Local Revenue Measure Results
November 2018   *… with analysis an commentary by FM3*

There were 548 measures on local ballots in California for the November 6, 2018 election. including 386 local tax and bond measures.

Just over half of these measures (200) were proposed by or for cities.[1] There were also 28 county, 32 special district and 126 school tax or bond measures. In prior elections, typically about one-third of measures were majority vote general taxes, one-third are special taxes, and one third are 55 percent school bonds. But in this election there was a notably higher proportion of majority vote general tax measures and 9 out of 10 are passing. This is largely explained by the record 79 measures to increase taxes on cannabis, many via initiative petition and some paired with rules on types and locations of businesses.

There were 69 sales tax measures, more than the 55 in 2014 midterm election but fewer than the 89 in 2016. Among the 69 were 11 two-thirds vote special taxes.

There were 40 measures seeking to increase taxes on hotel guests (including nine earmarked special taxes), substantially more than the 14 in 2014 and 22 in 2016.

There were 11 city, county and special district general obligation bond measures seeking a total of $2.4 billion in facility improvements for affordable housing, earthquake upgrades to public facilities, a hospital, and for parks/recreation centers.
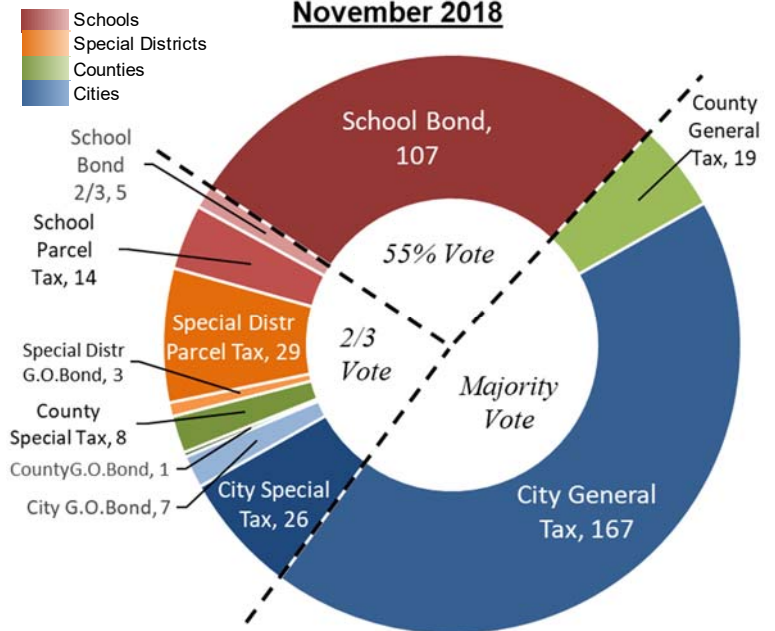
There were 41 city, county and special district parcel taxes, including 24 for fire /emergency medical response.

Among the school measures were 112 bond measures seeking a total of $15.7 billion in school facility improvement funding. There were 113 proposed in 2014 ($11.8 billion) and a record 184 in 2016 ($25.3 billion).

Proposed Local Revenue Measures
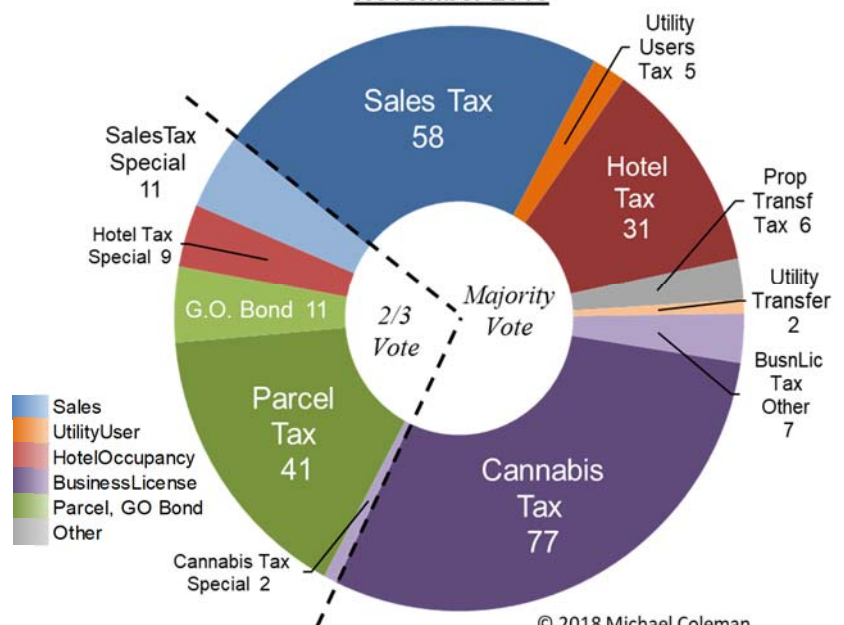November 2018

© 2018 Michael Coleman

Types of Non-School Local Tax Measures
November 2018

© 2018 Michael Coleman

---

[1] Cities including the city and county of San Francisco.

There were 14 measures to increase or extend (renew) school parcel taxes compared to eight in 2014 and 22 in 2016.

Overall Passage Rates

It took a full month to complete the count of all ballots, including mailed ballots and provisional ballots turned in on election day. There were many measures that were too close to call on after the first counts on November 7 and many measures flipped – most from narrowly losing to narrowly passing, once all votes were tabulated.

With final tabulations now in, 313 of the 386 tax and bond measures passed.

Local Revenue Measures November 2018

|	Total	Pass	Passing%
City General Tax (Majority Vote)	167	153	92%
County General Tax (Majority Vote)	19	14	74%
City SpecialTax or G.O.bond (2/3 Vote)	33	20	61%
County Spec.Tax, G.O.bond (2/3 Vote)	9	6	67%
Special District	32	14	44%
School ParcelTax 2/3	14	11	79%
School Bond 2/3	5	3	60%
School Bond 55%	107	92	86%
Total	386	313	81%

The proportion of passing 55 percent school bond measures from this election is at historic passage rates, though not as successful as the November 2016 presidential election when just 6 of 178 school bonds failed (97% passing). School parcel taxes and two-thirds vote bonds were slightly more successful than in past elections but similar to the November 2016 presidential election when 19/28 (68%) passed.

School Tax & Bond Measures November 2018
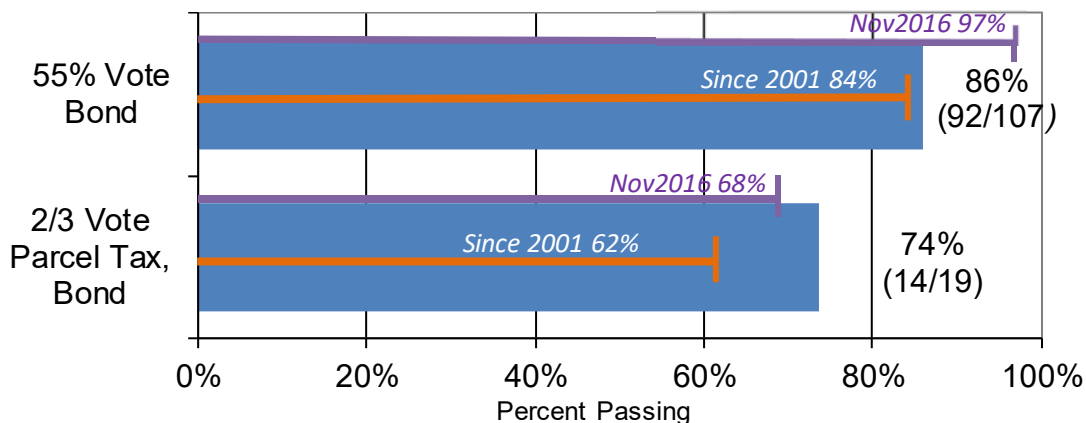
The passage rate of local non-school majority vote tax measures substantially exceeded passage rates in prior years. Ninety percent of the 188 majority vote tax measures passed, even including a number of failing cannabis legalization initiative measures. Most general purpose cannabis, sales, business license, property transfer and hotel occupancy taxes passed. The few utility user taxes did not fare as well.

City / County / Special District Tax & Bond Measures November 2018
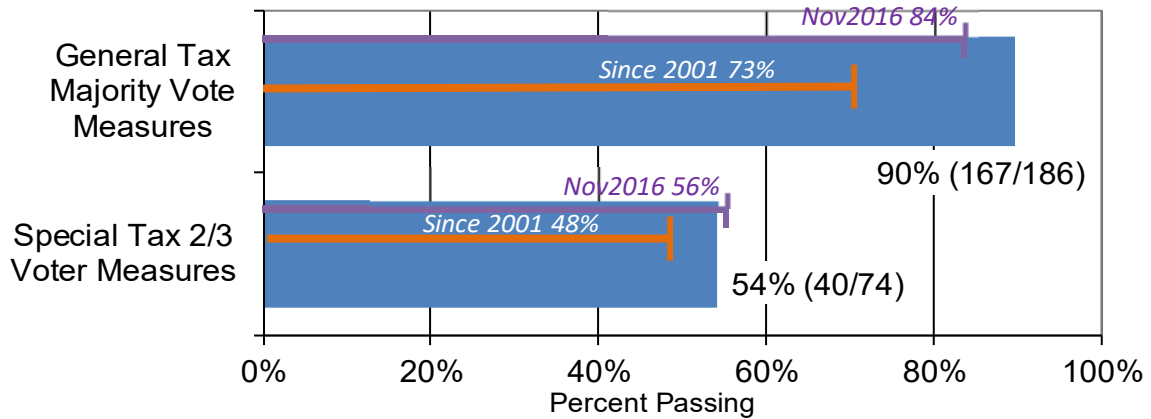
Among the two-thirds vote city, county and special district special tax and bond measures, a little over half passed, a bit better than historic patterns and statistically identical to the November 2016 election. Majority vote general purpose measures passed at high levels, largely reflecting the larger numbers and higher passage rates of cannabis, hotel occupancy, and general business tax revisions.

Measure Outcome by Category

Among non-school local measures, the most common type of measure was a majority vote excise tax on commercial cannabis activity. The only failures were citizen initiatives that included legalization provisions. Fifty-two of the 58 general purpose transactions and use taxes (sales taxes) passed, similar to November 2016 when 51 of 59 passed.

Passing and Failing City / County / Special District Measures by Type November 2018

© 2018 Michael Coleman
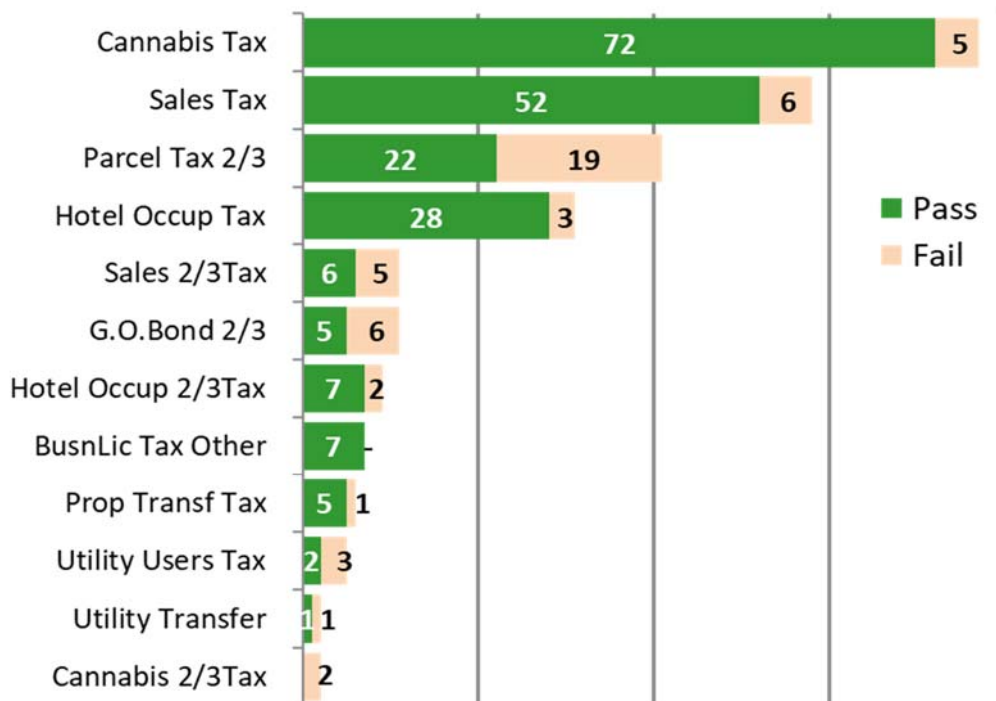
Local Add-On Sales Taxes (Transaction and Use Taxes)

Voters in 53 cities and five counties considered general purpose majority vote add-on sales tax rates ranging from 1/8 percent to 1 ½ percent. Fifty-two were approved including all those that extended without increase an existing sun-setting tax.

