CITY OF DANA POINT

FINANCIAL REVIEW COMMITTEE

AGENDA REPORT

DATE: SEPTEMBER 27, 2017

TO: FINANCIAL REVIEW COMMITTEE

FROM MIKE KILLEBREW, ASSISTANT CITY MANAGER

SUBJECT: TRANSIENT OCCUPANCY TAX HISTORIC INFORMATION ON OTHER

CITIES BALLOT MEASURES

DISCUSSTION:

See attached information regarding local California agencies results of elections regarding Transient Occupancy Tax ballot measures.

Also find attached excerpt from Community Survey presentation given at the September 19, 2017 City Council meeting; the excerpt is in regards to the Question shown on slide #19 "In your personal opinion, do you think there is a great need, some need, a little need, or no real need for additional funds to provide the level of city services that Dana Point residents need and want?".

<u>PAGE #:</u>	SUPPORT DOCUMENTS:
2	A. An Overview of Local Revenue Measures in California Since 2001
	B. Local Revenue Measure Results, November 2016
	C. Local Revenue Measure Results, November 2015
59	D. Local Revenue Measure Results, November 2014
Council Meeting	E. Slide #19 from Community Survey Presentation, give at the City Cou
79	on 9/19/17

ATTACHMENT A

CaliforniaCityFinance.com

Updated 15 January 2017

The California Local Government Finance Almanac

An Overview of Local Revenue Measures in California Since 2001

Voter Approval of Local Taxes

In November, 1996, California voters approved Proposition 218, "The Right to Vote on Taxes Act." Together with its tax limitation predecessors, Proposition 13 (1978) and Proposition 62 (1986), Proposition 218 substantially expanded restrictions on local government revenue-raising including taxes, assessments, and property related fees. With regard to taxes, Article XIII of the California State Constitution now provides a clear standard distinguishing locally imposed general taxes from special taxes and requires majority voter approval for general taxes and a two-thirds supermajority requirement for special taxes. Parcel taxes, non-value-based taxes on real property, require two-thirds supermajority voter approval.

Two-thirds voter approval is also required for general obligation bonds. The proceeds of these bonds must be used for the acquisition or improvement of real property. Voter approved rates levied for the debt service of these bonds may be in addition to the limit on ad valorem property taxes of one percent of full cash value of a property. In November 2000, California voters passed Proposition 39, reducing to 55 percent the two-thirds supermajority needed to pass certain school bonds. School bond measures qualify for the lower 55 percent approval threshold if they meet Proposition 39's restrictions on the allowable amount of the bond and include certain accountability provisions.

Approval Requirements for Local Taxes

	City	County	Special District	School District	Approval Required
General Tax	✓	✓	-	-	majority
Special Tax	✓	✓	✓	-	2/3 supermajority
Parcel Tax	✓	✓	✓	✓	2/3 supermajority
G.O. Bond	1	1	1	1	2/3 supermajority
55% Vote Bond	-	-	- 1	✓	55%

✓ = May propose.

The types of taxes that may be proposed are further limited in law.

¹ Under Proposition 13 (1978), a special tax requires the approval of two-thirds of voters. The In 1982, the state Supreme Court decided *City and County of San Francisco v Farrell*, which defined the term special tax as any tax earmarked for a specific purpose. majority approval requirement for general taxes was previously established for general law cities by Proposition 62 (1986).

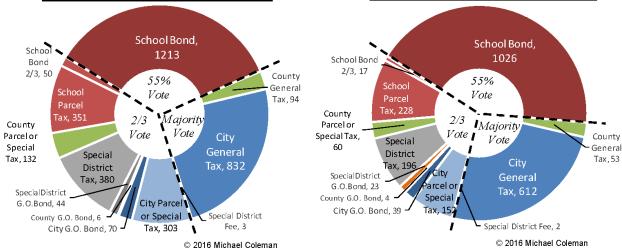
Proposed Local Measures

Since 2001 and through the November 2016 election, over 3,500 local revenue measures have been placed before local voters concerning school, city, county or special district taxes or bonds. Over a quarter of these measures concerned city or county general purpose taxes requiring majority voter approval; about a third were 55 percent approval school bonds; and the rest were parcel tax or special tax measures requiring two-thirds supermajority approval.

Local Revenue Measures Since 2001											
Through November 2016											
	<u>Total</u>	<u>Pass</u>	Passing%								
City Majority Vote	832	612	74%								
County Majority Vote	94	53	56%								
SpecialDistr Fee MajVote	3	2	67%								
City 2/3 Vote	373	191	51%								
County 2/3 Vote	138	60	43%								
Special District (2/3)	424	196	46%								
School ParcelTax2/3	351	228	65%								
SchoolBond 2/3Vote	50	17	34%								
School Bond 55%	1213	1026	85%								
Total	3478	2385	69%								

Despite their general purpose use, majority vote tax measures have been more likely to pass than supermajority vote special tax measures.² Nearly three quarters of city general measures over half of county general measures passed. But fifty-five percent school bonds have been the most successful with more than four out of five passing.



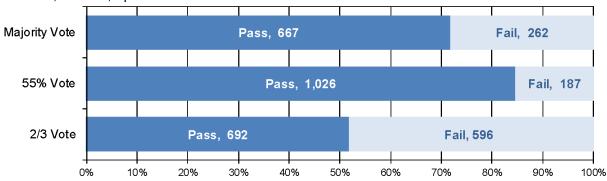


 $^{^2}$ There were three majority vote special district measures concerning fee increases. Unlike general purpose taxes, fee revenues are restricted in use.

- 3 - 15 January 2017

Local Revenue Measures - 2002 through November 2016

Cities, Counties, Special Districts and K-14 Schools



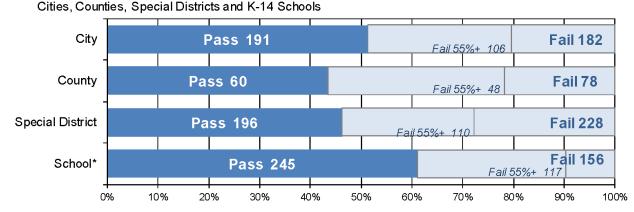
"Fail 55%+" = measure received over 55% yes votes but did not achieve the 2/3 approval needed to pass.

~Michael Coleman CaliforniaCityFinance.com

Super-Majority Measures

Overall, half of two-thirds vote measures have succeeded. But non-school two-thirds vote special taxes and bonds were successful less than half the time whereas three out of five school parcel tax measures passed. A 55% vote threshold would apparently have made a dramatic difference in passage rates.

Local Special Tax and G.O. Bond Measures - 2002 through November 2016



*School measures included here include parcel taxes and 2/3 vote bonds. Excludes 55% vote bonds.

~Michael Coleman CaliforniaCityFinance.com

Among the 689 non-school special tax and bond measures, the most common were designated for police, fire or emergency medical services. Over half of the failing special tax or bond measures garnered more than 55% "yes" votes.

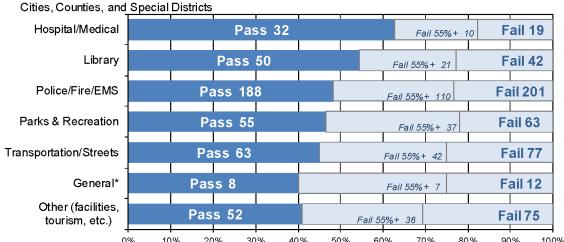
[&]quot;Fail<55%" = measure received less than 55% yes votes.

[&]quot;Fail 55%+" = measure received over 55% yes votes but did not achieve the 2/3 approval needed to pass.

[&]quot;Fail<55%" = measure received less than 55% yes votes.

- 4 - 15 January 2017

Local Special Tax & G.O. Bond Measures - 2002 through November 2016



0% 10% 20% 30% 40% 50% 60% 70% 80% 90% 100% *Parcel taxes or general obligation bonds require 2/3 vote regardless of purpose. These measures were general purpose parcel taxes or multi-purpose G.O. bonds. "Fail 55%+" = measure received over 55% yes votes but did not achieve the 2/3 approval needed to pass.

"Fail<55%" = measure received less than 55% yes votes.

~Michael Coleman CaliforniaCityFinance.com

Among the non-school special tax measures, nearly 2 out of 3 were parcel taxes. Fewer than half of these passed, but over 70% garnered greater than 55% voter approval. G.O. Bond measures fare only slightly better and two-thirds vote earmarked sales tax and hotel tax measures have fared much worse than their general purpose counterparts. Nearly nine out of ten general obligation bond measures received more than 55% yes votes.

Local Special Tax & G.O. Bond Measures - 2002 through November 2016

Cities, Counties, and Special Districts - two-thirds voter approval G.O. Bond Pass 66 Fail 54 Fail 55%+ 37 Sales Tax (Transactions & Use) Pass 83 Fail 90 Parcel Tax **Fail 309 Pass 275** Fail 55%+ 148 Transient Occupancy (Hotel) Pass 11 Fail 16 Utility Users Tax Pass 4 Fail 9 Fail 55%+ 3 Other Pass 9 Fail 11 0% 10% 20% 30% 40% 50% 60% 70% 80% 90% 100%

[&]quot;Fail 55%+" = measure received over 55% yes votes but did not achieve the 2/3 approval needed to pass.

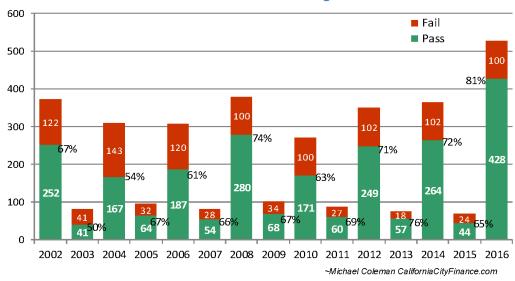
[&]quot;Fail<55%" = measure received less than 55% yes votes.

[~]Michael Coleman CaliforniaCityFinance.com

[&]quot;Other" includes parking taxes, business license taxes, property transfer taxes and other special taxes.

-5- 15 January 2017

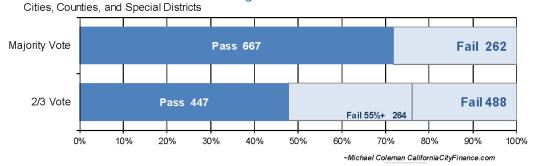
Local Tax and Bond Measures - 2002 through November 2016



Non-School Local Measures - Majority vs Special

Aside from the variety of fees, assessments, and other revenue raising methods, local governments especially cities and counties — have a variety of tax options. Over time, many areas of taxation once available to localities have been "occupied" by the state of California and made off limits to localities. These include: personal and corporate income taxes, cigarette taxes, liquor taxes, and taxation of motor vehicles. Among the local options still available, the most common appearing on ballots are utility user taxes, hotel taxes and so-called add-on sales taxes. But well over one-third of local measures are parcel taxes.

Local Revenue Measures 2002 through November 2016



Among the measures proposed by cities, counties and special districts, two out of three majority vote measures passed. Only 47 percent of the two-thirds supermajority vote measures passed. However, a substantial portion of the losing two-thirds supermajority vote measures achieved a clear majority of "yes" votes. In fact, if 55 percent had been the constitutional standard for approval rather than two-thirds, three out of four (75 percent) might have passed.

As for voter thresholds, a lower vote threshold would clearly have a big effect on the success rate of these local tax measures. A lower vote threshold, such as 55 percent, would also entice more municipalities to choose to legally earmark their taxes, rationalizing that the additional yes votes from such an earmarking would exceed the additional five percent yes vote needed for passage.

The number and rates of passage of local tax and bond measures have not changed significantly since 2002.

Parcel Taxes - Cities, Counties and Special Districts

A parcel tax is an excise tax on real property that is based on either a flat per-parcel rate or a rate that varies depending upon use, size, and/or number of units on each parcel. Any increase or extension of a parcel tax by a local government in California requires the approval two-thirds of the voters. Forty-five percent of the 396 parcel tax measures passed. Nearly half of those that failed achieved over 55 percent "ves" votes.

Parcel taxes may be imposed for any municipal purpose. Over half of the proposed parcel taxes since 2001 have been for public safety or medical services including law enforcement, gang suppression, fire suppression and prevention, emergency medical and hospital services, equipment and facilities. Although there are many factors that determine the success or failure of a ballot measure, some uses of funds appear to be more successful than others. Generally, measures for fire and emergency medical services were more successful than others. The most successful measures were more broad-based public safety measures which permitted use of the funds for fire, medical and police services.

General Obligation Bonds Cities, Counties and Special Districts

Except for certain school measures, general obligation bond measures require approval of twothirds of voters. Since 2001 there have been 120 non-school local general obligation bond measures in California.

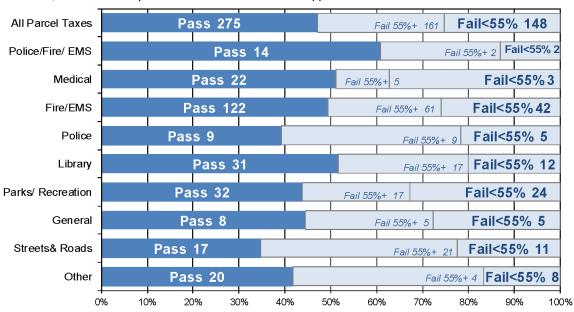
About half, 66, of the 120 measures passed. Among the 54 failing measures, 37 received more than 55 percent "yes" votes and all but four received majority voter approval.

³ Special districts may not impose general taxes. Taxes imposed by special districts are special taxes.

-7 - 15 January 2017

Parcel Tax Measures - 2002 through November 2016

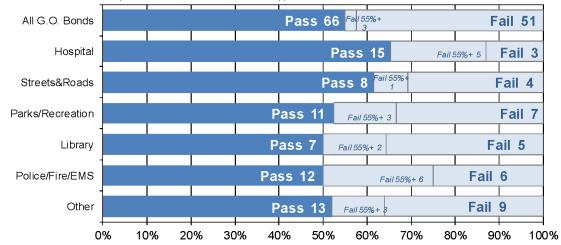
Cities, Counties and Special Districts - two-thirds voter approval



"Fail 55%+" = measure received over 55% yes votes but did not achieve the 2/3 approval needed to pass.
"Fail<55%" = measure received less than 55% yes votes.
"Michael Coleman CaliforniaCityFinance.com"

General Obligation Bond Measures - 2002 through November 2016

Cities, Counties and Special Districts - two-thirds voter approval



"Fail 55%+" = measure received over 55% yes votes but did not achieve the 2/3 approval needed to pass.

~Michael Coleman CaliforniaCityFinance.com

[&]quot;Fail<55%" = measure received less than 55% yes votes.

Utility User Taxes

Every city in California levies the basic 1% local Bradley Burns Sales & Use Tax. Nearly every city in California levies a business license tax and a hotel tax (transient occupancy tax). But of the 482 incorporated cities in California, 150 levy a tax on the users of utility services such as gas, electric, water, cable TV or telecommunications services.

In the wake of the severe revenue constraints brought in part by Proposition 13, many communities considered adopting a utility user tax. During the first 25 years following the passage of Proposition 13, UUTs were the most common area of new taxation by cities. The passage of Proposition 218 in 1996 made all local tax increases – including UUTs – subject to voter approval.

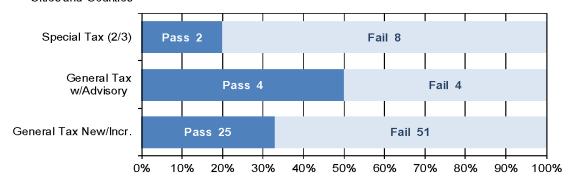
Since 2001 there have been 216 local measures concerning UUTs, but just 83 of these were proposals to increase or adopt a new tax. Other UUT measures proposed to extend, validate or modernize previously approved rates.

A. UUTs: Proposals for New or Increased Rates

All but one of the 83 measures to increase or adopt a new UUT since 2001 were by cities. The loan exception was a special UUT by the proposed Isla Vista Community Services District, a loan statutory exception allowing a special district to proposed a UUT. Nine of the city measures were special taxes designated for a specific purpose and requiring two-thirds voter approval. Among the 74 city general tax measures, eight were accompanied by advisory measures indicating the use of the funds, the so-called "a/b strategy."

Utility User taxes appear far more difficult to pass than other taxes such as add-on sales taxes, UUTs or business license taxes. Based on this limited number of measures, it appears the "a/b" strategy might provide better success in some communities. But this is not borne out in other taxes, such as add-on sales taxes where "a/b strategy" appears to be no more successful than straight forward general tax proposals.

Utility User Tax Measures - 2002 through November 2016 Cities and Counties

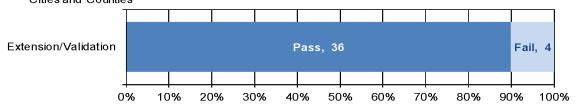


15 January 2017

B. UUTs: La Habra Validations / Continuations

In the years following the passage of Proposition 62 in 1986, the legality of tax increases without voter approval was in dispute. The necessity of voter approval was finally settled in Santa Clara Local Transportation Authority v. Guardino (1995), the passage of Proposition 218 in 1996 and Howard Jarvis Taxpayers Association v. City of La Habra (2001). A number of cities then placed measures on the ballot to validate – without increasing - taxes that had been previously imposed without voter approval. Other cities have proposed measures to extend – without increasing – existing tax levies that would otherwise sunset. Of the 37 measures since 2001 to extend or validate existing taxes, all but four passed.

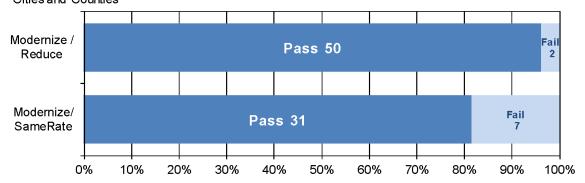
Utility User Tax Measures - 2002 through November 2016 Cities and Counties



C. UUT Modernizations

Over the past decade or so, many utility user tax ordinances have fallen out of step with changes in telecommunications technology, billing practices, and federal tax law. In order to continue to apply these taxes to telecommunications users, local UUT laws have needed revision, and in order not to run afoul of the voter approval requirements of Proposition 218, many localities have sought to revise their UUTs with voter approval. Among the 90 measures to modernize and expand UUTs to cover new telecommunications technologies, 38 maintained the same tax rate, but 52 accompanied the revision/expansion with a small reduction in the UUT rate on telecommunications.

Utility User Tax Measures - 2002 through November 2016 Cities and Counties



Among these 90 UUT modernization measures, just nine have failed and each of these failures had unique story. For example, in March 2007, voters in the City of Covina – where controversy over the city's UUT has a lengthy history - rejected a UUT modernization proposal. But in June 2008, following a better effort by supporters, Covina voters approved a UUT modernization measure maintaining the 5% rate.

D. UUT-911 Validations

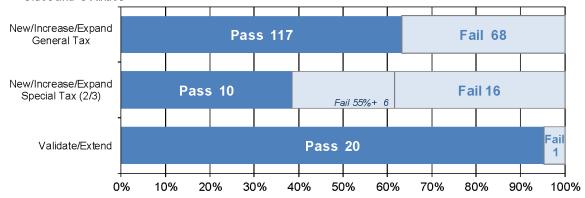
A number of years ago, several cities imposed new charges on telephone customers to cover the costs of 911 emergency call center operations. These agencies imposed these charges as regulatory fees. Unlike taxes, regulatory fees may be approved by a majority of a city council or board of supervisors and do not require voter approval. Subsequent court decisions cast the legality of these fees into doubt and in response, a number of agencies put their charges up to voter approval. Three of the five proposed measures passed.

Transient Occupancy (Hotel) Taxes

Nearly every city and county in California imposes a tax on hotels, motels and other short term accommodations. Commonly called "hotel taxes," they are called Transient Occupancy Taxes (TOT) in California law. Since 2001 there have been 232 measures to expand or increase TOTs including 167 city measures and 38 county measures. Most (211) of these proposals sought to increase a TOT rate, establish a new TOT, or expand an existing TOT to a new class of rate payers such as vacation properties or campgrounds. Others sought to validate or extend (beyond a sunset date) an existing tax rate.

Twenty-six of the new/increase/expand proposals were earmarked for a particular purpose, typically tourism development, making these measures special taxes requiring two-thirds voter approval. Ten of these special tax measures passed, although six of the 16 failing measures achieved more than 55 percent "yes" votes. Of the 185 majority vote general tax TOT proposals, over 60 percent (117) passed. Twenty-one measures sought to validate or extend an existing levied tax. All but one passed.

Transient Occupancy (Hotel) Tax Measures - 2002 through November 2016 Cities and Counties



15 January 2017

Add-on Sales Taxes (Transactions and Use Taxes)

In 2003, California law was changed to allow cities and counties to seek increases to the sales and use tax. Since that time, these "add-on sales taxes" transactions & use tax additions to the basic sales and use tax have become more and more common.

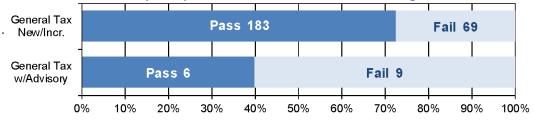
Prior to 2003, the most common transactions and use tax measures were those for a specific countywide need, most commonly transportation. Where approved, these countywide transportation sales taxes must be accompanied with a detailed spending plan and enable counties to receive matching state transportation funds.

A more in depth report on local Add-On Sales Taxes in California may be found at http://californiacityfinance.com/index.php#SALESTAX.

A. General Purpose Add-On Sales Taxes

There have been 267 general-purpose, majority-vote add-on sales tax measures since 2001 to add a 1 /4, 1 /2, 3 /4 or 1 percent tax rate. Twenty other measures extended an existing general purpose sales tax rate. Over two-thirds of the tax increases were successful. The success rate for so called A/B advisory measure approaches was slightly worse, suggesting that – at best - this approach typically provides little or no advantage to a measure's odds of success.

Transactions & Use (Sales) Tax Measures General - 2002 through Nov.2016



Most of these measures were by cities. Among the 267 general purpose sales tax increase proposals were just 16 countywide measures of which just four were successful: Del Norte (11/2004), Santa Clara (11/2012), San Mateo (11/2012), and Humboldt (11/2014).

B. Countywide Transportation Sales Taxes

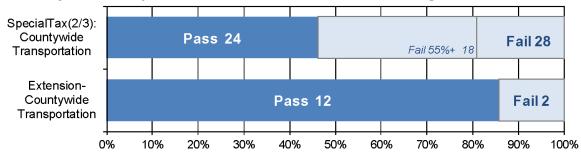
The original law authorizing the adoption of local "transactions and use tax" add-ons to the combined state and local sales tax rate was adopted in 1969 with the particular intent to provide for regional transportation and public transit funding. The Bay Area Rapid Transit District in the San Francisco Bay Area began its ½ percent rate in April 1970. The Southern California Rapid Transit District followed in July 1970.

