

CSMFO Chapter ♦ October 2026

Hot Issues Municipal Finance

Michael Coleman

coleman@muniwest.com 530.219.3691

CaliforniaCityFinance.com

The California Local Government Finance Almanac





New Laws:



What Should Concern Local Agencies



SB 346 Short-Term Rental Facilitator Act of 2025

- ✓ If local city (county for uninc.) adopts implementing ordinance, short-term rental platforms must:
 - provide physical property addresses, APNs, listing URLs, and specific unit details for listed units,
 - publish the local license number and TOT Certification on listings,
 - allow audit of TOT collections and related fines or penalties for reporting failures.



SB 922 (Laird) Vehicles: local agency charges for road impacts

Vehicle Code section 9400.8 prohibits local agencies from imposing weight-based taxes, permit fees, or charges for the privilege of using local streets and highways. *Rogers v. City of Redlands (2025)* challenged city solid waste fees for covering part of cost to repair streets. The courts ruled for plaintiffs.

SB 922 clarifies and reaffirms that local fees may be charged to recover actual street maintenance, repair, and public work costs tied to public services (such as trash and solid waste collection).



SB 1172 (Hurtado) Sales & Use tax sharing agreements

Limits compensation that a consultant can receive for negotiating a sales tax sharing agreement between a local agency and a private retailer.

- ✓ Lower of 5% of the shared tax revenue or \$250,000.
- ✓ Payments cannot continue past three years.
- ✓ Does not apply to a local agency's employed staff or technical consultants providing non-compensated advisory services.



AB 2640 (Hadwick) State Mandate Clawbacks

Prevents the state from clawing back reimbursement funds from a local agency while still owing that same agency money for other state-mandated costs.



SB 122 (Budget)

Sales & Use Tax: prewritten digital software and software as a service

- ✓ Applies sales and use tax to prewritten digital software and software as a service (SaaS).
- ✓ Does not include digital goods such as movies, music, video games, books, etc.
- ✓ Does not apply to streaming.
- ✓ Estimate to generate over \$1 billion in local tax revenues ... but public agencies pay this tax too.



AB 1383 (McKinnor) Public employees' retirement benefits

Would make several significant changes to public employees' retirement benefits, which would lead to increased pension liability for state and local agencies including: reducing the retirement age for public safety employees and raising the pensionable compensation cap for PEPRA employees.

Governor's Veto: *"PEPRA was a necessary reform born of a crisis exacerbated by past policy decisions. I still recall – before PEPRA's passage in 2012 – the alarming forecasts, the fierce criticism of public employees, and the growing pressure to eliminate defined benefit pension plans altogether. This is an era of California history I do not want to repeat."*



State Ballot Measures November 2026: What Should Concern Local Agencies

California Propositions November 2026

1 Housing Affordability Bonds

2 State Reserves, Rainy Day Fund

3 Extend High Income Tax

4 Election Campaigns Public Funding

5 Recall Elections - Vacancies

37 Homebuying Assistance Bonds

38 Immunology Medical Bonds

39 Voter I.D.

40 Billionaire Tax

41 New Taxes: Spending Limit, Audits

42 No New Personal Property Taxes

43 Local Initiative Special Taxes 2/3

44 Community Health Clinic Spending

45 CEQA Reform: Public Projects

California Propositions November 2026

1 Housing Affordability Bonds

\$10.0 B

37 Homebuying Assistance Bonds

\$25.0 B

38 Immunology Medical Bonds

\$8.4 B

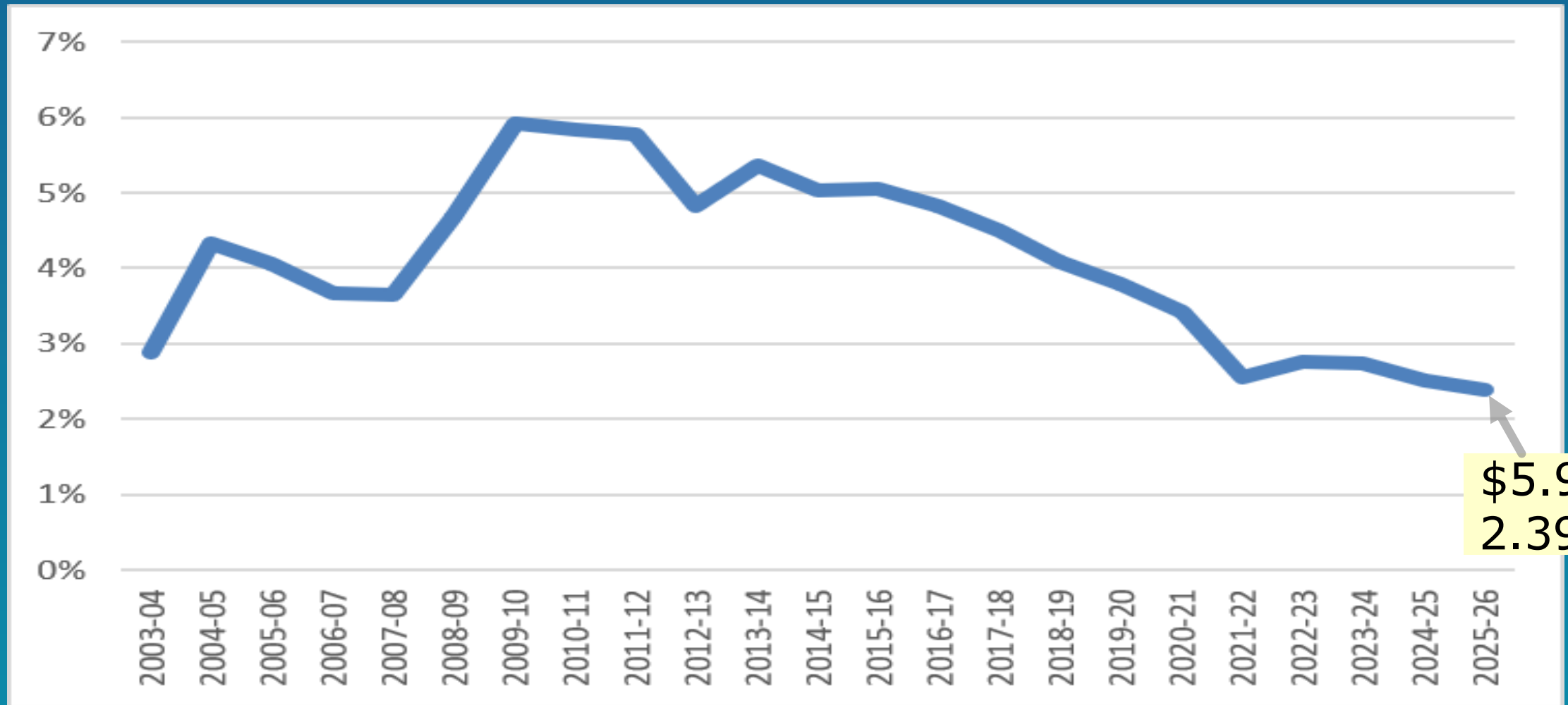
Is it Prudent for California to Add More Debt?