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

City	County	Measure	Rate		sunset	YES%	
Albany	Alameda	Measure L	1/2 cent	extend	none	81.0%	PASS
Santa Fe Springs	Los Angeles	Measure Y	1 cent	-	none	74.9%	PASS
County of Santa Clara	Santa Clara	Measure A	1/8 cent	extend	none	74.2%	PASS
County of Humboldt	Humboldt	Measure O	1/2 cent	extend	none	73.9%	PASS
Kerman	Fresno	Measure M	1 cent	-	none	73.2%	PASS
Martinez	Contra Costa	Measure X	1/2 cent	-	15yrs	72.9%	PASS
La Puente	Los Angeles	Measure LP	1/2 cent	-	none	72.6%	PASS
Santa Maria	Santa Barbara	Measure U	by 3/4 cent to 1 cent		none	71.9%	PASS
Culver City	Los Angeles	Measure C	1/4 cent	-	none	69.9%	PASS
Paradise	Butte	Measure V	1/2 cent	extend	10yrs	69.5%	PASS
Sebastopol	Sonoma	Measure Q	1/2 cent	extend	none	68.2%	PASS
Port Hueneme	Ventura	Measure U	1 cent	-	none	68.1%	PASS
San Fernando	Los Angeles	Measure A	1/2 cent	extend	none	68.1%	PASS
Pasadena	Los Angeles	Measure I	3/4 cent	-	none	67.7%	PASS
Redwood City	San Mateo	Measure RR	1/2 cent	-	none	67.6%	PASS
Antioch	Contra Costa	Measure W	1 cent	extend	20yrs	66.1%	PASS
County of Santa Cruz Unincorporated Areas	Santa Cruz	Measure G	1/2 cent	-	12yrs	65.7%	PASS
Pomona	Los Angeles	Measure PG	3/4 cent	-	10yrs	64.5%	PASS
Los Banos	Merced	Measure H	1/2 cent		15yrs	64.2%	PASS
Red Bluff	Tehama	Measure A	1/4 cent	extend	4/1/2031	63.6%	PASS
Garden Grove	Orange	Measure O	1 cent		none	63.1%	PASS
Lawndale	Los Angeles	Measure L	3/4 cent		none	62.9%	PASS
Roseville	Placer	Measure B	1/2 cent		none	62.4%	PASS
Placentia	Orange	Measure U	1 cent		none	61.8%	PASS
Angels Camp	Calaveras	Measure C	1/2 cent		none	61.7%	PASS
Porterville	Tulare	Measure I	1 cent		none	61.7%	PASS
Santa Rosa	Sonoma	Measure O	1/4 cent		6yrs	61.6%	PASS
Alameda	Alameda	Measure F	1/2 cent		none	61.5%	PASS
Burbank	Los Angeles	Measure P	3/4 cent		none	60.0%	PASS
Cudahy	Los Angeles	Measure R	3/4 cent		10yrs	59.4%	PASS
Barstow	San Bernardino	Measure Q	1 cent		none	59.2%	PASS
Seal Beach	Orange	Measure BB	1 cent		none	59.0%	PASS
Wildomar	Riverside	Measure AA	1 cent		none	58.5%	PASS
Coalinga	Fresno	Measure J	1 cent		10yrs	58.1%	PASS
Covina	Los Angeles	Measure CC	3/4 cent		none	57.9%	PASS
Lodi	San Joaquin	Measure L	1/2 cent		none	56.9%	PASS
King City	Monterey	Measure K	1/2 cent		10yrs	56.7%	PASS
Sacramento	Sacramento	Measure U	1 cent		none	56.6%	PASS
Santa Ana	Orange	Measure X	1.5 cents		2029*	56.5%	PASS

CaliforniaCityFinance.com

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

City	County	Measure	Rate	sunset	YES%	
Norco	Riverside	Measure R	1 cent	none	**56.4%**	PASS
Oroville	Butte	Measure U	1 cent	none	**56.4%**	PASS
Oceanside	San Diego	Measure X	1/2 cent	none	**55.7%**	PASS
Fowler	Fresno	Measure N	1 cent		**55.5%**	PASS
Carpinteria	Santa Barbara	Measure X	1.25 cent	none	**55.0%**	PASS
Los Gatos	Santa Clara	Measure G	1/8 cent	20yrs	**54.7%**	PASS
Glendale	Los Angeles	Measure S	3/4 cent	none	**52.9%**	PASS
Murrieta	Riverside	Measure T	1 cent	none	**52.2%**	PASS
County of Yuba Unincor	Yuba	Measure K	1 cent	10yrs	**51.9%**	PASS
Marina	Monterey	Measure N	1/2 cent	15yrs	**51.2%**	PASS
Rio Dell	Humboldt	Measure J	1 cent	12/31/2024	**50.6%**	PASS
West Sacramento	Yolo	Measure N	1/4 cent	none	**50.5%**	PASS
Bakersfield	Kern	Measure N	1 cent	none	**50.1%**	PASS
Fort Bragg	Mendocino	Measure H	3/8 cent	15yrs	48.5%	FAIL
El Paso De Robles	San Luis Obispo	Measure K	1/2 cent	6yrs	45.9%	FAIL
Gonzales	Monterey	Measure O	1/2 cent	20yrs	45.5%	FAIL
Mendota	Fresno	Measure C	1 cent		41.1%	FAIL
County of Kern Unincor	Kern	Measure I	1 cent	none	33.2%	FAIL
Folsom	Sacramento	Measure E	1/2 cent	10yrs	29.4%	FAIL

Three of these general purpose majority vote measures were accompanied by an advisory measure specifying the use of the funds should the tax measure pass. The Paso Robles measure failed regardless.

Advisory Measures as to Use of Proceeds - Transactions and Use Taxes

City	County		Purpose	YES%	Tax Outcome
Pasadena	Los Angeles	Measure J	1/3 to schools	**70.4%**	PASS
Red Bluff	Tehama	Measure B	police fire 85%	**69.7%**	PASS
King City	Monterey	Measure L	debt, police, fire, streets, economic development	**68.1%**	PASS
El Paso De Robles	San Luis Obispo	Measure N	streets	**72.3%**	FAIL

General Purpose Transactions and Use Tax Measures – November 2018
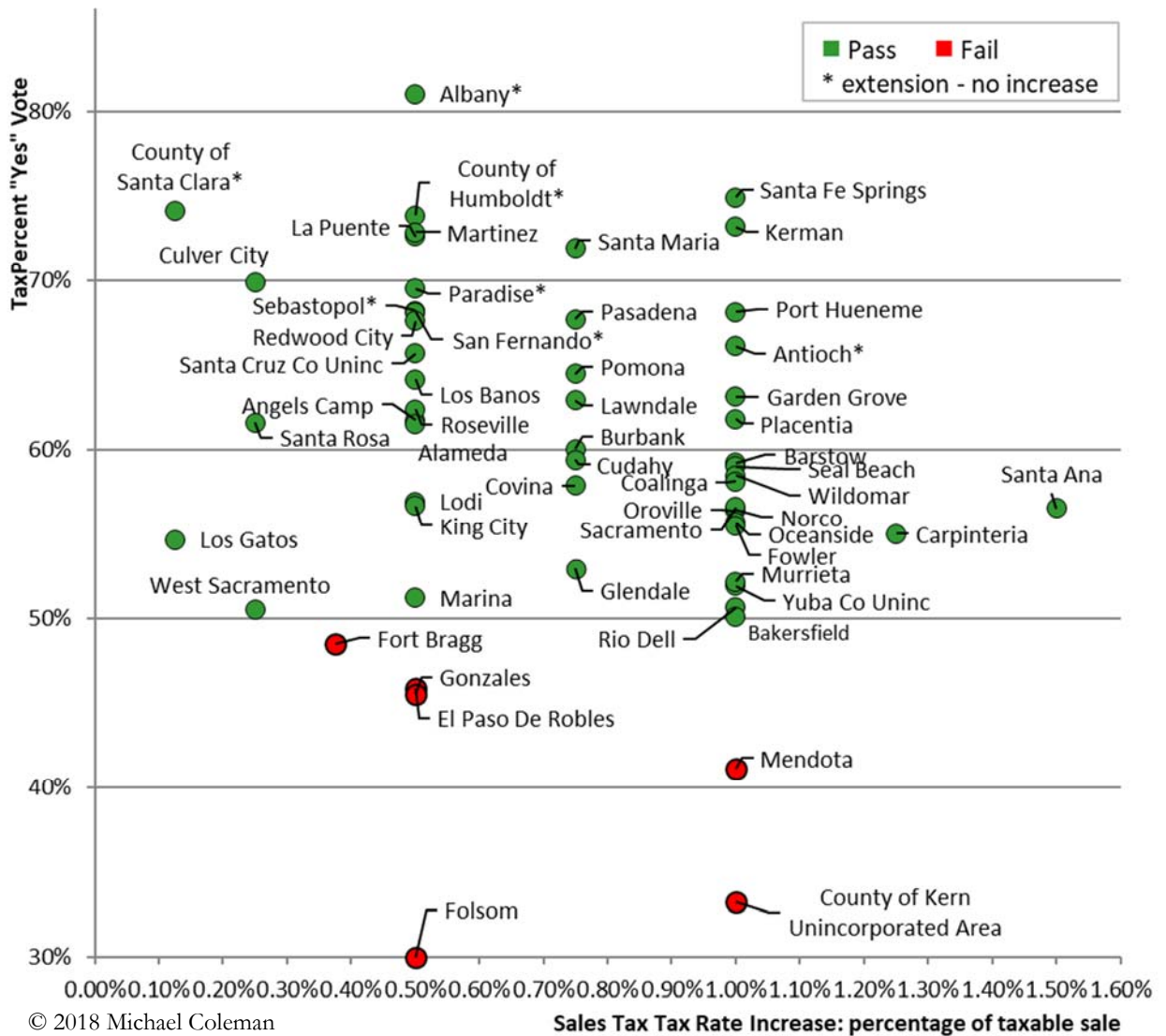
There were 11 add-on sales tax measures earmarked for specific purposes including three countywide measures for transportation improvements. Voters extended Marin County's ½ cent tax for transportation for thirty years and San Benito County now joins the "self help" counties with transportation sales taxes with a 1 percent tax. San Mateo County's Measure W ½ percent increase also passed.

Among the 7 other special sales tax measures, 3 passed including an extension of the City of Monterey's one percent road tax and new rates for police/fire Chowchilla and water/parks/wildlife in Sonoma County.