Today, countywide Transportation Sales Taxes are levied in 24 counties. Many of these taxes were initially adopted without a public vote. Most have end dates and consequently, due to the 1996 passage of Proposition 218, require two-thirds voter approval to be extended. Among the 14 attempts to extend existing countywide transportation taxes since 2001, only a 2002 measure in

- 12 - 15 January 2017

Imperial County and a 2012 measure in Los Angeles failed. A 2006 measure in Santa Barbara County that included both an extension and an increase also failed. In Imperial and Santa Barbara, the measures were re-crafted and passed in November 2008.

Countywide Transportation Sales Tax Measures - 2002 through November 2016



"Fail 55%+" = measure received over 55% yes votes but did not achieve the 2/3 approval needed to pass.

"Fail<55%" = measure received less than 55% yes votes.

~Michael Coleman CaliforniaCityFinance.com

Proposals for new or increased transportation sales taxes fared less well with just 7 of 26 passing, although 19 of the 26 achieved greater than 55 percent "yes" votes. In several counties, sponsors of failing measures have later returned with similar proposals.

- O Solano County voters have rejected ½ percent transportation sales tax measures on three occasions: November 2002 at 60 percent yes, November 2004 at 64 percent yes, June 2006 at 45 percent yes. In June 2016, Solano county voters rejected Measure S with 44 percent "yes." The majority vote general purpose measure was accompanied by advisory measure that the funds be used for transportation purposes.
- Merced County voters also knocked down three: (November 2002 at 61 percent, June 2006 at 63 percent, November 2006 at 61 percent) before approving Measure G in November 2016 with 69 percent yes.
- o In Monterey County, voters in November 2016 narrowly approved Measure X, a 3/8 percent tax, after two prior two attempts had been turned back (June 2006 at 57 percent yes, November 2008 at 62 percent yes).
- Stanislaus County transportation advocates also tried and failed twice (November 2006 at 58 percent, November 2008 at 66 percent) before succeeding in November 2016 with Measure L (71 percent yes).
- Proposals for new transportation sales taxes have also been turned down in Amador, Kern, Napa and Ventura Counties.

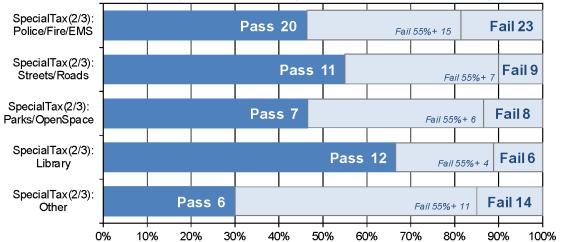
California Self Help Counties (Passed Countywide Transactions & Use Tax for transportation.) Alameda Contra Costa Fresno Imperial Los Angeles Madera Merced (11/2016) Marin Monterey (11/2016) Napa Orange Riverside Sacramento San Bernardino San Diego San Francisco San Joaquin San Mateo Santa Barbara Santa Clara Stanislaus (11/2016) Sonoma Tulare Santa Cruz (11/2016)

C. Special Add-On Sales Taxes (Other than countywide transportation)

Since 2001 there have been 115 add-on sales tax measures earmarked for a particular purpose other than countywide transit or transportation. These special taxes require two-thirds voter approval. Proposals dedicated to law enforcement, fire or emergency medical services were the most common. Eighteen of the 40 public safety special taxes passed with all but 8 garnering over 55 percent yes votes.

There were also ten measures to extend existing special purpose add-on sales taxes. Nine of the ten passed. The 2004 extension of a hospital tax in Mariposa County failed.

Transactions & Use (Sales) Tax Measures Special Purpose* - 2002 through Nov.2016



"Fail 55%+" = measure received over 55% yes votes but did not achieve the 2/3 approval needed to pass.

Other Taxes: Business License Tax, Property Transfer Tax, etc.

The various other tax measures proposed include business license, parking, real property transfer and admissions taxes. These measures take a variety of forms and often involve circumstance unique to a particular community. For example, cities near a major airport have sought to increase the taxes on off-street parking businesses and customers. Business License Tax measures are often a combination of higher and lower rates as a part of a larger revision to bring a city or county business license structure up to date.

While most of these measures were general purpose majority vote proposals, these taxes may be proposed as special taxes requiring two-thirds voter approval (see notes below chart).

[&]quot;Fail<55%" = measure received less than 55% yes votes. ~Michael Coleman CaliforniaCityFinance.com

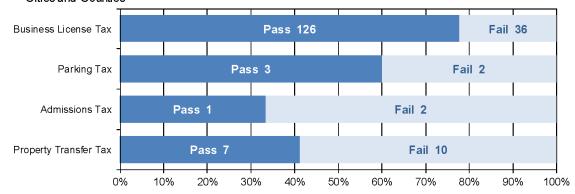
^{*} Except Countywide Transportation Sales Taxes

-14-

15 January 2017

Other Tax Measures -2002 through November 2016

Cities and Counties



Three of the Bush License Tax measures were 2/3vote. One passed, two failed with over 55% vote.

All parking tax and admissions tax measures were majority vote general taxes.

Three of the 17 Property Transfer Tax measures were 2/3 vote special taxes in Berkeley. All failed, getting between 50% and 55% yes.

Conclusions

This survey of local revenue measures since 2001 leads to some noteworthy observations.

- ✓ A proposal to increase a general purpose tax is more likely to succeed than a special tax. Generally, the additional hurdle of the two-thirds vote exceeds the appeal of dedicating a tax to a specific purpose.
- ✓ Generally speaking, special taxes for broad based public safety services (law enforcement, fire, emergency medical) are more likely to garner two-thirds voter approval than other purposes. Two-thirds parcel taxes for schools are also more successful than not.
- ✓ The so-called a/b advisory vote approach to general tax measures appears to have little effect on the success or failure of a measure.
- ✓ For cities and counties, add-on sales (transactions & use), transient occupancy (hotel), and business license tax increase measures all succeed more often than proposals to increase utility user taxes. UUTs are among the most difficult taxes to pass.
- ✓ Nearly every proposal to modernize existing utility user taxes on telecommunications, including broadening the tax base to cover newer technologies has succeeded, whether the UUT rate is maintained or reduced.
- ✓ Most extensions and revisions of existing taxes that do not increase the rate are successful.

– 15 –

15 January 2017

- ✓ Lowering the two-thirds vote approval threshold for special taxes 55 percent would substantially increase the passage rate of these measures, reducing the number of failing measures by half or more.
- ✓ Lowering the two-thirds vote approval threshold for general obligation bonds to 55 percent would have an even more dramatic effect, increasing passage rates from around half to as high as 90 percent. Over 80 percent of fifty-five percent school bonds since 2001 passed.

mjgc

For More Information:

- Local tax measures and election results: http://www.californiacityfinance.com/#VOTES
- Coleman, Michael, <u>The California Municipal Revenue Sources Handbook</u>, <u>2014 Edition</u>. Sacramento: League of California Cities, 2008

ATTACHMENT B

CaliforniaCityFinance.Com

January 10, 2017 Final w Updates

Local Revenue Measure Results November 2016

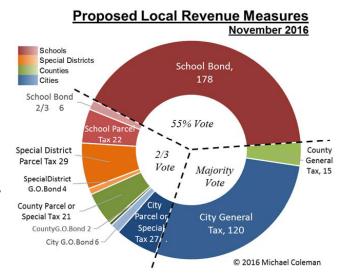
Local tax and bond measure activity in California in the November 2016 Presidential Election was unprecedented both in the number of measures placed on ballots by cities, counties, special districts and schools, and by the number approved by voters.

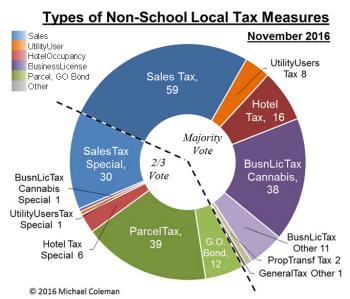
Voters in California considered over 650 local measures at the November 8, 2016 presidential election. Among these were 430 seeking approval for tax increases, expansions or extensions. K-12 schools districts and community colleges sought a total of \$25.314 billion in 184 separate authorizations for bonds to construct facilities, acquire equipment and make repairs and upgrades. There were 22 measures to increase or extend (renew) school parcel taxes

Among the 224 non-school local revenue measures were twelve measures asking for a total of \$7.266 billion in bonds including the \$3.5 billion Bay Area Rapid Transit (BART) Measure RR covering three San Francisco Bay area counties, the \$1.2 billion Los Angeles homeless housing and services Measure HHH and Santa Clara County's \$950 million affordable housing Measure A.

There were 88 measures to increase or extend Transactions and Use Tax (Sales Tax) rates. Thirty of these were special (earmarked) taxes requiring two-thirds voter approval. These include 13 countywide measures for transportation improvements. There were 58 city and county majority vote general purpose tax proposals ranging from ¼ percent to one percent.

There were 39 city, county and special district parcel taxes requiring two-thirds voter approval, including five street/road improvement measures, eight for parks /recreation /open space, 14 for fire





-2-

Final January 10, 2017

/emergency medical response, four for hospitals, and four for police.

Coinciding with the statewide Proposition 64 which legalizes marijuana in California, there were 63 local measures related to cannabis including 39 to impose local taxes on marijuana. There were also three measures to tax sugary beverages (in Albany, Oakland and San Francisco).

Overall Passage Rates

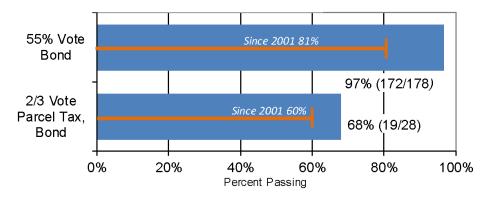
After final tabulations, 355 of the 430 tax and bond measures passed. Post election night counts of hundreds of thousands of mailed in and provisional ballots put a dozen measures into approval in the weeks following election night.

Local Revenue Measures November 2016

	<u>Total</u>	<u>Pass</u>	Passing ¹
City General Tax (Majority Vote)	120	102	85%
County General Tax (Majority Vote)	15	12	80%
City SpecialTax or G.O.bond (2/3 Vote)	33	19	58%
County Spec.Tax, G.O.bond (2/3 Vote)	23	10	43%
Special District 2/3	33	21	64%
School ParcelTax 2/3	22	17	77%
School Bond 2/3	6	2	33%
School Bond 55%	178	172	97%
Total	430	355	83%

The proportion of passing 55 percent school bond measures exceeded historic passage rates. Just six of 178 fifty-five percent school bonds failed and five of the 22 school parcel taxes. However, just two of the six two-thirds vote school bonds met the that threshold.

School Tax & Bond Measures November 2016

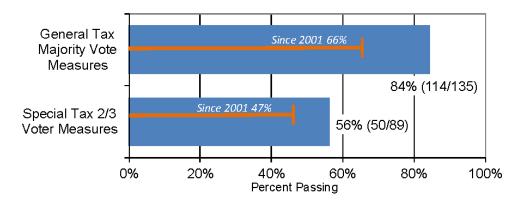


The passage rate of local non-school majority vote tax measures also exceeded passage rates in prior years. A record 114 of the 135 majority vote taxes passed. Among the two-thirds vote city, county and special district special tax and bond measures, 50 of 89 passed.

-3-

Final January 10, 2017

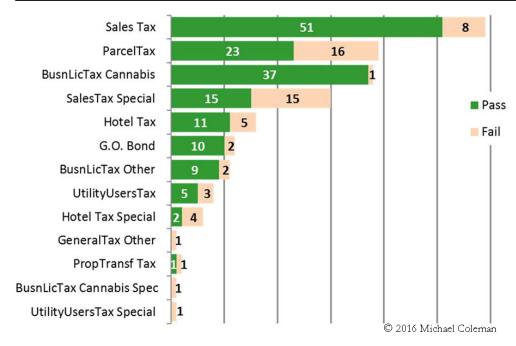
City / County / Special District Tax & Bond Measures November 2016



Measure Outcome by Category

Among non-school local measures, the most common type of measure was a majority vote addon sales tax (transactions and use tax). Fifty-one of the 59 passed. By contrast, just half of the 30 special sales tax measures met the two-thirds approval needed for passage.

Passing and Failing City / County / Special District Measures by Type November 2016



-4-

Final January 10, 2017

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

Voters in 56 cities (including San Francisco) and three counties considered general purpose majority vote add-on sales tax rates ranging from ¼ percent to one percent. Fifty-one were approved including all those that extended without increase an existing sun-setting tax.

Transactions and	d Use Tax (Ad	ld-on Sales Ta	x) - Gene	ral Tax	- Majori	ity Apr
City	Measure	<u>Rate</u>	incr/ext	YES%	<u>NO%</u>	Pass/F
East Palo Alto	Measure P	1/2 cent	increase	84.4%	15.6%	PASS
Rio Vista	Measure O	3/4 cent	extend	81.1%	18.9%	PASS
Capitola	Measure F	1/4 cent	extend	80.3%	19.7%	PASS
Madera	Measure K	1/2 cent	increase	80.1%	19.9%	PASS
Hollister	Measure W	1 cent	extend	78.1%	21.9%	PASS
Yucca Valley	Measure Y	1/2 cent	increase	77.4%	22.6%	PASS
Fairfax	Measure C	by1/4to3/4cent	increase	76.5%	23.5%	PASS
Lynwood	Measure PS	1 cent	increase	74.1%	25.9%	PASS
Sonoma	Measure U	1/2 cent	extend	72.7%	27.3%	PASS
Santa Rosa	Measure N	1/4 cent	increase	71.9%	28.1%	PASS
Orland	Measure A	1/2 cent	increase	71.8%	28.2%	PASS
Indio	Measure X	1 cent	increase	71.2%	28.8%	PASS
Saint Helena	Measure D	1/2 cent	increase	69.9%	30.1%	PASS
County of San Mateo	Measure K	1/2 cent	extend	69.9%		PASS
Del Rey Oaks	Measure B	1 cent	extend	69.1%	30.9%	PASS
Isleton	Measure C	1/2 cent	increase	69.0%	31.0%	PASS
Suisun City	Measure S	1 cent	increase	68.4%	31.6%	PASS
Fairfield	Measure P	1 cent	extend	68.0%	32.0%	PASS
Chula Vista	Proposition P	1/2 cent	increase	67.5%	32.5%	PASS
Del Mar	Proposition Q	1 cent	increase	67.3%	32.7%	PASS
Menifee	Measure DD	1 cent	increase	67.1%	32.9%	PASS
Pleasant Hill	Measure K	1/2 cent	increase	66.2%	33.9%	PASS
West Sacramento	Measure E	1/4 cent	increase	65.7%	34.3%	PASS
Wasco	Measure X	1 cent	increase	64.4%	35.6%	PASS
Woodland	Measure F	1/2 cent	extend	64.0%	36.0%	PASS
Visalia	Measure N	1/2 cent	increase	63.8%	36.2%	PASS
Vallejo	Measure V	1 cent	extend	63.6%	36.5%	PASS
Ridgecrest	Measure V	1 cent	increase	64.0%	36.0%	PASS
Santa Monica	Measure GSH	1 cent	increase	63.0%	37.0%	PASS
Tracy	Measure V	1/2 cent	increase	62.8%	37.2%	PASS
Vacaville	Measure M	3/4 cent	extend	62.5%	37.5%	PASS
Downey	Measure S	1/2 cent	increase	62.3%	37.7%	PASS
Lakeport	Measure Z	1 cent	increase	61.8%	38.2%	PASS
Newark	Measure GG	1/2 cent	increase	61.1%	38.9%	PASS
La Palma	Measure JJ	1 cent	increase	60.7%	39.3%	PASS
Westminster	Measure SS	1 cent	increase	60.7%	39.3%	PASS
Fountain Valley	Measure HH	1 cent	increase	59.4%		PASS
Loomis	Measure F	1/4 cent	increase	59.4%	40.7%	PASS
Trinidad	Measure G	3/4 cent	extend	59.3%	40.7%	PASS
Hemet	Measure U	1 cent	increase	59.1%	40.9%	PASS
Fortuna	Measure E	3/4 cent	increase	58.6%	41.4%	PASS
San Buenaventura	Measure O	1/2 cent	increase	57.5%	42.5%	PASS

-5-

Final January 10, 2017

Transactions and	l Use Tax (A	dd-on Sales Tax) - Gene	ral Tax	- Majority Арг
<u>City</u>	Measure	<u>Rate</u>	incr/ext	YES%	NO% Pass/F
Riverside	Measure Z	1 cent	increase	57.3%	
Santa Paula	Measure T	1 cent	increase	57.3%	
Yreka	Measure C	1/2 cent	increase	57.1%	
Belmont	Measure I	1/2 cent	increase	55.1%	
La Quinta	Measure G	1 cent	increase	53.7%	
El Centro	Measure P	1/2 cent	increase	53.2%	
Ukiah	Measure Y	by1/2cent to1cent	increase	52.4%	
Temecula	Measure S	1 cent	increase	50.5%	
Delano	Measure U	1 cent	extend	50.4%	49.6% PASS
County of Solano	Measure A	1/4 cent	increase	45.3%	54.7% FAIL
Oroville	Measure R	1 cent	increase	43.9%	56.1% FAIL
Lafayette	Measure C	1 cent	increase	42.7%	57.3% FAIL
South Lake Tahoe	Measure U	1/2 cent	increase	42.3%	57.7% FAIL
Colusa	Measure A	3/4 cent	increase	42.3%	57.7% FAIL
County of Siskiyou	Measure G	1/4 cent	increase	40.7%	59.3% FAIL
Redding	Measure D	1/2 cent	increase	37.3%	62.7% FAIL
San Francisco	Measure K	3/4 cent	increase	34.8%	65.2% FAIL

Six 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 Solano County, South Lake Tahoe and Redding measures failed regardless.

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

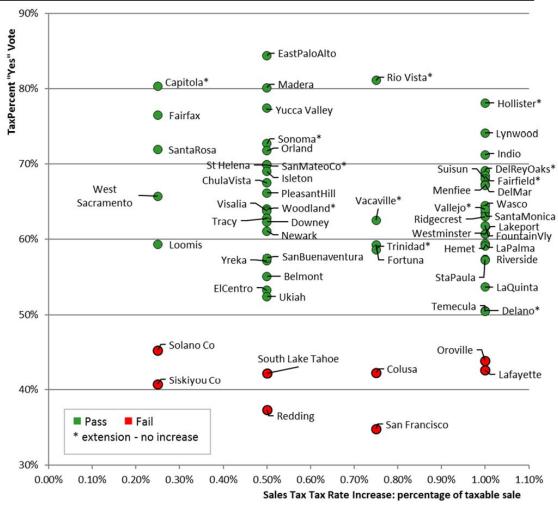
					Com panion
Agency Name		<u>Rate</u>	YES%	<u>NO%</u>	Tax Outcom e
Santa Monica	Measure GS	1/2 to education	70.0%	30.0%	PASS
Lynwood	Meas ure RD	10% to rainydayfund	65.6%	34.4%	PASS
Ukiah	Meas ure Z	roads/streets	65.4%	34.6%	PASS
Redding	Meas ure E	police/fire	65.2%	34.8%	FAIL
Loomis	Meas ure G	Library	63.8%	36.2%	PASS
County of Solano	Meas ure B	child health & safety	57.9%	42.1%	FAIL
South Lake Tahoe	Measure S	facilities	25.6%	74.5%	FAIL
South Lake Tahoe	Meas ure Q	housing	43.4%	56.6%	FAIL
South Lake Tahoe	Meas ure R	roads/streets	67.6%	32.4%	FAIL

-6-

Final January 10, 2017

The following chart shows the yes vote percentages of passing (green) and failing (red) transactions and use tax measures compared with the tax rates of the measures. There appears to be little connection between the tax rate and the percentage of success, but the proposed tax rate is typically selected considering the voter's level of support at various rate levels.

General Purpose Transactions and Use Tax Measures (majority approval) November 2016

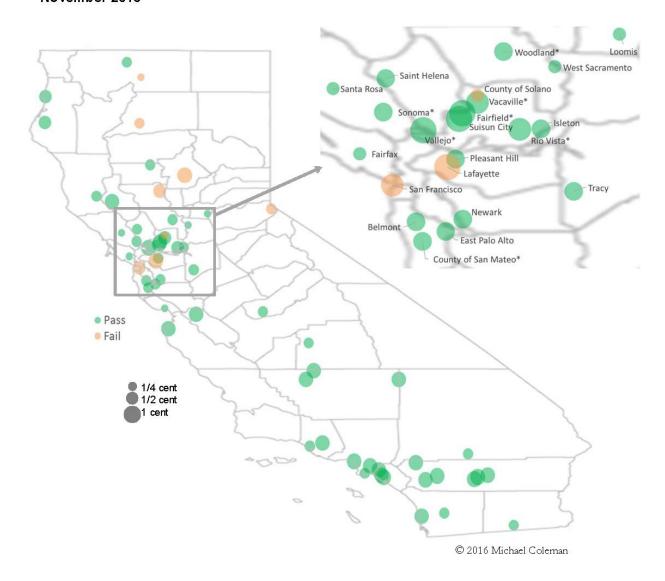


© 2016 Michael Coleman

-7-

Final January 10, 2017

<u>Transactions and Use Taxes</u> <u>Majority Vote, General Purpose</u> November 2016



-8-

Final January 10, 2017

There were 30 add-on sales tax measures earmarked for specific purposes. Half (15) made the two-thirds vote threshold needed for passage. Thirteen of special sales tax measures were county-wide for transportation. Six passed. This adds Stanislaus, Merced, Monterey and Santa Cruz to the "self-help coalition" of counties that have adopted transportation sales taxes.

Among the 17 other special sales tax measures, 9 passed. Lodi's police/fire special tax failed by just a few dozen votes.