California Voters Have a History of Approving G.O. Bond Measures

Year	Measure	Amount \$B	Purpose
2000	Prop 12, 13, 14, 16, 32	\$4.97	Water, parks, libraries, veterans/housing
2002	Prop 40, 41, 46, 47, 50	\$21.39	Parks, voting equipment, housing, K-12 schools, water
2004	Prop 55, 57, 61, 71	\$31.05	Schools, deficit financing, children's hospitals, stem cell research
2006	Prop 1B, 1C, 1D, 1E, 84	\$42.67	Transportation, housing, schools, water/flood
2008	Prop 12, 1A, 3	\$11.83	Veterans/housing, high-speed rail, children's hospitals
2014	Prop 1, 41	\$7.72	Water, veterans housing
2016	Prop 51	\$9.00	K-12/community college facilities
2018	Prop 1, 2, 4, 68	\$11.50	Housing, homelessness, children's hospitals, parks/water
2020	Prop 14	\$5.50	Stem cell research
2024	Prop 1, 2	\$16.38	Mental health facilities, school facilities

Source: California Secretary of State, Legislative Analysts Office

California General Fund Debt Service Percent of GF Expenditures



\$5.9 B
2.39%

Debt Ratios of the Ten Most Populous States

State	Fitch/Mood'S/S&P	Debt to Personal Income
Florida	AAA/Aaa/AAA	0.80%
North Carolina	AAA/Aaa/AAA	0.80%
Texas	AAA/Aaa/AAA	0.80%
Georgia	AAA/Aaa/AAA	1.40%
Michigan	AA+/Aa1/AA	1.40%
Ohio	AAA/Aaa/AAA	2.10%
Pennsylvania	AA/Aa2/A+	2.40%
California	AA/Aa2/A-	2.80%
Illinois	A-/A1/A	3.60%
New York	AA+/Aa1/AA+	3.70%
Median for the 10 most populous states		1.75%

Source: California State Treasurer's Debt Affordability Report 2026

Debt Ratios of the Ten Most Populous States

State	Fitch/Mood'S/S&P	Debt per Capita
North Carolina	AAA/Aaa/AAA	\$ 554
Texas	AAA/Aaa/AAA	\$ 577
Florida	AAA/Aaa/AAA	\$ 586
Michigan	AA+/Aa1/AA	\$ 930
Georgia	AAA/Aaa/AAA	\$ 938
Ohio	AAA/Aaa/AAA	\$ 1,421
Pennsylvania	AA/Aa2/A+	\$ 1,747
California	AA/Aa2/A-	\$ 2,561
Illinois	A-/A1/A	\$ 2,788
New York	AA+/Aa1/AA+	\$ 3,287
Median for the 10 most populous states		\$ 1,180

Source: California State Treasurer's Debt Affordability Report 2026

Debt Ratios of the Ten Most Populous States

State	Fitch/Mood'S/S&P	Debt percent of State GDP
Texas	AAA/Aaa/AAA	0.60%
North Carolina	AAA/Aaa/AAA	0.70%
Florida	AAA/Aaa/AAA	0.70%
Georgia	AAA/Aaa/AAA	1.10%
Michigan	AA+/Aa1/AA	1.30%
Ohio	AAA/Aaa/AAA	1.70%
Pennsylvania	AA/Aa2/A+	2.20%
California	AA/Aa2/A-	2.40%
New York	AA+/Aa1/AA+	2.70%
Illinois	A-/A1/A	3.00%
Median for the 10 most populous states		1.50%

Source: California State Treasurer's Debt Affordability Report 2026

California General Obligation Bond

General Obligation Fund Supported Issues – in Billions

Outstanding	\$ 72.10
Authorized but not yet issued	39.14
Total	<u>\$ 111.24</u>
Does not include Lease Revenue Bonds, Veterans Self-Liquidating Bonds, Water Resources Self-Liquidating Bonds.	

Source: California State Treasurer's Debt Affordability Report 2026

The State's New "Wall of Debt"

Existing Obligations and New Obligations for the end of 2026-27 (In Billions)

Borrowing Type	Amount Outstanding at End of 2026-27
Existing	
Business tax credit limitation (2024-2027)	\$ 7.8
Proposition 98 maneuver (cash borrowing)	6.2
Medi-Cal maneuver (cash borrowing)	4.4
Special fund loans (a)	4.3
Payroll deferral	1.6
Middle Class Scholarships arrears budgeting (b)	0.7
University payment deferrals	0.3
Total	\$ 25.3
Newly Created in 2026-27	
Proposition 98 settle up (2025-26)	\$ 3.9
Total (Including Newly Created)	\$ 29.2

(a) A share of these loans are outstanding from 2020-21. This does not include interest.

(b) The state appropriated no funding for this program in 2025-26 and began paying for it in arrears. No plan is in place to end this arrangement. The state, however, reduced the amount of associated borrowing in 2026-27 due to reducing award coverage from 35 percent to 23 percent of students' remaining need.

Includes actions taken to address budget problems in 2023-24 and later. Prior versions of this table did not include the business tax credit limitation, but upon further review, we have determined this action should be included.

Source: Legislative Analyst's Office

California Voter-Approved State Bonds for affordable housing and veterans housing

Year	Measure	Amount (\$B)	Purpose
2000	Prop 16, 32	\$0.55	Veterans housing loans (CalVet) Self-liquidating
2002	Prop 46	\$2.10	Housing General Fund Paid
2004			
2006	Prop 1C	\$2.85	Housing General Fund Paid
2008	Prop 12	\$0.90	Veterans housing loans (CalVet) Self-liquidating
2014	Prop 41	\$0.60	Housing General Fund Paid
2016			
2018	Prop 1	\$4.00	Housing, homelessness \$3B General Fund Paid
2020			\$1B Self-liquidating
2024			

Source: California Secretary of State, Legislative Analysts Office

California Voter-Approved State Bonds for affordable housing and veterans housing

Year	Measure	Amount \$B	Purpose
2000	Prop 16, 32	\$0.55	Veterans housing
2002	Prop 46	\$2.10	Housing
2004			
2006	Prop 1C	\$2.85	Housing
2008	Prop 12	\$0.90	Veterans housing
2014	Prop 41	\$0.60	Housing
2016			
2018	Prop 1	\$4.00	Housing
2020			
2024			
2026	Prop 1 <i>PROPOSED</i>	\$10.00	Housing

1 Housing Affordability Bonds

Proposed Uses of Bond Funds

(In Millions)

Category of Programs	Amount
----------------------	--------

State Housing Programs

Affordable multifamily housing	\$ 7,200 ^a
Homeownership	1,100
Infrastructure	500
Farmworker housing	450
Higher education student housing	350
Tribal housing	200
Local pilot programs	200

Subtotal	\$ 10,000
----------	-----------

General Fund Debt

Veterans Housing Program

Veterans home loans	\$ 1,250
---------------------	----------

Total	\$ 11,250
--------------	------------------

Self-liquidating

^a Includes \$150 million for youth housing.