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

Agency Name	County		Rate		Sunset	Purpose	YES%	
Monterey	Monterey	Measure S	1 cent	extend	8yrs	streets	**81.5%**	PASS
County of Marin	Marin	Measure AA	1/2 cent	extend	30yrs	transportation	**74.7%**	PASS
County of Sonoma	Sonoma	Measure M	1/8 cent	increase	10yrs	water, parks,	**72.6%**	PASS
Chowchilla	Madera	Measure N	1 cent	increase	8yrs	police/fire	**72.3%**	PASS
County of San Benito	San Benito	Measure G	1 cent	increase	30yrs	transportation	**67.9%**	PASS
County of San Mateo	San Mateo	Measure W	1/2 cent	increase	30yrs	transportation	**66.9%**	PASS
Eureka	Humboldt	Measure I	1/4 cent	increase	20yrs	streets	64.3%	FAIL
Fresno	Fresno	Measure P	3/8 cent	increase	30yrs	parks/culture	52.2%	FAIL
Alturas	Modoc	Measure L	1/2 cent	increase		fire, police,	46.6%	FAIL
Laguna Beach	Orange	Measure P	1 cent	increase	25yrs	fire safety	46.2%	FAIL
Dixon	Solano	Measure N	1/2 cent	increase	none	streets	37.5%	FAIL

Special Purpose Transactions and Use Tax Measures – November 2018
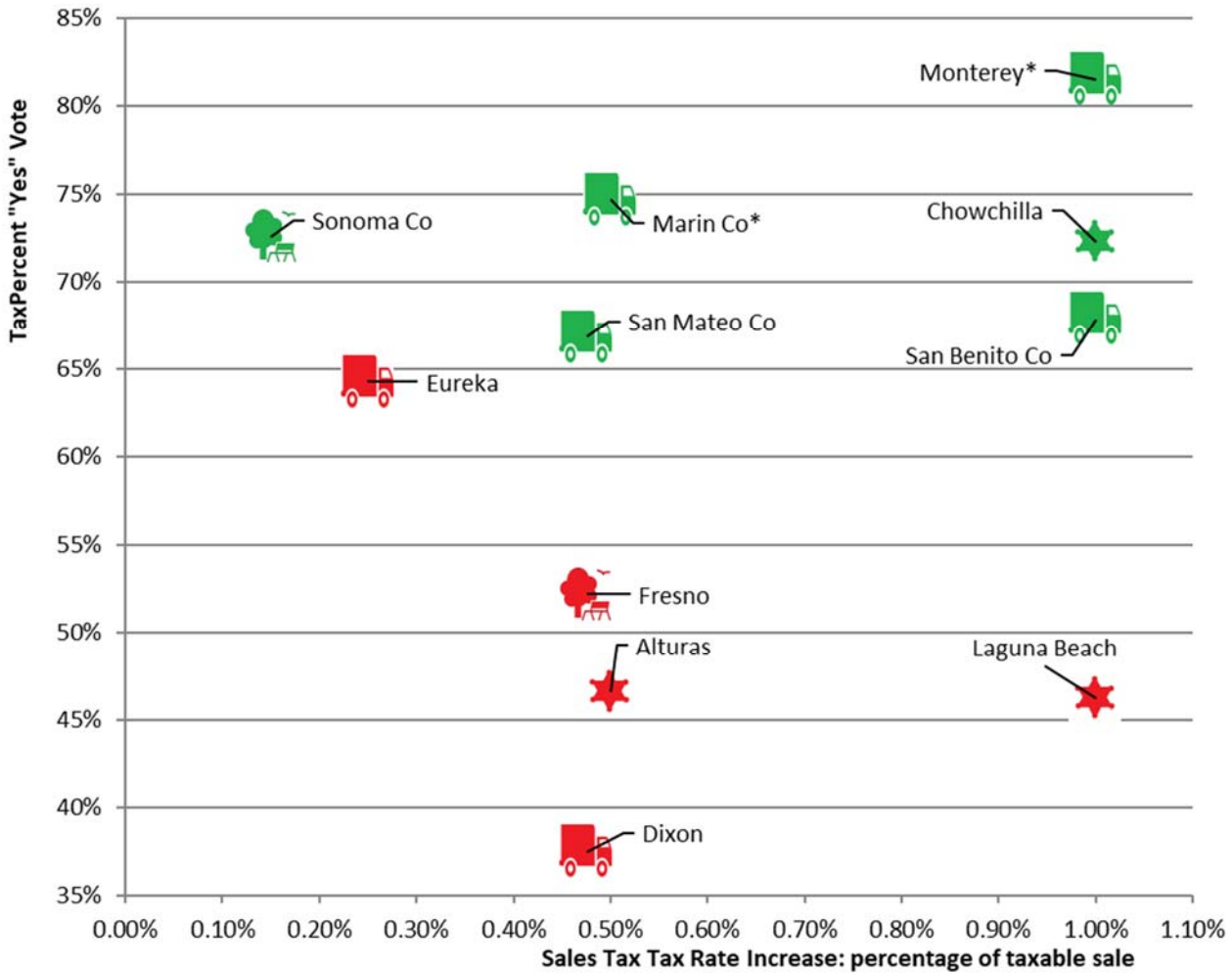
Transient Occupancy (Hotel) Taxes ✓

There were 40 measures to increase Transient Occupancy (Hotel) Taxes, including 31 for general purposes (majority approval) and nine two-thirds vote special taxes. TOTs were popular this election; there were more proposals and more passing than in any prior election in California. Among the general tax increases, only three of the 31 failed. The small towns of Blue Lake and Colma, previously among the few cities in California not to have a TOT, adopted 10 percent rates. Palo Alto's 1.5 percent increase now makes its 15.5 percent rate the highest in the State.

### Transient Occupancy Tax Tax Measures: Majority Vote General Use

Agency Name	County		Rate	YES%	
Sausalito	Marin	Measure L	by 2% to 14%	81.5%	PASS
Sonoma	Sonoma	Measure S	by 3% to 13%	79.9%	PASS
Daly City	San Mateo	Measure VV	by 3% to 13%	79.8%	PASS
Morgan Hill	Santa Clara	Measure H	by 1% to 11%	79.3%	PASS
Sunnyvale	Santa Clara	Measure K	by 2% to 12.5%	78.5%	PASS
San Carlos	San Mateo	Measure QQ	by 2% to 12% for 2019	78.3%	PASS
Colma	San Mateo	Measure PP	10%	77.1%	PASS
Grover Beach	San Luis Obispo	Measure L	by 2% to 12%	76.7%	PASS
Belmont	San Mateo	Measure KK	by 2% to 12%	75.5%	PASS
Watsonville	Santa Cruz	Measure O	by 1% to 12%	75.4%	PASS
Pacific Grove	Monterey	Measure U	by 2% to 12%	74.9%	PASS
South San Francisco	San Mateo	Measure FF	by 2% to 12% for 2019, by 1% to 13% for 2020, by 1% to 14% for 2021+	74.6%	PASS
Foster City	San Mateo	Measure TT	by 2.5% to 12%	74.5%	PASS
Indian Wells	Riverside	Measure K	by 1% to 11.25%	73.6%	PASS
Blue Lake	Humboldt	Measure H	10%	73.4%	PASS
Sebastopol	Sonoma	Measure R	by 2% to 12%	71.4%	PASS
Palo Alto	Santa Clara	Measure E	by 1.5% to 15.5%	69.0%	PASS
Scotts Valley	Santa Cruz	Measure N	by 1% to 11%	68.7%	PASS
Marina	Monterey	Measure P	by 2% to 14%	67.8%	PASS
Milpitas	Santa Clara	Measure R	by 4% to 14%	65.7%	PASS
Diamond Bar	Los Angeles	Measure Q	by 4% to 14%	63.8%	PASS
County of Calaveras	Calaveras	Measure G	by 6% to 12%	63.4%	PASS
Tustin	Orange	Measure CC	by 3% to 13%	60.6%	PASS
Orland	Glenn	Measure E	by 2% to 12%	60.5%	PASS
County of Mariposa	Mariposa	Measure M	by 2% to 12%	59.7%	PASS
Los Altos	Santa Clara	Measure D	by 3% to 14%	58.9%	PASS
Calexico	Imperial	Measure J	by 2% to 12%	58.2%	PASS
Manteca	San Joaquin	Measure J	by 3% to 12%	56.6%	PASS
San Clemente	Orange	Measure W	by 2.5% to 12.5%	44.8%	FAIL
Atwater	Merced	Measure C	by 2% to 10%	44.2%	FAIL
County of El Dorado	El Dorado	Measure J	by 2% to 12%	43.9%	FAIL

Nine TOT measures dedicated the proposed increase tax revenues to particular purposes. Napa County and five Napa County cities all considered similar measures to support affordable housing. American Canyon bucked the trend of others in the county and turned down the proposal. An initiative measure to support the harbor in Del Norte County was the only other of these to fail.

Transient Occupancy Tax Tax Measures: Two-thirds Vote Special Purpose

City	County	Measure	Rate	Use	YES%	
Saint Helena	Napa	Measure E	by 1% to 13%	housing	**80.8%**	PASS
Calistoga	Napa	Measure D	by 1% to 13%	housing	**79.6%**	PASS
County of Marin	Marin	Measure W	by 4% to 14%	fire/ems, housing	**73.4%**	PASS
Capitola	Santa Cruz	Measure J	by 2% to 12%	parks/recreation	**75.0%**	PASS
Yountville	Napa	Measure S	by 1% to 13%	housing	**74.2%**	PASS
Napa	Napa	Measure F	by 1% to 13%	housing	**72.1%**	PASS
County of Napa	Napa	Measure I	by 1% to 13%	housing	**70.1%**	PASS
American Canyon	Napa	Measure H	by 1% to 13%	housing	66.4%	FAIL
County of Del Norte INIT	Del Norte	Measure C	by 2% to 10%	harbor	54.6%	FAIL

Transient Occupancy Tax (Hotel) Taxes November 2018 – General Purpose Majority Vote
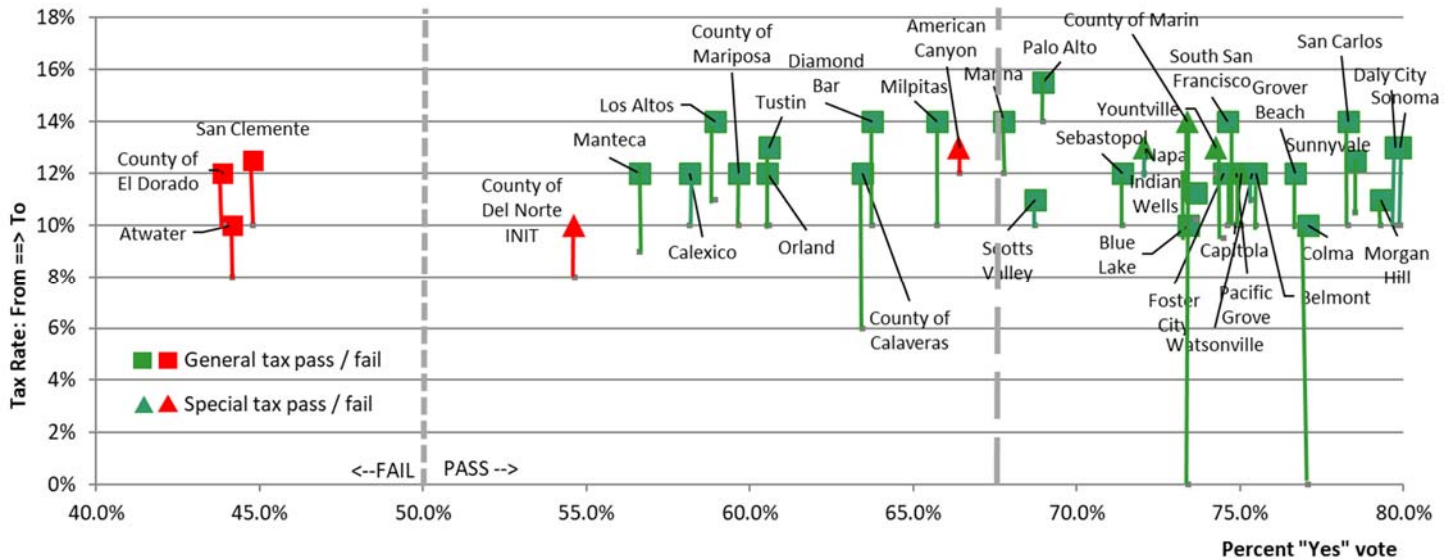
Property Transfer Taxes ✓

Voters in six bay area charter cities considered increasing their taxes on transfers of real estate. Five measures passed. Union City's tax increase was included in a measure to make the city a charter city.