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

Agency Name	County		Rate		Purpose	YES%	NO%	
County of Santa Clara	Santa Clara	Measure B	1/2 cent		Transportation	70.9%	29.1%	PASS
County of Stanis laus	Stanis laus	Measure L	1/2 cent		Transportation	70.6%		PASS
Los Angeles Co Metro	Los Angeles		1/2 cent	extend	Transportation	69.8%	30.2%	PASS
County of Merced	Merced	Measure V	1/2 cent		Transportation	69.2%	30.9%	PASS
County of Monterey	Monterey	Measure X	3/8 cent		Transportation	67.3%	32.7%	PASS
County of Santa Cruz	Santa Cruz	Measure D	1/2 cent	anna tantanna tantanna tantanna tantanna tantanna tantanna tantanna tantanna ta	Transportation	67.1%		PASS
County of San Luis Obist	San Luis Obi	Measure J	1/2 cent	NC 400C 400C 400C 400C 400C	Transportation	66.3%	33.7%	
County of Sacramento	Sacramento	Measure B	1/2 cent	NC 400C 400C 400C 400C 400C 4	Transportation	65.7%	34.3%	FAIL
County of Placer	Placer	Measure M	1/2 cent	000 300000 300000 300000 300000 300000 300000 300000 300000 300000 300000 300000	Transportation	63.7%	36.3%	FAIL
County of Contra Costa	Contra Costa	Measure X	1/2 cent		Transportation	62.5%	37.5%	FAIL
County of San Diego	San Diego	Proposition A	1/2 cent		Transportation	57.0%	43.0%	FAIL
County of Ventura	Ventura	Measure AA	1/2 cent		Transportation	56.9%	43.1%	FAIL
County of Humboldt	Humboldt	Measure U	1/2 cent		Transportation	47.6%	52.4%	FAIL
Nevada City	Nevada	Measure C	3/8 cent		police/fire	83.7%	16.3%	PASS
Yucca Valley	San Bernardi	ı Measure Z	1/2 cent		s ewer	81.4%		PASS
Placerville	El Dorado	Measure L	1/2 cent		roads/drainage	75.6%	24.4%	PASS
Sanger	Fresno	Measure S	3/4 cent	extend	police/fire/ems	75.0%	25.0%	PASS
Stockton	San Joaquin	Measure M	1/4 cent		Library, Recreation	73.7%	26.3%	PASS
Martinez	Contra Costa	Measure D	1/2 cent		roads	71.4%		PASS
County of Sonoma	Sonoma	Measure Y	1/8 cent	NC-1004-0-04-0-04-0-04-0-04-0-0-	library	71.3%	28.7%	PASS
County of Nevada	Nevada	Measure A	by1/8cent to 1/4cent		library	69.0%	31.0%	PASS
Clearlake	Lake	Measure V	1 cent		roads	67.3%	32.7%	PASS
Lodi	San Joaquin	Measure S	1/4 cent		police/fire	66.6%	33.4%	FAIL
County of Mendocino	Mendocino	Measure AG	1/2 cent		mental health	66.2%	33.8%	FAIL
County of Kings	Kings	Measure K	1/4 cent		police/fire	65.0%	35.0%	FAIL
					Senior Center,			
					Regional Fairgrounds,			E 4 II
Kerman	Fresno	Measure M	3/4 cent	increase	0 0	63.9%	36.1%	FAIL
				niereus e	Shelter and other			
40 31000 31000 31000 31000 31000 31000 31000 31000 31000 31000 510000 5100000 51000000 51000 51000 51000000 5100000050 5100000000	100 31000 31000 31000 31000 31000 31000 51000 51000 3				Silener and other			
County of Sonoma -	Sonoma	Measure J	1/2 cent		parks/open space	63.8%	36.2%	FAIL
Uninc				increase	r span space	02.070		- / ··-
County of Marin	Marin	Measure A	1/4 cent		children	63.0%	37.0%	FAIL
County of Napa	Napa	Measure Z	1/4cent		parks/open space	62.5%	37.5%	FAIL
Lodi	San Joaquin	Measure R	1/8 cent		recreation	62.0%	38.1%	FAIL

-9-

Final January 10, 2017

Special Transactions and Use Tax Measures (Two Thirds Vote Approval) November 2016

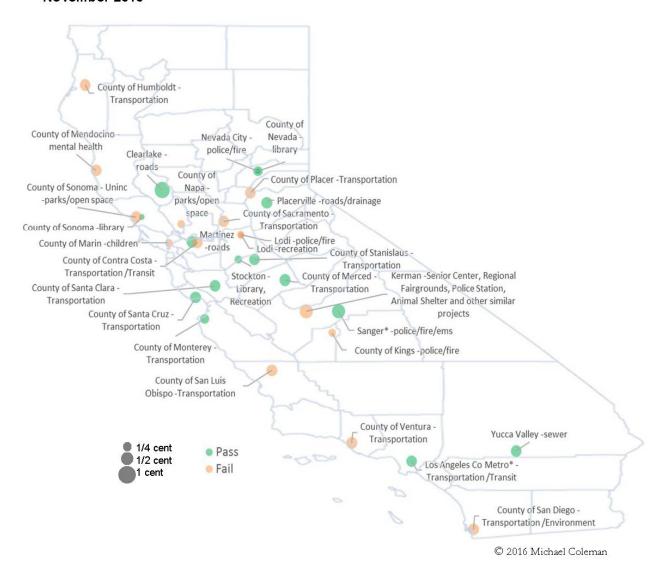


© 2016 Michael Coleman

-10-

Final January 10, 2017

<u>Transactions and Use Taxes</u> <u>Two-thirds Vote, Special Purpose</u> November 2016



– 11 –

Final January 10, 2017

Transient Occupancy (Hotel) Taxes

There were 16 measures to increase general purpose Transient Occupancy (Hotel) Taxes. Eleven passed. The San Clemente measure failed by just eight votes out of over 30,000 cast. Fort Bragg and Point Arena also passed advisory measures as to the use of the proceeds.

Transient Occupancy T	ax Tax Mea	sures: Majo	ority Vot	e General Use	
Agency Name		<u>Rate</u>	YES%	<u>NO%</u>	
Los Gatos	Measure T	by 2% to 12%	81.8%	18.2% PASS	
Laguna Beach	Measure LL	by 2%to 12%	79.0%	21.0% PASS	
Watsonville	Measure J	by 1%to 11%	74.6%	25.5% PASS	
Palm Desert	Measure T	by 2%to 11%	73.9%	26.1% PASS	
Moreno Valley	Measure L	by 5%to 13%	71.4%	28.6% PASS	
County of Sonoma - unincorp	Measure L	by 3%to 12%	68.3%	31.7% PASS	b.
San Leandro	Measure PP	by 4% to 14%	68.0%	32.1% PASS	,
Point Arena	Measure AC	by 2%to 12%	66.3%	33.7% PASS	,
Soledad	Measure F	by 4%to 12%	62.3%	37.7% PASS	E
Fort Bragg	Measure AA	by 2%to 12%	58.2%	41.8% PASS	
County of Santa Barbara - unir	ı Measure B	by 2%to 12%	51.9%	48.1% PASS	Failed by
San Clemente	Measure OO	by 3%to 13%	50.0%	50.0% FAIL	8 votes.
San Jacinto	Measure BB	by 4% to 12%	48.6%	51.4% FAIL	
El Centro	Measure Q	by 3%to 13%	41.5%	58.5% FAIL	,
Aubum	Measure J	by 2%to 10%	41.1%	58.9% FAIL	r.
California City	Measure T	by 4%to 10%	39.1%	60.9% FAIL	h.

Five other TOT measures in four other cities were earmarked measure for specific purpose, making it a special tax, fairly unusual for a TOT, most of which are general purpose. Only Healdsburg approved it's 2 percent increase for affordable housing. The others were defeated decisively including the football stadium and tourism measures in San Diego.

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

City	<u>Measure</u>	<u>Rate</u>	<u>Use</u>	YES%	<u>NO%</u>	
Healdsburg	Measure S	by 2%to 14%	affordable housing	68.1%	31.9%	PASS
Indian Wells	Measure GG	by 1%to 12.25%	golf resort	59.6%	40.4%	FAIL
Colton	Measure T	by 2.5%to12.5%	recreation facilities	43.6%	56.4%	FAIL
San Diego	Proposition C	by 6% to 16.5%	football stadium	43.0%	57.0%	FAIL
San Diego	Proposition D	by 5%to 15.5%	tourism/marketing	40.4%	59.6%	FAIL

-12-

Final January 10, 2017

<u>Transient Occupancy (Hotel) Tax Measures</u> <u>General and Special</u>

November 2016



– 13 **–**

Final January 10, 2017

Admissions Tax

Pacific Grove voters turned down a measure to add a 5% tax on entertainment venues.

Admissions Tax - General Tax, Majority Approval

Agency Name	County		<u>Tax/Fee</u>	<u>Rate</u>	YES%	<u>NO%</u>
Pacific Grove	Monterev	Measure P	Admissions Tax	5%	23.7%	76.3% FAIL

Utility User Taxes

Voters in eight cities considered measures to increase or expand utility user taxes. All were majority vote general taxes. Five passed.

Utility User Taxes - General Tax, Majority Approval

Agency Na	<u>me</u>	<u>Rate</u>		<u>sunset</u>	YES%	<u>NO%</u>	
Sunnyvale	Measure N	2%(no change)	expand to wireless telecom	none	76.9%	23.1% PASS	expand
Alameda	Measure K1	trans fer fro	m power utility	none	73.4%	26.6% PASS	extend
Watsonville	Measure K	fr6.5%to5.5%	expand to wireless telecom	none	73.4%	26.6% PASS	expand/reduce
Monterey	Measure G	no change	expand to wireless telecom	none	57.6%	42.4% PASS	expand
Arcata	Measure F	3%	gas, electric, water, wastewater, telecon	n 7yrs	52.1%	47.9% P ASS	extend
Brentwood	Measure Z	3%@2017 +3%@2018	telecom, electric, gas, cableTV	none	37.2%	62.8% FAIL	increase
Oakley	Measure E	3.5%	electric, water, sewer, gas, cableTV	none	32.4%	67.6% FAIL	increase
Firebaugh	Measure W	5%	expand to wireless telecom	none	18.4%	81.6% FAIL	expand

Special District Formation and Utility Tax

Voters in the college enclave of Isla Vista, adjacent to UC Santa Barbara, voted on the question of establishing a special district to provide better public services to the area. Special state legislation was recently signed by the Governor allowing voters in the community, if they approve becoming a special district, to adopt a utility user tax. A tax increase, extension or expansion by a special district requires two-thirds voter approval. Consequently, the 62.5% "yes" for the tax was not enough, but the district formation was approved.

Special District Formation

Agency Name		YES%	<u>NO%</u>
Proposed Isla Vista Community Facilities District	Measure E	87.5%	12.5% PASS

Utility User Taxes - Special Tax, Two-Thirds Approval Agency Name Rate

Agency Name		<u>Rate</u>		YES%	<u>NO%</u>
Proposed Isla Vista Community Facilities District	Measure F	8%	gas, water, electricity, sewage, garbage	62.5%	37.5% FAIL

– 14 –

Final January 10, 2017

Property Transfer Tax

Voters in San Francisco and Richmond considered increasing their taxes on transfers of real estate.

Property Transfer Taxes

Agency Name	<u> </u>	<u>Rate</u>	YES%	<u>NO%</u>
Richmond	Measure M	by.3%to1%and1.5%	29.0%	71.0% FAIL
San Francis co	Proposition W	from2%to2.5%onProperties\$5m+, from 2.5%to2.75%onPropertie\$10m+, from2.5%to3%onproperties\$25m+	61.9%	38.1% PASS

Business License Taxes

There were 50 business license tax measures, all majority vote general purpose except the measure in Colfax which earmarked revenue from a proposed new tax on marijuana activities for sewer service rate relief. That measure failed with 63% yes votes.

Voters in San Francisco, Albany and Oakland joined Berkeley in adopting taxes on the gross receipts of sales of sugared beverages.

Sugared Beverage Taxes - Majority Vote General Use

Agency Name	County		<u>Rate</u>	YES%	<u>NO%</u>
A lbany	Alameda	Measure Ol	1ct/oz	70.7%	29.3% PASS
San Francis co	San Francis co	Proposition V	1ct/oz	61.9%	38.1% PASS
Oakland	Alameda	Measure HH	1ct/oz	60.8%	39.3% PASS

Measures concerning the taxation of home rental businesses passes in East Palo Alto and Berkeley.

Residential Rental Businesses - Majority Vote General Use

Agency Name	County		YES%	<u>NO%</u>
East Palo Alto	San Mateo	Measure O	76.9%	23.1% PASS
Berkeley	Alameda	Measure U1	74.1%	25.9% PASS
Berkeley	Alameda	Meas ure DD	29.2%	70.8% FAIL

Five cities proposed measures to generally update and revise their business license taxes. Adelanto voters turned down this general revision but approved a marijuana tax.

Business License Tax Measures

General Business License Tax Revisions - Majority Vote General Use Agency Name County YES% NO%

<u>Agency Name</u>	County		YES%	<u>NO%</u>
Marina	Monterey	Measure U	82.5%	17.5% PASS
Monterey	Monterey	Measure H	75.7%	24.3% PASS
San Leandro	Alameda	Measure 00	65.5%	34.5% PASS
San Jose	Santa Clara	Measure G	65.3%	34.7% PASS
Adelanto	San Bernardino	Measure S	34.7%	65.3% FAIL

– 15 –

Final January 10, 2017

Marijuana – Local Excise Taxes

This election was unprecedented for the number of measures imposing excise taxes on marijuana activities. This of course is a product of the previous legalization of medical marijuana, and state Proposition 64 legalizing the use of non-medical marijuana, which passed. There were in fact 63 measures relating to marijuana, including 39 in 37 cities and county unincorporated areas to impose higher taxes. All passed except the Colfax special tax and an initiative measure in Avalon that may have had fatal drafting errors.

Cannabis Taxes - Majori	ty Vote Gener	ral Use	
Agency Name	•	YES%	<u>NO%</u>
Del Rey Oaks	Measure A	83.1%	16.9% PASS
Coachella	Measure II	81.6%	18.5% PASS
King City	Measure J	80.5%	19.5% PASS
Cathedral City	Measure P	76.2%	23.8% PASS
County of Monterey - unincorp	Measure Y	74.6%	25.4% PASS
San Leandro	Measure NN	74.4%	25.6% PASS
Watsonville	Measure L	74.2%	25.8% PASS
Salinas	Measure L	74.1%	25.9% PASS
Cloverdale	Measure P	73.9%	26.1% PASS
Gonzales	Measure W	73.9%	26.2% PASS
Grover Beach	Measure L	71.4%	28.6% PASS
Santa Babara	Measure D	69.6%	30.4% PASS
Perris	Measure J	69.4%	30.6% PASS
San Diego	Proposition N	68.4%	31.6% PASS
Pittsburg	Measure J	68.0%	32.0% PASS
Long Beach	Measure MA	67.7%	32.3% PASS
County of Calaveras - unincorp	Measure C	67.5%	32.5% PASS
Adelanto	Measure R	67.0%	33.0% PASS
San Jacinto	Measure AA	66.4%	33.6% PASS
Point Arena	Measure AE	66.3%	33.7% PASS
County of Humboldt - unincorp	Measure S	66.1%	34.0% PASS
Dixon	Measure K	65.0%	35.0% PASS
County of Inyo - unincorp	Measure I	64.7%	35.3% PASS
Fillmore	Measure i	63.9%	36.2% PASS
Stockton	Measure Q	63.8%	36.2% PASS
Greenfield	Measure O	63.6%	36.4% PASS
County of Mendocino -	Measure AI	63.6%	36.4% PASS
Carson	Measure KK	63.5%	36.5% PASS
County of Solano - unincorp	Measure C	62.7%	37.3% PASS
Marysville	Measure F	62.5%	37.5% PASS
County of Lake - unincorp	Measure C	62.2%	37.8% PASS
Hayward	Measure EE	59.5%	40.5% PASS
Coalinga	Measure E	59.5%	40.5% PASS
Fillmore	Measure H	59.3%	40.7% PASS
San Bernardino INIT	Measure O	54.1%	45.9% PASS
Costa Mesa	Measure X	53.6%	46.4% PASS
Coalinga	Measure G	51.5%	48.6% PASS
Avalon INIT	Measure X	36.0%	64.0% FAIL

Cannabis Taxes - Two-Thirds Vote Special Tax

Agency Name		163/0	<u>NO 76</u>
Colfax	Measure H	62.6%	37.4% FAIL

-16 -

Final January 10, 2017

Marijuana – Local Excise Tax Measures

November 2016



– 17 –

Final January 10, 2017

Parcel Taxes and Special Taxes (non-school)

There were 39 parcel taxes for a variety of public services. Twenty-three passed.

City, County and Special District Parcel Taxes (two-thirds vote)

Agency Name	County		Amount	,	<u>Purpose</u>	YES% NO%
County Service Area #29	Marin	Measure O	by\$300to\$1500	increase	waterway mtc	87.2% 12.8% PASS
Mountains Recreation and Conservation Authority Area#1	Los Angeles	Measure GG	\$35/parcel	increase	parks/openspace	83.7% 16.3% PASS
Boulder Creek Fire Protection District	Santa Cruz	Measure N	\$35/parcel	increase	fire/ems	82.9% 17.1% PASS
Alameda ContraCosta Transit District	Alameda / ContraCosta	Measure Cl	\$96/parcel	extend	transit	81.4% 18.6% PASS
Zayante Fire Protection District	Santa Cruz	Measure O	by\$33to\$68+	increase	fire/ems	79.0% 21.0% PASS
Ross	Marin	Measure K	\$970+/parcel	extend	police/fire/EMS	78.1% 21.9% PASS
Union City	Alameda	Measure QQ	\$123/parcel	extend	police/fire/EMS	77.9% 22.2% PASS
Albany	Alameda	Measure P1	\$38.65/parcel	increase	sidewalks	77.7% 22.3% PASS
Muir Beach Community Services District	Marin	Measure L	\$213+/parcel	increase	fire/ems	77.5% 22.5% PASS
Mill Valley	Marin	Measure H	\$266+/parcel	extend	fire, roads	77.4% 22.7% PASS
Rodeo-Hercules Fire Protection District	Contra Costa	Measure O	\$216/parcel	extend	fire/ems	77.2% 22.8% PASS
Apple Valley Fire Protection District	San Bernardino	Measure A	\$123/parcel	extend/ increase	fire/ems	76.9% 23.1% PASS
Mountains Recreation and Conservation Authority Area#2	Los Angeles	Measure FF	\$15/parcel	increase	parks/openspace	76.5% 23.5% PASS
Culver City	Los Angeles	Measure CW	\$99/parcel	increase	stormwater	73.9% 26.1% PASS
LA Regional Park and Open Space District	Los Angeles	Measure A	1.5cts/sf	extend/ increase	parks/recreation	73.5% 26.5% PASS
CSA #17-1 Kent Woodlands	Marin	Measure N	\$100-yr1, \$11- yr after	increase	police - LicPlateReaders	72.0% 28.0% PASS
Monterey Regional Park District	Monterey	Measure E	\$25/parcel	extend	parks / open space	71.3% 28.7% PASS
Cordova Recreation and Park District	Sacramento	Measure J	\$49/edu	increase	parks/recreation	70.0% 30.0% PASS
Marble Mountain CSD	El Dorado	Measure N	\$400/parcel	increase	roads	69.6% 30.4% PASS
CSA #17-1 Kent Woodlands	Marin	Measure M	by \$100to\$360+/yr	increase	police	68.8% 31.2% PASS
Lake Shastina Community Services District	Siskiyou	Measure B	by \$45 to \$110/parcel	increase	police	68.5% 31.5% PASS
Mountain Communities Healthcare District	Trinity	Measure G	\$114/edu	extend/ reduce	hospital	68.3% 31.7% PASS
Parlier	Fresno	Measure Q	\$120/parcel	increase	police	66.9% 33.1% PASS

– 18 **–**

Final January 10, 2017

City, County and Special District Parcel Taxes (two-thirds vote) (continued)							
Agency Name		Amo	ount	Purpose	sunset YES%	NO%	•
Arden Manor Recreation and Park District	Sacramento	Measure Q	\$40/edu	increase	parks/recreation	65.4%	34.6% FAIL
Southern Inyo Fire Protection District	Inyo	Measure F	\$10/parcel	increase	fire/ems	59.5%	40.5% FAIL
Cameron Estates Community Services District	El Dorado	Measure K	by\$150to \$400/parcel	increase	roads	59.0%	41.0% FAIL
Rincon Ranch Community Services District	San Diego	Proposition KK	\$150+/parcel	increase	roads	58.8%	41.2% FAIL
Idyllwild Fire Protection District	Riverside	Measure W	by\$65to \$130/parcel	increase	fire/ems	58.0%	42.0% FAIL
Newman	Stanislaus	Measure M	\$148/parcel	increase	parks/recreation	57.6%	42.4% FAIL
Middle River Community Service District	Calaveras	Measure E	by\$100to \$200/parcel	increase	roads	53.7%	46.3% FAIL
Gridley	Butte	Measure M3	\$70/edu	extend	hospital	50.7%	49.3% FAIL
County of Butte - unincorporated area	Butte	Measure M1	\$70/edu	extend	hospital	48.5%	51.6% FAIL
Aromas Tri-County Fire Protection District	Monterey /San Benito /Santa Cruz	Measure S	\$230/parcel	increase	fire/ems	47.9%	52.1% FAIL
Daly City	San Mateo	Measure V	\$162/parcel	increase	police/fire/ems	46.6%	53.4% FAIL
Lockeford Recreation and Park District	San Joaquin	Measure T	\$30/parcel	increase	parks/recreation	44.3%	55.7% FAIL
Calaveras Consolidated Fire Protection District	Calaveras	Measure B	\$96+/edu	increase	fire/ems	44.0%	56.1% FAIL
Running Springs Water District	San Bernardi	r Measure B	by\$81to\$146	increase	fire/ems	43.6%	56.4% FAIL
Biggs	Butte	Measure M2	\$70/edu	extend	hospital	40.3%	59.7% FAIL
Hickok Road CSD	El Dorado	Measure M	by\$100to \$300/parcel	increase	roads	36.0%	64.0% FAIL

– 19 –

Final January 10, 2017

General Obligation Bonds

There were twelve non-school general obligation bond measures including a \$3.5 billion bond for transit services in the San Francisco Bay Area and a \$1.2 billion bond for homeless facilities in Los Angeles. All passed except the library bonds in El Cerrito and Pacifica. Taken together, voters approved property tax increases to repay \$7.2 billion in general obligation bonds.

