

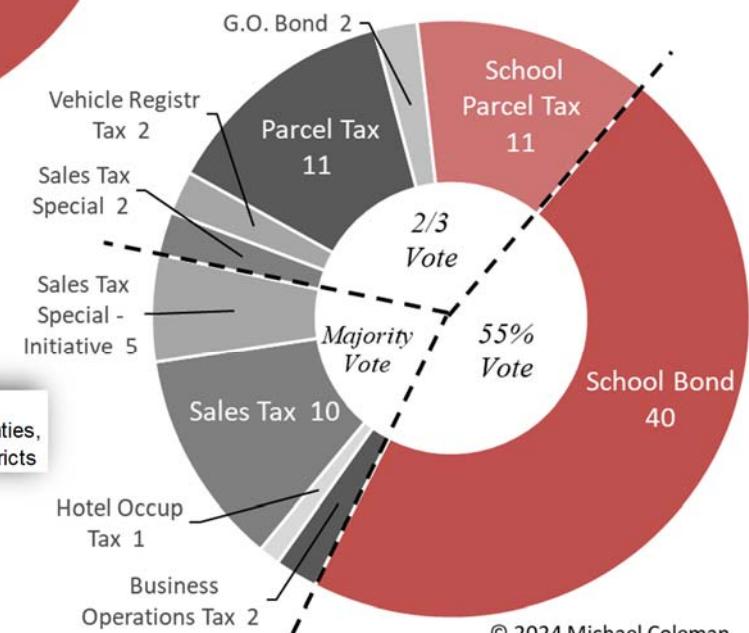
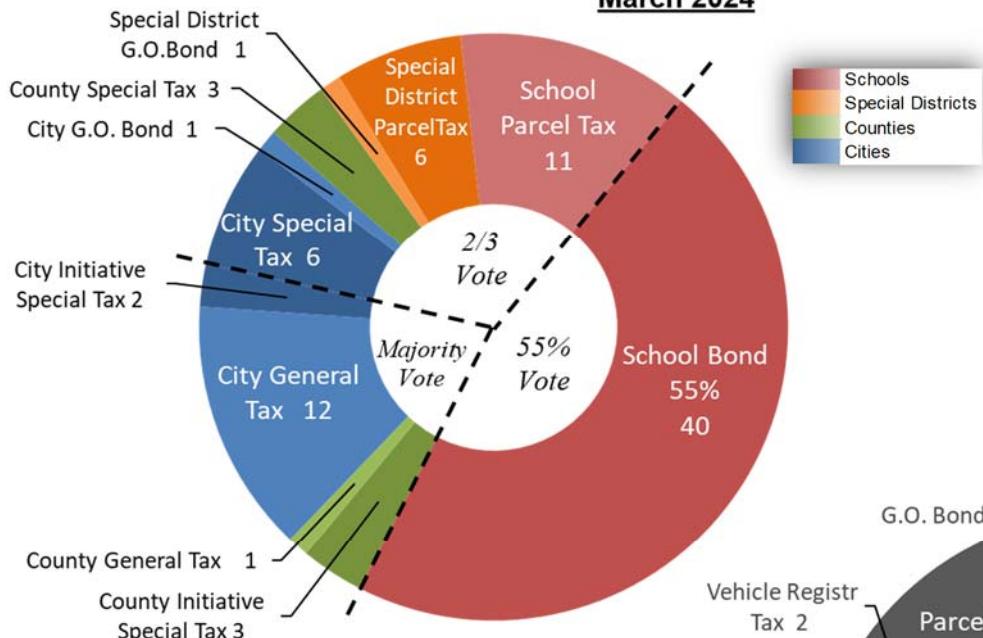
Local Revenue Measure Results

March 2024

There were over 130 local measures on the March 5, 2024 election in California. Among these were 86 measures affecting local taxes, fees or charges.

Among the 86 measures were 51 school measures including 40 school bond measures seeking a total of \$3.9 billion in school construction bond financing. There were 35 city, county and special district fiscal measures including 18 majority vote measures and 17 special taxes and bond measures requiring two-thirds voter approval. Among these were 17 add-on sales tax measures and 11 parcel taxes.