Property Transfer Taxes

City	County		Rate	Sunset	YES%	
Berkeley	Alameda	Measure P	by 1.0% to 2.5%	10yrs	**72.4%**	PASS
Oakland	Alameda	Measure X	1% up to $300k; 1.5% > $300k; 1.75%>$2m; 2.5%>$5m	none	**69.5%**	PASS
Richmond	Contra Costa	Measure H	AV<$1m no change (0.7%); $1m-$3m: +0.55% to 1.25%; $3m-$10m +1.8% to 2.5%; $10m & over +2.3% to 3.0%	none	**64.9%**	PASS
Hayward	Alameda	Measure T	by $4 to $8.50/$1k	none	**59.2%**	PASS
El Cerrito	Contra Costa	Measure V	$12/$1000	none	**54.5%**	PASS
Union City	Alameda	Measure EE	$10/$1k	none	46.2%	FAIL

CaliforniaCityFinance.com

Business License Taxes ✓

There were 7 business license tax measures (other than the cannabis tax measures), all majority vote. All passed, including a per-employee tax in Mountain View that garnered national attention. Cudahy's Measure H is a tax increase on casinos.

Measure C in San Francisco was a citizen initiative that included earmarking. Based on a recent California Supreme Court decision concerning the applicability of Proposition 218 to initiative petitioned measures, its proponents assert it needs only majority voter approval. But it will likely be subject to legal challenge ss a special tax that should require two-thirds approval.

Business License Tax Measures
Casino Tax - Majority Vote General Use

Agency Name	County		Rate	YES%	
Cudahy	Los Angeles	Measure U	15%grossRcpts casinos	77.3%	PASS

General Business License Tax Revisions - Majority Vote General Use

Agency Name	County		Rate	YES%	
Daly City	San Mateo	Measure BB	by 0.05% min $110/busn	80.6%	PASS
Mountain View	Santa Clara	Measure P	$8-$149/employee	69.2%	PASS
Sausalito	Marin	Measure M	$125/busn, $1-$3/$1,000 gross receipts	64.8%	PASS
Grover Beach	San Luis Obispo	Measure M	from $55 to $60 to $950 based on bldg sf	60.8%	PASS
San Francisco INIT	San Francisco	Measure C	0.175% to 0.69% on gross receipts over $50 million	59.9%	PASS
County of San Benito	San Benito	Measure H	$30-$118/busn, $.66-$7.80/employee	51.4%	PASS

Utility User Taxes ✓

Voters in five cities considered measures to increase or continue utility user taxes for general purposes. The two extensions passed easily. The three increases failed including Measure K in Parlier that was accompanied by Measure L to advise the city that the funds be used for enhanced fire protection services.

Utility User Taxes

City	County		Rate		YES%	
Canyon Lake	Riverside	Measure S	3.95% telecom, electr, gas, water, sewer, garbage	extend	76.7%	PASS
Pinole	Contra Costa	Measure C	8% telecom, electr, gas	extend	73.4%	PASS
Parlier	Fresno	Measure K	4% telecom, electr, gas		48.3%	FAIL
McFarland	Kern	Measure P	5% telecom, video, electr, gas, water, sewer, garbage		42.3%	FAIL
Arvin	Kern	Measure L	7% telecom, video, electr, gas		28.8%	FAIL

Utility Transfers ✓

Voters in Banning and Colton considered measures to authorize the transfers from their electric utilities to support general fund services such as police, fire, paramedics and parks. The Colton measure passed.

Utility Transfer Taxes

City	County		Rate	YES%	
Colton	San Bernardino	Measure V	20% electr	**64.6%**	PASS
Banning	Riverside	Measure P	7.5% electr	48.7%	FAIL

Cannabis – Local Excise Taxes ✓

There were more measures in this election involving the taxation of cannabis than ever: 79. Some of these were by initiative petition and some involved the regulation or legalization of commercial cannabis activities. Several measures were in competition with others.

Just seven of the 79 failed. All the failing measures were either a) initiatives where legalization and regulation of activities was also at issue or b) where the revenues were earmarked making the tax a two-thirds vote special tax. The measures in County of San Joaquin and Tracy earmarking the tax proceeds for early childhood education both failed.

Cannabis Taxes - Majority Vote General Purpose

Agency Name	County		Rate	YES%	
Emeryville	Alameda	Measure S	6%grossRcpts	**84.3%**	PASS
Goleta	Santa Barbara	Measure Z	10%grossRcpts	**81.9%**	PASS
Mountain View	Santa Clara	Measure Q	9%grossRcpts	**80.7%**	PASS
Solvang	Santa Barbara	Measure F	10%grossRcpts	**80.3%**	PASS
San Luis Obispo	San Luis Obispo	Measure F	10%grossRcpts	**79.6%**	PASS
Oxnard	Ventura	Measure G	10%grossRcpts	**79.1%**	PASS
Morgan Hill	Santa Clara	Measure I	10%grossRcpts	**79.1%**	PASS
Redwood City	San Mateo	Measure DD	10%grossRcpts	**78.7%**	PASS
San Carlos	San Mateo	Measure NN	10%grossRcpts	**78.1%**	PASS
Daly City	San Mateo	Measure UU	10%grossRcpts	**78.1%**	PASS
Palm Desert	Riverside	Measure Q	15%grossRcpts	**76.9%**	PASS
Imperial	Imperial	Measure I	6%grossRcpts	**76.2%**	PASS
Benicia	Solano	Measure E	6%grossRcpts	**76.2%**	PASS
Thousand Oaks	Ventura	Measure P	6%grossRcpts	**76.1%**	PASS
County of Nevada Unincorpc	Nevada	Measure G	10%grossRcpts	**75.9%**	PASS
Lompoc	Santa Barbara	Measure D	10%grossRcpts	**75.7%**	PASS
Capitola	Santa Cruz	Measure I	7%grossRcpts	**75.5%**	PASS
South San Francisco	San Mateo	Measure LL	5%grossRcpts	**75.4%**	PASS
Santa Clara	Santa Clara	Measure M	10%grossRcpts	**75.4%**	PASS
Suisun City	Solano	Measure C	15%grossRcpts	**74.8%**	PASS
Union City	Alameda	Measure DD	6%grossRcpts	**74.7%**	PASS
Willits	Mendocino	Measure I	6%grossRcpts	**74.7%**	PASS
Moreno Valley	Riverside	Measure M	8%grossRcpts	**74.2%**	PASS
Redding	Shasta	Measure C	10%grossRcpts	**73.9%**	PASS
Calexico	Imperial	Measure K	15%grossRcpts	**73.5%**	PASS
Morro Bay	San Luis Obispo	Measure D	10%grossRcpts	**73.3%**	PASS
La Mesa	San Diego	Measure V	6%grossRcpts	**73.2%**	PASS
Atascadero	San Luis Obispo	Measure E	10%grossRcpts	**73.2%**	PASS
Perris	Riverside	Measure G	10%grossRcpts	**72.6%**	PASS

Cannabis Taxes - Majority Vote General Purpose

Agency Name	County		Rate	YES%	
Mount Shasta	Siskiyou	Measure S		72.4%	PASS
Dunsmuir	Siskiyou	Measure T	10%grossRcpts	72.4%	PASS
Hanford	Kings	Measure C	6%grossRcpts	72.2%	PASS
Santa Paula	Ventura	Measure N	10%grossRcpts	71.7%	PASS
County of Contra Costa Unin	Contra Costa	Measure R	4%grossRcpts	71.4%	PASS
Adelanto	San Bernardino	Measure S	5%grossRcpts	71.4%	PASS
Fresno	Fresno	Measure A	10%grossRcpts	71.0%	PASS
Pomona	Los Angeles	Measure PC	6%grossRcpts	70.4%	PASS
Oakdale	Stanislaus	Measure C	15%grossRcpts	70.1%	PASS
Riverbank	Stanislaus	Measure B	10%grossRcpts	69.7%	PASS
County of Lake Unincorporat	Lake	Measure K	4%grossRcpts	69.4%	PASS
Colton	San Bernardino	Measure U	10%grossRcpts	69.4%	PASS
Santa Ana	Orange	Measure Y	10%grossRcpts	69.0%	PASS
Malibu INIT	Los Angeles	Measure G	2.5%grossRcpts	68.5%	PASS
Sonora	Tuolumne	Measure N	15%grossRcpts	68.3%	PASS
Maywood	Los Angeles	Measure CT	8%grossRcpts	67.8%	PASS
El Paso De Robles	San Luis Obispo	Measure I	10%grossRcpts	67.5%	PASS
Placerville	El Dorado	Measure M	8%grossRcpts	67.5%	PASS
Lindsay	Tulare	Measure G	10%grossRcpts	66.8%	PASS
Simi Valley	Ventura	Measure Q	6%grossRcpts	66.0%	PASS
Ceres	Stanislaus	Measure W	15%grossRcpts	66.0%	PASS
San Francisco	San Francisco	Measure D	7%grossRcpts	65.9%	PASS
San Juan Bautista	San Benito	Measure I	$3-$12 per square foot;	65.9%	PASS
Patterson	Stanislaus	Measure Y	15%grossRcpts	65.1%	PASS
San Bernardino	San Bernardino	Measure W	6%grossRcpts	64.8%	PASS
Atwater	Merced	Measure A	15%grossRcpts	64.8%	PASS
County of El Dorado Unincor	El Dorado	Measure N	10%grossRcpts	64.7%	PASS
Chula Vista	San Diego	Measure Q	15%grossRcpts	64.3%	PASS
Marina	Monterey	Measure V	5%grossRcpts	64.1%	PASS
County of Del Norte Unincor	Del Norte	Measure B	6%grossRcpts	63.2%	PASS
Colfax	Placer	Measure C	6%grossRcpts	63.1%	PASS
County of Tuolumne Uninco	Tuolumne	Measure M	15%grossRcpts	62.6%	PASS
Banning	Riverside	Measure O	10%grossRcpts	62.0%	PASS
Banning	Riverside	Measure N	10%grossRcpts	61.5%	PASS
Hesperia	San Bernardino	Measure T	6%grossRcpts	61.1%	PASS
Half Moon Bay	San Mateo	Measure AA	6%grossRcpts	60.7%	PASS
Oroville	Butte	Measure T	10%grossRcpts, 4%	59.9%	PASS
Arvin	Kern	Measure M	6%grossRcpts	56.6%	PASS
Jurupa Valley INIT	Riverside	Measure L	$25/sf	54.0%	PASS
Vista INIT	San Diego	Measure Z	7%grossRcpts	53.8%	PASS
County of Lassen Unincorpo	Lassen	Measure M	8%grossRcpts	53.4%	PASS
Vista	San Diego	Measure AA	12%grossRcpts	52.7%	PASS
Hemet	Riverside	Measure Z	25%grossRcpts	52.5%	PASS
Bakersfield INIT	Kern	Measure O	7.5%grossRcpts	47.7%	FAIL
County of Kern INIT-ooc	Kern	Measure K	5%grossRcpts -retail	47.6%	FAIL
County of Kern INIT-local	Kern	Measure J	7.5%grossRcpts -	39.9%	FAIL
Hemet INIT	Riverside	Measure Y	$10/sf	36.7%	FAIL
County of Plumas INIT	Plumas	Measure B	6%grossRcpts	35.0%	FAIL

Cannabis Taxes - Two-Thirds Vote Special Purpose

Agency Name	County		Rate	YES%	
Tracy	San Joaquin	Measure D	6%grossRcpts	62.1%	FAIL
County of San Joaquin	San Joaquin	Measure B	8%grossRcpts	61.5%	FAIL

Parcel Taxes and Special Taxes (non-school)

There were 41 parcel tax measures for a variety of public services. Twenty-three appear to have passed and the Valley of the Moon Fire District in Sonoma County will likely pass when all ballots are tabulated.