City, County and Special District General Obligation Bond Measures (two-thirds vote)

Agency Name	<u>County</u>		<u>Amount</u>		YES%	<u>NO%</u>
Berkeley	Alameda	Measure T1	\$100 million	facilities	86.5%	13.5% PASS
Oakland	Alameda	Measure KK	\$600 million	sidewalks	82.0%	18.0% PASS
Hayward Area Recreation and Park District	Alameda	Measure F1	\$250 million	parks/rec	77.9%	22.1% PASS
Los Angeles	Los Angeles	Measure HHH	\$1200 million	homeless facilities	76.1%	23.9% PASS
County of Alameda	Alameda	Measure A1	\$580 million	homeless	72.3%	27.7% PASS
Bay Area Rapid Transit District	Alameda / ContraCosta / SanFrancisco	Measure RR	\$3500 million	transit	70.1%	29.9% PASS
Coalinga-Huron Recreation and Park District	Fresno	Measure N	\$14.9 million	parks/rec	68.8%	31.2% PASS
County of Santa Clara	Santa Clara	Measure A	\$950 million	homeless facilities	67.2%	32.8% PASS
Cottonwood Fire Protection District	Shasta	Measure C	\$4 million	fire/ems	67.0%	33.0% PASS
Selma	Fresno	Measure P	\$4 million	police station	66.9%	33.1% PASS
El Cerrito	Contra Costa	Measure B	\$30 million	library	62.7%	37.3% FAIL
Pacifica	San Mateo	Measure N	\$33.5 million	library	53.6%	46.4% FAIL

– 20 **–**

Final January 10, 2017

School Bonds

There were 184 school bond measures on the ballot for a total of over \$25.3 billion in school construction bonds. It appears 167 of the 177 fifty-five percent vote measures were approved and several more are close and may pass when late votes are counted.

Seven measures exceeded the tax rate limits required for a 55% threshold under Proposition 39 of 2000. Just two of these passed.

In all, voters appear to have approved over \$23 billion in local school bonds.

School Bond Measures			<u>Amount</u>			
School District	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>YES%</u>		Pass/Fa
Mountain View	Los Angeles	Measure SS	\$57 million	86.5%		PASS
Seeley Union Elementary	Imperial	Measure S	\$6 million	85.1%		PASS
Meadows Union Elementary	Imperial	Measure R	\$6 million	84.4%		PASS
Earlimart	Tulare	Measure M	\$6.7 million	84.3%		PASS
Paramount Unified	Los Angeles	Measure I	\$106 million	84.2%		PASS
Lennox	Los Angeles	Measure Q	\$25 million	83.6%	16.4%	PASS
National	San Diego	Proposition H	\$30 million	83.1%		PASS
South Whittier	Los Angeles	Measure QS	\$29 million	82.7%	000 2000 2000 2000 2000 2000 2000 2000	PASS
Firebaugh-Las Deltas Unified	Fresno / Madera	Measure H	\$15 million	82.1%		PASS
Bayshore Elementary	San Mateo	Measure S	\$7 million	81.7%		PASS
Reef Suns et	Kings	Measure S	\$12 million	81.5%		PASS
Los Angeles Unified	Los Angeles	Measure LP	\$110 million	80.6%		PASS
Guadalupe Union	Santa Barbara	Measure M	\$5.8 million	80.5%	19.5%	PASS
Garvey	Los Angeles	Measure GA	\$40 million	80.0%		PASS
San Francis co Unified	San Francis co	Measure A	\$744.25 million	79.8%		PASS
Lynwood Unified	Los Angeles	Measure N	\$65 million	79.7%		PASS
Santa Cruz Elementary	Santa Cruz	Measure B	\$68 million	79.5%		PASS
Greenfield Union	Kem	Measure Q	\$19 million	79.5%		PASS
Guadalupe Union	Santa Barbara	Measure N	\$5.65 million	79.0%		PASS
Palmdale	Los Angeles	Measure PSD	\$80 million	78.8%		PASS
Muroc Joint Unified	Kem / San Berna	n Measure M	\$21 million	78.6%		PASS
Fowler Unified	Fresno	Measure J	\$42 million	78.2%		PASS
Ontario-Montelair	San Bernardino	Measure K	\$150 million	78.2%		PASS
Pomona Unified	Los Angeles	Measure P	\$300 million	77.9%		PASS
Mattole Unified	Humboldt	Measure M	\$2 million	77.2%		PASS
Alhambra Unified	Los Angeles	Measure HS	\$149 million	77.1%		PASS
Hacienda La Puente Unified	Los Angeles	Measure BB	\$148 million	77.0%		PASS
Kerman Unified	Fresno	Measure K	\$27 million	76.9%	···· ····· ···· ···· ··· ··· ··· ··· ·	PASS
Alhambra Unified	Los Angeles	Measure AE	\$110 million	76.8%		PASS
Anaheim Elementary	Orange	Measure J	\$318 million	76.5%	23.5%	PASS

-21 -

Final January 10, 2017

School Bond Measures (Cont	inued)		Amount		
Agency Name	County	M	(millions)	1	NO% 23.7% PASS
Garden Grove Unified	Orange	Measure P	\$311 million	76.3%	24.1% PASS
Los Angeles Community	Los Angeles	Measure CC	\$3.3 billion	75.9%	24.1% PASS
Santa Cruz High	Santa Cruz	Measure A	\$140 million	75.8%	
South Pasadena Unified	Los Angeles	Measure SP	\$98 million	75.7%	24.3% PASS
Palm Springs Unified	Riverside	Measure i	\$216.46 million		24.5% PASS
West Covina Unified	Los Angeles	Measure ES	\$143 million	75.0%	25.0% PASS
Long Beach Unified	Los Angeles	Measure E	\$1.5 billion	74.9%	25.1% PASS
Shandon Joint Unified	Monterey / San	Lu Measure K	\$3.15 million	74.9%	25.1% PASS
Arcata	Humboldt	Measure I	\$3.4 million	74.8%	25.2% PASS
San Leandro Unified	Alameda	Measure J1	\$104 million	74.8%	25.2% PASS
El Centro Elementary	Imperial	Measure L	\$22.1 million	74.8%	25.2% PASS
Burlingame	San Mateo	Measure M	\$56 million	74.4%	25.6% PASS
Delhi Unified	Merced	Measure W	\$12 million	74.2%	25.8% PASS
East Whittier City	Los Angeles	Measure Z	\$24 million	73.8%	26.2% PASS
Glendale Community College	Los Angeles	Measure GC	\$325 million	73.7%	26.3% PASS
Sanger Unified	Fresno	Measure A	\$60 million	73.6%	26.4% PASS
Lawndale Elementary	Los Angeles	Measure L	\$27 million	73.5%	26.5% PASS
East Whittier City	Los Angeles	Measure R	\$70 million	73.4%	26.6% PASS
Calexico Unified	Imperial	Measure V	\$45 million	73.3%	26.7% PASS
Piedmont Unified	Alameda	Measure H1	\$66 million	73.2%	26.8% PASS
Winters Joint Unified	Yolo / Solano	Measure D	\$17 million	73.1%	26.9% PASS
Fillmore Unified	Ventura	Measure V	\$35 million	72.9%	27.1% PASS
San Jacinto Unified	Riverside	Measure Y	\$44.9 million	72.9%	27.1% PASS
Moraga Elementary	Contra Costa	Measure V	\$33 million	72.7%	27.3% PASS
Desert Community College	Imperial / Rivers	id Measure CC	\$577.86 million	72.7%	27.3% PASS
East Side Union High	Santa Clara	Measure Z	\$510 million	72.4%	27.6% PASS
Bakersfield City	Kern	Measure N	\$110 million	72.4%	27.6% PASS
San Pasqual Valley Unified	Imperial	Measure T	\$8 million	72.3%	27.7% PASS
Williams Unified	Colusa / Yolo	Measure C	\$11 million	72.2%	27.8% PASS
Brawley Elementary	Imperial	Measure M	\$14 million	72.0%	28.0% PASS
Imperial Unified	Imperial	Measure O	\$40 million	71.7%	28.3% PASS
Centralia Elementary	Orange	Measure N	\$49 million	71.7%	28.3% PASS
Soquel	Santa Cruz	Measure C	\$42 million	71.6%	28.4% PASS
Guerneville	Sonoma	Measure G	\$7 million	71.6%	28.4% PASS
Armona Elementary	Kings	Measure V	\$6.5 million	71.5%	28.5% PASS
Manhattan Beach Unified	Los Angeles	Measure C	\$39 million	71.4%	28.6% PASS
Central Unified	Fresno	Measure C	\$87.3 million	71.3%	28.7% PASS
Santa Barbara Unified	Santa Barbara	Measure I	\$135 million	71.3%	28.7% PASS
Lucerne Elementary	Lake	Measure A	\$4 million	71.2%	28.8% PASS
Chico Unified	Butte	Measure K	\$152 million	71.0%	29.0% PASS
OTIVO OTITIER	Dutte	ivicasuie N	пошши четь	/ 1.0 70	29.070 I AOO

CaliforniaCityFinance.com

- 22 -

Final January 10, 2017

School Bond Measures (Continu	*		Amount (millions)	VECIV	NO9/
Agency Name Mariposa County Unified	<u>County</u> Mariposa	Measure L	\$24 million	<u>YES%</u> 70.6%	<u>NO%</u> 29.4% PASS
Southwestern Community College	San Diego	Proposition Z	\$400 million	70.5%	29.5% PASS
Newman-Crows Landing Unified	Stanislaus	Measure P	\$11.09 million	70.5%	29.5% PASS
Sonoma Valley Unified	Sonoma	Measure E	\$120 million	70.4%	29.6% PASS
Rivers ide Unified	Riverside	Measure O	\$392 million	70.4%	29.6% PASS
Elk Grove Unified	Sacramento	Measure M	\$476 million	70.2%	29.8% PASS
Antelope Valley Community College	e Kern / Los Angel	Measure AV	\$350 million	70.2%	29.8% PASS
Westminster	Orange	Measure T	\$76 million	70.1%	29.9% PASS
Caruthers Unified	Fresno	Measure V	\$6 million	70.0%	30.0% PASS
Selma Unified	Fresno	Measure O	\$30.8 million	70.0%	30.0% PASS
Oxnard	Ventura	Measure D	\$142.5 million	69.9%	30.1% PASS
Chowchilla Elementary	Madera	Measure J	\$13 million	69.8%	30.2% PASS
San Juan Unified	Sacramento	Measure P	\$750 million	69.5%	30.6% PASS
Butte-Glenn Community College	Butte/Glenn	Measure J	\$190 million	69.4%	30.6% PASS
Santa Barbara Unified	Santa Barbara	Measure J	\$58 million	69.2%	30.8% PASS
Konocti Unified	Lake	Measure Y	\$29.6 million	69.2%	30.8% PASS
Pierce Joint Unified	Colusa / Yolo	Measure B	\$15 million	69.2%	30.8% PASS
Hanford Elementary	Kings	Measure U	\$24 million	69.2%	30.8% PASS
Pleasanton Unified	Alameda	Measure I1	\$270 million	69.1%	30.9% PASS
El Rancho Unified	Los Angeles	Measure ER	\$200 million	69.1%	30.9% PASS
Hartnell Community College	Monterey /SanBe	Measure T	\$167 million	68.7%	31.3% PASS
Campbell Union High	Santa Clara	Measure AA	\$275 million	68.6%	31.4% PASS
Turlock Unified	Merced / Stanisla	ıMeasure N	\$40.8 million	67.8%	32.2% PASS
Live Oak Unified	Sutter	Measure X	\$14 million	67.7%	32.3% PASS
Martinez Unified	Contra Costa	Measure R	\$120 million	67.7%	32.3% PASS
Barstow Unified	San Bernardino	Measure F	\$39 million	67.5%	32.5% PASS
Manhattan Beach Unified	Los Angeles	Measure EE	\$114 million	67.4%	32.6% PASS
Claremont Unified	Los Angeles	Measure G	\$58 million	67.4%	32.6% PASS
Standard	Kern	Measure S	\$33 million	67.3%	32.7% PASS
Campbell Union	Santa Clara	Measure CC	\$72 million	67.1%	32.9% PASS
Fresno Unified	Fresno	Measure X	\$225 million	66.8%	33.2% PASS
Lake Els inore Unified	Riverside	Measure V	\$105 million	66.7%	33.3% PASS
Waugh	Sonoma	Measure X	\$4 million	66.5%	33.5% PASS
Galt Joint Union Elementary	Sacramento / San	Measure K	\$19.7 million	66.4%	33.6% PASS
Kern High	Kern	Measure K	\$280 million	66.3%	33.7% PASS
Turlock Unified	Merced / Stanisla	≀Measure O	\$48 million	66.2%	33.8% PASS
Banning Unified	Riverside	Measure M	\$25.5 million	66.2%	33.8% PASS
Healdsburg Unified	Sonoma	Measure D	\$67 million	66.1%	33.9% PASS

– 23 **–**

Final January 10, 2017

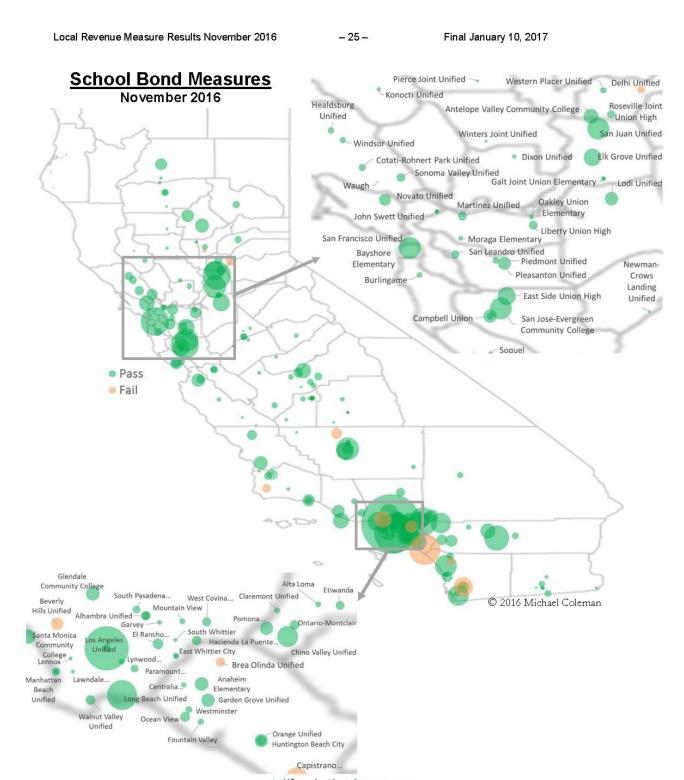
School Bond Measures (Continue	*		Amount	VECT	NO9/
Agency Name	<u>County</u>	D :: 0	(millions)	<u>YES%</u>	NO%
Cardiff Elementary	San Diego	Proposition G		65.9%	34.1% PASS 34.1% PASS
John Swett Unified	Contra Costa	Measure P	\$40.2 million	65.9%	34.1% FASS 34.3% PASS
Solana Beach	San Diego	Proposition JJ		65.7%	
Lucia Mar Unified	San Luis Obispo	Measure I	\$170 million	65.6%	34.4% PASS
Lemoore Union High	Kings	Measure L	\$24 million	65.5%	34.5% PASS
Simi Valley Unified	Ventura	Measure X	\$239 million	65.4%	34.6% PASS
Etiwanda	San Bernardino	Measure I	\$137 million	65.2 %	34.8% PASS
Lodi Unified	San Joaquin	Measure U	\$281 million	65.2 %	34.8% PASS
Kern Community College	Kern / San Bernar	Measure J	\$502.821 million	65.2%	34.8% PASS
Coalinga-Huron Joint Unified	Fresno/San Beni	Measure R	\$39 million	65.0%	35.0% PASS
Fruitvale	Kern	Measure O	\$23 million	65.0%	35.0% PASS
Hollister	San Benito	Measure V	\$36 million	65.0%	35.0% PASS
Walnut Valley Unified	Los Angeles	Measure WV	\$152.88 million	64.9%	35.1% PASS
San Jose-Evergreen Community Col	l Santa Clara	Measure X	\$748 million	64.8%	35.2% PASS
Oakley Union Elementary	Contra Costa	Measure W	\$31 million	64.8%	35.2% PASS
Cas cade Union High	Shasta	Measure G	\$8.9 million	64.7%	35.3% PASS
Fallbrook Union High	San Diego	Proposition A	\$45 million	64.7%	35.3% PASS
Willows Unified	Glenn	Measure B	\$8 million	64.6%	35.4% PASS
Waterford Unified	Stanis laus	Measure K	\$10.65 million	64.5%	35.5% PASS
Cotati-Rohnert Park Unified	Sonoma	Measure C	\$80 million	64.4%	35.6% PASS
Galt Joint Union High	Sacramento / San	Measure E	\$36 million	64.4%	35.6% PASS
Fountain Valley	Orange	Measure O	\$63 million	64.2 %	35.8% PASS
Corning Union High	Tehama	Measure K	\$8.3 million	64.0%	36.0% PASS
Santa Monica Community College	Los Angeles	Measure V	\$345 million	63.9%	36.1% PASS
San Benito High	San Benito / Sant	Measure U	\$60 million	63.8%	36.2% PASS
Hanford Joint High	Kings / Tulare	Measure W	\$33 million	63.8%	36.2% PASS
Huntington Beach City	Orange	Measure Q	\$159.85 million	63.6%	36.4% PASS
Oak Park Unified	Ventura	Measure S	\$60 million	63.5%	36.5% PASS
Orange Unified	Orange	Measure S	\$288 million	62.5%	37.5% PASS
MiraCosta Community College	San Diego	Proposition M	\$455 million	62.4%	37.6% PASS
Lost Hills Union	Kern	Measure R	\$7 million	62.3%	37.7% PASS
San Miguel Joint Union	Monterey / SanLi	ıMeasure D	\$5.9 million	62.2%	37.8% PASS
John Swett Unified	Contra Costa	Measure Q	\$22 million	62.1%	37.9% PASS
Winds or Unified	Sonoma	Measure F	\$62 million	62.0%	38.0% PASS
Menifee Union	Rivers ide	Measure Q	\$135 million	61.6%	38.4% PASS
General Shafter	Kern	Measure P	\$7.5 million	61.3%	38.7% PASS
Ros eville Joint Union High	Placer / Sacramen		\$96 million	61.0%	39.0% PASS
Liberty Union High	Contra Costa	Measure U	\$122 million	61.0%	39.0% PASS
Hughson Unified	Stanis laus	Measure R	\$2.2 million	60.8%	39.2% PASS
Exeter Unified	Tulare	Measure K	\$18 million	60.6%	39.4% PASS
Dixon Unified	Solano	Measure Q	\$30.4 million	60.2%	39.8% PASS
Yuba Community College	Butte/Glenn/Lak	Measure Q	\$33.565 million	60.2%	39.8% PASS

-24 -

Final January 10, 2017

School Bond Measures (Continued) Agency Name County			Amount (millions)	YES%	<u>NO%</u>	
Hughs on Unified	Stanis laus	Measure Q	\$3.2 million	60.1%		PASS
Grossmont Union High	San Diego	Proposition Bl	\$128 million	60.0%		PASS
Ocean View	Orange	Measure R	\$169 million	58.9%		PASS
Jacoby Creek	Humboldt	Measure K	\$2.7 million	58.1%		PASS
Novato Unified	Marin	Measure G	\$222 million	58.0%	42.0%	PASS
Orcutt Union	Santa Barbara	Measure G	\$60 million	57.8%		PASS
Paso Robles Joint Unified	San Luis Obispo	Measure M	\$95 million	57.6%		PASS
Santa Ynez Valley Union High	Santa Barbara	Measure K	\$14.7 million	57.3%		PASS
South Bay Union	Humboldt	Measure N	\$4 million	57.3%		PASS
Santa Maria Joint Union High	Santa Barbara	Measure H	\$114 million	57.3%		PASS
Burton	Tulare	Measure L	\$6.5 million	57.3%		PASS
Cajon Valley Union	San Diego	Proposition El	\$20 million	57.2%	42.8%	PASS
Plumas Unified	Plumas	Measure B	\$50 million	57.1%	42.9%	PASS
Evergreen Union	Tehama	Measure L	\$12 million	56.6%		PASS
Red Bluff Joint Union High	Shasta / Tehama	Measure J	\$26 million	56.5%		PASS
Shasta Union High	Shasta	Measure I	\$56.9 million	56.3%		PASS
Pioneer Union Elementary	Kings	Measure Y	\$7 million	56.2%	43.8%	PASS
Western Placer Unified	Placer	Measure N	\$60 million	56.1%		PASS
Chino Valley Unified	San Bernardino	Measure G	\$750 million	56.0%	44.0%	PASS
Nevada Joint Union High	Nevada/Yuba	Measure B	\$47 million	55.6%	44.4%	PASS
Shasta-Tehama-Trinity Joint Commu	ı Humboldt / Lasse	Measure H (J)	\$139 million	55.4%		PASS
Alta Loma	San Bernardino	Measure H	\$58 million	55.0%	45.0%	PASS
Grossmont-Cuyamaca Community C	San Diego	Proposition X	\$348 million	53.8%	46.2%	FAIL
Placer Union High	Placer	Measure L	\$98 million	53.3%	46.7%	FAIL
Bons all Unified	San Diego	Proposition Di	\$58 million	50.8%		FAIL
Brea Olinda Unified	Orange	Measure K	\$148 million	49.4%		FAIL
Ferndale Unified	Humboldt	Measure L	\$4.8 million	46.2%	53.8%	FAIL
Capistrano Unified	Orange	Measure M	\$889 million	45.5%	54.5%	FAIL

School Bond Measures - Two-Thirds Vote			<u>Amount</u>		
Agency Name	<u>County</u>		(m illions)	YES%	<u>NO%</u>
San Ardo Union Elementary	Monterey	Measure N	\$6.8 million	74.0%	26.0% PASS
A lisal Union	Monterey	Measure M	\$ 7 0 million	73.2%	26.8% PASS
Plumas Lake Elementary	Yuba	Measure D	\$20 million	66.2%	33.8% FAIL
Beverly Hills Unified	Los Angeles	Measure Y	\$260 million	64.0%	36.0% FAIL
Lompoc Unified	Santa Barbara	Measure L	\$65 million	58.5%	41.5% FAIL
McFarland Unified	Kem	Measure L	\$110 million	52.6%	47.4% FAIL



CaliforniaCityFinance.com

– 26 **–**

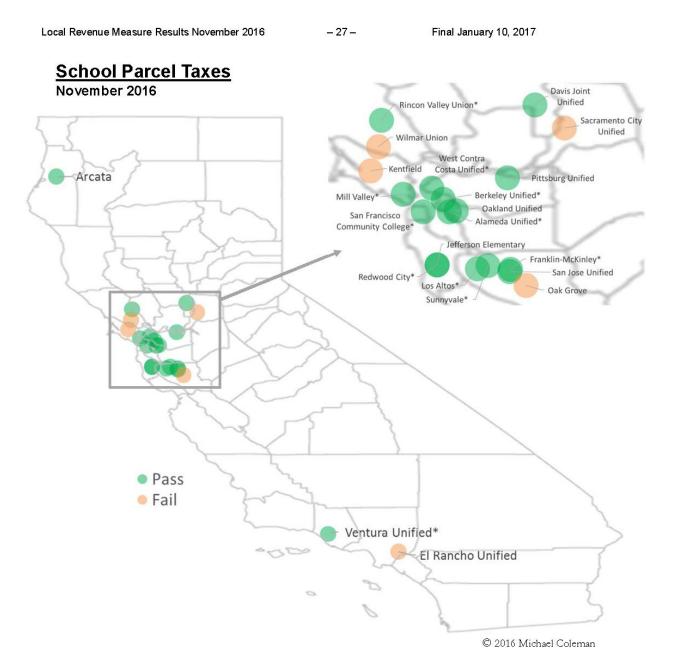
Final January 10, 2017

School Parcel Taxes

School parcel taxes fared better than non-school parcel taxes. The ballot included twenty-two local school parcel taxes. Seventeen appear to have passed.