California Propositions November 2026

1 Housing Affordability Bonds

$\$10.0 + \$1.25 = \$11.25 \text{ B}$
~\$500m+/yr

37 Homebuying Assistance Bonds

$\$25 \text{ B}$
\$0 /yr

38 Immunology Medical Bonds

$\$8.4 \text{ B}$
~\$500m+ /yr

38 Immunology Medical Bonds

\$8.4 B
~\$500m+ /yr

- ✓ Half (\$4.2 Billion) goes to new, previously unknown research institute controlled by a billionaire philanthropist.
- ✓ No open competitive process. Other prestigious California research institutions excluded.
- ✓ Shielded from accountability & transparency laws: Public Records Act, Open Meetings Act, Political Reform Act.
- ✓ With Governor's signature, Legislature just put a \$7.5 Billion Science research bond on the March 2028 ballot.

California Propositions November 2026

2 State Reserves, Rainy Day Fund

Per Prop2 (2014)

Debt/Reserve Estimates

June Budget Act. Estimate the following:

1.5% of
General Fund
revenues.

+

Capital gains revenues over
8% of General Fund taxes.

- Less amounts that must be
spent on Proposition 98.

50%

50%

Debt Payments

Choose among the following:

- Pay down certain
“wall of debt” items.
- Make extra pension/retiree
health payments.

Until 2030

Budget Stabilization Account^a

Fill rainy-day reserve to **10%** of
General Fund taxes.

Infrastructure

... excess after filling BSA to ~~10%~~

20%

Increase required deposits
of “excess revenues”.

Increase reserve to 20%.

Extend required extra debt payments to 2040

✓ Deposits to the BSA and “Temporary Holding
Account” exempt from Spending Limit
(Cal Const Art XIIIB). Counted when withdrawn.

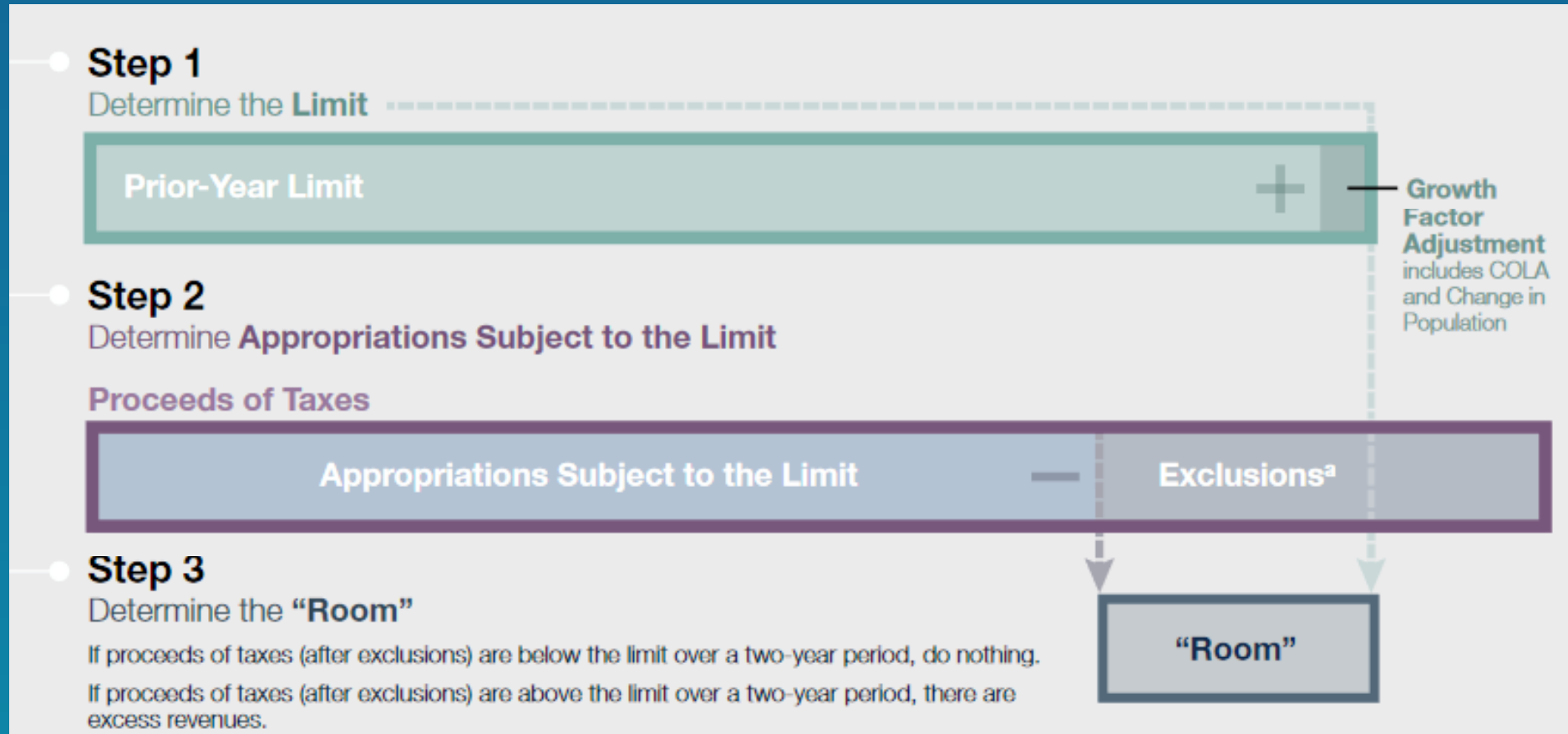
^a Upon budget emergency declaration by Governor and majority votes of both
houses of the Legislature, deposits may be suspended or reduced.

The Gann Limit

- ✓ Proposition 4 (November 1979).
California Constitution Article XIII B
- ✓ Appropriations Limit. Applies to the State and all local governments (with some special district exceptions)
- ✓ Altered by Proposition 111 in 1990



The Article XIII B “Gann” Appropriations Limit



More on your Article XIII B Appropriations Limit: CaliforniaCityFinance.com
or “The California Municipal Revenue Sources Handbook” Chapter 10

California Propositions November 2026

3 Extend High Income Tax

2012 Prop30 New high income tax rates (to end 2018)

2016 Prop55 extended to 2030

2026 Prop3 extend until voters rescind

❖ Generates \$12 B+ / year,
about 5.5% of GF revenue.