Proposed Local Revenue Measures March 2024

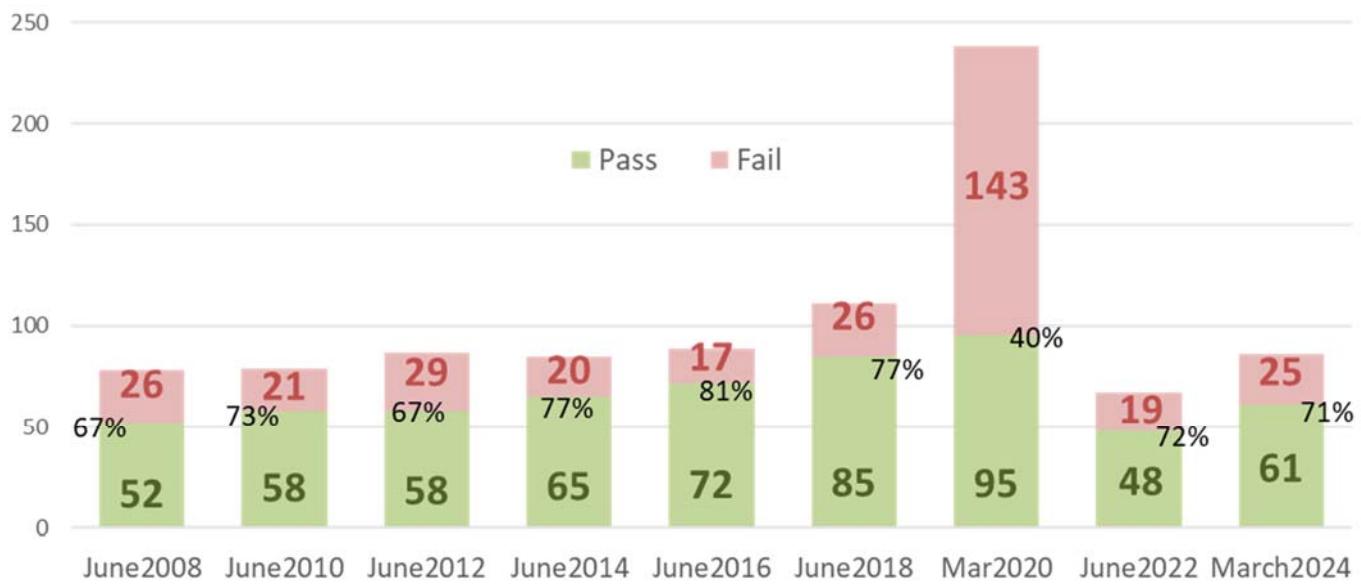


Election Results

With over 7.7 million votes cast and about 56,000 votes still to count statewide, most contests can be called. With millions of ballots counted after the initial election night returns, eight tax or bond measures flipped, seven from fail to pass, one from pass to fail.

Local Revenue Measures March 2024

| | Total | Pass | Passing' |
|---|-------|------|----------|
| City General Tax (Majority Vote) | 12 | 10 | 83% |
| County General Tax (Majority Vote) | 1 | 1 | 100% |
| City Init. Special Tax (Majority Vote)* | 2 | 2 | 100% |
| County Init. Special Tax (Majority Vote)* | 3 | 2 | 67% |
| City Special Tax or G.O.bond (2/3 Vote) | 7 | 4 | 57% |
| County Spec.Tax, G.O.bond (2/3 Vote) | 3 | 1 | 33% |
| SpecDistrict Tax, G.O.bond (2/3 Vote) | 7 | 7 | 100% |
| School ParcelTax (2/3 vote) | 11 | 10 | 91% |
| School Bond (55% vote) | 40 | 24 | 60% |
| Total | 86 | 61 | 71% |