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

Agency Name	County		Amount	sunset		YES%	
East Bay Regional Park District	Alameda /Contra	Measure FF	$12/parcel	20yrs	parks	**86.6%**	PASS
La Selva Beach Park District	Santa Cruz	Measure P	$50/parcel	7yrs	rec facility	**79.8%**	PASS
East Palo Alto	San Mateo	Measure HH	$2.50/sf commercial	none	housing	**79.2%**	PASS
Rocklin	Placer	Measure A	$10/parcel	10yrs	park recreation	**78.4%**	PASS
Sleepy Hollow Fire Protection Dist	Marin	Measure T	$80+/parcel	4yrs	fire/ems	**78.0%**	PASS
Ross	Marin	Measure P	$80+/parcel	4yrs	fire/ems	**77.9%**	PASS
Albany	Alameda	Measure M	$69/parcel	none	park open space	**77.8%**	PASS
Corte Madera	Marin	Measure N	$75+/parcel	4yrs	fire/ems	**77.6%**	PASS
Kentfield Fire District	Marin	Measure S	$80+/parcel	4yrs	fire/ems	**76.9%**	PASS
Fairfax	Marin	Measure O	$80+/parcel	4yrs	fire/ems	**76.5%**	PASS
Little Lake Fire Protection District	Mendocino	Measure J	$39/parcel		fire/ems	**75.8%**	PASS
Glen Ellen Fire Protection District	Sonoma	Measure T	$200/parcel	none	fire/ems	**75.7%**	PASS
Cameron Estates Community Serv	El Dorado	Measure H	$345/parcel	none	streets	**75.6%**	PASS
San Anselmo	Marin	Measure Q	$80+/parcel	4yrs	fire/ems	**73.6%**	PASS
Schell-Vista Fire Protection Distric	Sonoma	Measure X	$200/parcel	none	fire/ems	**73.6%**	PASS
Southern Marin Fire Protection Di	Marin	Measure U	$200/parcel	none	fire/ems	**73.4%**	PASS
Monte Rio Fire Protection District	Sonoma	Measure U	$200/parcel	none	fire/ems	**70.5%**	PASS
Rancho Adobe Fire Protection Dis	Sonoma	Measure W	$300+/parcel	none	fire/ems	**70.3%**	PASS
Oakland	Alameda	Measure W	$6k/vacantParcel	20yrs	nuisance abatement	**70.0%**	PASS
County Service Area No. 27	Marin	Measure R	$80+/parcel	4yrs	fire/ems	**68.3%**	PASS
Larkspur	Marin	Measure K	$92+/parcel	4yrs	fire/ems	**68.1%**	PASS
Los Angeles County Flood Contro	Los Angeles	Measure W	2.5cents/sf	none	flood control	**67.5%**	PASS
Valley of the Moon Fire Protection	Sonoma	Measure Y	$200/parcel	none	fire/ems	66.5%	FAIL
Mount Shasta Recreation & Parks	Siskiyou	Measure P	$35/parcel	25yrs	park recreation	65.0%	FAIL
Central Calaveras Fire District	Calaveras	Measure D	$150/parcel	none	fire/ems	64.5%	FAIL
Oakland INIT	Alameda	Measure AA	$198/parcel	30yrs	education	62.5%	FAIL
Hickok Road Community Services	El Dorado	Measure K	$200/parcel	none	streets	61.4%	FAIL
Rincon Ranch Community Service	San Diego	Measure RR	$200/parcel	none	streets	60.5%	FAIL
Richmond	Contra Costa	Measure T	$3k/VacDev, $6k/VacUndev	20yrs	homeless	60.2%	FAIL
Valley Center Fire Protection Distr	San Diego	Measure SS	$180/parcel	none	fire/ems	58.1%	FAIL
Antelope Valley Fire Protection Di	Mono	Measure E	$120+/parcel	none	fire/ems	57.9%	FAIL
Cambria Community Healthcare Di	San Luis Obis	Measure C	$35/parcel	6yrs	hospital/ems	57.6%	FAIL
Cameron Park Airport District	El Dorado	Measure L	$600/parcel	none	airport	57.1%	FAIL
Borrego Springs Fire Protection Di	San Diego	Measure PP	$225/parcel	none	fire/ems	56.4%	FAIL
Shasta Lake Fire Protection Distric	Shasta	Measure D	$50/parcel	none	fire/ems	56.0%	FAIL
North County Fire Protection Dist	Monterey	Measure T	$39/unit	none	fire/ems	55.3%	FAIL
Orland Fire Protection District	Glenn	Measure D	$30/parcel+	none	fire/ems	49.9%	FAIL
Julian-Cuyamaca Fire Protection D	San Diego	Measure QQ	by $150 to $200/parcel		fire/ems	46.1%	FAIL
Kern Valley Health Care District	Kern	Measure Q	$82/parcel	40yrs	hospital	45.7%	FAIL
Shasta Valley Cemetery District	Siskiyou	Measure L	$75/parcel	none	cemetery	44.7%	FAIL
Cudahy	Los Angeles	Measure CS	$343/parcel	10yrs	Police	40.6%	FAIL

General Obligation Bonds ✓

There were eleven non-school general obligation bond measures totaling $2.4 billion. Five passed. In all, $1.3 billion in local non-school general obligation bonds were approved.

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

Agency Name	County		Amount	Tax		YES%	
San Francisco	San Francisco	Measure A	$425 million	$13/100k	Earthquake-facilities/infrastr	82.0%	PASS
Berkeley	Alameda	Measure O	$135 million	$23/$100k	housing	77.5%	PASS
San Jose	Santa Clara	Measure T	$650 million	$11/100k	Earthquake-facilities/infrastr	69.0%	PASS
Fair Oaks Recreation and Park District	Sacramento	Measure J	$26.9 million	$19/100k	parks/recreation	68.9%	PASS
Campbell	Santa Clara	Measure O	$50 million	$19/100k	Police EOC, Library, etc.	68.0%	PASS
Millbrae	San Mateo	Measure II	$12 million	$8.70/100k	recreation center	62.2%	FAIL
Santa Rosa	Sonoma	Measure N	$124 million	$29/100k	housing / homeless	61.7%	FAIL
San Jose	Santa Clara	Measure V	$450 million	$8/100k	housing	61.6%	FAIL
Antelope Valley Healthcare District	Los Angeles	Measure H	$350 million	$28/100k	Hospital	61.5%	FAIL
County of Santa Cruz	Santa Cruz	Measure H	$140 million	$17/100k	housing	54.7%	FAIL
Tehachapi Valley Recreation and Park	Kern	Measure R	$43 million	$39/100k	parks/recreation	32.5%	FAIL

School Parcel Taxes ✓

As in the past, school parcel taxes fared better than non-school parcel taxes. Ten of the 13 parcel tax measures for schools passed.

School Parcel Taxes (2/3 voter approval)

Agency Name	County		Rate	Sunset	YES%	
Peralta Community College District	Alameda	Measure E	$48/parcel	8yrs	82.5%	PASS
Martinez Unified School District	Contra Costa	Measure Q	$75/parcel	5yrs	77.0%	PASS
Tahoe-Truckee Joint Unified School District	El Dorado / Nevada / Placer	Measure AA	$148/parcel	9yrs	75.4%	PASS
San Leandro Unified School District	Alameda	Measure I	$39+/parcel	none	75.1%	PASS
Culver City Unified School District	Los Angeles	Measure K	$189/parcel	7yrs	73.5%	PASS
Tamalpais Union High School District	Marin	Measure J	$149/parcel	4yrs	71.9%	PASS
Scotts Valley Unified School District	Santa Cruz	Measure A	$108/parcel	5yrs	70.7%	PASS
Evergreen Elementary School District	Santa Clara	Measure EE	$125/parcel	7yrs	70.2%	PASS
San Lorenzo Unified School District	Alameda	Measure J	$99/parcel	8yrs	69.0%	PASS
San Mateo-Foster City School District	San Mateo	Measure V	$298/parcel	9yrs	67.9%	PASS
Jefferson Union High School District	San Mateo	Measure Y	$58/parcel	10yrs	67.2%	PASS
Soquel Union Elementary School District	Santa Cruz	Measure B	$96/parcel	6yrs	66.3%	FAIL
Burbank Unified School District	Los Angeles	Measure QS	$0.10/sf	none	61.7%	FAIL
Buellton Union School District	Santa Barbara	Measure A	$99/parcel	8yrs	60.4%	FAIL

CaliforniaCityFinance.com

School Bonds ✓

There were 112 school bond measures on the ballot for a total of over $15.7 billion in school construction bonds. On election night, 89 were passing but when all votes were counted, 95 passed including 92 of the 107 fifty-five percent school bond measures.

Five measures exceeded the tax rate limits required for a 55 percent threshold under Proposition 39 of 2000. Two of those measures failed the two-thirds vote threshold. Westmorland School District came up just short with nearly 65 percent yes.

In all, voters approved $15.0 billion in local school bonds.

