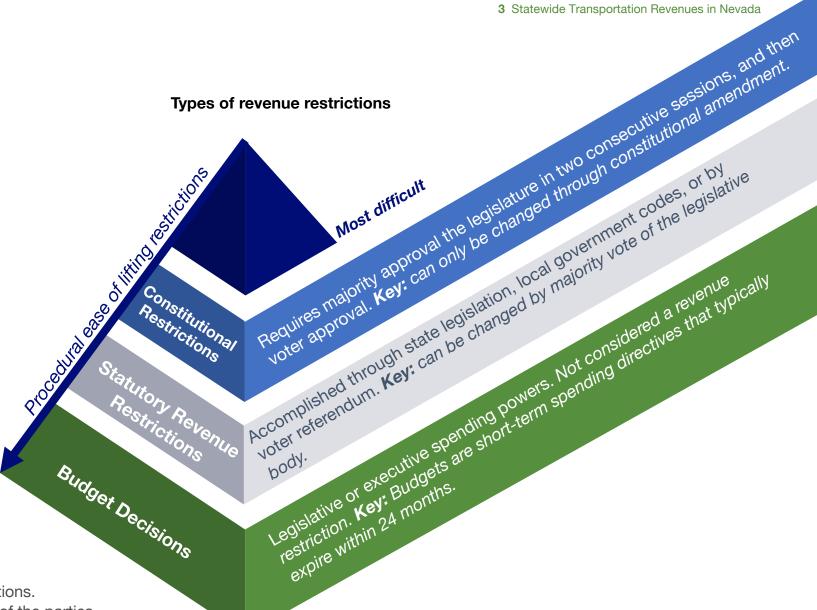


SPENDING RESTRICTIONS ON STATEWIDE REVENUE SOURCES

Certain transportation revenues can only be spent for highway-related purposes.

A large portion of transportation revenues are legally restricted and can only be spent for transportation purposes. By far, the largest portion of restricted revenues must be spent on highway-related purposes.

There are two primary ways revenues become legally restricted: through laws enacted by the legislature that narrowly define how the money can be spent (statutory restrictions); or state constitutional provisions that restrict the use of the revenue.



Other notable restrictions:

Contract law (bond covenants, grants); Federal restrictions. Key: Contracts can be changed by mutual agreement of the parties. Example: refinancing bonds.

Spotlight: Constitutional restrictions on motor fuel taxes

All states (except Alaska) have some level of requirement that motor fuel taxes be spent on transportation. The most common restriction is requiring that gas tax revenue be used strictly for "highway purposes" (24 states have this constitutional restriction). Most of these states also restrict the expenditure of other motor vehicle related taxes and fees – especially vehicle and driver license fees.

Relevant history:

1919: Oregon first to impose a 1 cent per gallon tax on motor vehicle fuel.

1929: All states have enacted gas taxes (Nevada, 1940).

1932: Federal gas tax enacted for deficit reduction (and later, national defense).

Great Depression: States begin to divert gas taxes to other social programs (example: unemployment benefits).

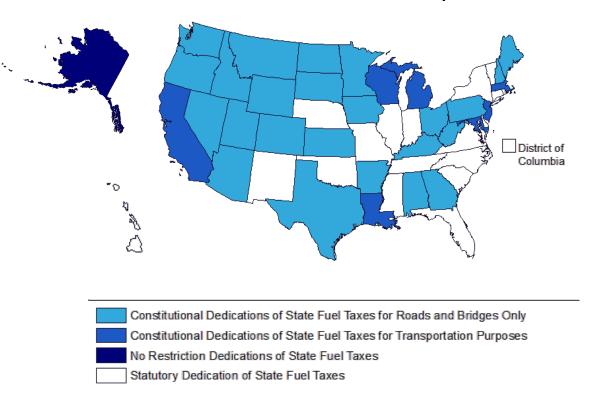
1935: Automobile clubs and concerned citizens begin to press legislatures to pass laws requiring "highway revenue" to be spent exclusively for "highways."

1940: Nevada voters pass constitutional amendment requiring state gas tax and motor vehicle related fees to be spent on highway purposes.

1944: Proposed national highway system calls for states to provide matching funds for construction of the federal highways.

1956: Federal Interstate System created and financed with periodic increases in the federal gas tax (plus 10% state matching funds).