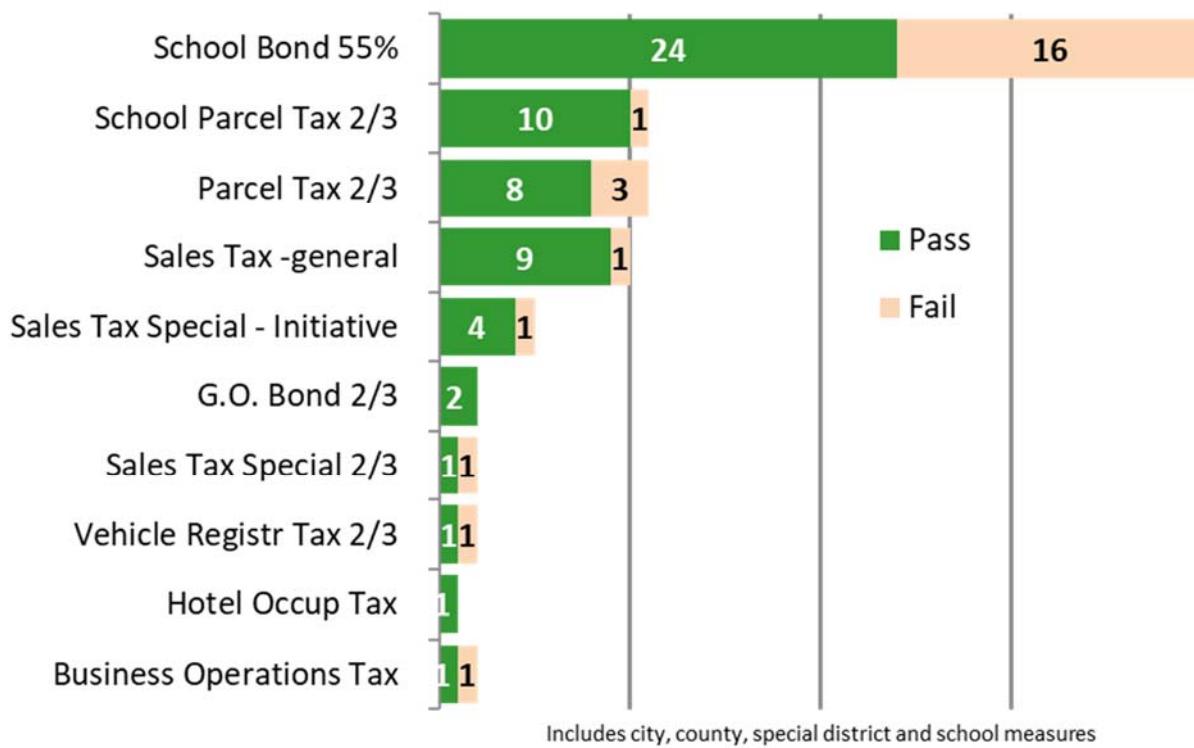


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Local Revenue Measures in California

| | June 2014 | June 2016 | June 2018 | March 2020 | June 2022 | March 2024 |
|---|-------------|--------------|--------------|--------------|-------------|-------------|
| City General Tax (majority vote) | 8/8 100.0% | 13/13 100.0% | 17/18 94.4% | 23/34 67.6% | 2/5 40.0% | 10/12 83.3% |
| County General Tax (majority vote) | / | 0/2 0.0% | 7/10 70.0% | 3/9 33.3% | 4/4 100.0% | 1/1 100.0% |
| Special District Fee (majority vote) | / | / | 1/1 100.0% | / | / | / |
| City Initiative Special Tax (majority vote) | | / | 1/1 100.0% | / | / | / |
| County Initiative Special Tax (majority vote) | | / | / | / | 0/1 0.0% | 2/3 66.7% |
| Special District Initiative Special Tax (majority vote) | | / | / | / | 1/1 100.0% | / |
| City SpecialTax or G.O.bond (2/3 vote) | 8/11 72.7% | 7/10 70.0% | 6/9 66.7% | 8/16 50.0% | 7/9 77.8% | 4/7 57.1% |
| County Special Tax (2/3 vote) | 2/5 40.0% | 1/5 20.0% | 0/2 0.0% | 0/4 0.0% | 4/6 66.7% | 1/3 33.3% |
| Special District (2/3 vote) | 9/12 75.0% | 2/6 33.3% | 9/18 50.0% | 3/26 11.5% | 7/12 58.3% | 7/7 100.0% |
| School Parcel Tax (2/3 vote) | 5/5 100.0% | 7/7 100.0% | 10/11 90.9% | 14/28 50.0% | 7/7 100.0% | 10/11 90.9% |
| School Initiative ParcelTax (majority vote) | / | / | 1/1 100.0% | / | 0/1 0.0% | / |
| School Bond 2/3 vote | 1/1 100.0% | 1/1 100.0% | 0/2 0.0% | 1/2 50.0% | 0/1 0.0% | / |
| School Bond 55% vote | 32/43 74.4% | 41/45 91.1% | 33/38 86.8% | 43/119 36.1% | 16/20 80.0% | 24/40 60.0% |
| Total | 65/85 76.5% | 72/89 80.9% | 85/111 76.6% | 95/238 39.9% | 48/67 71.6% | 61/86 70.9% |