School Parcel Taxes (2/3 voter approval)

School fulcel fuses (2.5 voter up	provid				
<u>Agency Name</u>	<u>County</u>		<u>Rate</u>		YES%	<u>NO%</u>
Berkeley Unified	Alameda	Meas ure El	37cts/sf+	extend	88.3%	11.7% PASS
Oakland Unified	Alameda	Measure Gl	\$120/parcel		81.3%	18.7% PASS
San Francisco Community C	San Francis co	Meas ure B	\$99/parcel	extend	80.6%	19.5% PASS
Franklin-McKinley	Santa Clara	Meas ure HH	\$72/parcel	extend	79.3%	20.7% PASS
Redwood City	San Mateo	Meas ure U	\$85/parcel	extend	78.6%	21.4% PASS
Arcata	Humboldt	Meas ure H	\$59/parcel		78.6%	21.5% PASS
Jefferson Elementary	San Mateo	Measure T	\$68/parcel	THE PERSON NAMED TO SERVICE PROPERTY OF THE PE	74.9%	25.1% PASS
West Contra Costa Unified	Contra Costa	Meas ure T	7.2cts/sf	extend	74.9%	25.2% PASS
Ventura Unified	Ventura	Measure R	\$59/parcel	extend	74.0%	26.0% PASS
Alameda Unified	Alameda	Meas ure Bl	32cts/sf	extend	73.9%	26.1% PASS
Sunnyvale	Santa Clara	Measure BB	\$59/parcel	extend	73.4%	26.6% PASS
Davis Joint Unified	Yolo / Solano	Meas ure H	\$620/yr		71.0%	29.0% PASS
Los Altos	Santa Clara	Measure GG	\$223/parcel	extend	70.2%	29.8% PASS
Rincon Valley Union	Sonoma	Meas ure H	\$96+/parcel	extend	70.0%	30.0% PASS
San Jose Unified	Santa Clara	Measure Y	\$72/parcel		67.1%	33.0% PASS
Pittsburg Unified	Contra Costa	Measure S	\$91/parcel		66.9%	33.1% PASS
Mill Valley	Marin	Meas ure E	\$980/parcel	extend	66.8%	33.2% PASS
El Rancho Unified	Los Angeles	Measure ER	\$99/parcel		65.3%	34.7% FAIL
Sacramento City Unified	Sacramento	Meas ure G	\$75/parcel		65.2%	34.9% FAIL
Oak Grove	Santa Clara	Meas ure EE	\$132/parcel		64.1%	35.9% FAIL
Wilmar Union	Sonoma	Meas ure I	\$75/parcel		63.2%	36.8% FAIL
Kentfield	Marin	Measure B	\$1 <i>6</i> 00/parcel		57.7%	42.3% FAIL

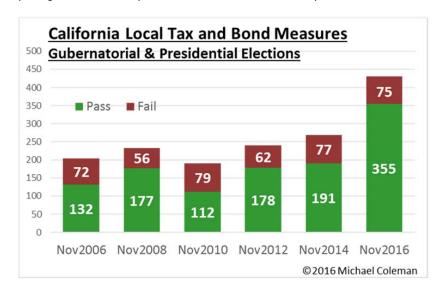


- 28 -

Final January 10, 2017

Some Historical Context

There were by far more local tax and bond measures on ballots in California this November than any of the five prior gubernatorial or presidential elections and more passed than ever before.



Local Revenue Measures in California Passed/Proposed

<u>Gubernatorial and Presidential E</u>	Elections	<u> </u>				
	Nov2006	Nov2008	Nov2010	Nov2012	Nov2014	<u>Nov2016</u>
City General Tax (Majority Vote)	31/43	40/56	44/67	48/60	62/88	102/120
County General Tax (Majority Vote)	2/5	5/9	6/12	4/6	2/6	12/15
City SpecialTax,GObond (2/3 Vote)	18/34	11/21	7/11	5/15	14/23	19/33
County SpecialTax, GObond (2/3 Vote)	5/13	7/12	0/3	7/12	4/9	10/23
Special District (2/3)	19/35	10/19	6/17	7/16	10/21	21/33
School ParcelTax2/3	2/7	17/21	2/18	16/25	8/8	17/22
School Bond 2/3	0/0	2/3	0/0	1/1	0/1	2/6
School Bond 55%	55/67	85/92	47/63	90/105	91/112	172/178
Total	132/204	177/233	112/191	178/240	191/268	355/430

© 2016 Michael Coleman

– 29 **–**

Final January 10, 2017

Other Measures of Note

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

<u>Citizen Initiatives to Repeal or Revise</u>

Voters in Oxnard and Crescent City repealed recently adopted consumption based utility rates via citizen referenda. Oxnard voters approved a repeal. In Crescent City the measure was structured as an approval of the new rates – and it failed. Stanton voters again rejected a citizen effort to repeal that city's add-on sales tax rate. Dunsmuir voters turned down a citizen effort to alter water and sewer policies and rates.

Agency	<u>Name</u>	<u>Proposal</u>	YES%	<u>NO%</u>
Oxnard	Measure M	Repeals consumption based wastewater rates. Shall an ordinance be adopted repealing the City's wastewater rates adopted in January 2016 and returning to the rates previously in effect?	72.1%	27.9% PASS
Crescent City	Measure Q	Retains new consumption based water rates. In order to financially support the operation, maintenance, capital improvements and debt service of the City's sewer utility, shall Ordinance No. 792 be adopted to amend Chapter 13.30, Sewer Charges, of Title 13 Public Services of the Crescent City Municipal Code to (1) implement a consumption - based rate structure and (2) to provide for a net revenue increase of 5% to the City each year for the next four fiscal years (FYE 2017 through 2020)? (A 'yes'' vote approves the ordinance, a 'no'' vote disapproves the ordinance.)	42.6%	57.4% FAIL
Stanton	Measure QQ	Repeals TrUT. Shall City of Stanton Ordinance #1045, adopted by voters on November 4, 2014, to generate revenues for city services such as neighborhood police patrols, fire protection services/paramedics, business/job creation, and senior programs, be repealed?	32.1%	67.9% FAIL
Dunsmuir	Measure W	Change water and sewer policies, including prohibiting turning off utility services for nonpayment of bills, making property owners, not tenants, responsible for paying water and sewer bills, and establishing a flat rate for water services.	30.6%	69.4% FAIL

Appointed Rather than Elected City Clerks, Treasurers

Cities in California may choose by citizen vote to make the city treasurer and city clerk positions elected or appointed by the city council. Nine cities considered moving from elected clerk or treasurer to appointed. Six cities approved a change. Citizens in Clearlake and Atascadero each split on two measures, deciding to make the city clerk appointed but retaining election of the city treasurer. Measures in Taft, Dixon and Pittsburg lost.

Appointed City Clerk / City Treasurer / etc. - Majority Approval

Agency Name		<u>Proposal</u>	YES%	<u>NO%</u>
Dunsmuir	Measure D	Appoint Clerk	66.0%	34.0% PASS
San Bernardino	Measure L	Appoint clerk, treasurer, charter revision	60.2%	39.9% PASS
Rio Vista	Measure N	Appoint Treasurer	56.3%	43.7% PASS
Auburn	Measure K	Appoint Clerk	54.1%	45.9% PASS
Atascadero	Measure F	Appoint Clerk	50.4%	49.6% PASS
Clearlake	Measure W	Appoint Clerk	50.3%	49.7% PASS
Clearlake	Measure X	Appoint Treasurer	48.8%	51.2% FAIL
Atascadero	Measure G	Appoint Treasurer	48.3%	51.8% FAIL
Taft	Measure W	Appoint Clerk	37.8%	62.2% FAIL
Dixon	Meas ure L	Appoint Treasurer	37.1%	62.9% FAIL
Pittsburg	Measure H	Appoint Clerk	36.7%	63.3% FAIL

- 30 **-**

Final January 10, 2017

Term Limits

Term limits were enacted in six cities and two school districts. Voters in Albany turned down a measure to repeal school district term limits there.

Term limits - Majority Approval

Agency Name	-	<u>Proposal</u>	YES%	<u>NO%</u>
Temple City	Measure AA	4 terms, gift restrictions, etc.	85.8%	14.2% PASS
Sweetwater Union High School I	Proposition CC	2 terms of 4 years	85.3%	14.7% PASS
San Buenaventura	Measure Q	3 consecutive 4yr terms	81.9%	18.1% PASS
Santa Clara	Measure P	2 terms of 4 years	80.8%	19.2% PASS
Simi Valley Unified School Distric	Measure Y	2 consecutive 4yr terms	79.4%	20.6% PASS
Carson	Measure TL	3 terms of 4 years	77.3%	22.8% PASS
Stanton	Measure RR	2 terms of 4 years	75.9%	24.1% PASS
Coalinga	Measure D	2 consecutive 4yr terms	75.0%	25.0% PASS
Albany	Measure S1	REPEAL term limits	35.5%	64.6% FAIL

District Elections

Voters in six cities decided to move from council members elected citywide at large to by district, a change intended to increase diversity among city council members. Voters in Victorville turned down an election-by-district proposal.

District Elections

	YES% NO%
Measure N	68.1% 31.9% PASS
Proposition S	68.0% 32.0% PASS
Measure Q	63.2% 36.9% PASS
Measure NN	58.5% 41.5% PASS
Measure II	53.1% 46.9% PASS
Measure D	51.2% 48.8% PASS
Measure X	44.4% 55.6% FAIL
	Proposition S Measure Q Measure NN Measure II Measure D

Voters in the North Tahoe Public Utility District chose to go the other way: they approved a measure to abandon district elections in favor of board members elected at large.

At-Large Elections

North Tahoe Public Utility District Measure E 78.1% 21.9% PASS

Charter City

Cathedral City became a charter city.

Charter	City -	Maj	ority	Approval

City	wangor teg 11	YES% NO%
Cathedral City	Measure HH	52.9% 47.1% PASS

- 31 - Final January 10, 2017

Pension Reform

Pension reform measures passed in San Jose and Los Angeles.

Agency Name	<u>1</u>	<u>Proposal</u>	YES%	<u>NO%</u>
San Jose	Measure F	Shall the Charter be amended to adopt an agreement between the City and police officers, firefighters and City employee bargaining groups that would, among other things, stop funding retiree healthcare for new employees, potentially reduce costs of supplemental pension payments, reinstate disability retirement provisions for injured police officers, firefighters and other City employees, change criteria for determining actuarial soundness, and continue to require voter approval for benefit increases?	61.6%	38.4% PASS
Los Angeles	Measure SSS	Shall the Charter be amended to: (1) enroll new Airport peace officers into Tier 6 of the Fire and Police Pensions System; (2) allow current Airport peace officers to transfer into Tier 6 from the City Employees' Retirement System (LACERS) at their own expense; and (3) permit new Airport Police Chiefs to enroll in LACERS?	50.3%	49.7% PASS

Rent Control

70114101			
	Proposal	YES%	<u>NO%</u>
Measure J	Shall the 2010 Rent Stabilization and Just Cause for Eviction Ordinance be strengthened by simplifying administrative processes and procedures, defining maximum allowable rent revising the registration fee pass-through, eliminating annual registration requirements, streamlining annual general adjustment calculations, addressing nuisance-based tenancy termination, strengthening informational notice provisions, and authorizing the City Council to revise the Ordinance when in conflict with federal or state law?	79.5%	20.5% PAS
Measure AA	Shall an ordinance amending the Rent Stabilization Ordinance to: prohibit owner move-in evictions of families with children during the academic year; increase the amount of relocation assistance required for owner move-in evictions to \$15,000 with additional \$5,000 for certain tenants; clarify protections for elderly/disabled tenants; require filing of eviction notices; change the source of interest rates for security deposits; and clarify exemptions and penalties to conform with state law, be adopted?	77.3%	22.7% PAS
Measure JJ	Shall Oakland's Just Cause For Eviction and Rent Adjustment Ordinances be amended by: (1) extending just-cause eviction requirements from residential rental units offered for rent on or before October 14, 1980 to those approved for occupancy before December 31, 1995; and (2) requiring landlords to request approval from the City before increasing rents by more than the cost-of-living adjustment allowed by City law?	73.9%	26.1% PAS
Measure L	Shall the Ordinance to establish rent control, a rent board, and just cause for eviction requirements in the City of Richmond be adopted?	64.3%	35.7% PAS
Measure L1	Shall the voters adopt the City's March 31, 2016 Rent Stabilization Ordinance, which (a) limits residential rent increases to once annually, (b) requires mediation for all residential rent increases above 5%, including binding decisions on rent increases for most rental units, (c) restricts reasons for evictions, (d) requires landlords to pay relocation fees when terminating certain tenancies, and (e) permits the City Council to amend the ordinance to address changing concerns and conditions?	55.6%	44.4% PAS
o. Measure V	Shall an ordinance be adopted to preserve mobile home parks in unincorporated areas of Humboldt County as important sources of affordable housing by: regulating pass-through fees, regulating fee spikes when a home is sold, and regulating monthly lot rents, which would be limited to annual increases pegged to the consumer price index; and shall government administrative costs be offset by a \$5 monthly fee charged to mobile home park residents?	54.8%	45.2% PAS
Measure V	Shall a Rent Stabilization CITY CHARTER AMENDMENT be adopted enacting rent regulation and prohibiting amendments except by Citywide election, with annual rent increases limited to the Consumer Price Index (minimum 2%, maximum 5%) for most multifamily rental units built before February 1, 1995; prohibiting evictions without just cause for rental units built before this measure becomes effective; creating a Rental Housing Committee authorized to enact regulations, hire staff, expend funds, and charge landlords fees to implement this amendment?	53.4%	46.6% PASS
Measure W	Shall a RENT STABILIZATION ORDINANCE be adopted requiring a tenant-landlord dispute resolution program and binding arbitration for rent increase disputes exceeding 5% of base rent per 12-month period and service reductions for most multifamily rental units with a certificate of occupancy before February 1, 1995; prohibiting eviction of tenants without just cause or relocation assistance; prohibiting substantive changes for two years, and requiring a super majority City Council vote for substantive changes thereafter?	48.9%	51.2% FAIL
Measure Q	Shall the charter amendment adding Chapter XI to the San Mateo City Charter to enact rent regulations applicable to apartment housing with an initial certificate of occupancy dated before February 1,1995; and just cause for eviction requirements applicable to apartment housing with an initial certificate of occupancy dated before the date the measure becomes effective; and establishing a Rental Housing Commission To administer and implement these regulations and requirements be adopted?	39.1%	60.9% FAIL
Measure M1	Shall the City Charter be amended to (a) limit annual residential rent increases for certain units to 65% of the percentage increase in the Consumer Price Index, (b) create an elected Rent Control Board separate from the City with authority to hire staff, impose fees on landlords for program funding and assess penalties, (c) limit the reasons for terminating tenancies and (d) require rental property owners to pay relocation fees to tenants when terminating certain tenancies?	33.6%	66.4% FAIL
Measure R	Shall the ordinance (a) enacting rent stabilization with an annual maximum to increase of 4% for most multi-family rental residences with certificates of occupancy before February 1, 1995; (b) establishing Just cause for eviction restrictions on most rental residential units, including single family homes and multi-family residences built after 1995; (c) creating a Commission authorized to enact regulations and set fees to implement the ordinance; and (d) 13 superseding prior restrictions on the passage of rent control be adopted?	32.6%	67.4% FAIL
	Measure J Measure AA Measure JJ Measure L Measure L of Measure V Measure W Measure W Measure Q Measure M1	Measure J Measure V Measure V	Measure J Stal the 2010 Rent Stabilization and Just Cause for Eviction Ordinance be strengthened by simplifying administrative processes and procedures, defining maximum allowable rent revising the registration for pass—through, eliminating unual registration requirements, streamlining annual general adjustment calculations, addressing missioner-based teamsty termination, strengthening informational notice, branching the City Council to revise the Ordinance when in conflict with federal or state law? Stalla an ordinance amending the Rent Stabilization Ordinance to probibly owner move—in evictions of Stabilization and adhorizing the City Council to revise the Ordinance when in conflict with federal or state law? Stalla Oakhand's hast Cause For Eviction and Rent Adjustment Ordinances be amended by; (1) extending just-cause eviction for security deposits, and clarify exemptions and penalise to conflor with state law, be adopted? Stall Oakhand's hast Cause For Eviction and Rent Adjustment Ordinances be amended by; (1) extending just-cause eviction requirements from reading time and adjustment allowed by City law? Stall and Calcumate to establish rent control. a rent board, and just cause for eviction requirements from company before December 31, 1995; and (2) requiring landords to request approval from the City before increasing rents by more than the cost-of-living adjustment allowed by City law? Stall the voters adopt the City's March 31, 2016 Rent Stabilization Ordinance, which (a) limits residential rent increases to once ammunity, (b) requires mediation for all residential rent increases above 5%, including binding decisions on rent increases for most rental units, (c) restricts reasons for evicions, (c) requires lamdored by over docation fees when terminating certain tercases of most rental units, (c) restricts reasons for evicions, (c) requires lamdored for evice the termination and regulations of restricts, and (c) pennits the City Council to amend the ordinance to address charging concerns and condit

– 32 – Final January 10, 2017

Affordable Housing

Agency Name		Proposal	YES%	<u>NO%</u>	
Berkeley	Measure Z1	Shall any federal, state or local public entity be empowered to develop, construct or acquire an additional 500 units of low-rent housing in the City of Berkeley for persons of low income? Financial Implications: Uncertain, dependent on means of financing used.	82.6%	17.4%	PASS
San Diego	Proposition M	AFFORDABLE HOUSING: INCREASING THE LIMIT ON THE NUMBER OF UNITS THE CITY AND CERTAIN PUBLIC AGENCIES ARE ALLOWED TO HELP DEVELOP. Shall the voters increase by 38,680 the maximum number of housing units the City and certain other public agencies are allowed to help develop, construct, or acquire for people with low incomes, without this ballot measure approving specific housing units, providing funds for development, removing requirements that otherwise apply, or taking any other action?	65.7%	34.3%	PASS
Los Angeles	Measure JJJ	Shall an ordinance: 1) requiring that certain residential development projects provide for affordable housing and comply with prevailing wage, local hiring and other labor standards; 2) requiring the City to assess the impacts of community plan changes on affordable housing and local jobs; 3) creating an affordable housing incentive program for developments near major transit stops; and 4) making other changes; be adopted?	64.0%	36.1%	PASS
Eureka	Measure O	Shall the 250 limit on dwelling units for living accommodations for low income persons and families and for the blind, eklerly and disabled to be developed, constructed or acquired by public bodies within the City of Eureka be amended to provide that the number of low-income rental units authorized shall be limited in any year to three percent (3%) of the total number of housing units existing in the City of Eureka during that year?	57.7%	42.3%	PASS
County of Tuolumne unincorp	Measure K	May affordable rental housing be developed, constructed or acquired with public funds within the unincorporated area of the County of Tuolumne in an amount that does not exceed 60 units annually, with any units not used carrying over to the next year's allotment, and only after satisfying the public review process?	52.4%	47.6%	PASS
Healdsburg	Measure R	Healdsburg Housing Measure. Shall Healdsburg voters amend the existing Growth Management Ordinance to increase inclusionary housing requirements on new development to 30%, remove existing restrictions on the number of new residential units allowed per year, adopt and periodically amend new growth management measures in conjunction with the Housing Element update, and adopt and periodically update a Housing Action Plan to provide a greater variety of housing?	40.0%	60.0%	FAIL
San Francisco	Measure U	Shall the City increase the income eligibility limit for on-site rental units for all new and existing affordable housing units to make them affordable for households earning up to 110% of the area median income?	35.2%	64.8%	FAIL

- 33 -

Final January 10, 2017

On the Success of Local Ballot Measures November 2016

The November 2016 election was unprecedented as to local tax and bond measures in several ways:

- There were more city, county, special district and local school tax and bond measures placed on ballots than ever before. Local voters in California considered over 650 individual measures including 430 that would raise extend or expand taxes, including 196 bond measures.
- The overall success rate of these measures, as well as the number approved, exceeded any
 previous election. Voters approved 355 tax and bond measures including authorized bond
 financings totaling \$30.4 billion.
- There were over 60 measures concerning marijuana, including 39 in 37 cities and county
 unincorporated areas to impose higher taxes, most passing. This were spurred in part by the
 prior legalization of medicinal marijuana and Proposition 64 on the November ballot to legalize
 non-medical marijuana, which passed.
- The record 184 local school bond measures, with record 174 passing, was in part prompted by Proposition 51 statewide school bond measure also on the November ballot which provided matching funds for locally approved bonds. Voters approved \$25.2 billion in local school bonds in addition to the \$9 billion state school bond.

Voter's Recognition of Needs, Desire to Act Locally: "We're Not Waiting"

Public opinion research and strategy experts Fairbank, Maslin, Maulin, Metz and Associates (FM3) ascribe the apparent sense of need among the electorate to "a combination of factors including:

- 1. A sense of worry and/or unease about events in national politics and on the world stage which brought a renewed focus on safety; and
- 2. The sense of pessimism felt by many California voters regarding the ability of the state and federal governments to adequately address the problems that impact their lives has resulted in increased pressure for a proactive local government to fill the void created by inaction at the state and federal levels and a willingness to provide the funds necessary for doing so."

The strong supportive response for local government funding is rooted in a sense of need among voters and their belief that local government is more in tune with these needs and more capable of solving problems. California voters are exhibiting a sense of unease about events in national politics and on the world stage and with it, heightened concern for public safety and other vital local services. With conservative Republicans controlling Washington D.C., cuts in federal aid are likely to deepen, furthering a long-term trend of reduced federal revenue sharing. Further, Donald Trump's threat to cut federal aid to so-called "sanctuary cities" may increase the need for California voters to take action at the local level to protect local programs and services.