School Bond Measures

School District	County	Measure	Bond Amount	Tax Rate	YES%	
Westside Elementary School District	Fresno	Measure G	$3.5 million	$30/100k	90.3%	PASS
Baldwin Park Unified School District	Los Angeles	Measure AE	$69 million	$60/100k	77.0%	PASS
Peralta Community College District	Alameda	Measure G	$800 million	$24.5/$100k	75.8%	PASS
Monroe Elementary School District	Fresno	Measure D	$1 million	$30/100k	75.6%	PASS
Arvin Union School District	Kern	Measure G	$15 million	$30/100k	73.7%	PASS
Heber Elementary School District	Imperial	Measure A	$4 million	$30/100k	73.0%	PASS
Hayward Unified School District	Alameda	Measure H	$381.7 million	$60/$100k	72.9%	PASS
Northern Humboldt Union High Schoo	Humboldt	Measure N	$24 million	$19/100k	72.5%	PASS
Davis Joint Unified School District	Yolo / Solano	Measure M	$150.9 million	$60/100k	72.3%	PASS
Holtville Unified School District	Imperial	Measure G	$10 million	$40/100k	72.1%	PASS
El Monte Union High School District	Los Angeles	Measure HS	$190 million	$30/100k	72.0%	PASS
Monte Rio Union School District	Sonoma	Measure J	$3.3 million	$30/100k	71.1%	PASS
Milpitas Unified School District	Santa Clara	Measure AA	$284 million	$60/100k	71.0%	PASS
Sunnyvale School District	Santa Clara	Measure GG	$100 million	$10/100k	70.9%	PASS
Santa Monica-Malibu Unified School I	Los Angeles	Measure SM!	$485 million	$38/100k	70.4%	PASS
Mt. Diablo Unified School District	Contra Costa	Measure J	$150 million	$15/100k	70.3%	PASS
Mt. Pleasant School District	Santa Clara	Measure JJ	$27.5 million	$30/100k	70.3%	PASS
Santa Monica-Malibu Unified School I	Los Angeles	Measure M	$195 million	$30/100k	70.0%	PASS
Rio Elementary School District	Ventura	Measure L	$59.2 million	$27/100k	69.9%	PASS
Orinda Union School District	Contra Costa	Measure E	$50 million	$30/100k	69.9%	PASS
San Bruno Park School District	San Mateo	Measure X	$79 million	$30/100k	69.7%	PASS
Palo Alto Unified School District	Santa Clara	Measure Z	$460 million	$39/100k	69.3%	PASS
Sweetwater Union High School District	San Diego	Measure DD	$403 million	$20/100k	69.1%	PASS
Cutten School District	Humboldt	Measure L	$4 million	$30/100k	68.6%	PASS
Modesto City Elementary School Distr	Stanislaus	Measure D	$74 million	$28/100k	68.2%	PASS
South Bay Union School District	San Diego	Measure NN	$18 million	$20/100k	68.2%	PASS
Natomas Unified School District	Sacramento	Measure L	$172 million	$60/100k	68.1%	PASS
Jefferson Elementary School District	San Mateo	Measure U	$30 million	$15/100k	67.9%	PASS
Chula Vista Elementary School District	San Diego	Measure VV	$150 million	$20/100k	67.7%	PASS
Sanger Unified School District	Fresno	Measure B	$70 million	$60/100k	67.5%	PASS
Alpine County Unified School District	Alpine	Measure B	$4.9 million	$28/$100k	67.3%	PASS
Santa Clara Unified School District	Santa Clara	Measure BB	$720 million	$50/100k	67.3%	PASS
Santa Ana Unified School District	Orange	Measure I	$232 million	$20/100k	66.5%	PASS
Orinda Union School District	Contra Costa	Measure I	$55 million	$30/100k	66.4%	PASS
Wilsona School District	Los Angeles	Measure WE	$6.5 million	$30/100k	66.4%	PASS
Vallecito Union School District	Calaveras	Measure E	$11 million	$30/$100k	66.4%	PASS
Borrego Springs Unified School Distict	San Diego	Measure GG	$8.6 million	$60/100k	66.3%	PASS
Modesto City Elementary School Distr	Stanislaus	Measure E	$57 million	$22/100k	65.3%	PASS
Winters Joint Unified School District	Yolo / Solano	Measure P	$20 million	$60/100k	65.1%	PASS
San Diego Unified School District	San Diego	Measure YY	$3500 million	$30/100k	65.1%	PASS
Parlier Unified School District	Fresno	Measure H	$9 million	$60/100k	65.0%	PASS

School Bond Measures　　　　　　　　　　　　　　　*continued*

School District	County	Measure	Bond Amount	Tax Rate	YES%	
Pittsburg Unified School District	Contra Costa	Measure P	$100 million	$55.25/100k	64.8%	PASS
Brawley Union High School School Dis	Imperial	Measure C	$18.7 million	$30/100k	64.7%	PASS
Salida Union School District	Stanislaus	Measure A	$2.5 million	$5/100k	64.6%	PASS
Fremont Union High School District	Santa Clara	Measure CC	$275 million	$16/100k	64.6%	PASS
Round Valley Unified School District	Mendocino	Measure K	$4.5 million	$60/100k	64.6%	PASS
Shoreline Unified School District	Marin /Sonoma	Measure I	$19.5 million	$39/100k	64.4%	PASS
Three Rivers Union School District	Tulare	Measure E	$4 million	$30/100k	64.3%	PASS
Vista Unified School District	San Diego	Measure LL	$247 million	$30/100k	64.2%	PASS
Durham Unified School District	Butte	Measure X	$19.7 million	$60/$100k	64.1%	PASS
Old Adobe Union School District	Sonoma	Measure L	$38.5 million	$30/100k	64.1%	PASS
Stone Corral School District	Tulare	Measure C	$0.75 million	$30/100k	63.3%	PASS
Hemet Unified School District	Riverside	Measure X	$150 million	$49/100k	63.3%	PASS
San Bernardino Community College Di:	Riverside / San Bernardino	Measure CC	$470 million	$25/$100k	63.0%	PASS
Panama-Buena Vista Union School Dis	Kern	Measure H	$90 million	$30/100k	62.8%	PASS
Upper Lake Unified High School Distric	Lake	Measure I	$10 million	$30/100k	62.6%	PASS
Portola Valley School District	San Mateo	Measure Z	$49.5 million	$30/100k	62.4%	PASS
Upper Lake Unified School District	Lake	Measure J	$12 million	$60/100k	62.2%	PASS
Carlsbad Unified School District	San Diego	Measure HH	$265 million	$30/100k	62.2%	PASS
Lowell Joint School District	Los Angeles / Orange	Measure LL	$48 million	$30/100k	61.7%	PASS
Palo Verde Unified School District	Riverside	Measure E	$24.8 million	$49/$100k	61.6%	PASS
Lemoore Union Elementary School Dis	Kings	Measure D	$26 million	$30/100k	61.4%	PASS
Paradise Unified School District	Butte	Measure Y	$61 million	$57.5/$100k	61.4%	PASS
Del Mar Union School District	San Diego	Measure MM	$186 million	$30/100k	61.1%	PASS
Mt. San Antonio Community College I	Los Angeles	Measure GO	$750 million	$25/100k	60.8%	PASS
Santee School District	San Diego	Measure S	$15.37 million	$30/100k	60.7%	PASS
Placer Union High School District	Placer	Measure G	$42.1 million	$27/100k	60.5%	PASS
Enterprise Elementary School District	Shasta	Measure E	$26 million	$30/100k	60.5%	PASS
Thermalito Union School District	Butte	Measure Z	$4.5 million	$30/$100k	60.5%	PASS
Cloverdale Unified School District	Sonoma	Measure H	$46 million	$60/100k	60.4%	PASS
El Segundo Unified School District	Los Angeles	Measure ES	$92 million	$43/100k	60.4%	PASS
West Valley-Mission Community Colle	Santa Clara / Santa Cruz	Measure W	$698 million	$13/100k	60.4%	PASS
Madera Unified School District	Madera	Measure M	$120 million	$50/100k	60.3%	PASS
Riverbank Unified School District	Stanislaus	Measure G	$19.1 million	$55/100k	60.2%	PASS
Oak Grove Union School District	Sonoma	Measure K	$9.5 million	$30/100k	60.1%	PASS
Hamilton City Unified School District	Glenn	Measure F	$7 million	$60/100k	60.0%	PASS
Hilmar Unified School District	Merced	Measure G	$31 million	$60/100k	59.8%	PASS
Chaffey Community College District	San Bernardino	Measure P	$700 million	$15/100k	59.0%	PASS
Red Bluff Union Elementary School Dis	Tehama	Measure C	$12 million	$30/100k	57.9%	PASS
Middletown Unified School District	Lake	Measure H	$28 million	$60/100k	57.9%	PASS
Atwater Elementary School District	Merced	Measure E	$20 million	$30/100k	57.7%	PASS
Pine Ridge Elementary School District	Fresno	Measure E	$5.3 million	$30/100k	57.4%	PASS
Visalia Unified School District	Tulare	Measure A	$105.3 million	$36/100k	57.3%	PASS
Los Alamitos Unified School District	Orange	Measure G	$97 million	$30/100k	57.3%	PASS
Gavilan Joint Community College Distr	San Benito / Santa Clara	Measure X	$248 million	$20/100k	57.2%	PASS
South Monterey County Joint Union High School District	Monterey / San Benito	Measure R	$20 million	$20/100k	56.3%	PASS
		Measure Q	$20 million	$20/100k	56.1%	PASS
Mesa Union School District	Ventura	Measure O	$9.875 million	$30/100k	56.1%	PASS
Placer Union High School District	Placer	Measure D	$40.3 million	$27/100k	56.1%	PASS

## School Bond Measures   *continued*

School District	County	Measure	Bond Amount	Tax Rate	YES%	
ABC Unified School District	Los Angeles	Measure BB	$258 million	$50/100k	**55.9%**	PASS
Mountain Empire Unified School Distri	San Diego	Measure JJ	$15 million	$37/100k	**55.4%**	PASS
Perris Union High School District	Riverside	Measure W	$148 million	$30/100k	**55.4%**	PASS
Morongo Unified School District	San Bernardino	Measure O	$62 million	$55/100k	54.9%	FAIL
Wasco Union High School District	Kern	Measure E	$40.5 million	$30/100k	54.6%	FAIL
Biggs Unified School District	Butte	Measure W	$9.5 million	$47/$100k	54.0%	FAIL
Amador County Unified School Distric	Amador	Measure A	$78 million	$59/$100k	52.4%	FAIL
Ducor Union Elementary School Distric	Tulare	Measure B	$2.1 million	$30/100k	50.0%	FAIL
Ripon Unified School District	San Joaquin	Measure I	$38.5 million	$36/100k	49.0%	FAIL
Lompoc Unified School District	Santa Barbara	Measure E	$79 million	$60/100k	48.7%	FAIL
Marysville Joint Unified School Distric	Butte /Yuba	Measure J	$74 million	$56/100k	47.4%	FAIL
Escalon Unified School District	San Joaquin	Measure E	$25 million	$30/100k	47.2%	FAIL
Woodland Joint Unified School Distric	Yolo / Sutter	Measure O	$20.2 million	$53/100k	46.1%	FAIL
Allan Hancock Joint Community Colleg	San Luis Obispo Santa Barbara Ventura	Measure Y	$75 million	$11/100k	44.8%	FAIL
Linden Unified School District	San Joaquin	Measure G	$31.2 million	$60/100k	44.1%	FAIL
Bonsall Unified School District	San Diego	Measure EE	$38 million	$38/100k	42.5%	FAIL
Western Placer Unified School District	Placer	Measure H	$60 million	$25/100k	40.8%	FAIL
Acton-Agua Dulce Unified School Dis	Los Angeles	Measure CK	$7.5 million	$15/100k	40.0%	FAIL

School Bond Measures - Two-Thirds Vote

Agency Name	County	Measure	Amount (millions)		YES%	
Luther Burbank School District	Santa Clara	Measure HH	$10 million	$88/100k	**69.0%**	PASS
Vallejo City Unified School District	Solano	Measure S	$194 million	$60/100k	**68.6%**	PASS
Robla School District	Sacramento	Measure H	$46.2 million	$58/100k	**68.2%**	PASS
Westmorland Elementary School Distri	Imperial	Measure B	$10 million	$91/100k	64.6%	FAIL
Gerber Union Elementary School Distri	Tehama	Measure D	$6.5 million	$81/100k	50.7%	FAIL

Some Historical Context

The number of local tax and bond measures (386) and the success rate (81%) is exceeded only by the November 2016 election.