- 10.3%, 11.3% and 12.3% brackets
- For 2025, apply beginning at ...
 - \$371,000 for single filer
 - \$743,000 for couple filing jointly

California Propositions November 2026

1 Housing Affordability Bonds

2 State Reserves, Rainy Day Fund

3 Extend High Income Tax

4 Election Campaigns Public Funding

5 Recall Elections - Vacancies

37 Homebuying Assistance Bonds

38 Immunology Medical Bonds

39 Voter I.D.

40 Billionaire Tax

41 New Taxes: Spending Limit, Audits

42 No New Personal Property Taxes

43 Local Initiative Special Taxes 2/3

44 Community Health Clinic Spending

45 CEQA Reform: Public Projects

California Tax Approval Rules

1978

Proposition 13
“Special Tax”
requires 2/3 approval

1982

San Francisco v Farrell
“Special Tax” means
specific purpose





2017

Calif. Cannabis Coalition v Upland
Rules of Prop218 do not apply to
voter-initiated ballot measures.

2020

San Francisco v All Persons re PropC
The tax approval rules of Prop13, Prop62, Prop218
do **not** apply to voter-initiated ballot measures.

2025

- Tax Initiative qualifies for Nov26*
- 2/3 voter approval for all special taxes
 - Eliminate property transfer taxes

2026

- Calif Legislature makes a "deal"*
- Initiative withdrawn
 - Legislature adds Prop43 requiring 2/3 voter approval for all special taxes

43 Local Initiative Special Taxes 2/3

30 Initiative Taxes Have Passed with <2/3 Approval

<u>Election</u>	<u>Agency Name</u>	<u>Measure</u>	<u>Tax Type</u>	<u>Tax Rate</u>	<u>Annual Revenue</u>	<u>Purpose</u>	<u>YES%</u>
June 2018	San Francisco	Proposition C	Business Tax	3.5% gr rcpts warehouses	\$ 146,000,000	childcare	50.3%
June 2018	San Francisco Unified School District	Proposition G	ParcelTax	\$298+/yrSF	\$ 50,000,000	schools	59.2%
Nov 2018	County of Del Norte	Measure C	LodgingOccupTax	by 2% to 10%	\$ 300,000	harbor	54.6%
Nov 2018	Fresno	Measure P	SalesTax (TUT)	3/8 cent	\$ 37,500,000	parks / recreation	52.2%
Nov 2018	Oakland	Measure AA	ParcelTax	\$198/parcel	\$ 30,000,000	schools	62.5%
Nov 2018	San Francisco	Proposition C	Business Tax	0.175%-0.69% gr receipts >\$50 million	\$ 275,000,000	homelessness	59.9%
Mar 2020	County of Alameda	Measure C	SalesTax (TUT)	1/2 cent	\$ 150,000,000	childcare/childMedical	64.4%
Mar 2020	San Diego	Measure C	LodgingOccupTax	1.25%, 2.25% or 3.25%	\$ 300,000	convention center, homelessness. roads	65.2%
Nov 2022	County of Mendocino	Measure O	SalesTax (TUT)	1/4 cent	\$ 4,000,000	library	60.8%
Nov 2022	Crockett Community Services District	Measure L	ParcelTax	\$50/parcel	\$ 60,000	parks/recr	62.8%
Nov 2022	Los Angeles	Measure ULA	PropTransfTax	4% if >\$5m, 5.5% if >\$10m	\$ 1,100,000,000	affordable housing	57.3%
Nov 2022	Oakland	Measure Y	ParcelTax	\$68/parcel	\$ 12,000,000	zoo	62.5%
Nov 2022	San Francisco	Proposition M	Vacancy Tax	\$2500-\$5000/ vacant residential unit	\$ 20,000,000	affordable housing / rent	54.5%
Nov 2022	Santa Monica	Measure GS	PropTransfTax	\$56/\$1000 if >\$8m	\$ 50,000,000	schools, homelessness,	53.3%