High Turn-Out Election

Also contributing to the large number of measures is the fact that this was a presidential election. FM3 explains:

"Many local agencies prefer to wait for presidential election years to place tax and bond measures

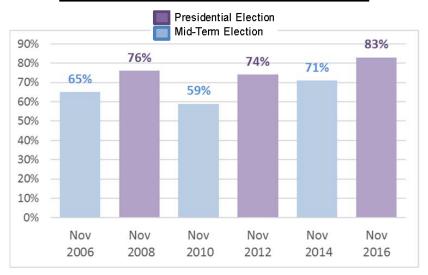
CaliforniaCityFinance.com

- 34 -

Final January 10, 2017

on the ballot in hopes that their measure will benefit from the historically greater turnout among specific groups of voters – such as registered Democrats, millennials (ages 18-34), renters, and voters of color – who have consistently been more supportive of local finance measures than the demographics who predominate in lower-turnout mid-term (and odd-year) elections. In this respect, 2016 fits a pattern in which a greater proportion of local tax and bond measures are approved in presidential election years than are successful in the preceding mid-term election."

Local Tax and Bond Measures: Percent Passing



Latino Voters

Growing electoral participation by Latino voters may also have contributed to the success of local measures this November. FM3 explains:

"In addition to the quadrennial tailwind of high voter turnout generated by a Presidential Election, local tax and bond measures on the ballot in California in November 2016 had a secret weapon in their comer – and his name was Donald J. Trump. Like their peers throughout the country, California Latinos dramatically increased both their pace of voter registrations and voter turnout in response to the President-elect, whose opposition to Mexican immigration helped to define his candidacy. Critically, Latinos (like registered Democrats, with whom they significantly overlap) are another category of voters who have demonstrated consistently higher support for local finance measures than the electorate at large. In November 2016, the share of the California electorate comprised of Latino voters was almost certainly the highest in modern history.

"In addition to likely casting more than one-in-four votes statewide in November 2016, Latino Californians may have experienced a greater increase in their proportion of the overall statewide electorate than at any point since November 2008. This profound change in the composition of the California electorate almost certainly played a significant role in turning the usual Presidential Election tailwind enjoyed by local tax and bond measures into a gale that propelled many otherwise marginal measures across the finish line."

-35-

Final January 10, 2017

<u>Latino Proportion of the California Electorate by Election Year</u>

General	Latino Proportion of	
Election	California Electorate	
November 2016	~25% to 27% ^[1]	
November 2014	19.1% ^[2]	~+1.5% to 3.5%
November 2012	23.5% ^[2]	-0.1%
November 2010	19.2% ^[2]	+2.1%
November 2008		+2.2%
November 2006	17.0% ^[2]	

Outlook for Local Measures in California 2018 and Beyond – FM3

While there are many forces at play in the success of local measures collectively and individually, many of the factors that bolstered local finance measures in 2016 appear unlikely to shift dramatically over the next 24 months, while new developments appear to have the potential to reinforce them.

The long-term trend of reduced federal revenue sharing with local governments that has helped to create the current sense of urgency surrounding raising revenue locally appears likely to accelerate with the GOP now in possession of unified government in Washington, and particularly given both the known policy preferences and influence of House Speaker Paul Ryan and his fiscally conservative allies in congress. The risk of reduced federal monies for California's local governments is likely increased by the prospect that the President-elect may attempt to make good on his campaign pledge to cut all federal aid to so-called "sanctuary cities." At the same time, any efforts on the part of the new administration to increase deportations or other immigration enforcement actions seen as targeting the Latino community seem likely to continue producing participation from Latino voters at levels above historical norms.

Further, like 2016, 2018 appears likely to offer California voters the opportunity to elect a historic, barrier-breaking candidate at the top of the ticket. Unlike the decidedly lackluster 2014 race, the outcome of which was never in question, the 2018 gubernatorial election will be an open-seat race that features viable Latino and Asian-American Democrats among the currently-declared candidates – potentially laying the groundwork for a strong voter turnout. Finally, Californian's desire for improvements to their local communities seems unlikely to simply fade away – a presumption that continues to be reinforced by the most recent polling data.

In fact, it's entirely possible that once the 2018 elections are in the books, we will find that Californians have used their votes to send another very familiar message: "We're still not waiting."

Faribank, Maslin, Maulin, Metz and Associates

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

mc

Thanks to Kevin Dayton and also FM3 for fact checking.

CaliforniaCityFinance.com

¹ Source: FM3 internal estimate based on a range of inputs including raw vote totals in a range of majority-Latino jurisdictions and electoral districts around the state, exit poll data, and other sources (To be updated when demographic information for the final certified November 2016 election results are available).

² Source: U.C. Davis Center for Regional Change - California Civic Engagement Project

ATTACHMENT C

CaliforniaCityFinance.Com

November 4, 2015 **Preliminary** pending final tallies by county clerks

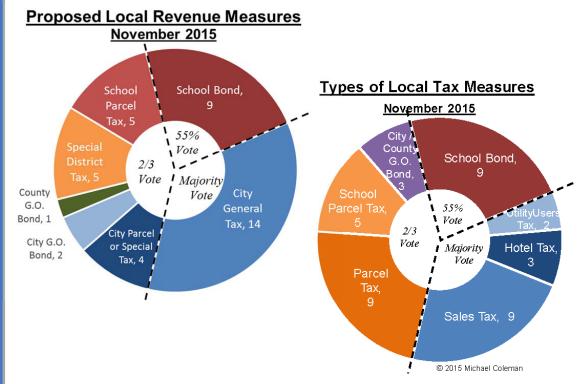
Local Revenue Measure Results November 2015

Elections for local government offices and measures were held in many counties in California on Tuesday November 3. Because there are no statewide offices or measures scheduled in odd years, counties without contested offices or measures did not conduct an election. There were 67 local measures scattered among 17 of California's 58 counties. Among these measures were 40 concerning local taxes or bonds.

San Francisco's Proposition A, a \$310 million affordable housing bond measure was the largest of three general obligation bond measures. There were 14 parcel taxes including five in special districts, four city proposals and five to extend school parcel taxes. Parcel taxes and non-school general obligation bonds require two-thirds voter approval.

Nine school bond measures were considered for a total of \$1.18 billion in proposed local school facility financing. All required 55% approval.

There were 14 general purpose majority approval city measures concerned majority vote general purpose taxes, six of which extended existing taxes with no increase.



2217 Isle Royale Lane • Davis, CA • 95616-6616 Phone: 530.758,3952 • Fax: 530.758,3952

-2-

Preliminary November 4, 2015

Overall Passage Rates

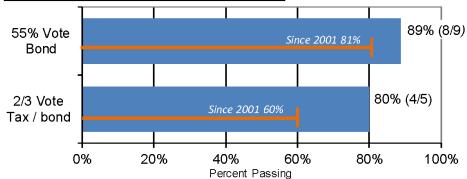
Based on election night counts with 100% of all precincts reporting, 29 measures passed.

Local Revenue Measures November 2015

	<u>Total</u>	<u>Pass</u>	Passing%	<u>% of Total</u>
City General Tax (Majority Vote)	14	12	86%	35.0%
City SpecialTax orG.O.bond (2/3 Vote)	7	3	43%	17.5%
Special District (2/3)	5	2	40%	12.5%
School ParcelTax2/3	5	4	80%	12.5%
School Bond 55%	9	8	89%	22.5%
Total	40	29	73%	100.0%

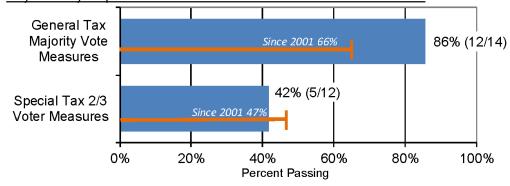
The proportion of passing school measures is better than historic passage rates. Preliminary tallies indicate all but one of the nine bonds passed and all but one of the five parcel tax extensions passed.

School Tax & Bond Measures November 2015



Twelve of the fourteen non-school majority vote general tax measures passed. Five of the twelve two-thirds vote special taxes and bonds passed.

City / County / Special District Tax & Bond Measures November 2015



CaliforniaCityFinance.com

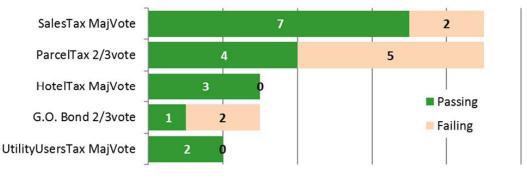
-3-

Preliminary November 4, 2015

Measure Outcome by Category

Among non-school local measures, there were nine majority vote add-on sales tax (transactions and use tax) and nine parcel taxes, the only tax increase option for most special districts.

Passing and Failing City / County / Special District Measures by Type November 2015



© 2015 Michael Coleman

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

Seven of the nine add-on sales tax measures passed. Four of the seven successful measures extended existing taxes, but voters in Dunsmuir, South San Francisco and Greenfield adopted increases. Delano voters turned back an extension of their 1 percent tax and Modesto's ½ percent Measure G also failed.

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

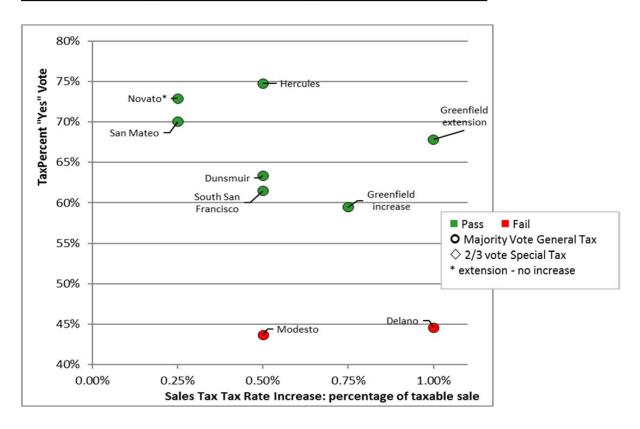
Agency Name	County		<u>Rate</u>	YES%	<u>NO%</u>	
Hercules	Contra Costa	Measure B	1/2 cent	74.7%	25.3% PASS	extend
Novato	Marin	Measure C	from 1/2centto1/4cent	72.9%	27.1% PASS	extend
San Mateo	San Mateo	Measure S	1/4cent	70.0%	30.0% PASS	extend
Greenfield	Monterey	Measure V	1cent	67.8%	32.2% PASS	extend
Dunsmuir	Siskiyou	Measure P	1/2cent	63.4%	36.7% PASS	increase
South San Francisco	San Mateo	Measure W	1/2cent	61.5%	38.5% PASS	increase
Greenfield	Monterey	Measure W	3/4cent	59.5%	40.6% PASS	increase
Delano	Kem	Measure A	1cent	44.6%	55.4% FAIL	extend
Modesto	Stan is laus	Measure G	1/2cent	43.7%	56.3% FAIL	increase

-4-

Preliminary November 4, 2015

The following chart shows the add-on sales tax measures from this election, their tax rates and percent "yes" votes.

Add-On Sales Taxes (Transactions and Use Tax) Measures - November 2015



Transient Occupancy (Hotel) Taxes

There were three measures to increase or expand Transient Occupancy (Hotel) Taxes, all majority vote general purpose. All passed.

Transient Occupancy Tax Tax Measures: All General Majority Vote

Agency Na	me County		<u>Rate</u>	YES%	<u>NO%</u>	
Hermosa Bea	ch Los Angeles	Measure H	from 10%to12%	84.8%	15.2% PASS	increase
Femdale	Humboldt	Measure C	from 8%to 10%	76.0%	24.0% PASS	increase
Ceres	Stan is lau s	Measure E	from5%to10%	56.6%	43.4% PASS	increase

-5-

Preliminary November 4, 2015

Utility User Taxes

Voters in Hercules approved an extension of their 8% general purpose utility user tax. In San Marino, voters passed a measure to modernize the telecommunications UUT to extend it to wireless services while reducing the rate.

Utility User Taxes - General Tax - Majority Approval

Agency Name County Rate YES% NO%

Hercules	Contra Costa	Measure C	8%	72.5%	27.5% PASS	extend
San Marino	Los Angeles	Measure U	from 6%to 5%	77.0%	23.0% PASS	Expand&reduce

Parcel Taxes and Special Taxes (non-school)

There were nine parcel taxes for cities and special districts. Four passed.

City, County and Special District Parcel Taxes - Two-Thirds Approval

Agency Name	<u>County</u>		<u>Amount</u>	YES%	<u>NO%</u>	
San Marino	Los Angeles	Measure SA	various	77.7%	22.4% PASS	extend
South Pasadena	Los Angeles	Measure L	various	76.5%	23.5% PASS	extend, increase
Marinwood Community Services District	Marin	Measure I	from \$190/parcel	73.7%	26.3% PASS	increase
Stallion Springs	Kern	Measure B	\$50/parcel	68.2%	31.8% PASS	increase
Cosumnes River Community Services District	El Dorado	Measure D	from \$100to\$250	62.9%	37.1% FAIL	increase
Acrata Fire Protection District	Humboldt	Measure A	\$24/unit	44.6%	55.4% FAIL	increase
Running Springs Water District	San Bernardino	Measure B	in 2016, to \$125	43.8%	56.3% FAIL	increase
Claremont	Los Angeles	Measure PS	\$286/parcel	26.9%	73.1% FAIL	increase
Rancho Cucamonga	San Bernardino	Measure A	\$44.5/unit-	22.5%	77.5% FAIL	extend

General Obligation Bonds

Voters approved San Francisco's \$310 billion affordable housing bond measure. The measure will "finance the construction, development, acquisition, and preservation of housing affordable to low and middle-income households through programs that will prioritize vulnerable populations such as San Francisco's working families, veterans, seniors, disabled persons; ... assist in the acquisition, rehabilitation, and preservation of affordable rental apartment buildings to prevent the eviction of long-term residents; ... repair and reconstruct dilapidated public housing; ... fund a middle-income rental program; and ... provide for homeownership down payment assistance opportunities for educators and middle-income households."

Measures for community city recreation centers in San Carlos and Los Altos were rejected soundly.

City, County and Special District Bond Measures - Two-Thirds Approval

Agency Name	County		<u>Amount</u>	YES%	<u>NO%</u>
San Francisco	San Francisco	Measure A	\$310m	73.5%	26.5% PASS
San Carlos	San Mateo	Measure V	\$45m	38.3%	61.7% FAIL
Los Altos	Santa Clara	Measure A	\$65m	28.1%	71.9% FAIL

-6-

Preliminary November 4, 2015

School Parcel Taxes

All five school parcel tax measures were to extend existing taxes at current rates. All passed except the lowest one, Wilmar Union School District's \$50 per parcel tax.

School Parcel Taxes - Two-Thirds Approval

Agency Name	County		<u>Rate</u>	YES%	<u>NO%</u>	
Las Virgenes Unified School District	Ventura	Measure E	\$98/parcel	81.8%	18.2% PASS	extend
Union Elementary School District	Santa Clara	Measure B	\$96/parcel	74.5%	25.5% PASS	
Las Virgenes Unified School District	Los Angeles	Measure E	\$98/parcel	72.2%	27.8% PASS	extend
Cotati-Rohnert Park Unified School District	Sonoma	Measure B	\$89/parcel	68.2%	31.8% PASS	extend
Wilmar Union School District	Sonoma	Measure C	\$50/parcel	61.9%	38.1% FAIL	extend

School Bonds

There were nine school bond measures on the ballot for a total of over \$1.18 billion in bonds. All appear to have passed except Walnut Valley School District's \$208 million Measure O. Preliminary counts have Placerville Union School District's Measure B was passing by one vote of 2,408 votes cast. Assuming that result holds, voters approved a total of \$972 million in new local school bonds.

School Bond Measures - 55% approval

Agency Name	<u>County</u>		<u>Amount</u>	YES%	<u>NO%</u>
Heber Elementary school District	Imperial	Measure J	\$6.0m	78.5%	21.5% PASS
Potter Valley Community Unified School District	Mendocino	Measure T	\$3.1m	68.5%	31.5% PASS
San Rafael City High School District	Marin	Measure B	\$1 <i>6</i> 0.5m	67.1%	32.9% PASS
San Rafael City Elementary School District	Marin	Measure A	\$108.225m	66.3%	33.7% PASS
Redwood City Elementary School District	San Mateo	Measure T	\$193.0m	62.5%	37.5% PASS
San Mateo-Foster City Elementary School District	San Mateo	Measure X	\$148.0m	57.5%	42.5% PASS
Compton Unified School District	Los Angeles	Measure S	\$350.0m	55.8%	44.2% PASS
Placerville Union School District	El Dorado	Measure B	\$3.2m	55.0%	45.0% PASS
Walnut Valley Unified School District	Los Angeles	Measure O	\$208.0m	53.1%	46.9% FAIL

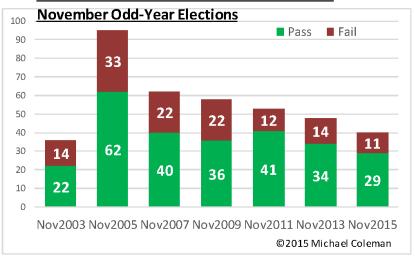
-7-

Preliminary November 4, 2015

Some Historical Context

The number of off year measures has steadily declined over the last decade, suggesting a preference for even-year gubernatorial and presidential elections that have higher turnouts. Meanwhile, the proportion of successful measures in these off-year elections appears to have improved.

California Local Tax and Bond Measures



Local Revenue Measures in California Passed/Proposed

November	- Odd	Year	Consolidated	Local	Elections

	Nov2003	Nov2005	Nov2007	Nov2009	Nov2011	Nov2013	Nov2015
City General Tax (Majority Vote)	2/2	17/23	18/24	23/36	19/22	17/20	12/14
County General Tax (Majority Vote)	1	1/1	1	1	1	1	1
Special Dist. Majority Fee	1	1/1	1	1	1	/	1
City SpecialTax,GObond (2/3 Vote)	2/6	3/12	4/6	3/6	4/7	2/5	3/6
County SpecialTax, GObond (2/3 Vote)) 1/2	0/1	2/2	/	1/2	/	1
Special District (2/3)	1/2	4/16	4/13	1/2	6/7	4/9	2/5
School ParcelTax2/3	5/11	4/4	5/6	7/11	5/7	5/6	4/5
School Bond 2/3	2/4	1/3	0/2	0/1	/	/	l I
School Bond 55%	9/9	31/34	7/9	2/2	6/8	6/8	8/9
Total	22/36	62/95	40/62	36/58	41/53	34/48	29/40

©2015 Michael Coleman

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

Source: County elections offices.



ATTACHMENT D

CaliforniaCityFinance.Com

December 5, 2014 FINAL

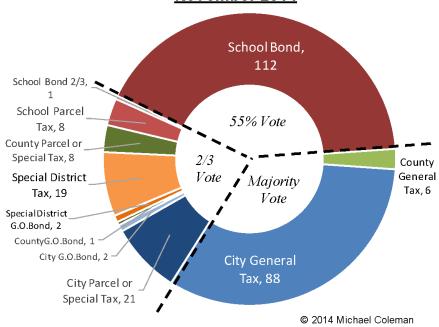
Local Revenue Measure Results November 2014

The November 4, 2014 California gubernatorial election included over 400 local measures including 268 seeking approval for taxes or bonds. K-12 schools districts and community colleges sought a total of \$11.775 billion in 113 separate authorizations for bonds to construct facilities, acquire equipment and make repairs and upgrades. There were just eight measures to increase or extend school parcel taxes.

Among the 147 non-school local revenue measures were four measures asking for a total of \$555.5 million in bonds, including a \$500 million transportation bond measure in San Francisco. There were 32 city, county and special district parcel taxes requiring two-thirds voter approval, including two library measures, three street/road improvement measures, four parks and open space measures, sixteen fire, emergency medical response measures and five police/fire measures.

Fifty-five proposals sought to extend or increase local sales taxes, ranging from 1the renewal of a 1/10 percent tax for the Fresno Zoo to one percent increases proposed in 15 cities. Thirteen of the 55 sales tax measures earmark the tax proceeds for a particular purpose, making them special taxes requiring 2/3 voter approval under Proposition 13.

Proposed Local Revenue Measures November 2014

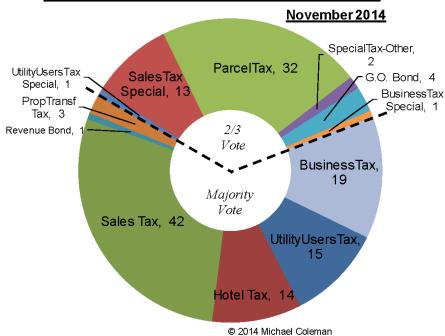


2217 Isle Royale Lane • Davis, CA • 95616-6616 Phone: 530,758,3952 • Fax: 530,758,3952

-2-

Updated Preliminary November 8, 2014

Types of Non-School Local Tax Measures



Overall Passage Rates

Based on election night counts with 100% of all precincts reporting plus additional absentee ballots counted as of November 20, 191 measures passed. I project that one additional school bond, Jacoby Creek Charter School in Humboldt County will pass when all votes are counted bringing the total to 192 of the 268 tax and bond measures.

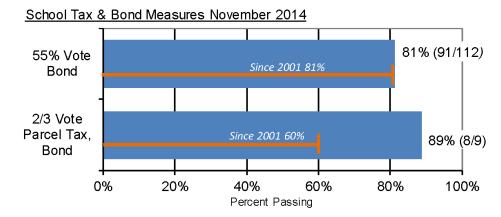
Local Revenue Measures November 2014

	<u>Total</u>	<u>Pass</u>	Passing%
City General Tax (Majority Vote)	88	62	70%
County General Tax (Majority Vote)	6	2	33%
City SpecialTax or G.O.bond (2/3 Vote)	23	14	61%
County Spec.Tax, G.O.bond (2/3 Vote)	9	4	44%
Special District 2/3	21	10	48%
School ParcelTax 2/3	8	8	100%
School Bond 2/3	1	0	0%
School Bond 55%	112	91	81%
Total	268	191	71%

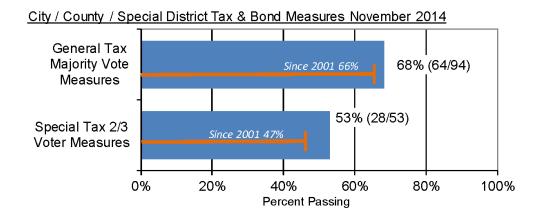
-3-

Updated Preliminary November 8, 2014

The proportion of passing school measures is mirroring historic passage rates. Final tallies indicate 91 of the 112 fifty-five percent school bonds passed. All but one required 55% voter approval. The one two-thirds vote school bond, for Vallejo City Unified School District, failed with 60% "yes" vote. All of the eight school parcel tax measures passed.



