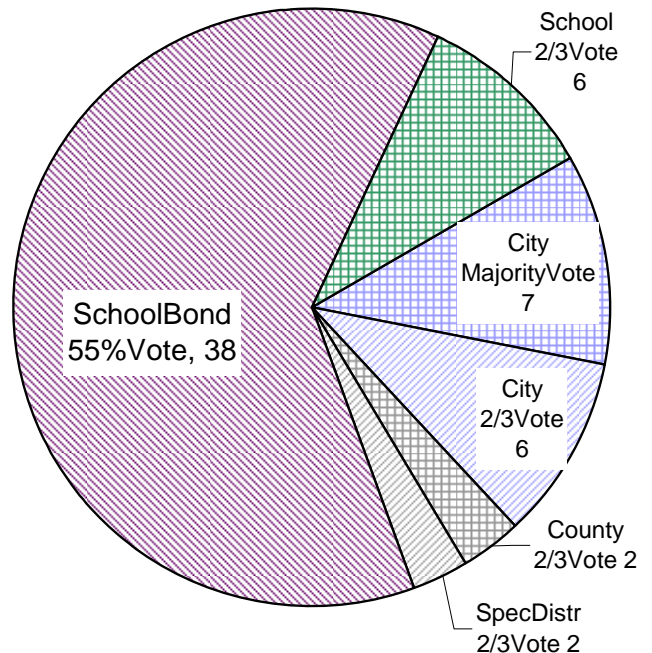


Local Revenue Measures February 2008

California held its presidential primary vote on February 5, 2008. A number of statewide measures were also on the ballot on topics including community college funding, legislative term limits, and Indian gaming pacts. In addition, there were nearly 100 local measures including 62 local related to local agency taxes, fees and financing¹, and two city incorporation proposals. Of these measures, 13 concerned city taxes, fees or financing; three concerned counties; and two concerned special districts. There were 44 school measures including school bonds and parcel taxes. Among the 13 city measures, six were special taxes requiring 2/3 voter approval, and seven concerned general taxes requiring majority voter approval. The county and special district measures were all 2/3 supermajority measures.

While all majority vote tax measures and 3/4 of 55% school bond measures passed, measures requiring 2/3 vote supermajority approval had a more difficult time. Still, voters approved most special tax measures: six out of the ten non-school special tax measures and five out of six school parcel taxes.

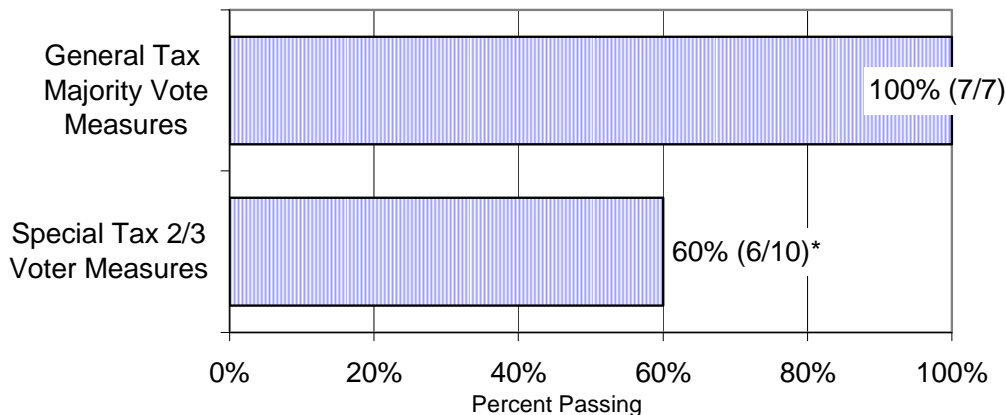
Proposed Local Revenue Measures February 2008*



Local Revenue Measures Feb 2008*

	Total	Pass	Passing%
City Majority Vote	7	7	100%
City 2/3 Vote	6	4	67%
County 2/3 Vote	2	0	0%
Special District (2/3)	2	2	100%
School Bond 55%	38	29	76%
School 2/3 Vote	6	5	83%
Total	61	47	77%