California Local Tax and Bond Measures
Gubernatorial & Presidential Elections
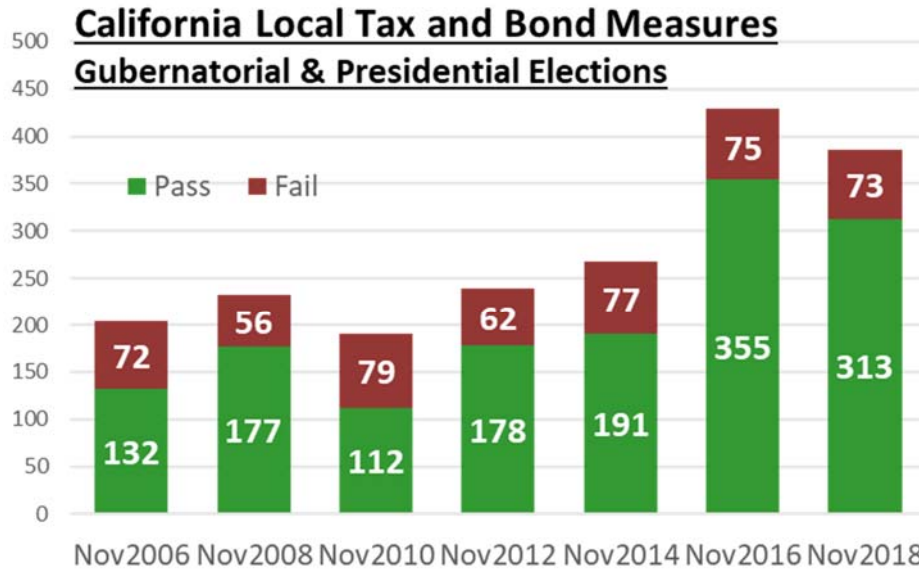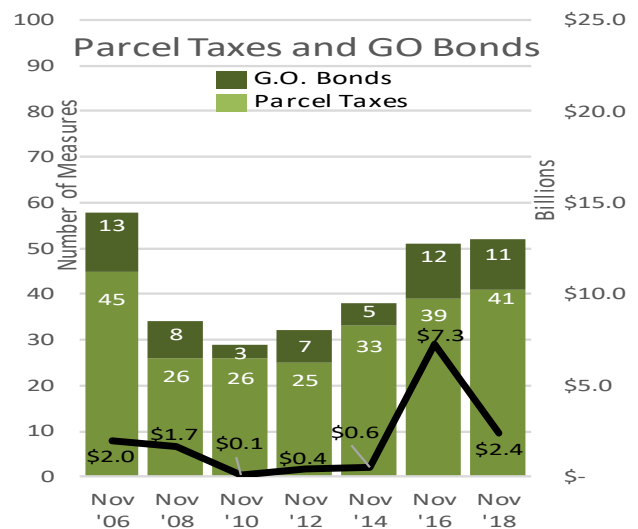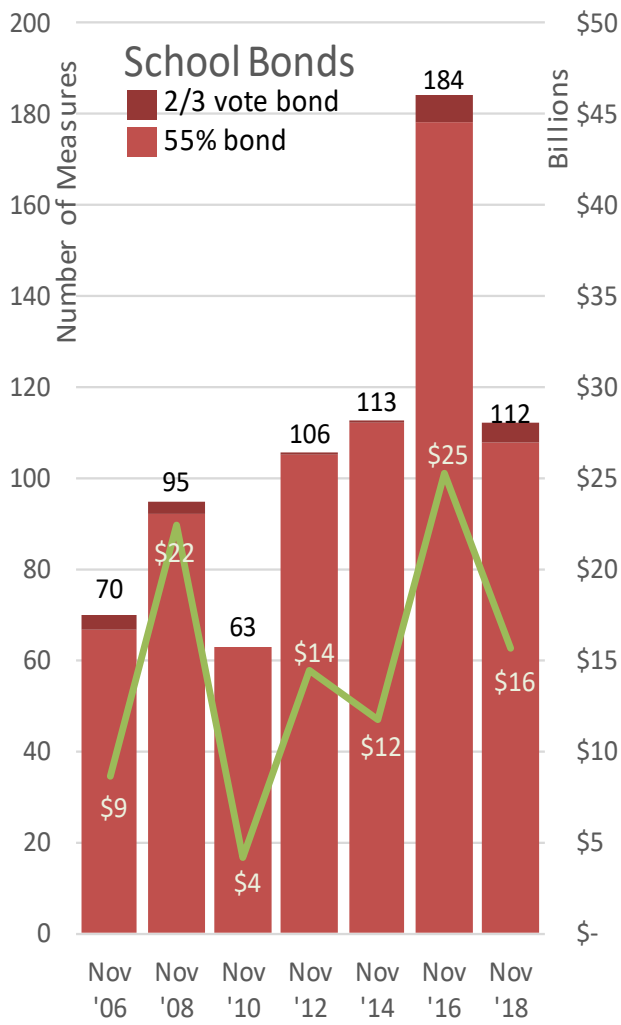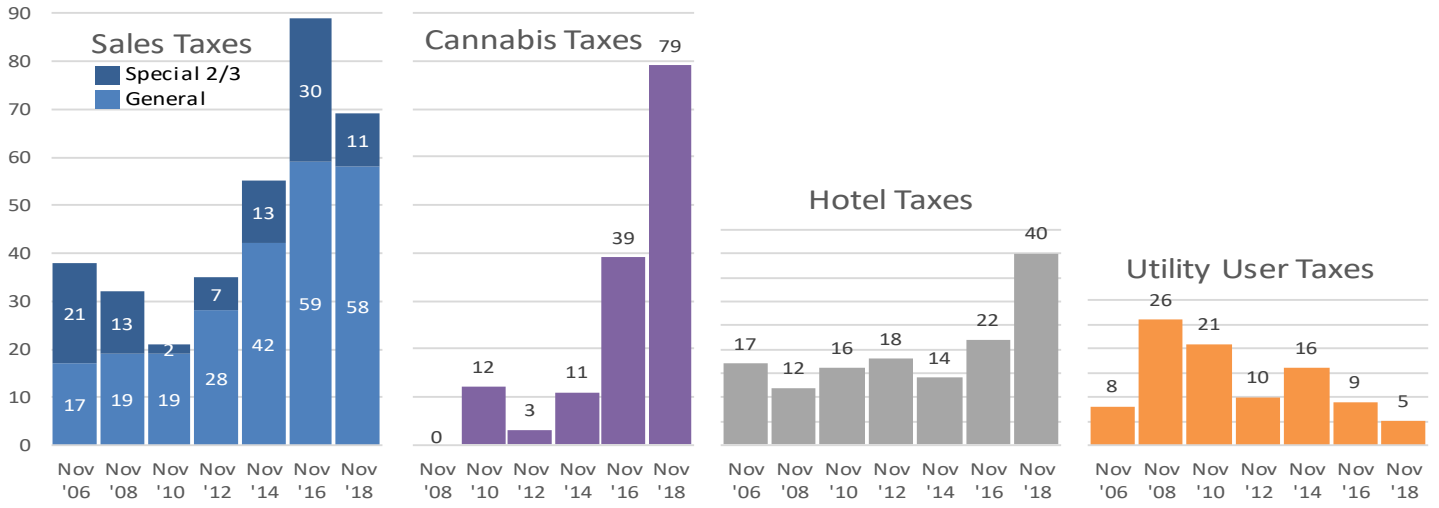
©2018 Michael Coleman

Over the last 7 presidential and gubernatorial elections since 2006, California local governments have turned more to sales taxes, cannabis taxes and hotel taxes and away from utility user taxes. Voters appear to agree with this, approving these taxes at higher levels than utility user taxes.

Gubernatorial and Presidential Elections

	Nov2006	Nov2008	Nov2010	Nov2012	Nov2014	Nov2016	**Nov2018**
City General Tax (Majority Vote)	31/43	40/56	44/67	48/60	62/88	102/120	**153/167**
County General Tax (Majority Vote)	2/5	5/9	6/12	4/6	2/6	12/15	**14/19**
City SpecialTax,GObond (2/3 Vote)	18/34	11/21	7/11	5/15	14/23	19/33	**20/33**
County SpecialTax, GObond (2/3 Vote)	5/13	7/12	0/3	7/12	4/9	10/23	**6/9**
Special District 2/3 vote	19/35	10/19	6/17	7/16	10/21	21/33	**14/32**
School ParcelTax 2/3 vote	2/4	17/21	2/18	16/25	8/8	17/22	**11/14**
School Bond 2/3 vote	0/3	2/3	0/0	1/1	0/1	2/6	**3/5**
School Bond 55% vote	55/67	85/92	47/63	90/105	91/112	172/178	**92/107**
Total	132/204	177/233	112/191	178/240	191/268	355/430	**313/386**

Looking back over the presidential and gubernatorial elections (November in Even years), the type of local tax measures has changed. We can expect the growing number of cannabis tax measures to taper off as most local agencies have now established their policies with regard to regulation and taxation of this newly legal business. New sales tax measures are likely to taper as areas hit maximum legally permissible and tolerable tax rates. At the same time, localities appear to be realizing that Utility User Tax increases are much more difficult to pass (this election two extensions passed and all three measure to increase failed) and turned more toward hotel (transient occupancy) tax increases.

Proposed Local Tax and Bond Measures

Sales Taxes

Special 2/3
General

	Nov '06	Nov '08	Nov '10	Nov '12	Nov '14	Nov '16	Nov '18
Special 2/3	21	13	2	7	13	30	11
General	17	19	19	28	42	59	58

Cannabis Taxes

Nov '08	Nov '10	Nov '12	Nov '14	Nov '16	Nov '18
0	12	3	11	39	79

Hotel Taxes

Nov '06	Nov '08	Nov '10	Nov '12	Nov '14	Nov '16	Nov '18
17	12	16	18	14	22	40

Utility User Taxes

Nov '06	Nov '08	Nov '10	Nov '12	Nov '14	Nov '16	Nov '18
8	26	21	10	16	9	5

School Bonds

2/3 vote bond
55% bond

	Nov '06	Nov '08	Nov '10	Nov '12	Nov '14	Nov '16	Nov '18
Number of Measures	70	95	63	106	113	184	112
Billions	$9	$22	$4	$14	$12	$25	$16

School Parcel Taxes

Nov '06	Nov '08	Nov '10	Nov '12	Nov '14	Nov '16	Nov '18
4	21	18	25	8	22	13

Parcel Taxes and GO Bonds

G.O. Bonds
Parcel Taxes

	Nov '06	Nov '08	Nov '10	Nov '12	Nov '14	Nov '16	Nov '18
G.O. Bonds	13	8	3	7	5	12	11
Parcel Taxes	45	26	26	25	33	39	41
Billions	$2.0	$1.7	$0.1	$0.4	$0.6	$7.3	$2.4

© 2018 Michael Coleman

CaliforniaCityFinance.com

Other Measures of Note

There were other local measures on ballots concerning a wide variety of community issues including government restructuring and land use development.

Appointed Rather than Elected City Clerks, Treasurers ✓

California cities may choose by citizen vote to make the city treasurer and city clerk positions elected or appointed by the city council. Voters in twelve cities considered moving from elected clerk or treasurer to appointed. Seven cities approved a change. The measures in the small town of Fort Jones are likely to pass when all votes are tabulated.

Appointed City Clerk / City Treasurer / etc.

City	County			YES%	
Capitola	Santa Cruz	Measure K	Treasurer	65.1%	PASS
Westmorland	Imperial	Measure D	Clerk	63.5%	PASS
Westmorland	Imperial	Measure E	Treasurer	62.4%	PASS
Morgan Hill	Santa Clara	Measure J	Clerk	62.0%	PASS
Belmont	San Mateo	Measure CC	Clerk	55.0%	PASS
Fort Jones	Siskiyou	Measure N	Treasurer	54.9%	PASS
Fort Jones	Siskiyou	Measure M	Clerk	54.3%	PASS
El Paso De Robles	San Luis Obispo	Measure H	Clerk	53.7%	PASS
Imperial	Imperial	Measure H	Treasurer	51.9%	PASS
Belmont	San Mateo	Measure WW	Treasurer	51.6%	PASS
Galt	Sacramento	Measure G	Clerk	49.4%	FAIL
Ceres	Stanislaus	Measure X	Treasurer	35.5%	FAIL
West Covina	Los Angeles	Measure V	Clerk (mgr)	32.0%	FAIL
Atwater	Merced	Measure B	Clerk	28.7%	FAIL
West Covina	Los Angeles	Measure T	Treasurer (mgr)	27.1%	FAIL
Alturas	Modoc	Measure K	Clerk	25.9%	FAIL
Alturas	Modoc	Measure J	Treasurer	24.8%	FAIL

Initiative to Repeal Taxes ✓

Voters in South Pasadena resoundingly rejected an initiative to repeal the city's 7.5 percent to 8 percent Utility Users Tax on telecommunications, electric, gas, video, and water.