California Local Tax & Bond Measures March 2024

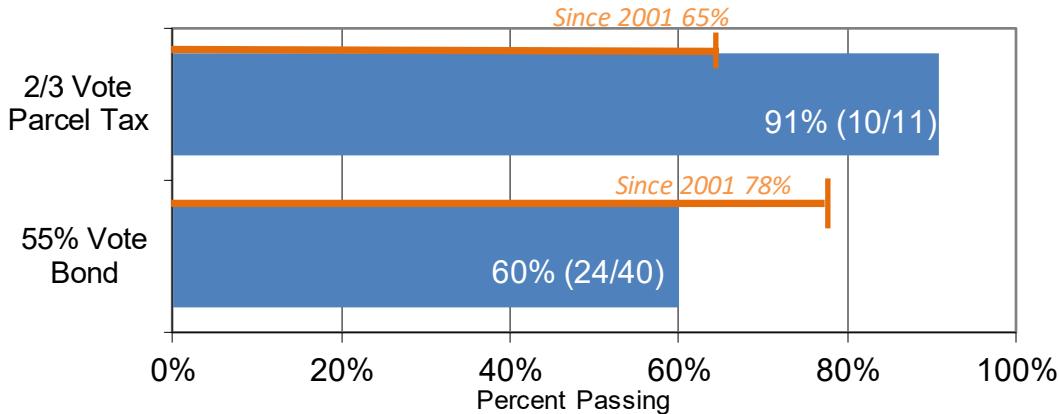


School Measures: Bonds and Parcel Taxes

School bonds are used for capital facilities and involve a borrowing that is paid back over time with an increase in the *ad valorem* property tax rate. The passage rate this election for school bonds is lower than in prior elections.

Parcel taxes are non-*ad valorem* (rate per parcel) taxes. Proceeds from parcel taxes may be used to pay for operations.

School Tax & Bond Measures March 2024



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School Parcel Taxes ✓

Parcel taxes are non ad-valorem taxes on property (rate per parcel). Proceeds from parcel taxes may be used to pay for operations.

In this election, there were eleven school parcel tax measures including eight extensions / increases of existing rates. All but one passed. Two measures that were trailing after initial election night tallies passed after all votes were counted.

School Parcel Taxes (2/3 voter approval)

| <u>Agency Name</u> | <u>County</u> | | <u>Rate</u> | <u>Term</u> | <u>YES%</u> | |
|---|----------------|------------|-------------|---------------|-------------|-----------------------------------|
| Berkeley Unified School District | Alameda | Measure H | extend | \$0.54/sf/yr | 8 yrs | 88.1% PASS |
| Happy Valley Elementary School District | Santa Cruz | Measure G | extend | \$99/yr | 8 yrs | 84.0% PASS |
| Albany Unified School District | Alameda | Measure G | extend | \$0.55/sf/yr | none | 78.8% PASS |
| Alameda Unified School District | Alameda | Measure E | | \$0.585/sf/yr | 9 yrs | 76.0% PASS |
| Martinez Unified School District | Contra Costa | Measure C | extend | \$75/yr | 8 yrs | 75.0% PASS |
| Cotati-Rohnert Park Unified School District | Sonoma | Measure A | extend | \$89/yr | 8 yrs | 75.0% PASS |
| Jefferson Elementary School District | San Mateo | Measure C | extend | \$88/yr | 9 yrs | 69.8% PASS |
| Petaluma City (Elementary) School District | Sonoma | Measure E | | \$89/yr | 8 yrs | 68.5% PASS ^{FLIP} |
| Davis Joint Unified School District | Yolo / Solano | Measure N | extend | \$768/yr | none | 68.2% PASS |
| Manhattan Beach Unified School District | Los Angeles | Measure MB | extend | \$225/yr | 6 yrs | 67.8% PASS ^{FLIP} |
| Petaluma Joint Union High School District | Sonoma / Marin | Measure B | | \$89/yr | 8 yrs | 63.4% FAIL |

School Bonds ✓

There were 40 local school bonds on the ballot this election, all requiring 55 percent approval. Just 24 passed, approving a total of \$2.962 billion in bond financing for new school facilities. Two measures that were trailing after election night tallies passed when all votes were counted. The Wheatland UHSD SFID#1 measure failed by just 8 votes.