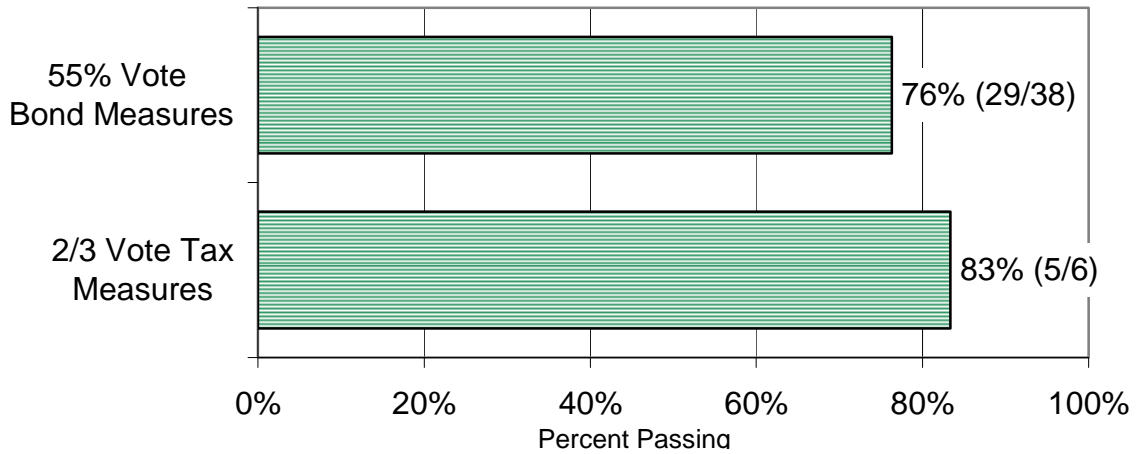
City / County / Special District Tax & Bond Measures Feb 2008



¹ Includes city, county, special district and local school measures.

* Charts and summary tables exclude Alameda County Measure B which was withdrawn by its supporters.

School Tax & Bond Measures Feb 2008



Transaction and Use Taxes

Five cities asked their voters to consider transactions and use tax add-ons to the local sales tax. The City of Seaside, in Monterey County, proposed a one cent general tax, requiring majority approval. The four others earmarked their taxes for specific purposes: El Cerrito’s ½ cent for street maintenance and improvements; and Reedley (½ cent), Sanger (¾ cent) and Lompoc (½ cent) for police and fire services.

In each case, a majority of voters said “yes,” but in Lompoc, the 55.2% yes vote was far short of the 2/3 voter approval needed for a special tax.

The successful new taxes will become operative on April 1, 2008.

Transactions and Use Tax: General Tax Measures (Majority voter approval required)

<u>Agency Name</u>	<u>County</u>	<u>Rate</u>	<u>Special / Gener</u>	<u>YES%</u>	<u>NO%</u>	
City of Seaside	Monterey County	Measure R	1 cent	59.2%	40.8%	PASS

Transactions & Use Tax: Special Tax Measures (2/3 voter approval required)

<u>Agency Name</u>	<u>County</u>	<u>Rate</u>		<u>YES%</u>	<u>NO%</u>	
City of El Cerrito	Contra Costa County	Measure A	1/2 cent Streets	71.1%	28.9%	PASS
City of Reedley	Fresno County	Measure G	1/2 cent Police/Fire/EMS	73.9%	26.1%	PASS
City of Sanger	Fresno County	Measure S	3/4 cent Police/Fire/EMS	70.5%	29.5%	PASS
City of Lompoc	Santa Barbara County	Measure T2008	1/2 cent Police/Fire/EMS	55.2%	44.8%	FAIL

Utility User Taxes

Six cities asked their voters to modify their existing Utility User Taxes (UUT) on telecommunications. The measures all endeavored to respond to changes in telecommunications technology, billing practices and federal law, by modernizing their UUT ordinances to clearly and lawfully cover wireless telecommunications. Two of the measures (Arcata and Pasadena) modernized the city UUT without any rate reduction. The other four measures slightly reduced an existing city UUT on telecommunications. These are general taxes requiring majority voter approval. All six UUT measures were successful.

Utility User Tax Measures - Majority Voter Approval (General Purpose)

<u>Agency Name</u>	<u>County</u>		<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	
City of San Bernardino	San Bernardino County	Measure L	Reduce 7.83% to 7.75%	80.3%	19.7%	PASS
City of Huntington Park	Los Angeles County	Measure B	Reduce 7% to 6.5%	78.8%	21.2%	PASS
City of Richmond	Contra Costa County	Measure B	Reduce 10% to 9.5%	73.9%	26.1%	PASS
City of Los Angeles	Los Angeles County	Measure S	Reduce 10% to 9%	65.6%	34.4%	PASS
City of Arcata	Humboldt County	Measure A	continue 3%	60.2%	39.8%	PASS
City of Pasadena	Los Angeles County	Measure D	continue 8.3%	58.0%	42.0%	PASS

Parcel Taxes

There were six parcel taxes proposed: one city, two county and two special districts. Rocklin’s measure supported parks. The special district measures were for fire and police services. The county measures were aimed at hospitals and emergency medical services. In Alameda County, a parcel tax measure for hospital improvements was filed (Measure B), then subsequently redesigned and resubmitted as a separate measure (Measure A). The proponents urged defeat of the original measure, essentially withdrawing it by political means.