Tax and Fee Initiative to Repeal or Revise

Agency Name	County	Proposal	YES%	
South Pasadena INIT	Los Angeles	Measure N	Shall an Ordinance be adopted repealing the City of South Pasadena's Utility Users Tax in its entirety, thereby eliminating $3.4 million of locally controlled revenue from the City's general fund budget which is used to fund police and fire services, street improvement and maintenance programs, library services and park and recreation programs for youth and seniors?	21.3% FAIL

Charter City ✓

Voters in Carson and Union City considered becoming charter cities. Charter cities have their own "local constitution" which can provide the city with more operating choices than state law allows. Carson's measure passed but in Union City, where the measure included a Real Property Transfer Tax (something only charter cities may adopt), the proposal failed.

Charter City

City	County		Tax/Fee	YES%	
Carson	Los Angeles	Measure CA	*n/a Charter City	**55.2%**	PASS
Union City	Alameda	Measure EE	PropTransfTax	46.2%	FAIL

Enhanced Infrastructure Financing District ✓

Otay Mesa Area in the City of San Diego became one of the state's first and only Enhanced Infrastructure Financing District, a financing area that uses property tax increment financing like Redevelopment Areas used in California. An EIFD does not raise taxes but uses property tax revenue growth (increment) from a defined area to finance public infrastructure improvements and spur economic development.

Enhanced Infrastructure Financing District

City	County		YES%	
San Diego (Otay Mesa EIFD)	San Diego	Measure O	**76.4%**	PASS

****

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

mjgc

Guest Analysis and Commentary

FM3 RESEARCH | OPINION RESEARCH & STRATEGY

The November 6th, 2018 midterm General Election is headed for the history books, with record-high numbers (at least 309) and proportions (more than 80 percent) of local finance measures winning approval from California voters – more than in any previous midterm election.

In our research among voters in communities throughout the state, FM3 identified a number of trends and themes which we believe contributed to the record-breaking support for local tax and bond measures this year. The story of this election is therefore the confluence of these individual factors—the synergy of which produced an outcome far more decisive than what any of them might have produced on their own.

The specific factors that our research indicates impacted local finance measures in this election include:

PERCEPTION OF NEED

As was the case two years ago, the proportion of voters in many jurisdictions who perceived that their local government agencies required additional funds to provide the level of services they wanted and needed was remarkably high. This appears to continue to be driven by factors which include:

1) A sense of worry and/or unease about events in national politics, on the world stage, and current events (such as natural disasters/mass shootings/terrorism) which brought a **continuing focus on safety**;

2) The sense of pessimism felt by many California voters regarding the ability of the federal (and to a lesser degree, state) governments to adequately address the problems that impact their lives resulted in **increased pressure for proactive local governments to fill that void** – and a willingness to provide the funds necessary for doing so; and

3) Concern over **current or potential future cutbacks in federal support** for local infrastructure (such as transportation), services (such as public safety), and environmental protections (including for clean air and clean water) under the Trump Administration.

Overall, voters' perceptions of local agencies' financial needs as they related to key, top-of-mind issues helped secure two-thirds supermajority approval for local finance measures in Los Angeles County (for clean water), San Mateo County (transportation), San Benito County (transportation), and Sonoma County (parks and open space), among other jurisdictions.

CONTINUING ADOPTION OF BEST PRACTICES BY LOCAL AGENCIES

The unprecedented success of local tax and bond measures this year was aided by continuing gains in the adoption of finance measure best practices by the local government community throughout California. In our experience, more agencies than ever helped position their measures for success by utilizing strategies such as:

1) Beginning the planning process for their finance measure **earlier in the election cycle**;

2) Utilizing research to develop **clear, resonant ballot label language** that effectively communications **how measure funds will be used and how accountability will be provided**;
3) Conducting **legally-permissible public outreach and education**;
4) Leveraging voters' continuing **trust in local agencies and local elected officials** and their **perceptions of greater accountability at the local level**; and
5) Deploying "general tax" measures that can win approval with a **simple majority vote**.

The advantages provided by adopting these best practices were perhaps illustrated most visibly this year by the successful, high-profile statewide campaign to defeat Proposition 6, the proposed gas tax repeal. The No on Prop 6 campaign leveraged research to develop and inform public communications that resonated with voters by informing them of the local road safety and transportation improvement projects that would be eliminated if the measure were approved. This information was augmented with statements about accountability and local control of funds as established by the passage of Proposition 69 in June 2018 to assure voters that funds would be used effectively, efficiently, and as promised. Additionally, because the No on Prop 6 campaign engaged early, beginning in the summer, opponents effectively framed the issue and entered the fall with a strategic advantage that set the stage for a decisive victory despite many political prognosticators believing the repeal measure would be approved.

HIGH TURNOUT

In past years, local agencies have generally preferred to wait for a Presidential Election to place tax and bond measures on the ballot—in hopes that their measure will benefit from the (historically) greater turnout among specific groups of voters, such as registered Democrats, younger voters, renters, and voters of color, that have been consistently more supportive of local finance measures than the demographics but which have been less likely to vote in in lower-turnout midterm elections. However, thanks at least in part to President Trump and the reaction to him by his opponents, November 2018 saw the highest voter turnout for a California midterm election in at least a dozen years, as indicated by Error! Reference source not found.

Table 1: California Midterm Election Voter Turnout

Election	Statewide Voter Turnout (%)[1]
November 2018	62.8%[2]
November 2014	42.2%
November 2010	59.6%
November 2006	56.2%

This year's higher-than-usual voter turnout brought these same voters who have consistently been more supportive of local finance measures to the polls in large numbers, providing a tailwind for otherwise marginal local tax and bond measures throughout the state.

GROWING GENDER GAP

Historically, female voters of all stripes have tended to provide greater support for local tax and bond measures throughout California than their male counterparts. As was the case in partisan races throughout the country, this 'gender gap' widened in the November 2018 election, with much of the movement coming from female voters (particularly those with higher levels of education) who were more supportive of local finance measures than in prior midterm elections.

CANNABIS

The remarkably broad consensus in support of taxing cannabis at the local level was one of the key takeaways from this election. Importantly, **support for local cannabis tax measures came both from those who support permitting cannabis businesses locally, and from those who do not.** Among the latter group, a critical mass in many communities believed that cannabis businesses would be permitted locally regardless of their personal policy preferences, and were therefore open to taxing these businesses if they were going to locate in their community anyway.

The widespread success of cannabis tax measures this cycle (72 of 79 were approved, a passage rate of 91 percent) was also the result of nearly all such measures being drafted as "general" (rather than "special") taxes, enabling them to qualify for passage with simple majority support. Only two cannabis tax measures on the November 2018 ballot were drafted as "special" tax requiring two-thirds supermajority approval. They both failed. The only others that failed were citizen initiative and were likely brought down by controversy about legalization rather than about taxation.

A COMPLICATING FACTOR: AB-195 IMPACT ON LOCAL SCHOOL BOND MEASURES

State legislation passed in 2017 (AB-195) changed California law regarding ballot label language for local bond measures (including school bonds) by required detailed disclosure of the financial and property tax implications of the bond. This increase in finance-related language was confusing for voters, and also left fewer words in the 75-word ballot label to describe the uses of funds from the measure. In FM3's surveys, this change led to substantially lower support for many bond measures – in some cases 10-15 points. Several agencies that had been considering General Obligation bond measures chose not to place them on the ballot this cycle because their voter opinion research showed the measures were not viable using ballot label language that complied with AB-195. However, for those that placed bond measures on the ballot, the success rate was high and consistent with opinion research.

LOCAL FINANCE MEASURE OUTLOOK FOR 2020 & BEYOND

With two consecutive record-breaking election cycles for California local finance measures (2016 and 2018, respectively) now behind us, public agencies are likely wondering if the trend will continue through the Presidential Election cycle of 2020. While any attempt to predict the political climate nearly two years in advance is likely a fool's errand, it is worth noting that many of the factors that bolstered local finance measures in 2018 appear unlikely to shift dramatically over the next 24 months—while new developments appear to have the potential to reinforce them. At the same time, several potential obstacles that could negatively impact support for local finance measures in 2020 may be mitigated by the actions of the newly-expanded Democratic supermajorities in the California legislature and the state's ambitious new governor, Gavin Newsom.

For one thing, the dramatic growth in local finance measures by cities, counties, and special districts has been tied closely to factors such as (1) rapidly rising costs for public safety and other vital local services, (2) the growing fiscal pressure from pension costs via CalPERS, and (3) the legalized status of cannabis, none of which appears to be in doubt over the short- or medium-term. At the same time, many of the broader factors that appear to be driving California voters' sense of need for additional local agency funding – such as deadly

wildfires/drought, mass shootings, homelessness/housing affordability, anxiety about world affairs and the national political climate, and federal cutbacks/policy changes – also seem unlikely to shift dramatically, for at least as long as the Trump Administration remains in office, and in some cases (such as wildfires and drought), may be part of a "new normal" as the state's climate warms. In addition, the trend toward wider adoption by local agencies of best practices for finance measures also seems unlikely to reverse if the old adage "don't fix what isn't broke" continues to hold currency.

Some of the specifics of the 2020 election cycle itself also appear to provide a strong opportunity for local finance measures, from a March Presidential Primary that – given the realities of incumbency – is likely to be dominated by Democratic and No-Party-Preference (NPP) voters to the extended, eight-month-long general election campaign that provides additional time for tasks such as planning and communicating with voters. The 2020 campaign is also likely to play out under the shadow of a President who knows how to stoke voter turnout, among both his supporters and his opponents, and who does so constantly.

On the other side of the ledger, factors that could negatively influence the success of local finance measures in 2020 include California's local sales tax limit, which more jurisdictions reached in 2018 (particularly within Los Angeles County) than in any previous election. If the new legislature and governor do not raise this limit, some cities and counties will be prevented from being able to pass new, additional sales tax measures in the future – and may as a result turn to other types of finance measures that either raise less revenue, are more challenging to pass, or both. In a similar vein, higher existing tax rates—the result of prior successful measures—could increase the potential for pushback against future proposed increases.

In addition, 2020 will be the first election cycle in which many California voters will feel the full force of the federal tax changes enacted in 2017 – including the new limits on deductions for State and Local Taxes (SALT). The limit on SALT deductions could influence voters' willingness to support new local finance measures that involve increases to local property taxes such as school bonds – particularly in communities with high property values where the deduction limit is likely to increase the federal tax liabilities of a greater proportion of the local electorate. FM3's research tracked this issue in numerous communities throughout the 2018 campaign, and although the SALT deduction did not appear to be a major factor in voters' thinking regarding local finance measures this year, we believe the issue merits continued monitoring as the impacts of the 2017 federal tax law become more widely felt.

Finally, state legislation (such as Assembly Bill 195 of 2017) that further constrains the content of the 75-word ballot label language used to communicate essential information about every local ballot measure to voters could produce a suppressing effect on support for local finance measures, as fewer words and less language in each measure's unique ballot label would be available to describe the measure's purpose, proposed uses of funds, and accountability provisions.

FM3

****