School Bond Measures

| <u>School District</u> | <u>County</u> | <u>Measure</u> | <u>Amount</u> | <u>Rate</u> | <u>YES%</u> | |
|---|---------------|----------------|----------------|-------------|-------------|---|
| Arcata School District | Humboldt | Measure B | \$ 12,500,000 | \$30/\$100k | 73.4% | PASS |
| Twin Ridges Elementary School | Nevada | Measure A | \$ 2,600,000 | \$30/\$100k | 72.1% | PASS |
| Moraga School District | Contra Costa | Measure D | \$ 52,000,000 | \$30/\$100k | 67.4% | PASS |
| Pacific Elementary School District | Santa Cruz | Measure J | \$ 675,000 | \$18/\$100k | 67.1% | PASS |
| Sunnyvale School District | Santa Clara | Measure C | \$ 214,000,000 | \$15/\$100k | 67.0% | PASS |
| Hueneme Elementary School District | Ventura | Measure C | \$ 53,700,000 | \$30/\$100k | 66.4% | PASS |
| Woodside Elementary School District | San Mateo | Measure E | \$ 36,000,000 | \$30/\$100k | 65.4% | PASS |
| Live Oak Elementary School District | Santa Cruz | Measure H | \$ 44,000,000 | \$30/\$100k | 64.6% | PASS |
| Hayward Unified School District | Alameda | Measure I | \$ 550,000,000 | \$60/\$100k | 64.1% | PASS |
| Fowler Unified School District | Fresno | Measure G | \$ 44,000,000 | \$50/\$100k | 62.6% | PASS |
| Benicia Unified School District | Solano | Measure C | \$ 122,500,000 | \$60/\$100k | 62.4% | PASS |
| San Leandro Unified School District | Alameda | Measure J | \$ 174,000,000 | \$37/\$100k | 62.3% | PASS |
| Culver City Unified School District | Los Angeles | Measure E | \$ 358,000,000 | \$60/\$100k | 61.9% | PASS |
| Garvey School District | Los Angeles | Measure G | \$ 60,000,000 | \$30/\$100k | 61.7% | PASS |
| Pacifica School District | San Mateo | Measure G | \$ 70,000,000 | \$30/\$100k | 61.2% | PASS |
| Pacific Elementary School District | Santa Cruz | Measure I | \$ 1,300,000 | \$30/\$100k | 60.6% | PASS |
| San Carlos School District | San Mateo | Measure H | \$ 176,000,000 | \$30/\$100k | 59.4% | PASS |
| Rincon Valley Union School District | Sonoma | Measure G | \$ 65,600,000 | \$30/\$100k | 59.4% | PASS |
| South Whittier School District | Los Angeles | Measure K | \$ 37,500,000 | \$30/\$100k | 58.5% | PASS |
| Antioch Unified School District | Contra Costa | Measure B | \$ 195,000,000 | \$48/\$100k | 57.9% | PASS |
| Desert Sands Unified School District | Riverside | Measure A | \$ 675,000,000 | \$60/\$100k | 57.8% | PASS |
| Riverbank Unified School District | Stanislaus | Measure N | \$ 2,100,000 | \$60/\$100k | 57.4% | PASS |
| Harmony Union School District | Sonoma | Measure D | \$ 13,500,000 | \$30/\$100k | 56.6% | PASS FLIP |
| Fort Ross School District | Sonoma | Measure C | \$ 2,100,000 | \$30/\$100k | 55.6% | PASS FLIP |
| Wheatland Union High School District SFID#1 | Yuba | Measure T | \$ 20,000,000 | \$30/\$100k | 54.7% | FAIL |
| Plumas Lake Elementary School District | Yuba | Measure W | \$ 18,000,000 | \$30/\$100k | 54.1% | FAIL |
| Plumas Lake Elementary School District | Yuba | Measure V | \$ 18,000,000 | \$30/\$100k | 53.9% | FAIL |
| Tamalpais Union High School District | Marin | Measure A | \$ 517,000,000 | \$30/\$100k | 53.8% | FAIL |
| Sutter Union High School District | Sutter | Measure B | \$ 13,800,000 | \$25/\$100k | 53.3% | FAIL |
| Plumas Lake Elementary School District | Yuba | Measure X | \$ 18,000,000 | \$30/\$100k | 53.1% | FAIL |
| Mammoth Unified School District | Mono | Measure I | \$ 70,000,000 | \$37/\$100k | 53.0% | FAIL |
| Santa Paula Unified School District | Ventura | Measure B | \$ 36,000,000 | \$28/\$100k | 51.6% | FAIL |
| Santa Paula Unified School District | Ventura | Measure A | \$ 55,900,000 | \$60/\$100k | 50.5% | FAIL |
| Kelseyville Unified School District | Lake | Measure Q | \$ 35,500,000 | \$60/\$100k | 50.2% | FAIL |