Only the special district measures passed. A clear majority (59% versus 41%) of Rocklin voters said “yes,” but parcel taxes require supermajority 2/3 voter approval.

Parcel Taxes (2/3 vote)

<u>Agency Name</u>	<u>County</u>		<u>Amount</u>		<u>YES%</u>	<u>NO%</u>	
Muir Beach Community Services District	Marin County	Measure B	\$200/parcel	Fire	4yrs	81.5%	18.5% PASS
San Mateo County Service Area #1	San Mateo County	Measure I	\$65/parcel	Fire&Police		74.5%	25.5% PASS
City of Rocklin	Placer County	Measure J	\$10-\$45/parce	Parks	15yrs	58.8%	41.2% FAIL
County of Santa Barbara	Santa Barbara Coun	Measure S2	\$35/parcel	EmrgcyMedical		46.1%	53.9% FAIL
County of Alameda	Alameda County	Measure A	\$24/parcel	Hospital	30yrs	40.6%	59.4% FAIL
County of Alameda	Alameda County	Measure B	\$24/parcel	Hospital	30yrs	31.0%	69.0% FAIL

General Obligation Bonds

Voters in the City/County of San Francisco considered a bond measure to fund various park and recreation improvements. Voters approved the measure proposed to increase ad valorem property taxes to fund park and recreation improvements.

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

<u>Agency Name</u>		<u>Amount</u>		<u>YES%</u>	<u>NO%</u>	
City of San Francisco	Proposition A	\$185m	Parks&Recr	71.7%	28.3%	PASS

City Incorporations

Residents of two unincorporated communities considered cityhood. Voters in Oakhurst in Madera County and Wildomar in Riverside County considered city incorporation proposals. The Oakhurst effort failed, but Wildomar in Riverside County was approved to become California’s 479th city on July 1, 2008. Wildomar voters also elected their first city council and approved a measure directing that future city council members shall be elected by district.

Municipal Incorporations

<u>Agency Name</u>	<u>Measure N:</u>	<u>YES%</u>	<u>NO%</u>	
Proposed City of Oakhurst	Measure C	42.9%	57.1%	FAIL
Proposed City of Wildomar	Measure C	60.2%	39.8%	PASS

School Parcel Taxes

Of the six parcel tax measures proposed by school districts, only one failed to get the required 2/3 voter approval. While the preliminary count shows that voters in the Willits Unified School District said “yes” 63% to 37%, the measure is falling short of the 2/3 voter approval needed for parcel taxes.

School Parcel Taxes (2/3 voter approval)

<u>Agency Name</u>	<u>County</u>	<u>Measure N:</u>	<u>Rate</u>	<u>Sun:</u>	<u>YES%</u>	<u>NO%</u>	
Santa Cruz City Elementary School Dist	Santa Cruz County	Measure P	\$105/parcel	9yrs	80.0%	20.0%	PASS
Oakland Unified School District	Alameda County	Measure G	\$195/parcel		78.6%	21.4%	PASS
Ravenswood City School District	San Mateo County	Measure M	\$98/parcel	5yrs	75.5%	24.5%	PASS
Santa Monica-Malibu Unified School D	Los Angeles County	Measure R	renew		72.5%	27.5%	PASS
Kentfield School District	Marin County	Measure A	renew \$774/parcel	10yrs	71.2%	28.8%	PASS
Willits Unified School District	Mendocino County	Measure A	\$39/parcel		63.3%	36.7%	FAIL

School Bonds

There were 38 school bond measures on the ballot for a total of \$4.184 billion in proposed bond authorizations. All measures needed 55% approval. Preliminary results indicate that voters approved 29 of the measures, authorizing \$3.905 billion in school facility bonds. However, thousands of provisional and absentee ballots turned in on election day are still being counted. These tallies may effect the outcome of several close elections.