Use of Fuel Tax Revenue for Transportation



SPENDING RESTRICTIONS ON STATEWIDE REVENUE SOURCES

Spotlight: Nevada's constitutional restrictions on motor fuel taxes and vehicle registration fees

In 1937 and again in 1939, the Nevada Legislature approved a constitutional amendment that requires motor fuel taxes, vehicle registration and driver licenses fees to be used exclusively for construction, maintenance and repair of public highways. This amendment was approved by voters in 1940. In 1962 a further amendment clarified that any taxes based on the value of a vehicle (ad valorem property tax) are not subject to these highway-only spending restrictions.

Article 9, Section 5 of Nevada constitution

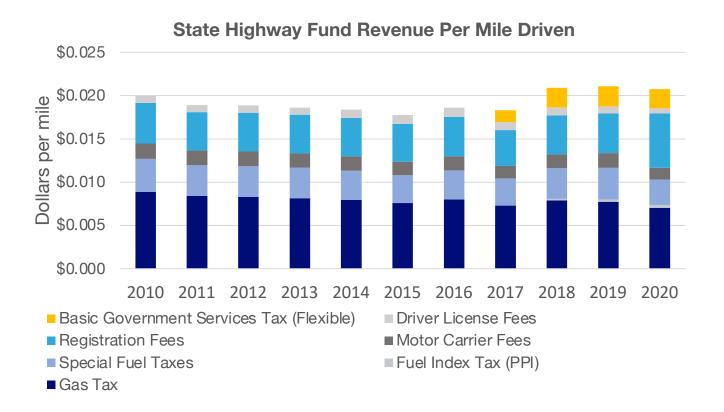
"The proceeds from the imposition of any license or registration fee and other charge with respect to the operation of any motor vehicle upon any public highway in this State and the proceeds from the imposition of any excise tax on gasoline or other motor vehicle fuel shall, except costs of administration, be used exclusively for the construction, maintenance, and repair of the public highways of this State. The provisions of this section do not apply to the proceeds of any tax imposed upon motor vehicles by the Legislature in lieu of an ad valorem property tax."

AB 413 AND THE STATE HIGHWAY FUND

Spotlight: The State Highway Fund

Like many states, Nevada has a special account – the State Highway Fund -- where restricted revenues (gas taxes, vehicle and driver license fee revenue, etc.) must be deposited. Funds from this account can only be used for the construction, maintenance, repair and administration of the highway system.

Within the context of Nevada's system-wide multimodal transportation needs – including the need improve equity and reduce GHG emissions – AB 413 requires the AWG to specifically study the sustainability of the State Highway Fund (SHF).



Examples of Allowable uses:

- Construction, maintenance and repair and administration of highways
- · Licensing and registration of vehicles
- · Public safety and patrolling of the highways

Examples of Unallowable uses:

- · Public transit equipment or operations
- Freight and passenger rail
- Bicycle and pedestrian facilities (unless part of a larger roadway project)

Recent trends are affecting the sustainability of the State Highway Fund. On a per-mile basis, fuel tax deposits to the State Highway Fund have declined over 19% since 2010.

The State Highway Fund, by statute, aligns with the allowable uses of fuel tax and vehicle registration fees per Article 9, Section 5 of the Nevada Constitution. This does not preclude the deposit of additional revenue mechanisms, such as the basic government (GST) services tax or a general tax such as sales taxes, into the State Highway Fund. But, once there, the funds are subject to allowable uses of the account as set in statute. Several recent trends, all expected to persist, affect the sustainability of the current funding sources for the State Highway Fund:

- On one hand, growth in population and economic activity in Nevada are increasing the taxable base of vehicles and leading to an increase in miles of travel by Nevada motorists. Vehicle miles traveled in the state has increased 34% since 2010.
- On the other hand, improved vehicle fuel economy and increased adoption of all-electric vehicles is undermining revenue from excise and inflation-indexed fuel taxes. On a per-mile basis, fuel tax deposits to the State Highway Fund have declined 19% since 2010, from 1.27 to 1.03 cent per mile.
- These competing forces have led to modest growth in total State Highway Fund revenue from fuel taxes and registration fees, putting pressure on the state to find additional revenue. This has been accomplished by supplementing the State Highway Fund with revenue from other tax and fee mechanisms, including a portion of the basic government services tax (for Fiscal Years 2018-2020).