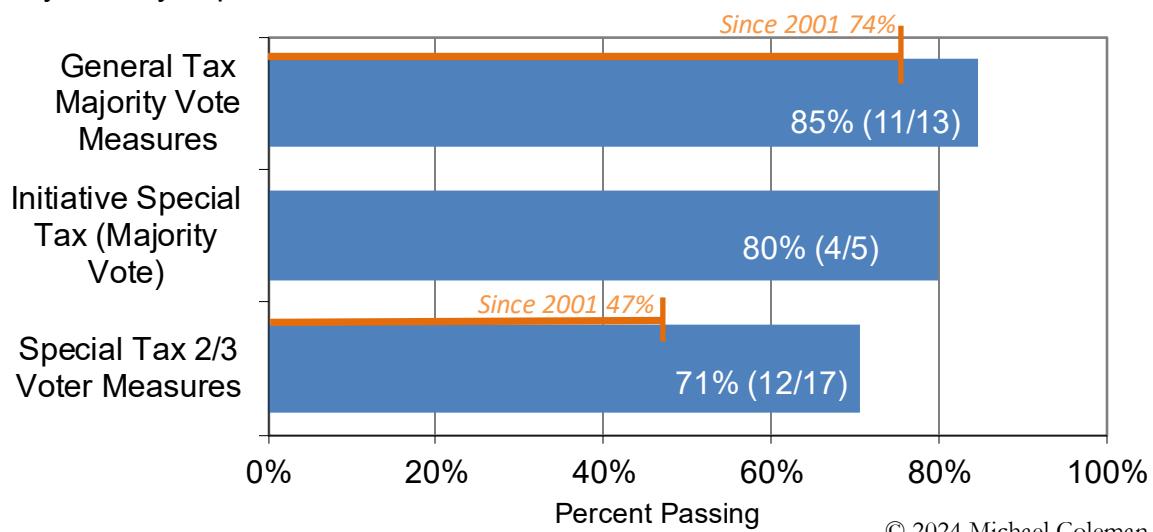
School Bond Measures

| School District | County | Measure | Amount | Rate | YES% | |
|---|--------------|-----------|---------------|-------------|-------|------|
| Delhi Unified School District | Merced | Measure E | \$ 17,000,000 | \$60/\$100k | 49.7% | FAIL |
| Howell Mountain Elementary School District | Napa | Measure D | \$ 9,000,000 | \$30/\$100k | 49.6% | FAIL |
| Chualar Union School District | Monterey | Measure O | \$ 5,600,000 | \$30/\$100k | 49.0% | FAIL |
| Mountain Empire Unified School District | San Diego | Measure B | \$ 20,000,000 | \$40/\$100k | 48.4% | FAIL |
| Wheatland Union High School District SFID#2 | Yuba | Measure U | \$ 8,700,000 | \$28/\$100k | 42.4% | FAIL |
| Marysville Joint Unified School District | Butte / Yuba | Measure S | \$ 97,000,000 | \$49/\$100k | 37.2% | FAIL |

City, County and Special District Measures

The passage rate of local non-school majority vote tax measures was better than prior elections.

City, County, Special District Tax & Bond Measures March 2024



General Obligation Bonds ✓

There were two non-school general obligation bonds. Both passed. The Pajaro Health Care District measure was failing after election night but has now passed with nearly all votes counted.

City, County and Special District General Obligation Bond Measures (2/3 vote)

| Agency | County | Measure | Amount | Rate | YES% | |
|------------------------------------|-----------------------|-----------|----------------|----------|-------------|-----------------|
| San Francisco | San Francisco | Measure A | \$ 300,000,000 | Housing | \$57/\$100k | 70.4% PASS |
| Pajaro Valley Health Care District | Santa Cruz / Monterey | Measure N | \$ 116,000,000 | Hospital | \$24/\$100k | 68.2% PASS FLIP |

Parcel Taxes and Special Taxes (non-school) ✓

There were eleven non-school parcel taxes all placed on the ballot by city councils or special district governing boards, requiring two-thirds voter approval. All but three were extensions/increases of existing rates. Eight passed. The Rincon Ranch measure passed with 38 yes of 57 ballots, exactly two-thirds. The Orange Cove measure fell just two votes short of passage.

City, County and Special District Parcel Taxes (2/3 vote)

| <u>Agency Name</u> | <u>County</u> | | <u>Amount</u> | <u>Purpose</u> | <u>Term</u> | <u>YES%</u> | |
|---------------------------------------|----------------|-----------|---------------|------------------|-------------|-------------|-------------------|
| Sierra City Fire District | Sierra | Measure B | extend | \$60/yr | fire | none | 92.4% PASS |
| Highlands CSA (County Svc A San Mateo | | Measure B | extend | \$65/yr | fire/police | 4 yrs | 87.8% PASS |
| Downeyville Fire Protection Di Sierra | | Measure A | extend | \$60/yr | fire | none | 86.9% PASS |
| Fieldbrook Glendale Communit Humboldt | | Measure C | extend | \$95/yr | fire/EMS | 10 yrs | 86.5% PASS |
| Bel Marin Keys Community Se Marin | | Measure G | | \$1800+/yr | waterways | 21 yrs | 79.6% PASS |
| Ross | Marin | Measure E | extend | \$1201.50+/yr | fire/police | 10 yrs | 78.1% PASS |
| Piedmont | Alameda | Measure F | extend | \$743-\$1254/yr | general | 4 yrs | 75.9% PASS |
| Rincon Ranch Community Serv San Diego | | Measure C | | \$250+\$10/acre | roads | | 66.7% PASS |
| Orange Cove | Fresno | Measure O | extend | \$95/yr | fire/police | none | 66.4% FAIL |
| California City | Kern | Measure A | extend | \$146/yr | general | 5 yrs | 42.0% FAIL |
| Adelanto | San Bernardino | Measure U | | \$50to\$600/acre | general | 20 yrs | 34.9% FAIL |

Local Add-On Sales Taxes (Transaction and Use Taxes) ✓

Voters in eight cities and one county unincorporated area considered general purpose majority vote add-on sales tax rates ranging from 1/2 percent to one percent. All but one passed. The City of Bell's measure, narrowly passing after election night, failed after all votes were counted.