School Bond Measures - all 55% Approval

Agency Name	County	Measure Nam	Amount	YES%	NO%	
San Mateo-Foster City School District	San Mateo County	Measure L	\$175m	78.3%	21.7%	PASS
Long Beach Community College District	Los Angeles County	Measure E	\$440m	73.2%	26.8%	PASS
Rancho Santa Fe Elementary School District	San Diego County	Proposition E	\$34m	71.6%	28.4%	PASS
Albany Unified School District	Alameda County	Measure E	\$10m	70.9%	29.1%	PASS
East Side Union High School District	Santa Clara County	Measure E	\$349m	70.9%	29.1%	PASS
Rio Bravo Greeley Union School District	Kern County	Measure B	\$10.9m	69.9%	30.1%	PASS
San Gabriel Unified School District	Los Angeles County	Measure A	\$65m	69.4%	30.6%	PASS
Lindsay Unified School District	Tulare County	Measure B	\$20.7m	69.3%	30.7%	PASS
Stockton Unified School District	San Joaquin County	Measure Q	\$464.5m	67.8%	32.3%	PASS
Exeter Union Elementary School District	Tulare County	Measure D	\$6.4m	67.7%	32.3%	PASS
Geyserville Unified School District	Sonoma County	Measure A	\$3.25m	67.5%	32.5%	PASS
San Bernardino Community College District	San Bernardino & Riverside Counties	Measure M	\$500m	66.1%	34.0%	PASS
Redondo Beach Unified School District	Los Angeles County	Measure C	\$145m	65.6%	34.4%	PASS
Sequoia Union High School District	San Mateo County	Measure J	\$165m	65.5%	34.5%	PASS
Redlands Unified School District	San Bernardino County	Measure J	\$65.5m	65.5%	34.6%	PASS
Los Banos Unified School District	Merced County	Measure K	\$44m	65.1%	34.9%	PASS
Cajon Valley Union School District	San Diego County	Proposition D	\$156.5m	64.0%	36.0%	PASS
Poway Unified School Facilities Improvement	San Diego County	Proposition C	\$179m	63.7%	36.3%	PASS
Mojave Unified School Facilities Improvement	Kern County	Measure A	\$24m	62.7%	37.3%	PASS
Woodlake High School District	Tulare County	Measure C	\$4.5m	61.8%	38.2%	PASS
Windsor Unified School District	Sonoma County	Measure B	\$50m	61.5%	38.5%	PASS
Palm Springs Unified School District	Riverside County	Measure E	\$516m	61.3%	38.7%	PASS
San Lorenzo Valley Unified School District	Santa Cruz County	Measure O	\$18.9m	59.6%	40.4%	PASS
Upland Unified School District	San Bernardino County	Measure K	\$103m	58.2%	41.8%	PASS
Enterprise Elementary School District	Shasta County	Measure A	\$34m	57.0%	43.0%	PASS
Placentia-Yorba Linda Unified School District	Orange County	Measure A	\$200m	56.7%	43.3%	PASS
Orland Unified School District	Glenn County	Measure K	\$21.9m	56.4%	43.6%	PASS
Menifee Union School District	Riverside County	Measure B	\$31.46m	56.2%	43.8%	PASS
Dry Creek Elementary School District	Placer County - Sacramento County	Measure E	\$67m	55.2%	44.8%	PASS
McCabe Union Elementary School District	Imperial County	Measure A	\$7m	53.4%	46.6%	FAIL
Loomis Unified School District	Placer County	Measure G	\$17.7m	51.9%	48.1%	FAIL
Tipton Elementary School District	Tulare County	Measure E	\$3.1m	51.0%	49.0%	FAIL
Acton-Agua Dulce Unified School District	Los Angeles County	Measure V	\$46.2m	51.0%	49.0%	FAIL
Napa Valley Community College District	Napa County and Sonoma County	Measure L	\$178.4m	50.5%	49.5%	FAIL
Cold Spring School District	Santa Barbara County	Measure R2008	\$8.5m	49.7%	50.3%	FAIL
Biggs Unified School District	Butte County	Measure A	\$4.275m	48.7%	51.3%	FAIL
Caruthers Unified School District	Fresno County	Measure A	\$11.3m	44.0%	56.0%	FAIL
Caruthers Unified School Facilities Improvement	Fresno County	Measure B	\$2.8m	43.6%	56.4%	FAIL

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Sources: County elections offices and with thanks to Rich Saskal of the Bond Buyer.

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