Graphs under construction

AB 413 AND THE STATE HIGHWAY FUND

Increasing transportation costs and non-roadway needs put further pressure on revenue sources dedicated to the State Highway Fund.

Aside from the trends impacting State Highway Fund revenue sources, the fund faces external challenges. These fall into two broad categories: pressure to extend existing revenues further as buying power declines and competition for funding sources as local needs and needs for modes beyond highways grow.

- Cost increases in the items to which the State Highway Fund is dedicated (as seen, for example, in the construction cost index) put pressure on the fund, since its constituent revenue sources are not indexed.
- Increases in demand for investment in transportation infrastructure and services at the local level (cities, counties, and RTCs) and among non-highway travel modes (public transportation and active modes) puts pressure on overall resource allocation across the state. For example, this leads to competition with the State Highway Fund for flexible funding sources and interest in making funding sources like fuel taxes and vehicle fees more flexible.

Graphs under construction

Section 4

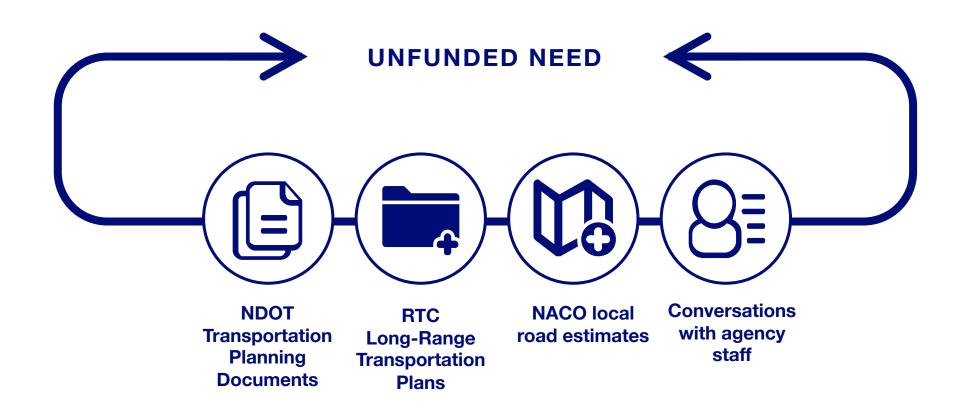
Nevada unfunded transportation needs



OVERVIEW OF NEEDS

Unfunded need estimates come from unfunded need forecasts in long-range transportation plans and input from agency staff.

Need estimates have been annualized to compare across agencies. They come from different time frames and varying assumptions that do not necessarily align between how agency staff put together their plans.



Unfunded needs are grouped into five categories.

Roadway Capital: New roadway projects including state and local roads (e.g., adding a lane to a highway).

Roadway Operations and Maintenance (O&M): Funding needed to operate and maintain roadway facilities for existing and planned roadway projects; also includes highway preservation needs.

Transit Capital: New transit facilities or equipment (e.g., building a new light rail line).

Transit Operations: Funding needed to operate expanded transit services.

Active Transportation Capital: New sidewalk, walkway, bicycle infrastructure and new trails.