Pomona voters considered dueling measures regarding the extension of their previously approved $\frac{3}{4}$ cent add-on transactions tax. Measure P prevailed, extending the $\frac{3}{4}$ percent tax without sunset.

Transactions and Use Tax (Add-on Sales Tax) - General Tax - Majority Approval

| <u>City</u> | <u>County</u> | <u>Measure</u> | <u>incr/e</u> | <u>Rate</u> | <u>Term</u> | <u>YES%</u> | |
|------------------------------|----------------|----------------|----------------|----------------------|-------------|-------------------------------|--|
| Benicia | Solano | Measure B | \$ - | 3/4 cent | 12 yrs | 72.2% PASS | |
| Santa Cruz | Santa Cruz | Measure L | \$ - | 1/2 cent | none | 61.7% PASS | |
| Westminster | Orange | Measure E | \$ - | 1/2 cent | none | 61.6% PASS | |
| Chino | San Bernardino | Measure V | \$ - | 1 cent | none | 60.2% PASS | |
| Pomona | Los Angeles | Measure P | extend | 3/4 cent | none | 60.1% PASS | |
| La Canada Flintridge | Los Angeles | Measure LCF | \$ - | 3/4 cent | none | 59.0% PASS | |
| Pomona | Los Angeles | Measure X | reduce /extend | reduce by 1/4 to 1/2 | none | 54.8% PASS | |
| County of Santa Cruz - Uninc | | Measure K | \$ - | 1/2 cent | none | 54.6% PASS | |
| Grass Valley | Nevada | Measure B | \$ - | 3/8 cent | 7 yrs | 50.2% PASS | |
| Bell | Los Angeles | Measure I | \$ - | 3/4 cent | none | 46.9% FAIL FLIP | |

There were also two special add-on sales tax measures for specific purposes. Nevada City's measure for wildfire prevention and response passed.

Transactions and Use Tax (Add-on Sales Tax) - Special Tax - Two-Thirds Approval

| <u>Agency Name</u> | <u>County</u> | | <u>Rate</u> | <u>Purpose</u> | <u>Term</u> | <u>YES%</u> |
|--------------------|---------------|-----------|-------------|----------------|-------------|-------------------|
| Nevada City | Nevada | Measure C | 1/2 cent | Fire | 5 yrs | 69.2% PASS |
| County of Plumas | Plumas | Measure A | 3/4 cent | Sheriff | | 59.5% FAIL |

Five add-on sales tax measures were placed on the ballot by citizens' initiative. Under recent court rulings, the Proposition 218 state constitutional requirement for a two-thirds vote for a special tax does not apply to a measure placed on the ballot by citizens' initiative. Nevertheless, the measures in Amador City and Merced achieved more than two-thirds approval.

The sales tax for the California state university in Fresno County was defeated. This would have been an unprecedented use of local sales taxes for a state program.

Transactions and Use Tax (Add-on Sales Tax) - Initiative Special Tax - Majority Vote

| <u>Agency Name</u> | <u>County</u> | | <u>Rate</u> | <u>Purpose</u> | <u>Term</u> | <u>YES%</u> |
|---------------------|---------------|-----------|---------------|-----------------------------|-------------|-------------------|
| Amador City | Amador | Measure K | 1/4 cent | Transportation | 10 yrs | 85.6% PASS |
| Merced | Merced | Measure C | same 1/2 cent | Police/Fire/EMS ext to 2044 | | 68.6% PASS |
| County of Sonoma | | Measure H | 1/2 cent | Fire | none | 61.7% PASS |
| County of Calaveras | | Measure A | 1 cent | Fire | none | 57.2% PASS |
| County of Fresno | | Measure E | 1/4 cent | CalStateUniv | 25yrs | 42.6% FAIL |

Vehicle Registration Taxes ✓

Two counties submitted measures to continue existing local vehicle registration taxes used for abandoned vehicle abatement. Since Proposition 26 of 2010, these are now legally taxes - not fees - and require two-thirds voter approval to increase or extend. Mendocino's measure passed but Calaveras' measure narrowly failed.