Initiative Special Tax Measures Nov'26

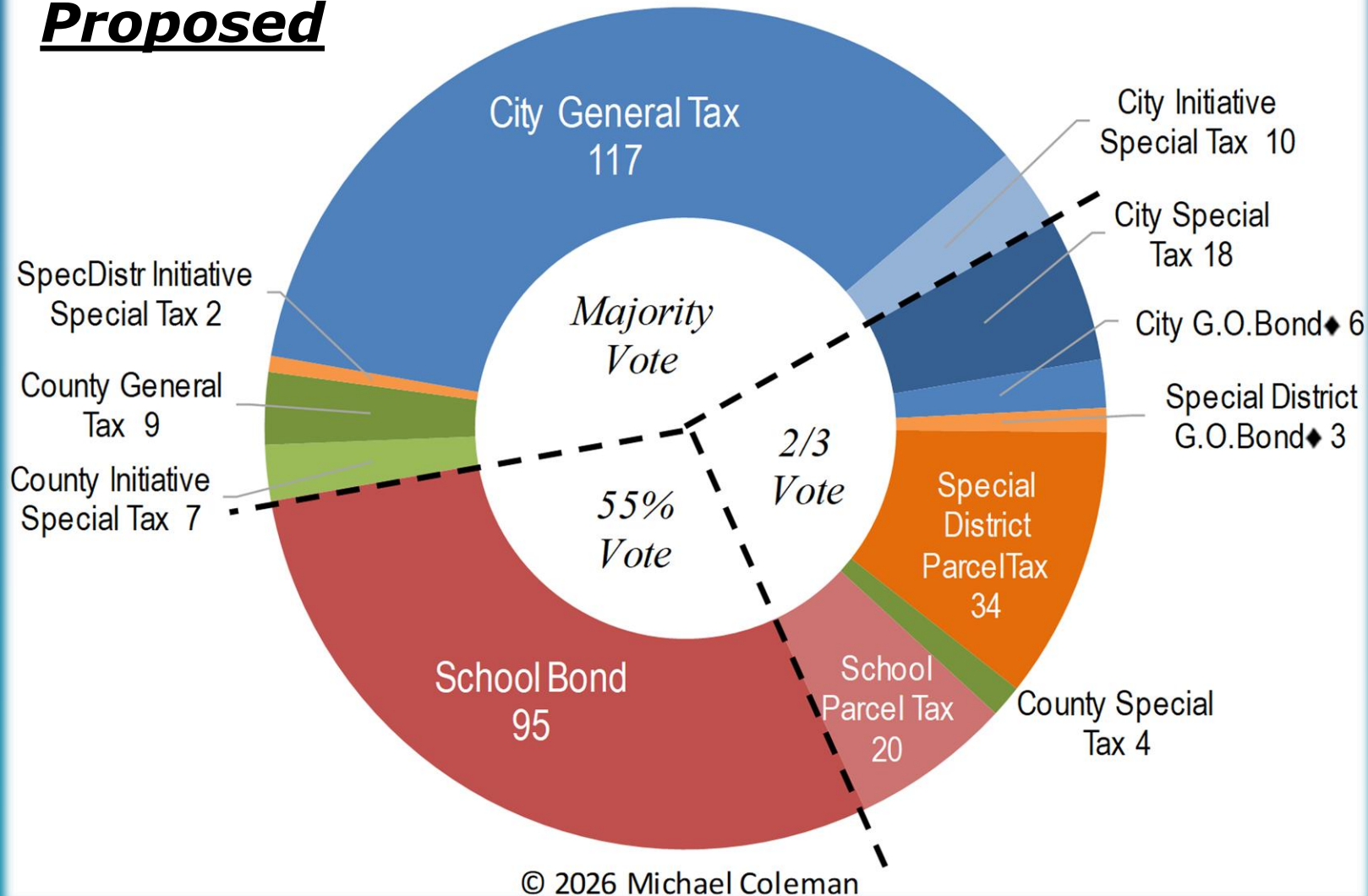
<u>Agency Name</u>	<u>Measure</u>	<u>TaxType</u>	<u>Amount</u>	<u>Amount</u>	<u>Purpose</u>
Berkeley	Measure AA	BusnTax SodaTax	by 1 cent to 2 cents /oz	\$ 2,200,000	nutrition, etc.
Berkeley	Measure Y	ParcelTax	\$0.07/sf+	\$ 6,300,000	arts
Berkeley	Measure Z	ParcelTax	\$0.09/sf+	\$ 9,200,000	public bank
County of Colusa	Measure L	ParcelTax	\$85+/yr	\$ 850,000	library
Culver City	Measure AA	ParcelTax	\$0.48/sf	\$ 18,000,000	schools
Santa Monica	Measure ES	ParcelTax	\$495/parcel	\$ 12,000,000	schools
Marin Healthcare D	Measure CC	ParcelTax	14¢/sf/yr	\$ 12,400,000	hospital
County of Marin	Measure P	ParcelTax	5¢/sf/yr	\$ 12,500,000	childcare
San Francisco	Measure H	ParcelTax	various	\$ 177,000,000	transit
Belmont	Measure Y	ParcelTax	33¢/sf/yr	\$ 7,100,000	various
Public Transit Revenue Measure District	Measure RTM	SalesTax	1% SanFrancisco, 0.5% others	\$ 980,000,000	transit
Williams	Measure	SalesTax	1/2 cent	\$ 1,200,000	fire
County of Fresno	Measure S	SalesTax	1/2 cent	\$ 113,000,000	transportation
County of Imperial	Measure S	SalesTax	1/2 cent	\$ 20,000,000	police fire ems
County of Kern	Measure Z	SalesTax	1/8 cent	\$ 24,000,000	zoo
Los Angeles	Measure FD	SalesTax	1/2 cent	\$ 345,000,000	fire
County of Napa	Measure B	SalesTax	1/2 cent	\$ 23,000,000	fire
San Clemente	Measure M	SalesTax	1 cent	\$ 15,000,000	beach erosion, fire
County of San Diego	Measure B	SalesTax	1/2 cent	\$ 450,000,000	safety healthcare