The passage of local non-school tax and bond measures is also closely mirroring historic rates of passage. Two out of three general vote tax measures passed. And just over half of two-thirds vote special taxes and bonds passed.



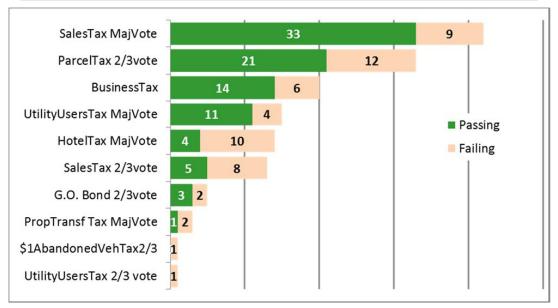
Measure Outcome by Category

Among non-school local measures, the most common type of measure was a majority vote add-on sales tax (transactions and use tax). All but one of the 42 were city measures. Only 9 failed. Parcel taxes, the only tax increase option for most special districts, were the second most common.

-4-

Updated Preliminary November 8, 2014

Passing and Failing City / County / Special District Measures by Type November 2014



© 2014 Michael Coleman

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

Forty-one cities and one county proposed general purpose majority vote add-on sales tax rates ranging from ¼ percent to one percent. Voters approved at 33 sales tax measures. Coachella's one percent measure passed by just two votes among the 3,082 cast. All extensions that did not increase an existing tax passed except for the highly unusual case of Half Moon Bay's ½ percent sales tax extension.

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

Agency Name	County	·	Rate	unset	YES%	NO%	
Marina	Monterey	Measure F	1 cent	10yrs	77.4%	22.6% PASS	extend
Guadalupe	Santa Barbara	Measure X	1/2 cent		76.3%	23.7% PASS	in creas e
Concord	Contra Costa	Measure Q	1/2 cent	9yrs	76.3%	23.7% PASS	extend
Ukiah	Mendocino	Measure P	1/2 cent		74.6%	25.4% PASS	extend
Union City	Alameda	Measure JJ	1/2 cent		73.2%	26.8% PASS	extend
Pismo Beach	San Luis Obispo	Measure I	1/2 cent	12 yrs	71.2%	28.8% PASS	extend
San Luis Obispo	San Luis Obispo	Measure G	1/2 cent	8yrs	70.1%	30.0% PASS	extend
El Cerrito	Contra Costa	Measure R	1 cent	12yrs	70.0%	30.0% PASS	extend
Oakdale	Stanislaus	Measure Y	1/2 cent	5yrs	69.8%	30.2% PASS	
National City	San Diego	Proposition D	1 cent	20yrs	68.4%	31.6% PASS	
Gonzales	Monterey	Measure K	1/2 cent	10yrs	67.0%	33.0% PASS	in creas e
King	Monterey	Measure M	1/2 cent	7yrs	65.9%	34.1% PASS	in creas e
Eureka	Humboldt	Measure Q	1/2 cent	6yrs	65.8%	34.2% PASS	extend
Soledad	Monterey	Measure I	1 cent	15yrs	65.0%	35.0% PASS	extend
San Leandro	Alameda	Measure HH	1/2 cent	30yrs	64.6%	35.4% PASS	in creas e
Del Rey Oaks	Monterey	Measure R	1/2 cent		63.8%	36.2% PASS	in creas e

Petaluma

Hanford

Fortuna

Blythe

Sonoma

Humboldt

Riverside

Kings

-5-

Updated Preliminary November 8, 2014

43.6%

43.4%

36.5%

36.3%

20yrs

5yrs

FAIL

FAIL

FAIL

increase

increase

increase

mcrease

56.4%

56.6%

63.5%

63.7%

Transactions and Use Tax (Add-on Sales Tax) - General Tax - Majority Approval (continued) **Agency Name** Tax/Fee Rate YES% Salinas 62.2% 37.8% PASS increase Measure G 1 cent Monterey 15yrs 38.1% PASS increase Benicia Solano Measure C 1 cent 61.9% 38.9% PASS increase Dunsmuir Siskiyou Measure N 1/4 cent 61.1% 39.5% PASS increase Sausalito Measure O 1/2 cent 60.5% Marin 10yrs 39.6% PASS increase Weed Siskiyou Measure J 1/4 cent 60.4% 41.0% PASS increase Atascadero San Luis Obispo Measure F 1/2 cent 12yrs 59.0% Rancho Cordova 41.2% PASS increase Sacramento Measure H 1/2 cent 58.8% 42.3% PASS increase Red Bluff Tehama Measure D 1/4 cent 57.7% 6 yrs 45.5% PASS increase Sand City Monterey Measure J by 1/2to1cent 54.6% Stanton Orange Measure GG 1 cent 54.5% 45.5% PASS increase 44.6% PASS increase County of Humboldt Humboldt Measure Z 1/2 cent 55.4% 5yrs 46.3% PASS increase Richmond Contra Costa Measure U 1/2 cent 53.7% 46.8% PASS increase Rio Dell Humboldt Measure U 1 cent 53.2% 48.0% PASS increase Pinole 1/2 cent Contra Costa Measure S 52.0% 1/2 cent 48.5% PASS increase Paradise Measure C Butte 6yrs 51.6% 1/2 cent 49.1% PASS increase Placerville El Dorado 50.9% Measure I 10yrs Coachella Riverside Measure U 1 cent 50.0% 50.0% PASS increase Marysville Yuba 10yrs 48.3% 51.7% FAIL Measure W 1 cent Half Moon Bay San Mateo Measure O 1/2 cent 47.6% 52.4% FAIL extend 3yrs Tehachapi Kern Measure F 1/2 cent 10yrs 45.7% 54.3% FAIL increase Desert Hot Springs 44.3% FAIL Riverside Measure JJ 1 cent 55.7% increase 44.2% 55.8% FAIL Gilroy Santa Clara Measure F 1/2 cent 15yrs increase

Four of these general purpose majority vote measures were accompanied by an advisory measure specifying the use of the funds should the tax measure pass.

1 cent

1 cent

1 cent

1/2 cent

Measure Q

Measure S

Measure V

Measure W

Advisory	Measures as t	o Use of Pr	oceeds		
King	Monterey	Measure N	"50% - Public Safety (Police, Fire, Recreation), 30% Money Management (Debt Reduction & Reserves), 10% Communication, 10% Appearance"	70.7%	29.3% PASS
Atascadero	San Luis Obispo	Measure E	streets	69.1%	30.9% PASS
Red Bluff	Tehama	Measure E	"85% of proceeds of the new taxto the improvement of police and fire services and allocate the remainder to support parks, recreation and other general fund services."	59.4%	40.7% PASS
Marysville	Yuba	Measure Y	"fire and police protection, traffic safety, street and sidewalk repair, park maintenance and debt service"	76.7%	23.3% PASS

-6-

Updated Preliminary November 8, 2014

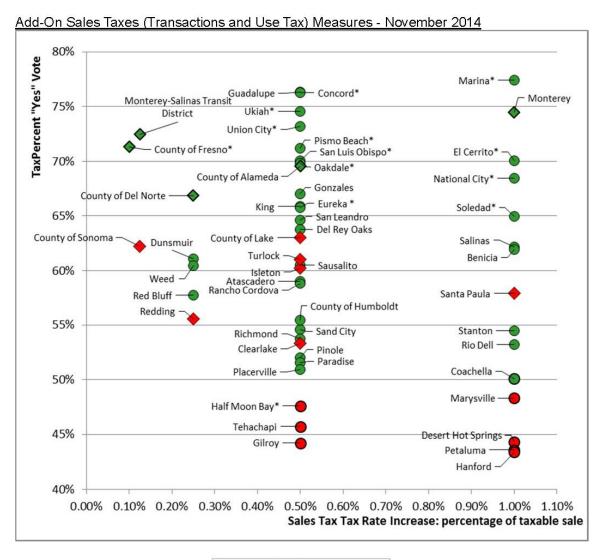
There were 13 add-on sales tax measures earmarked for specific purposes. Five of these were county-wide measures including the 1/10 percent sales tax extension for the Fresno Zoo which passed. Five measures passed.

Transactions and Use Tax (Add-on Sales Tax) - Special Tax - Two-Thirds Approval									
Agency Name		<u>Rate</u>	<u>Purpose</u>	<u>s</u>	<u>unset</u>	YES%	<u>NO%</u>		
Monterey	Measure P	1 cent	Streets/Drains	increase	4yrs	74.5%	25.5% PASS		
Monterey-Salinas Transit District	Meas ure Q	1/8 cent	paratrans it	increase		72.5%	27.6% PASS		
County of Fresno	Measure Z	1/10 cent	Zoo	extend	10yrs	71.3%	28.7% PASS		
County of Alameda	Meas ure BB	incr 1/2 cent to 1 cent	Transportation	increase and extend	30yrs	69.6%	30.4% PASS		
County of Del Norte	Measure F	1/4 cent	County Fair	increase	7yrs	66.9%	33.1% PASS		
County of Lake	Measure S	1/2 cent	"citywide cleanup and improvement"	increase	10yrs	63.0%	37.0% FAIL		
County of Sonoma	Measure M	1/8 cent	Library	increase	10yrs	62.2%	37.8% FAIL		
Turlock	Meas ure B	1/2 cent	Streets	increase		61.0%	39.0% FAIL		
Isleton	Measure D	1/2 cent	Public Safety, Parks & Rec	increase	5yrs	60.2%	39.8% FAIL		
Santa Paula	Meas ure F	1 cent	police, fire streets	increase	12yrs	57.9%	42.1% FAIL		
Redding	Measure F	1/4 cent	Police	increase		55.5%	44.5% FAIL		
Clearlake	Meas ure R	1/2 cent	"citywide cleanup and improvement"	increase	10yrs	53.3%	46.7% FAIL		
Yreka	Meas ure I	1/4 cent	Arts, entertainment, education, youth	increase	6yrs	38.6%	61.4% FAIL		

-7-

Updated Preliminary November 8, 2014

The following chart shows the various measures, their tax rates and percent "yes" votes. This election saw more one percent measures than ever before. In prior elections, $\frac{1}{2}$ percent and $\frac{1}{2}$ percent requests have been the norm.



■ Pass ■ Fail
O Majority Vote General Tax
◇ 2/3 vote Special Tax
* extension - no increase

CaliforniaCityFinance.com

-8-

Updated Preliminary November 8, 2014

Transient Occupancy (Hotel) Taxes

There were 14 measures to increase or expand Transient Occupancy (Hotel) Taxes, all majority vote general purpose. Just four passed, including an extension in Marina which also extended its one percent sales tax. This is a significantly <u>lower</u> success rate than in prior elections. Nearly two out of three of the more than 150 hotel tax measures since 2001 have passed. Companion advisory measures as to use of funds in Palm Desert and Blythe apparently did not help enough.

Transient Occupancy Tax Tax Measures: All General Majority Vote

Agency Name	County		<u>Rate</u>	YES%	<u>NO%</u>		
Indio	Riverside	Measure O	by 3% to 13%	79.5%	20.5%	PASS	increase
Palo Alto	Santa Clara	Measure B	by 2% to 14%	75.6%	24.4%		increase
Marina	Monterey	Measure E	12% (was 10%)	73.2%	26.8%	PASS	extend
Tustin	Orange	Measure HH	by 4% to 10%	51.9%	48.1%		increase
Imperial	Imperial	Measure I	by 2% to 10%	46.6%			increase
Capitola	Santa Cruz	Measure M	by 1% to 11%	45.2%			increase
Blythe	Riverside	Measure X	by 3% to 13%	44.9%			increase
Palm Desert	Riverside	Measure G	by 2% to 11%	43.5%	20.270		increase
County of Santa Barbara	Santa Barbara	Measure O	by 2% to 12%	41.5%			increase
Fountain Valley	Orange	Measure S	by 1% to 10%	39.7%			increase
County of San Benito	San Benito	Measure I	by 4% to 12%	39.3%	60.7%	FAIL	increase
Needles	San Bernardino	Measure S	by 2% to 12%	35.9%	U 101 / U		increase
County of Mariposa	Mariposa	Measure K	· 1.25% to 11.25	33.0%	67.0%	FAIL	increase
Hollister	San Benito	Measure L	by 4% to 12%	32.5%	67.5%	FAIL	increase

Advisory measures as to use of proceeds in Palm Desert and Blythe were moot as those tax measures failed.

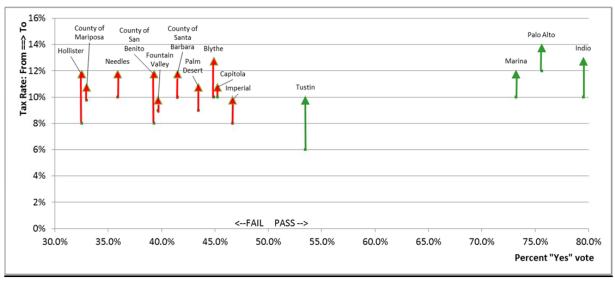
Agency Na	<u>r County</u>			YES%	<u>NO%</u>	
Palm Des ert	Riverside	Measure H	"promotional efforts including advertising, public relations, marking collateral	34.2%	65.8%	FAIL
			"road improvements and maintenance, fire			
Blythe	Riverside	Measure Y	and police departments, city promotion,	57.2%	42.8%	PASS
			community center and recreation center			

-9-

Updated Preliminary November 8, 2014

The following chart shows the rate increases and total rates of the proposed TOT increases. There appears to be no clear connection between the amount of rate increase or total resulting tax and the ballot outcome.

Transient Occupancy Tax Measures - November 2014



© 2014 Michael Coleman

Utility User Taxes

Voters in 16 cities considered measures to increase or expand utility user taxes. All were majority vote general taxes except Coalinga, whose two-thirds vote measure still garnered the lowest "yes" percentage. Eleven passed.

Eight of the measures "modernized" the UUT to cover wireless phones and billing practices including seven that reduced the rate and one maintained the same rate. All but Santa Rosa passed.

Of the eight proposals for new or increased UUTs, four passed.

Utility User Tax Measures Nov 2014 - Tax Proposal

	Pass	<u>Fail</u>	Tota	1			
Expand and Reduce	6	1	7				
Expand, same rate	1	0	1				
New or increase	4	4	8	*			
	11	5	16				
*includes 2/3 vote special tax in Coalinga							

- 10 -

Updated Preliminary November 8, 2014

Utility Use Agency Nan			Rate	% \	leeded	YES%	NO%	
Palo Alto	Santa Clara	Measure C	from 5% to 4.75%	expand&reduce		84.6%		PASS
Seal Beach	Orange	Measure DD	to 10% from 11%	expand&reduce	50.0%	80.6%	19.4%	PASS
Guadalupe	Santa Barbara	Measure V	remove \$2250 cap	increase	50.0%	79.8%	20.2%	PASS
Santa Ana	Orange	Measure AA	to5.5% from 6%	expand&reduce	50.0%	75.6%	24.4%	PASS
Newark	Alameda	Measure Y	from 3.5% to 3.25%	expand,reduce&extend	50.0%	75.2%	24.8%	PASS
Norwalk	Los Angeles	Measure B	no change	expand	50.0%	69.1%	30.9%	PASS
Salinas	Monterey	Measure H	6% to 5%	expand&reduce	50.0%	61.7%	38.3%	PASS
Sebastopol	Sonoma	Measure R	from 4% to 3.75%	expand,reduce&extend	50.0%	61.5%	38.5%	PASS
Blue Lake	Humboldt	Measure T	4%	new	50.0%	53.6%	46.4%	PASS
Cloverdale	Sonoma	Measure O	1% to 3%	expand&increase	50.0%	52.2%	47.8%	PASS
Canyon Lake	Rivers ide	Measure DD	3.95%	new	50.0%	51.0%	49.0%	PASS
San Jacinto	Rivers ide	Measure CC	6.5%	new	50.0%	47.8%	52.2%	FAIL
Santa Rosa	Sonoma	Measure N	from 5% to 4.5%	expand&reduce	50.0%	46.7%	53.3%	FAIL
Adelanto	San Bernardino	Measure O	7.95%	new	50.0%	37.6%	62.4%	FAIL
Artesia	Los Angeles	Measure Y	4.9%	new	50.0%	37.3%	62.7%	FAIL
Coalinga	Fresno	Measure P	5.5%	new	66.7%	27.2%	72.8%	FAIL

Business License Taxes

There were 20 business license tax measures, including two proposals to tax sugared beverages and eleven measures that involved the taxation of marijuana. Rialto voters approved a measure to tax businesses engaged in owning, operating, leasing, supplying or providing one or more wholesale liquid fuel storage facilities, commonly known as "tank farms."

Berkeley voters passed the first local sugared beverage tax in California. But the San Francisco measure was a special tax with the proceeds earmarked for nutrition and health programs. It garnered 54% yes votes, short of the two-thirds needed to pass.

Business Lice	Business License Tax Measures: Majority Vote General									
Agency Name	<u>County</u>	_	-	YES%	<u>NO%</u>					
Guadalupe	Santa Barbara	Measure W	s	80.6%	19.4% PASS					
Isleton	Sacramento	Meas ure E	Υ.	59.3%	40.7% PASS	10100				
Banning	Riv ers ide	Measure J		53.4%	46.6% PASS	****				
Rialto	San Bernardino	Measure U		51.8%	48.2% PASS					
Antioch	Contra Costa	Measure O		50.9%	49.1% PASS					
Port Hueneme	Ventura	Meas ure M		44.4%	55.6% FAIL					
Milpitas	Santa Clara	Measure E		25.7%	74.3% FAIL					

– 11 –

Updated Preliminary November 8, 2014

Sugared Beverage Taxes

Agency Name	<u>County</u>		YES%	<u>NO%</u>
Berkeley	Alameda	Measure D	75.1%	24.9% PASS
City and County of	f San Francisco	Proposition E		45.5% FAIL

Marijuana Dispensary Measures and Initiatives - Imposing Business Tax

Agency Name	County		YES%	NO%	_
Santa Cruz	Santa Cruz	Measure L	82.1%	17.9%	PASS
County of Santa Cruz	Santa Cruz	Measure K	77.2%	22.8%	PASS
Desert Hot Springs	Riverside	Measure Ⅱ	72.8%		PASS
Cathedral City	Riverside	Measure N	71.9%		PASS
Shasta Lake	Shasta	Measure C	71.5%		PASS
Desert Hot Springs	Riverside	Measure HH	68.3%		PASS
Santa Ana	Orange	Measure BB	65.5%		PASS
Santa Ana	Orange	Measure CC	54.2%	45.9%	PASS
Blythe	Riverside	Measure Z	45.9%	54.1%	FAIL
La Mesa	San Diego	Proposition J	45.3%	54.7%	FAIL
Encinitas	San Diego	Proposition F	43.9%	56.1%	FAIL

Property Transfer Tax

Voters in three cities considered real property transfer tax increases, all majority vote general purpose taxes. Only the Emeryville measure passed.

Property Transfer Taxes

Agency Name	County	Measure Na	<u>Rate</u>	YES%	<u>NO%</u>
Emeryville	Alameda	Measure V	\$12/\$1000k	59.2%	40.8% PASS
Santa Monica	Los Angeles	Measure H	by \$6 to \$9/\$1000AV if over \$1 millionAV	42.2%	57.8% FAIL
City and County of Sar	ı San Francisco	o Propos ition G	14-24%	46.0%	54.0% FAIL

Abandoned Vehicle Abatement Tax

Despite 66.3% saying "yes," voters in the County of San Benito narrowly rejected a ten year extension of the county's \$1 per motor vehicle charge to fund abandoned vehicle abatement programs. These charges were once imposed by the County Boards of Supervisors as fees without a vote of the people. Proposition 26, passed by the voters in 2010, requires voter approval of any extension or increase of these charges as taxes.

Abandoned Vehicle Abatement Tax

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

County of San Benito Measure H	\$1,\$3com	10yrs	66.3%	33.7% FAIL	extend	
--------------------------------	------------	-------	-------	------------	--------	--

- 12 -

Updated Preliminary November 8, 2014

Parcel Taxes and Special Taxes (non-school)

There were 32 parcel taxes and a special tax applied to water meter connections in Alturas. Seventeen of these were special district measures, two were county measures. Under a state constitutional provision included in Proposition 13 (1978), parcel taxes require two-thirds supermajority approval. Twenty-one passed.