Capital





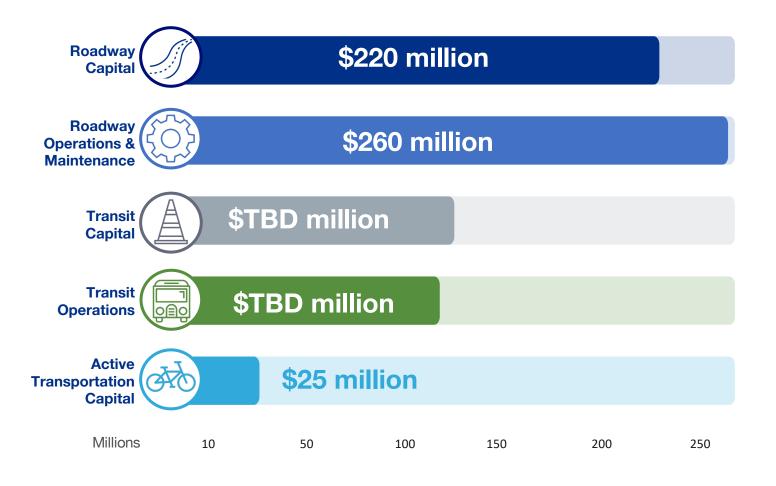
Capital

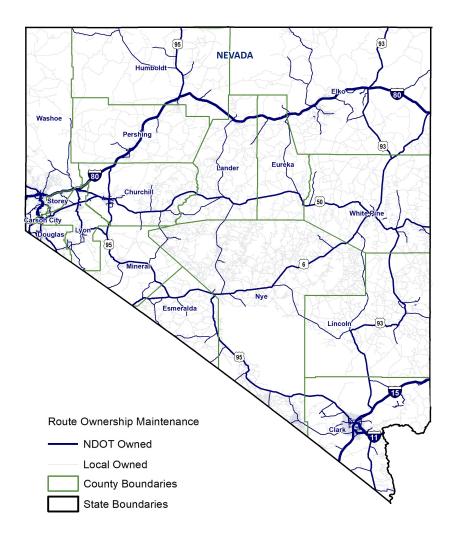




NDOT NEEDS

NDOT has an annual unfunded need of \$530M.





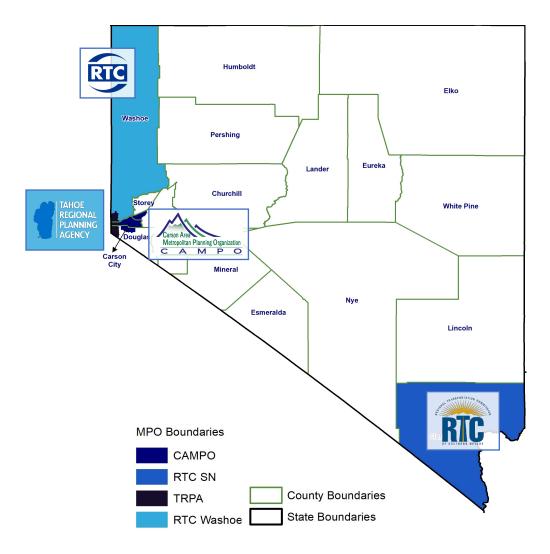
MPO OVERVIEW

MPO unfunded needs represent all transportation needs within their given geography.

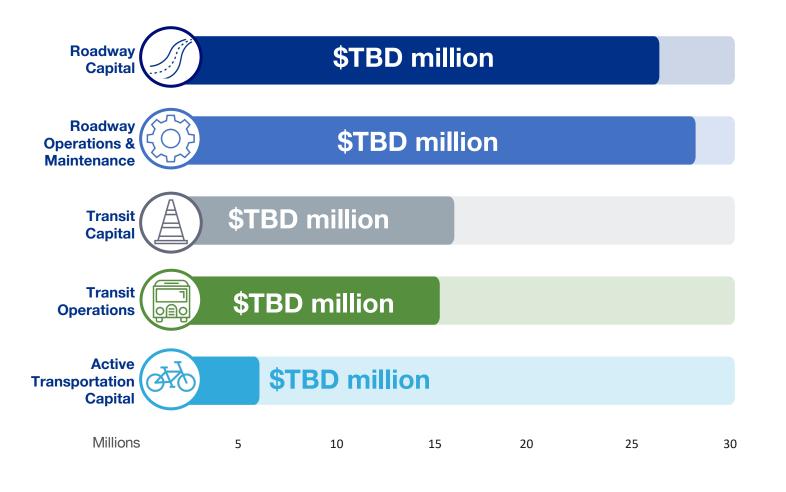
Four agencies are represented: RTC of Southern Nevada, RTC of Washoe County, CAMPO and TRPA. All of these groups are Metropolitan Transportation Organizations (MPOs) and do regional transportation planning for their geographies.

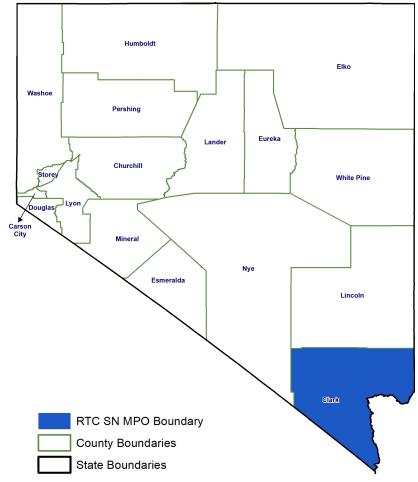
MPOs are organizations across the US that do long range transportation planning and distribute federal transportation funds towards projects. Regional Transportation Commissions (RTCs) are only in Nevada; they are also MPOs but also operate transit services, among performing other roles.

