

## Impact of Three Percent Room Tax Increase

	FY10 Forecast	FY11 Forecast	% Inc/(Dec)
Clark County:			
Business License Div., Henderson,			
City of Las Vegas, North Las Vegas	95,787,604	100,158,319	4.6%
Boulder City	37,097	37,890	2.1%
Mesquite	547,733	515,056	-6.0%
Washoe County:			
Reno/Sparks CVA	1,299,300	1,323,105	1.8%
Total	<u>97,671,733</u>	<u>102,034,370</u>	4.5%

Clark County (Excluding Boulder City/Mesquite):	FY10 Forecast	FY11 Forecast	% Inc/(Dec)
Visitor Volume	36,701,986	37,656,941	2.6%
Average Monthly Room Inventory	145,765	149,113	2.3%
Room Nights Occupied	42,419,119	43,588,321	2.8%
Occupancy	79.7%	80.1%	0.3
ADR	93.33	96.01	2.9%

### Mesquite:

Visitor Volume	1,007,061	974,322	-3.3%
Average Monthly Room Inventory	1,786	1,769	-0.9%
Room Nights Occupied	526,548	509,809	-3.2%
Occupancy	80.8%	79.0%	(1.8)
ADR	52.92	51.63	-2.4%

### Washoe County:

Visitor Volume	4,447,448	4,506,327	1.3%
Average Monthly Room Inventory	17,570	17,547	-0.1%
Room Nights Occupied	3,981,845	4,038,279	1.4%
Occupancy	62.1%	63.1%	1.0
Cash Room Nights Occupied	3,098,088	3,130,396	1.0%
Cash ADR	74.21	74.78	0.8%

### Assumptions Clark County:

Boulder City: Net Effect full 3%.

Business License Division (Including Las Vegas and Laughlin): Net Effect full 3%. Cash room nights 80% of total.

Henderson: Net Effect full 3%. Cash room nights 80% of total.

City of Las Vegas: Net Effect full 3% on properties with less than 75 rooms. Net Effect 2% on properties with more than 75 rooms. Cash room nights 80% of total.

Mesquite: Net Effect full 3%. Cash room nights 65% of total.

North Las Vegas: Net Effect full 3%. Cash room nights 80% of total.

### Assumptions Washoe County:

Reno/Sparks CVA: Net Effect 1%, using the FY10 monthly actual percentage of county revenue subject to IP1.  
Forecast adjusted down by 10% to account for the collection fee imposed by the local collection agency.

Sources: Clark County and Mesquite actual, LVCVA. Washoe County actual, RSCVA. LVCVA Hotel/Casino Development Construction Report as of 9/1/2010.