Local Tax and Bond Measures Nov'26



Local Tax & Bond Measures Nov'26

Proposed

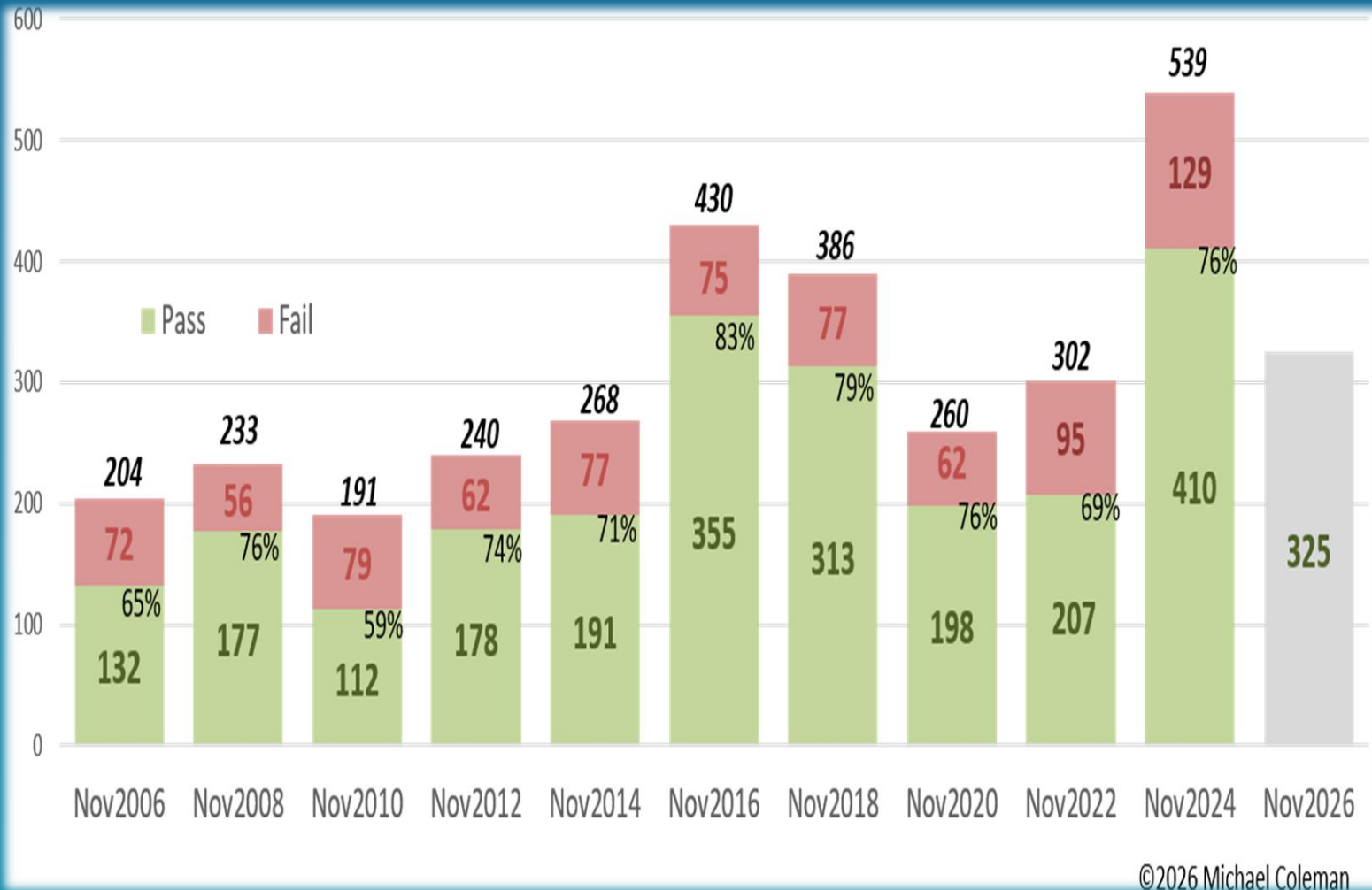


Over 450 local measures
□ 325 re: taxes and bonds

- 115 school
- 151 city
- 20 county
- 39 special district

Local Tax & Bond Measures Nov'26

Presidential and Gubernatorial General Elections



74 Sales Tax

▪ 119 in 2024

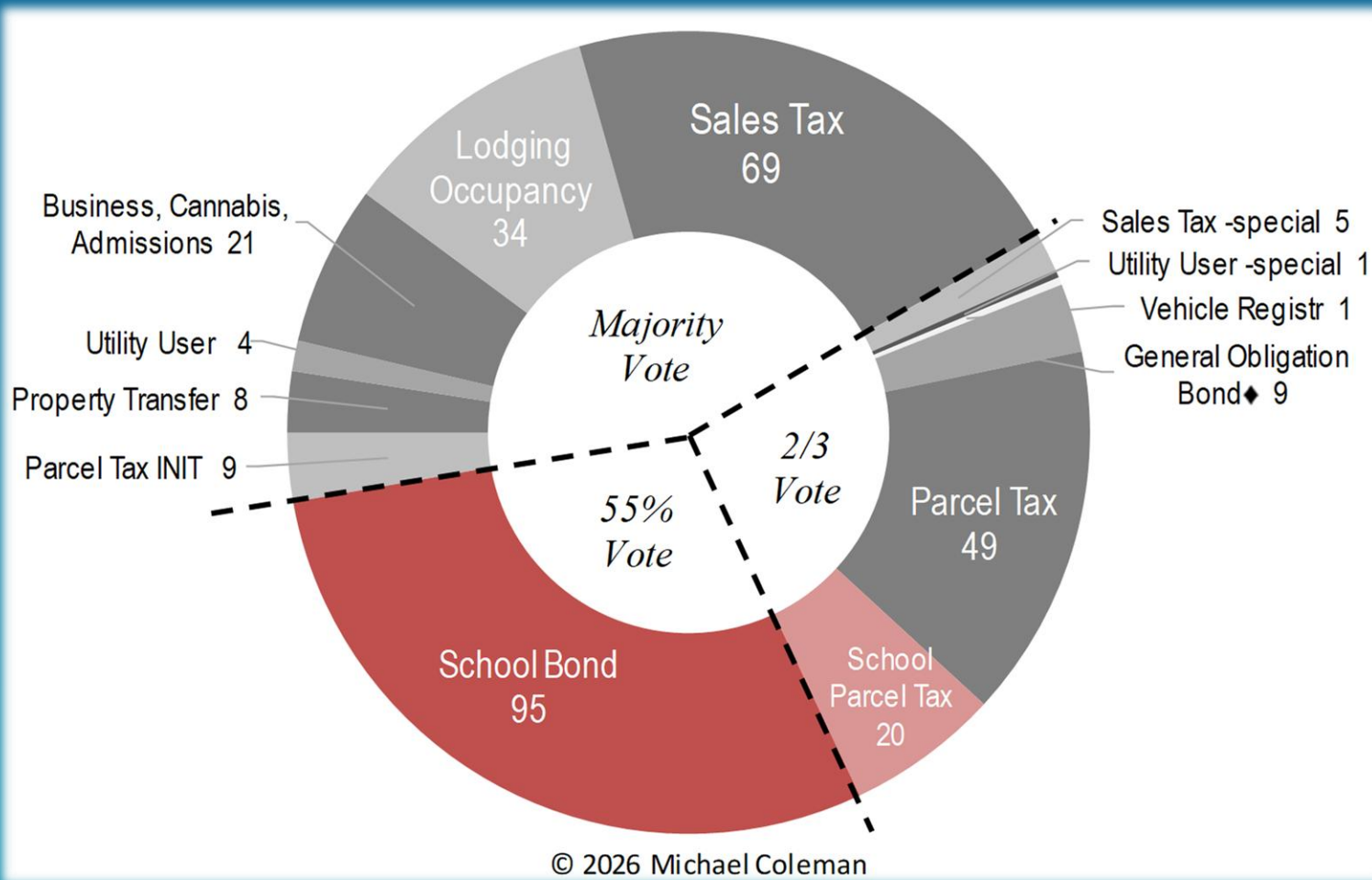