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

Agency Name	County	Tarcer raxes	Amount	Purpose		YES%	NO%	
El Matador Road Maintenance District	Santa Clara	Measure R	\$750/yr	Streets	32 yrs	88.6%	11.4% PASS ne	ew
Alteadena Library District	Los Angeles	Measure A	\$40/parcel	Library	10yrs	85.3%	14.7% PASS ex	dend
Albion Little River Fire Protection District	Mendocino	Measure M	incr \$35 to \$75/parcel	Fire/EMS	none	81.6%	18.5% PASS in &	creas e extend
German Cemetary District	Glenn	Measure T	\$5/parcel	cemetery	none	80.9%	19.1% PASS ne	ew
Clayton	Contra Costa	Measure P	\$19.03/parcel	Park	20yrs	80.0%	20.0% PASS ex	dend
Oakland	Alameda	Measure Z	\$99.77/unit	fire, police	10yrs	77.1%	23.0% PASS ex	dend
Ross	Marin	Measure M	\$57+\$6/yr	EMS	4yrs	75.7%	24.3% PASS ex	tend
Alturas	Modoc	Measure Z	\$1.50+2%CO LA/water	Mosquito Control	none	75.7%	24.3% PASS ex	dend
Berkeley	Alameda	Measure F	incr\$40 to \$278/1900SF	Parks	none	74.9%	25.1% PASS in	crease
Corte Madera	Marin	Measure I	\$75/parcel	EMS	4yrs	73.7%	26.3% PASS ex	dend
Fort Bragg	Mendocino	Measure O	iner \$4 to \$22/parcel	Fire	10yrs	73.4%	26.6% PASS in	crease
Fairfax	Marin	Measure K	\$57+\$6/yr	EMS	4yrs	72.4%	27.6% PASS ex	dend
Kentfield Fire District	Marin	Measure Q	\$57+\$6/yr	EMS	4yrs	72.2%	27.8% PASS ex	
Fairfax	Marin	Measure J	increase \$20 to \$195	Fire, Police, Public Works	5yrs	71.6%	28.4% PASS in &	creas e extend
Lone Pine Fire Protection District	Inyo	Measure D	\$10/parcel	Fire/EMS	10yrs	70.4%	29.6% PASS ne	ew
Orange Cove	Fresno	Measure O	\$95/parcel	fire, police	10yrs	69.6%	30.5% PASS ne	ew
Happy Camp Fire Protection District	Siskiyou	Measure G	\$39/parcel	Fire	5yrs	68.7%	31.3% PASS ne	ew
San Anselmo	Marin	Measure N	\$57+\$6/yr	EMS	4yrs	68.9%	31.1% PASS ex	dend
Larkspur	Marin	Measure L	\$57+\$6/yr	EMS	4yrs	67.9%	32.1% PASS ex	dend
Santa Clara County Open Space Authority	Santa Clara	Measure Q	\$24/parcel	parks, open space	15yrs	67.4%	32.6% PASS ne	ew
County of Marin	Marin	Measure A	\$29/parcel	fire, police	20yrs	66.8%	33.2% PASS ne	ew

– 13 **–**

Updated Preliminary November 8, 2014

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

Monte Rio Fire Protection District	Sonoma	Measure S	\$60/parcel	Fire	none	64.4%	35.6% FAIL	new
County Service Area 27	Marin	Measure P	\$57+\$6/yr	EMS	4yrs	64.1%	35.9% FAIL	extend
Sleepy Hollow Fire Protection District	Marin	Measure S	\$57+\$6/yr	EMS	4yrs	63.8%	36.2% FAIL	extend
County of Los Angeles	Los Angeles	Measure P	\$23/parcel	parks, recreation	30yrs	62.0%	38.0% FAIL	extend
Cameron Estates Community Services	El Dorado	Measure D	by \$100 to \$350	Streets	none	59.7%	40.3% FAIL	increase
Parlier	Fresno	Measure S	\$180/parcel	fire, police	5yrs	57.5%	42.5% FAIL	new
Rincon Ranch Community Services	San Diego	Proposition S	\$150/parcel	Streets	none	64.3%	35.7% FAIL	new
Pomona	Los Angeles	Measure PPL	\$42/parcel	Library	10yrs	48.7%	51.3% FAIL	new
Olivehurst Public Utilities Fire Service Area	Yuba	Measure X	\$120/parcel	Fire/EMS	none	46.5%	53.5% FAIL	increase & extend
Julian Cuyamaca Fire District	San Diego	Proposition P	\$197/parcel	Fire	none	44.3%	55.7% FAIL	increase & extend
Spalding Community Services District	Lassen	Measure A	\$65/parcel	Fire	none	36.8%	63.2% FAIL	new
Lake Valley Fire Protection District	El Dorado	Measure H	\$120+3%infl	Fire	none	33.5%	66.5% FAIL	increase & extend

General Obligation Bonds

There were four local general obligation bond measures and one revenue bond measure for the Claremont water system. The two largest G.O. bonds passed: the \$500 million San Francisco Transportation bond and a street improvement bond in Grover Beach. Claremont's water revenue bond also passed.

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

Agency Name	<u>County</u>		<u>Amount</u>		YES%	<u>NO%</u>
City and County of San Francisco	San Francisco	Proposition A	\$500 million	transportation	71.2%	28.8% PASS
Grov er Beach	San Luis Obispo	Measure K	\$48 million	streets	67.5%	32.5% PASS
Cottonwood Fire Protection District	Shasta	Measure D	\$4 million	Fire	62.6%	37.4% FAIL
Strawberry Recreation District	Marin	Measure T	\$3.5 million	recreation	54.0%	46.0% FAIL

City, County and Special District Revenue Bond Measures (majority vote)

Agency Nam County		<u>Amount</u>	<u>YES%</u> NO%	
Claremont	Los Angeles	Measure W	\$135 million	Water 71.4% 28.6% PASS

– 14 –

Updated Preliminary November 8, 2014

School Parcel Taxes

School parcel taxes fared better than non-school parcel taxes. The ballot included just eight local school parcel taxes, fewer than in prior presidential and gubernatorial elections. All but two simply extended existing taxes without increase. All passed.

School Parcel Taxes (2/3 voter approval)

Agency Name	County		<u>Rate</u>	YES%	<u>NO%</u>	
Emery Unified School District	Alameda	Measure K	\$0.15/SF	84.4%	15.6% PASS	extend
Albany Unified School District	A lameda	Measure LL	\$278/parcel	83.3%	167% PASS	increase
Albany Unitied School District	Alameda	Measure LL	from \$159		10.7% T AGG	and extend
Burlingame Elementary School Dist	r San Mateo	Measure L	\$256/parcel	76.6%	20.070	extend
Oakland Unified School District	Alameda	Measure N	\$120/parcel	75.8%		new
Alum Rock Union School District	Santa Clara	Measure O	\$177/parcel	74.5%	25.6% PASS	extend
Bayshore Elementary School Distric	San Mateo	Measure K	\$103/parcel	72.6%	27.4% PASS	extend
Fremont Union High School Distric	t Santa Clara	Measure J	\$98/parcel	69.9%	30.2% PASS	extend

School Bonds

There were 113 school bond measures on the ballot for a total of over \$11.775 billion in bonds. One of these measures, the Vallejo City Unified School District, was too large to meet the rules for a 55% vote threshold. It failed with 60% "yes." After final tallies, 91 school bond measures passed. In all, voters will have approved a total of \$9.782 billion in local school bonds.

School Bond Measures			<u>Amount</u>		
Agency Name	<u>County</u>		(millions)	YES%	<u>NO%</u>
Mendota Unified School District	Fresno	Measure M	\$ 15	79.1%	20.9% PASS
Compton Community College District	Los Angeles	Measure C	\$ 100	77.9%	22.1% PASS
National School District	San Diego	Proposition N	\$ 26	77.5%	22.5% PASS
Arv in Union School District	Kem	Measure E	\$ 15	77.1%	22.9% PASS
Hayward Unified School District	Alameda	Measure L	\$ 229	76.8%	23.2% PASS
Los Nietos School District	Los Angeles	Measure E	\$ 15	76.7%	23.3% PASS
Los Nietos School District	Los Angeles	Measure N	\$ 13	76.5%	23.5% PASS
Dixie School District	Marin	Measure C	\$ 30	73.0%	27.0% PASS
Robla School District Bond Issue	Sacramento	Measure K	\$ 30	71.8%	28.2% PASS
Lemon Grove School District	San Diego	Proposition R	\$ 10	71.6%	28.4% PASS
Laytonville Unified School District	Mendocino	Measure Q	\$ 6	71.3%	28.7% PASS
San Luis Coastal Unified School District	San Luis Obispo	Measure D	\$ 177	71.1%	28.9% PASS
Natomas Unified School District	Sacramento	Measure J	\$ 129	71.0%	29.0% PASS
Jefferson Unified High School District	San Mateo	Measure J	\$ 133	70.8%	29.2% PASS
Rosemead School District	Los Angeles	Measure RS	\$ 30	70.5%	29.5% PASS

– 15 –

Updated Preliminary November 8, 2014

School Bond Measures (Continued) Agency Name	ounty		Amount (millions)	YES%	<u>NO%</u>
Kentfield School District	Marin	Measure D	\$ 30	69.6%	30.4% PASS
Berryessa Union School District	Santa Clara	Measure L	\$ 77	69.1%	30.9% PASS
Rio Elementary School District	Ventura	Measure G	\$ 39	68.9%	31.1% PASS
Desert Sands Unified School District	Riverside	Measure KK	\$ 225	68.8%	31.2% PASS
Santa Clara Unified School District	Santa Clara	Measure H	\$ 419	68.8%	31.2% PASS
Santa Rosa Elementary School District	Sonoma	Measure L	\$ 54	68.1%	31.9% PASS
Ojai Unified School District	Ventura	Measure J	\$ 35	68.0%	32.0% PASS
New Haven Unified School District	Alameda	Measure M	\$ 125	67.9%	32.1% PASS
Briggs Elementary School District	Ventura	Measure K	\$ 5	67.6%	32.4% PASS
Pittsburg Unified School District	Contra Costa	Measure N	\$ 85	67.6%	32.5% PASS
Evergreen School District	Santa Clara	Measure M	\$ 100	67.5%	32.5% PASS
Folsom Cordova Unified School District	Sacramento	Measure G	\$ 195	67.3%	32.7% PASS
East Side Union High School District	Santa Clara	Measure I	\$ 113	67.2%	32.8% PASS
Washington Unified School District	Yolo	Measure V	\$ 50	66.6%	33.4% PASS
Central School District	San Bernardino	Measure N	\$ 35	66.5%	33.5% PASS
El Monte City School District	Los Angeles	Measure M	\$ 78	66.4%	33.6% PASS
Stockton Unified School District	San Joaquin	Measure E	\$ 114	65.8%	34.2% PASS
Sonoma Community College District	Marin / Sonoma / N	Measure H	\$ 410	65.6%	34.4% PASS
East Nicolaus Joint Unified School District	Sutter / Placer	Measure W	\$ 4	65.5%	34.5% PASS
San Mateo County Community CD	San Mateo	Measure H	\$ 388	65.4%	34.6% PASS
Carpenteria Unified School District	Santa Barbara	Measure U	\$ 90	65.4%	34.6% PASS
Conejo Valley Unified School District	Ventura	Measure I	\$ 197	65.3%	34.7% PASS
Gustine Unified School District	Merced	Measure P	\$ 14	65.2%	34.8% PASS
Torrance Unified School District	Los Angeles	Measure T	\$ 144	65.0%	35.0% PASS
Lakeport Unified School District	Lake	Measure T	\$ 17	64.2%	35.8% PASS
Southern Humboldt Unified School District	Humboldt/Mendoc	Measure X	\$ 10	64.1%	35.9% PASS
Famers ville Unified School District	Tulare	Measure A	\$ 5	64.1%	35.9% PASS
Oak Grove School District	Santa Clara	Measure P	\$ 90	63.9%	36.1% PASS
Palo Verde Community College District	Riverside / San Ber	Measure P	\$ 13	63.6%	36.4% PASS
Fremont Union High School District	Santa Clara	Measure K	\$ 295	63.4%	36.6% PASS
Moreno Valley Unified School District	Rivers ide	Measure M	\$ 398	63.3%	36.7% PASS
Belmont-Redwood Shores SD	San Mateo	Measure I	\$ 48	63.3%	36.8% PASS
Santa Rosa High School District	Sonoma	Measure I	\$ 175	63.0%	37.0% PASS
Mojave Unified School District	Kem	Measure C	\$ 8	62.8%	37.2% PASS
Oak Grove Union School District	Sonoma	Measure K	\$ 6	62.6%	37.4% PASS
Colus a Unified School District	Colusa	Measure A	\$ 6	62.2%	37.9% PASS

Local Revenue Measure Results November	2014 -	- 16 –	Updated P	reliminary	November 8, 2014
School Bond Measures (Continued)			Amount		
	county		(millions)	YES%	NO%
Hollister School District	San Benito	Measure M	\$ 29	62.0%	38.0% PASS
Bassett Unified School District	Los Angeles	Measure V	\$ 30	61.8%	38.2% PASS
San Luis Obispo Community College Distric	: Monterey / San Lu	i Measure L	\$ 275	61.7%	38.3% PASS
Golden Plains Unified School District	Fresno	Measure G	\$ 13	61.7%	38.3% PASS
Alameda Unified School District	Alameda	Measure I	\$ 180	61.4%	38.6% PASS
Tipton Elementary School District	Tulare	Measure C	\$ 3	61.0%	39.0% PASS
Atascadero Unified School District	San Luis Obispo	Measure B	\$ 58	60.8%	39.2% PASS
Vacaville Unified School District	Solano	Measure A	\$ 194	60.7%	39.3% PASS
Torrance Unified School District	Los Angeles	Measure U	\$ 50	60.6%	39.4% PASS
Downey Unified School District	Los Angeles	Measure O	\$ 248	60.5%	39.5% PASS
Western Placer Unified School District	Placer	Measure A	\$ 60	60.5%	39.5% PASS
Greenfield Union Elementary School District	Monterey	Measure C	\$ 10	60.5%	39.5% PASS
Santa Maria Bonita School District	Santa Barbara	Measure T	\$ 45	60.0%	40.0% PASS
Jurupa Unified School District	Rivers ide	Measure EE	\$ 144	59.5%	40.5% PASS
Salinas High School District	Monterey	Measure B	\$ 128	59.4%	40.7% PASS
Cinnabar Elementary School District	Sonoma	Measure J	\$ 3	58.9%	41.1% PASS
Pacific Grove Unified School District	Monterey	Measure A	\$ 18	58.9%	41.2% PASS
Tahoe-Truckee Unified School District	El Dorado/Placer	Measure E	\$ 62	58.6%	41.4% PASS
Mount San Jacinto Community College Dist	: Rivers ide	Measure AA	\$ 295	58.6%	41.4% PASS
Lakes ide Union School District	San Diego	Proposition L	\$ 31	58.4%	41.6% PASS
Fullerton Jt Unified High School District	Orange/Los Angel	• Measure I	\$ 175	59.0%	41.0% PASS
Greenfield Union Elementary School District	Monterey	Measure D	\$ 10	58.1%	41.9% PASS
Murietta Valley Unified School District	Riverside	Measure BB	\$ 98	57.8%	42.2% PASS
Anaheim Unified School District	Orange	Measure H	\$ 249	59.1%	40.9% PASS
Madera Unified School District	Madera	Measure G	\$ 70	57.7%	42.3% PASS
Saugus Union School District	Los Angeles	Measure EE	\$ 148	57.7%	42.3% PASS
Manteca Unified School District	San Joaquin	Measure G	\$ 159	57.0%	43.0% PASS
Los Altos School District	Santa Clara	Measure N	\$ 150	56.8%	43.2% PASS
West Hills Community College District	Fresno/Kings/ Monterey/Madera	Measure T	\$ 20	56.7%	43.3% PASS
Lake Tahoe Community College District	El Dorado	Measure F	\$ 55	56.6%	43.4% PASS
Southern Kern Unified School District	Kem	Measure D	\$ 28	56.5%	43.5% PASS
Norwalk-La Mirada Unified School District	Los Angeles	Measure G	\$ 375	56.5%	43.5% PASS
Corona-Norco Unified School District	Riverside	Measure GG	\$ 396	56.3%	43.7% PASS
Eureka City School District	Humboldt	Measure S	\$ 50	55.8%	44.2% PASS
Escondido Union School District	San Diego	Proposition E	\$ 182	55.7%	44.3% PASS
McCabe Union Elementary School District	Imperial	Measure G	\$ 7	55.6%	44.4% PASS

– 17 –

Updated Preliminary November 8, 2014

School Bond Measures (Continued) Agency Name	County		ount ions)	YE	ES% <u>N</u>	<u>0%</u>
Azus a Unified School District	Los Angeles	Measure K	\$	92	55.4%	44.6% PASS
Columbia Elementary School District	Shasta	Measure E	\$	9	55.4%	44.6% PASS
Yreka Union High School District	Siskiyou	Measure H	\$	8	55.3%	44.7% PASS
North Orange County Community College	Distric Orange / Los An	g _' Measure J	\$	574	55.0%	45.0% PASS
Jacoby Creek Charter School District	Humboldt	Measure Y	\$	3	54.7%	45.3% FAIL
Orange Unified School District	Orange	Meas ure K	\$	296	54.6%	45.4% FAIL
Hermosa Beach City School District	Los Angeles	Measure Q	\$	54	52.9%	47.1% FAIL
John Swett Unified School District	Contra Costa	Measure M	\$	52	52.8%	47.2% FAIL
Vallecitos Unified School District	San Diego	Proposition O	\$	2	52.7%	47.3% FAIL
Napa Valley Community College District	Napa/Sonoma	Meas ure E	\$	198	52.3%	47.7% FAIL
Tahoe-Truckee Unified School District	Nev ada/Placer	Measure U	\$	114	52.3%	47.7% FAIL
Pine Ridge Elementary School Distirct	Fresno	Measure R	\$	4	50.2%	49.8% FAIL
College School District	Santa Barbara	Measure Y	\$	12	49.7%	50.3% FAIL
Santa Barbara Community College District	Santa Barbara	Measure S	\$	288	48.9%	51.1% FAIL
Cajon Valley Union School District	San Diego	Proposition C	\$	20	48.6%	51.4% FAIL
Bolinas-Stinson Union School District	Marin	Measure B	\$	9	48.3%	51.7% FAIL
Ramona Unified School District	San Diego	Proposition Q	\$	40	46.0%	54.0% FAIL
Snowline Joint UnifiedSchool District	Los Angeles / Sa	ın Meas ure L	\$	60	45.4%	54.6% FAIL
Montecito Unified School District	Santa Barbara	Measure Q	\$	27	44.6%	55.4% FAIL
ABC Unified School District	Los Angeles	Measure AA	\$	195	43.8%	56.2% FAIL
Fortuna Elementary School District	Humboldt	Measure W	\$	9	43.6%	56.4% FAIL
Woodland Joint Unified School District	Yolo/Sutter	Measure S	\$	78	42.6%	57.4% FAIL
Woodland Joint Unified School District	Yolo/Sutter	Measure T	\$	19	40.5%	59.5% FAIL
Hesperia Unified School District	San Bernardino	Measure M	\$	207	37.4%	62.6% FAIL
Porterville Unified School District	Tulare	Measure B	\$	67	37.3%	62.7% FAIL

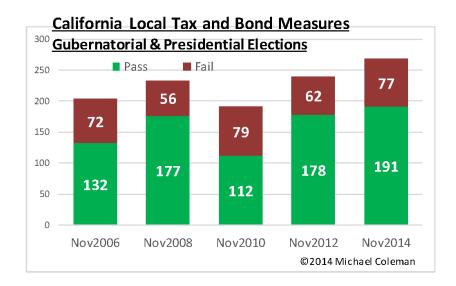
School Bond Measures - Two-T	hirds Vote		<u>Amount</u>		
Agency Name	County		(millions)	YES%	<u>NO%</u>
Vallejo City Unified School District	Solano	Measure E	\$ 239.000	59.9%	40.1% FAIL

– 18 **–**

Updated Preliminary November 8, 2014

Some Historical Context

There were more local revenue measures on ballots this November than any of the four prior gubernatorial or presidential elections. More were passed than ever before: 191 of the 268 measures proposed.



Local Revenue Measures in California Passed/Proposed Gubernatorial and Presidential Elections

	Nov2006	<u>Nov2008</u>	Nov2010	Nov2012	Nov2014
City General Tax (Majority Vote)	31/43	40/56	44/67	48/60	62/88
County General Tax (Majority Vote)	2/5	5/9	6/12	4/6	2/6
City SpecialTax,GObond (2/3 Vote)	18/34	11/21	7/11	5/15	14/23
County SpecialTax, GObond (2/3 Vote)	5/13	7/12	0/3	7/12	4/9
Special District (2/3)	19/35	10/19	6/17	7/16	10/21
School ParcelTax2/3	2/7	17/21	2/18	16/25	8/8
School Bond 2/3	0/0	2/3	0/0	1/1	0/1
School Bond 55%	55/67	85/92	47/63	90/105	91/112
Total	132/204	177/233	112/191	178/240	191/268

©2014 Michael Coleman

– 19 –

Updated Preliminary November 8, 2014

Other Measures of Note

• Emeryville voters approved charter city status for more local choice in contracting, organizational structure and financing. Costa Mesa and Arroyo Grande voters turned down charter city proposals.

Charter City				
City	County		YES%	<u>NO%</u>
Emeryville	Alameda	Measure U	57.6%	42.4% PASS
Costa Mesa	Orange	Measure O	36.6%	63.4% FAIL
Arroyo Grande	San Luis Obispo	Measure C	36.2%	63.8% FAIL

• Voters in four cities and in Lassen County adopted new term limit rules for city council members.

Term limits				
Agency Name	<u>County</u>		<u>YES%</u>	<u>NO%</u>
Moreno Valley	Rivers ide	Measure I	78.9%	21.1% PASS
Lake Forest	Orange	Measure X	77.3%	22.7% PASS
Irv ine	Orange	Measure W	74.6%	25.4% PASS
County of Lassen	Lassen	Measure Z	71.8%	28.2% PASS
La Mes a	San Diego	Proposition K	66.0%	34.0% PASS
Gustine Unified Schoo	l]Merced	Measure R	48.0%	52.0% FAIL
Redondo Beach	Los Angeles	Measure BE	35.0%	65.0% FAIL
Redondo Beach	Los Angeles	Measure CM	33.0%	67.0% FAIL

Five cities and four special districts voted to move to district elections but Highland voters
decided to stay with at-large representation.

District Elections				
Agency Name	County		YES%	<u>NO%</u>
Turlock	Stanis laus	Measure A	74.0%	26.0% PASS
Anaheim	Orange	Measure L	68.2%	31.8% PASS
Woodland	Yolo	Measure U	67.8%	32.2% PASS
Manteca Unified School District	San Joaquin	Measure I	65.5%	34.5% PASS
Los Banos	Merced	Measure S	64.0%	36.0% PASS
Imperial Irrigation District	Imperial	Meas ure H	62.1%	37.9% PASS
Durham Irrigation District	Butte	Measure D	58.5%	41.5% PASS
Ripon Unified School District	San Joaquin	Meas ure H	54.4%	45.6% PASS
Merced	Merced	Measure T	51.8%	48.3% PASS
Highland	San Bernardino	Measure T	42.9%	57.1% FAIL

- 20 -

Updated Preliminary November 8, 2014

San Bernardino voters approved a charter amendment altering employee disciplinary
procedures but turned down a measure that would repeal a provision of the charter that
provides police and fire employees with automatic, survey driven compensation increases.
There are two important charter reform measures in the financially troubled city of San
Bernardino.

San Bernardino Charter Reform

	<u>Agency Name</u>	<u>County</u>		YES%	<u>NO%</u>	
	San Bernardino	San Bernardino	Meas ure R	54.8%	45.2% PASS	
S	San Bernardino	San Bernardino	Meas ure Q	44.7%	55.3% FAIL	

• Eight small cities are considered measures to make the currently elected office of city clerk or city treasurer appointed positions. Five approved.

Appointed City Clerk / City Treasurer / etc.

Agency Name	County			YES%	<u>NO%</u>
Pleas ant Hill	Contra Costa	Measure T	appoint clerk	69.9%	30.1% PASS
Point Arena	Mendocino	Measure R	appoint treasurer	69.1%	31.0% PASS
Crescent City	Del Norte	Measure C	appoint clerk	56.3%	43.7% PASS
Seal Beach	Orange	Measure EE	appoint clerk	52.0%	48.0% PASS
La Mesa	San Diego	Propos ition M	appoint clerk	51.6%	48.4% PASS
Benicia	Solano	Measure B	appoint clerk	46.8%	53.2% FAIL
Galt	Sacramento	Measure C	appoint clerk	43.9%	56.1% FAIL
Hollister	San Benito	Measure K	appoint treasurer	41.2%	58.8% FAIL

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

Source: County elections offices.



09/27/17 Page 79 Item #4a

ATTACHMENT E