Abandoned Vehicle Abatement Tax

(Fees prior to Prop26 of 2010) - 2/3 voter approval required

| <u>Agency Name</u> | <u>Measure</u> | <u>Rate</u> | <u>Term</u> | <u>YES%</u> | <u>Pass/Fail</u> |
|---------------------|----------------|-------------|-------------|-------------|------------------|
| County of Mendocino | Measure R | \$1/veh | 10 yrs | 80.0% | PASS |
| County of Calaveras | Measure B | \$1/veh | 10 yrs | 66.1% | FAIL |

Business Operations Taxes ✓

Voters in the City of Sacramento rejected a revision of the City's business operations tax. Voters in Riverside approved a cannabis business tax.

Business License Tax Measures

General Business License Tax Revisions - Majority Vote General Use

| <u>Agency Name</u> | <u>County</u> | <u>Rate</u> | <u>Sunset</u> | <u>YES%</u> |
|--------------------|---------------|---------------------|---------------|-------------|
| City of Sacramento | Sacramento | Measure C varies | none | 38.5% FAIL |

Cannabis Tax - Majority Vote General Use

| <u>Agency Name</u> | <u>County</u> | <u>Rate</u> | <u>Sunset</u> | <u>YES%</u> |
|--------------------|---------------|------------------------------|---------------|-------------|
| City of Riverside | Riverside | Measure B 10% gross Repts | none | 61.5% PASS |

Hotel Occupancy Tax ✓

A hotel occupancy tax increase was approved in the City of Benicia.

Hotel Occupancy Tax Tax Measures: Majority Vote General Use

| <u>Agency Name</u> | <u>County</u> | <u>Rate</u> | <u>Term</u> | <u>YES%</u> |
|--------------------|---------------|---------------------------|-------------|-------------|
| Benicia | Solano | Measure A by 4% to 13% | 12 yrs | 77.6% PASS |

Other Municipal Measures of Note ✓

Voters in five cities considered having city councils appoint city clerk and treasurer positions rather than having them elected. Only the measure in Martinez, with active support from that city's currently elected City Clerk, passed.

The City of Santa Clara remains the only city in California to elect its police chief. Voters in Lassen County turned back a proposal to improve the professionalism of important county financial functions by consolidating the Auditor, Controller, Tax Collector and Treasurer office and making that office appointed, rather than elected. The idea was not popular with the voters.

Appointed City Clerk / City Treasurer / etc.

| <u>Agency Name</u> | <u>County</u> | <u>Proposal</u> | <u>YES%</u> |
|--------------------|----------------|--|-------------|
| Martinez | Contra Costa | Measure A Appoint Clerk | 65.7% PASS |
| Loomis | Placer | Measure A Appoint Clerk | 49.9% FAIL |
| Colton | San Bernardino | Measure T Appoint Clerk | 49.6% FAIL |
| Los Banos | Merced | Measure G Appoint Clerk & Treasurer | 38.3% FAIL |
| Santa Clara | Santa Clara | Measure A Appoint Clerk | 32.4% FAIL |
| Santa Clara | Santa Clara | Measure B Appoint Police Chief | 27.6% FAIL |
| County of Lassen | | Measure T Consolidate Auditor/ Controller/ TaxCollector/ Treasurer | 22.2% FAIL |
| County of Lassen | | Measure U Appoint Finance Director | 26.0% FAIL |

Voters in Huntington Park agreed to a citywide public parking regulation study.

Parking

| <u>Agency Name</u> | <u>County</u> | | <u>YES%</u> |
|--------------------|---------------|------------|-------------------|
| Huntington Park | Los Angeles | Measure PP | 68.1% PASS |

Proposal

To provide Huntington Park residents access to overnight parking, reduce 9-1-1 emergencies response times by preventing parking violations that block streets and make it difficult for ambulances, fire engines, police, paramedics and other emergency personnel to navigate city streets; improve trash collection and street sweeping services, shall Huntington Park be directed to conduct a citywide study to develop, implement and enforce a parking permit program on public streets to improve residents quality of life.

Voters in San Bernardino County Fire Protection Zone FP-5 turned back a referendum to repeal a \$117 per parcel per year special parcel tax for fire services approved by voters in 2006.

Tax Repeal Referendum

| <u>Agency Name</u> | <u>County</u> | <u>YES%</u> |
|--|----------------|-----------------------------|
| San Bernardino County Fire Protection District Service Zone FP-5 | San Bernardino | Measure W 43.5% FAIL |

The community of Mountain House in San Joaquin County voted to become an incorporated city, California's first new city since 2011.

City Incorporation

| | | | |
|--------------------|-------------|-----------|-------------------|
| Mountain House NEW | San Joaquin | Measure D | 90.9% PASS |
|--------------------|-------------|-----------|-------------------|

For more information: Michael Coleman 530-758-3952. coleman@muniwest.com