Unless otherwise noted, funding amounts on the following slides include both state and local levels of need.



Total annual unfunded need of \$40M

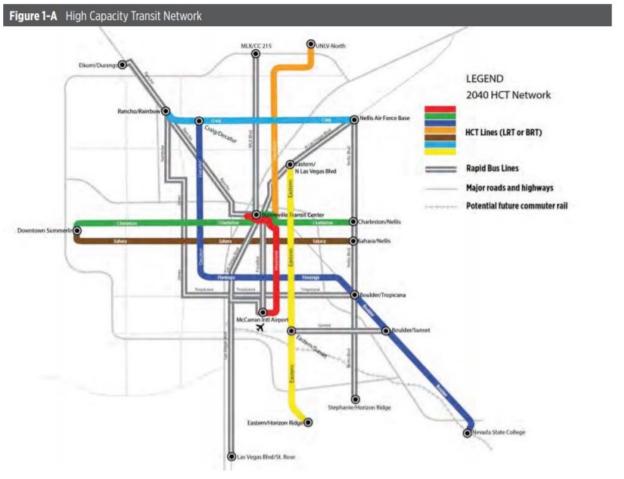




RTC SOUTHERN NEVADA NEEDS

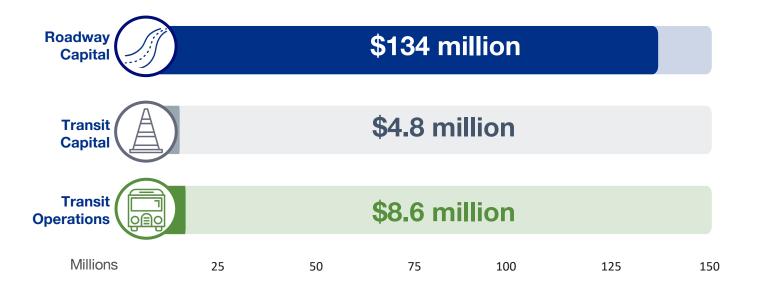
RTC of Southern Nevada has released the On Board Mobility Plan that would build 200 miles of high-capacity transit.

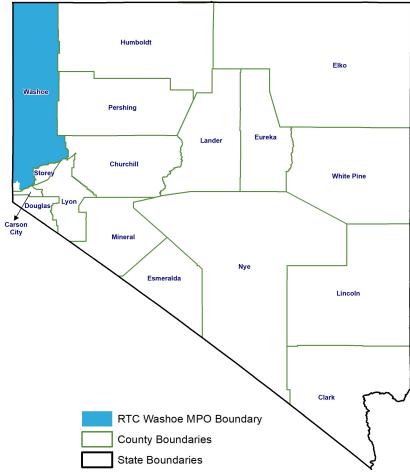
The plan includes three light rail or Bus Rapid Transit corridors in phase one, three more BRT routes in phase two and eleven rapid bus routes across both phases. Currently, it has no dedicated funding.



RTC WASHOE NEEDS

RTC Washoe has an unfunded need of \$147 million.