95 School Bonds totaling \$18 Billion

▪ In 2024: 276 totaling \$50 Billion

Only 4 Cannabis Tax

▪ peak of 95 in 2018

Local Tax & Bond Measures Nov'26



□ 74 Sales Tax

▪ 119 in 2024

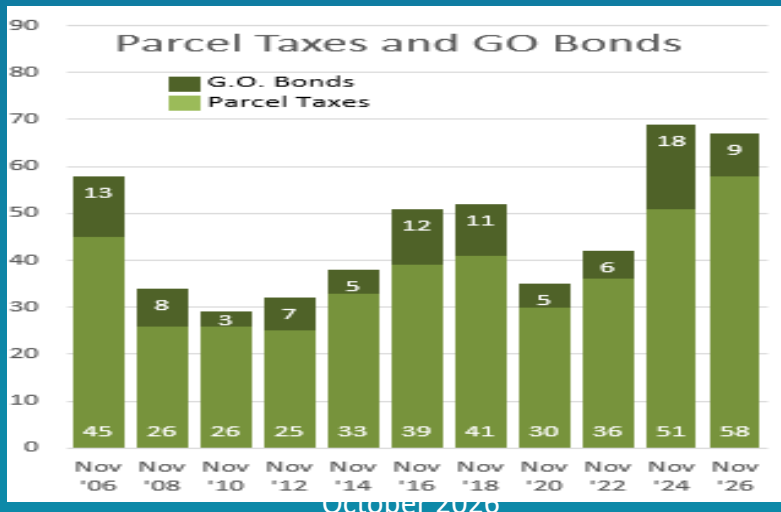
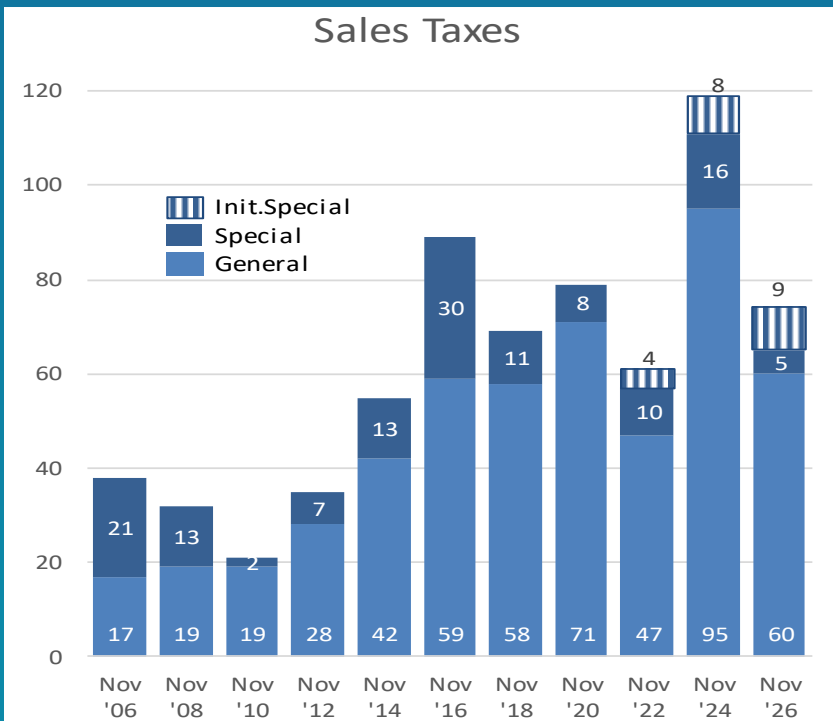
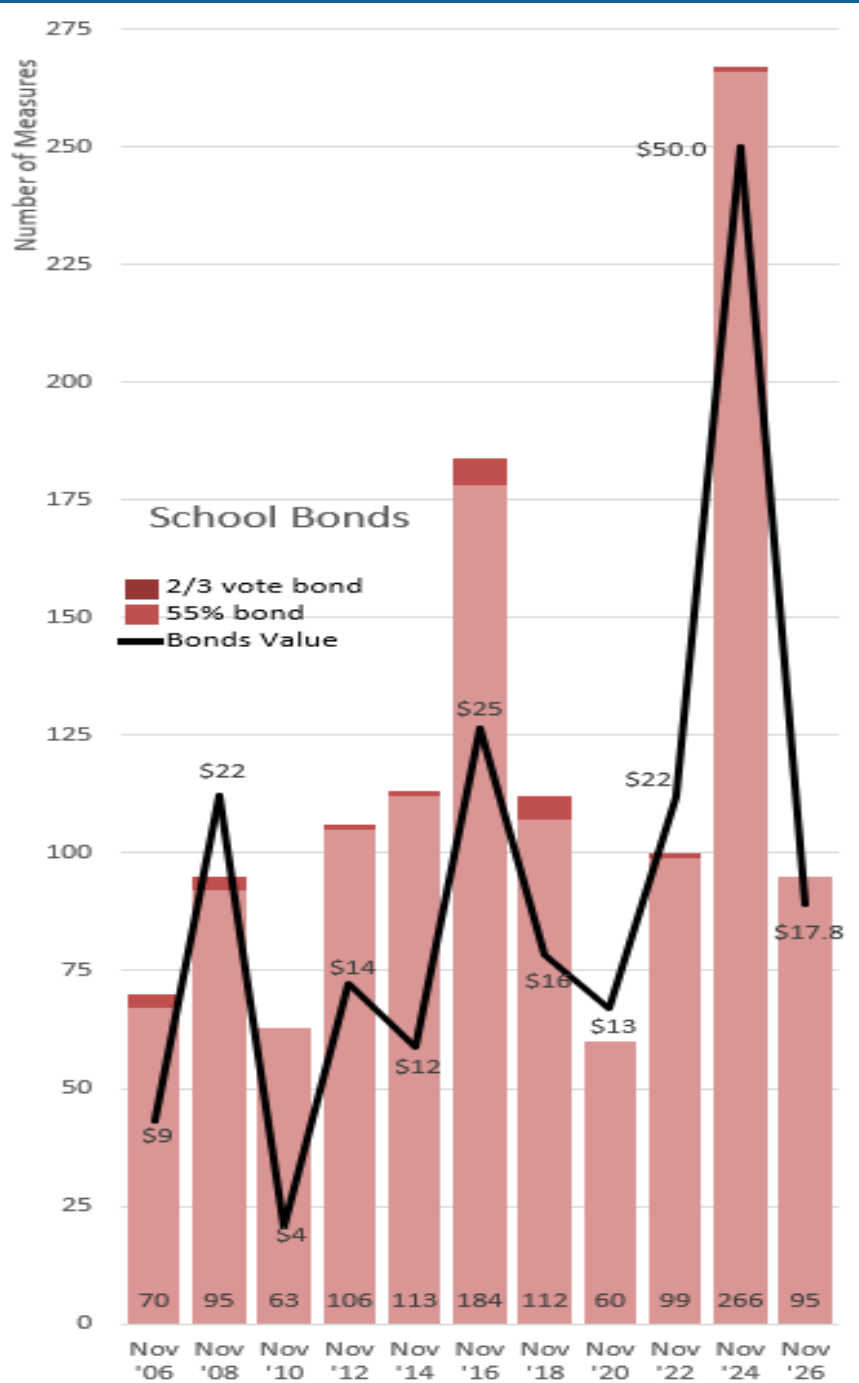
□ 95 School Bonds totaling \$18 Billion