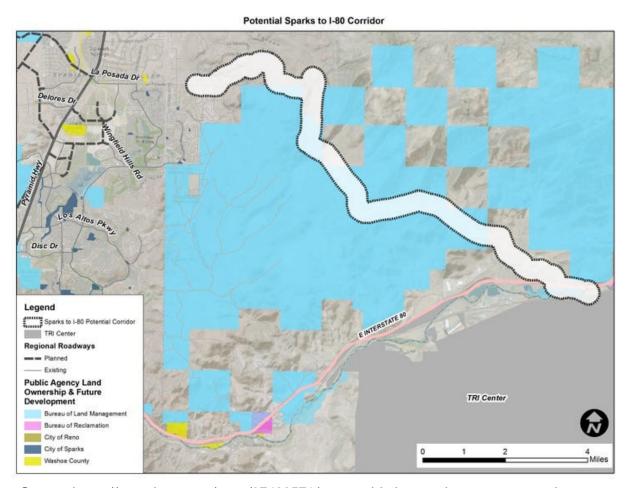




RTC WASHOE NEEDS

RTC Washoe identified a project to continue La Posada Drive from North

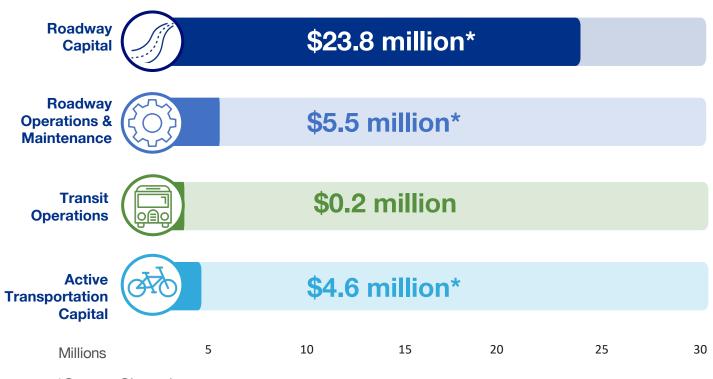
Sparks to 1–80 in unfunded project listed in RTC Washoe's long range transportation plan. It would address increasing congestion near the Tahoe-Reno Industrial Center. It has an estimated cost of \$373M and currently has no designated funding.

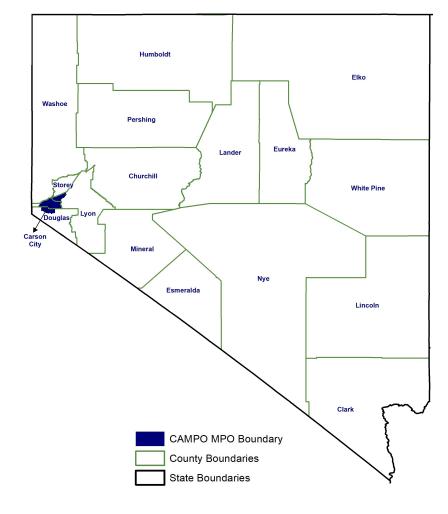


Source: https://www.ktvn.com/story/37433571/rtc-considering-road-to-connect-sparks-area-directly-to-usa-parkway

CAMPO NEEDS

CAMPO has an unfunded annual need of \$34.1 million.

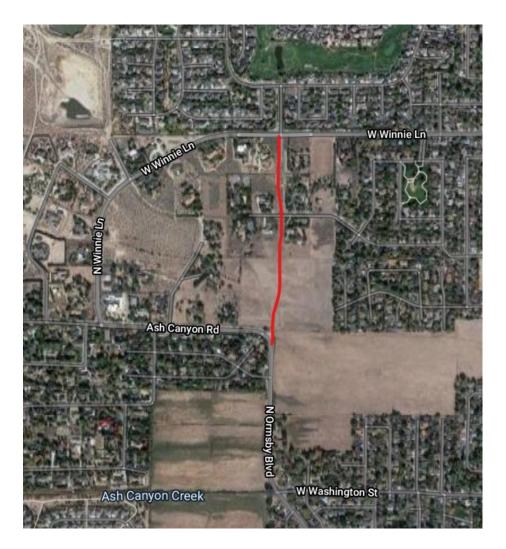




CAMPO NEEDS

Ormsby Boulevard Connector in Carson City

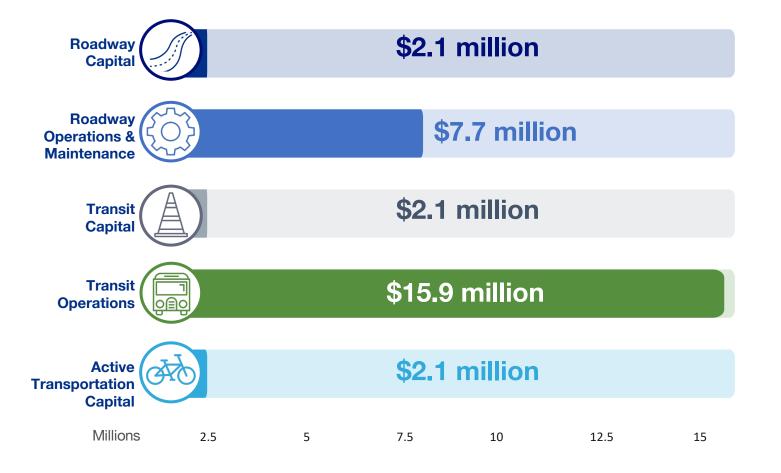
This project would construct a new road to improve north-south circulation and access between Ash Canyon Road and Winnie Lane. It has an estimated cost of \$1.2M and currently has no designated funding.

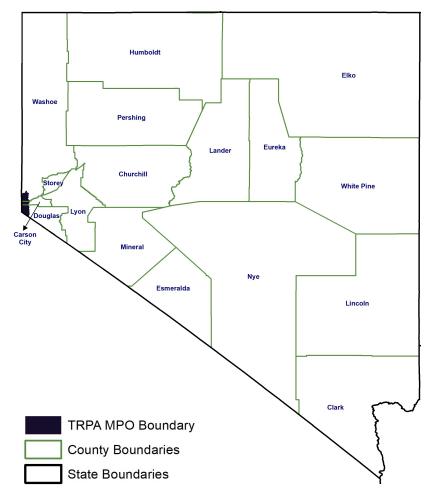


Source: Google Maps

TRPA NEEDS

TRPA has a total annual unfunded need of \$29.9 million.

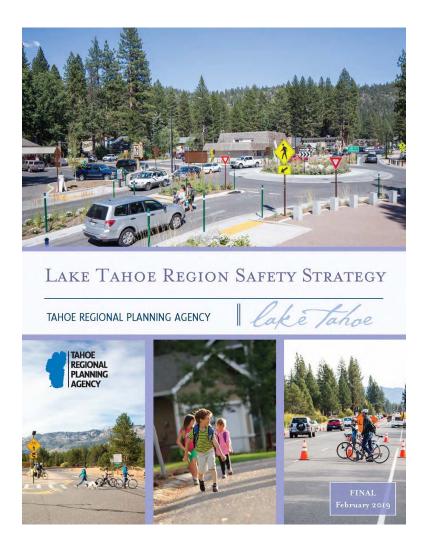




TRPA NEEDS

Priority Intersection Safety Projects

The 2019 Lake Tahoe Region Safety Strategy, led by TRPA, identified intersections in the region that had safety issues for cyclists and pedestrians. Upgrading these intersections to make safety improvements would cost \$4.3M.



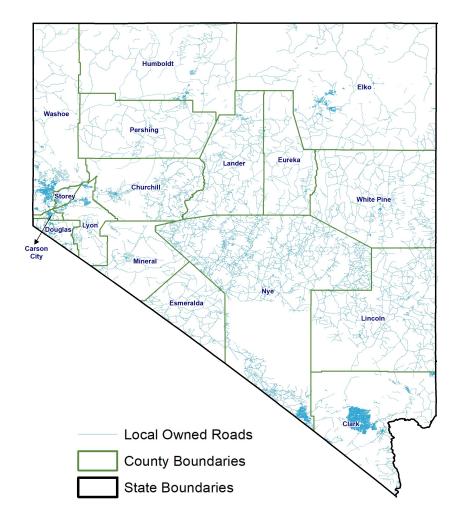
Source: TRPA

LOCAL NEEDS

County roads have a funding shortfall of \$90.6M per year.

NACO works with counties to assess local roadway needs. The current estimate includes unfunded needs that have been identified in 12 counties. Four counties found that they have adequate funding to support their local roadway needs.

City and municipality transportation needs are not included in this estimate.



KEY TAKEAWAYS

[Under construction – awaiting final information from local agencies]

Both urbanized areas of Nevada have substantial transit expansion plans that require funding to move forward. (active transport). (O&M needs).

Difference between Washoe & Southern Nevada

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Section 5

Meeting schedule and overview of work plan



MEETING SCHEDULE

AWG meetings will be held the second Tuesday of every month through Fall 2022. Meetings may be skipped certain months to allow for further analysis by the project team.

Planned 2021 Meetings	Expected Location
July 13, 2021 9:00 AM – 3:30 PM	Reno
August 10, 2021 9:00 AM - 3:30 PM	Las Vegas
September 14, 2021 9:00 AM - 3:30 PM	TBD
November 8, 2021 9:00 AM - 3:30 PM	Las Vegas

2022 Meetings	Expected Locations
** 2nd Tuesday of each month, through September 2022 (as needed)	TBD

WORK PLAN OVERVIEW

[Reserved until week of July 6].