▪ In 2024: 276 totaling \$50 Billion

□ Only 4 Cannabis Tax

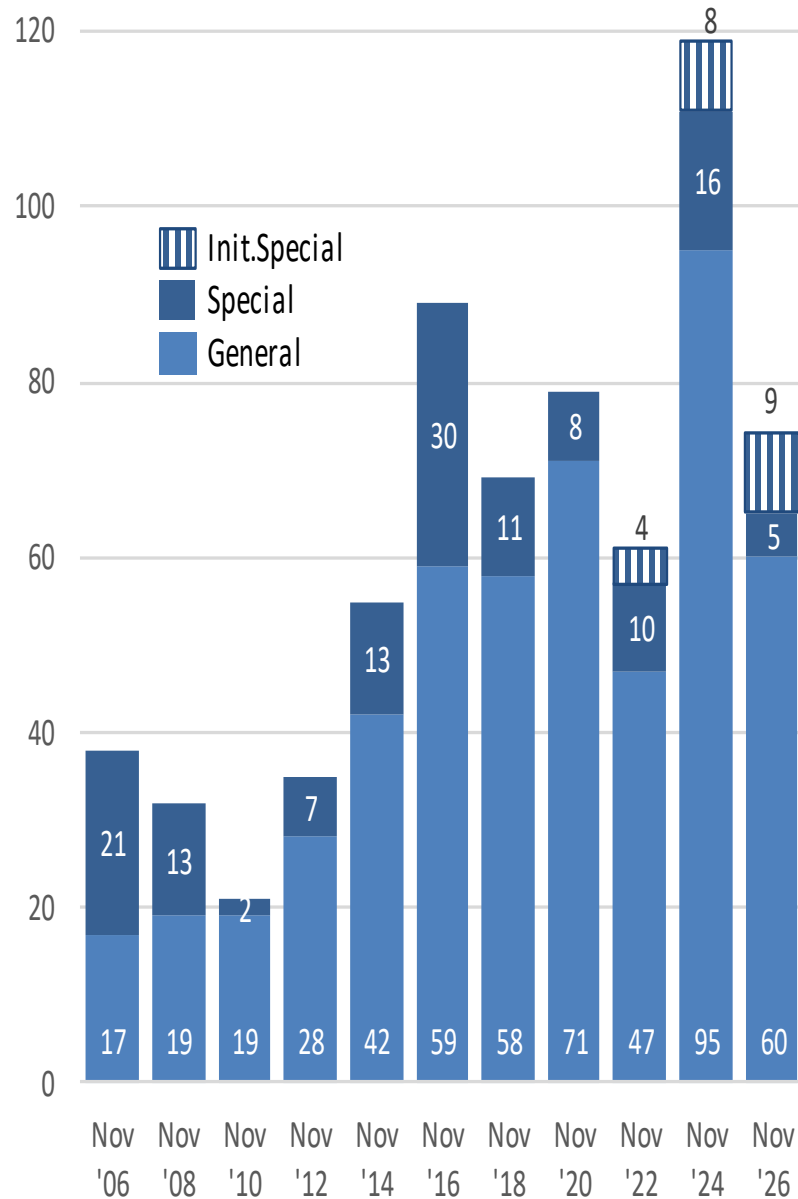
▪ peak of 95 in 2018

Local Tax & Bond Measures

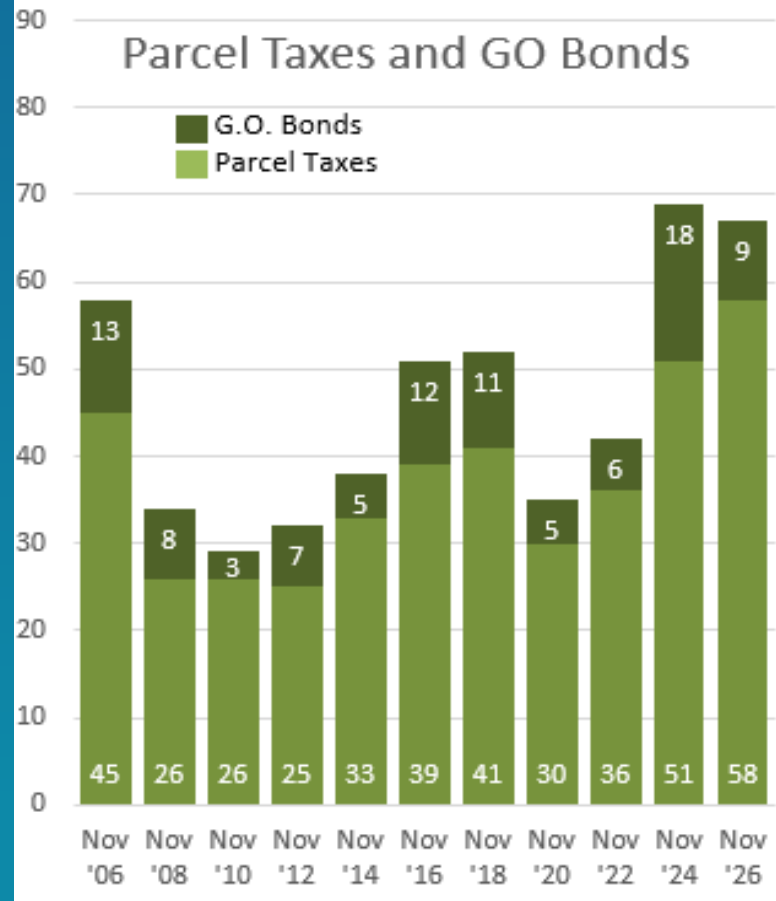


Local Tax & Bond Measures

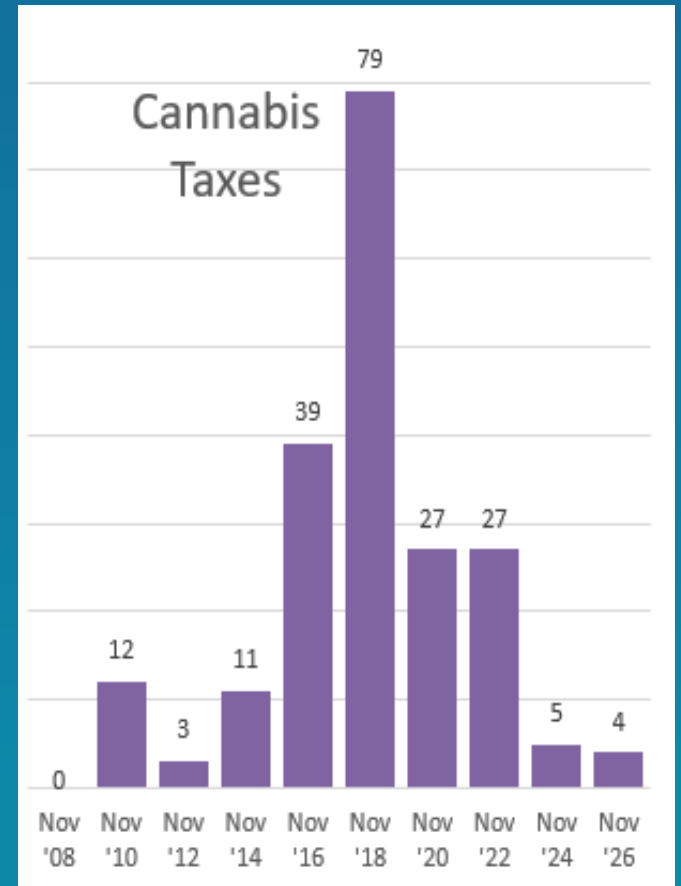
Sales Taxes



Parcel Taxes and GO Bonds



Cannabis Taxes



October 2020

Your State Local Streets and Roads Revenues



Local Streets and Roads Revenues



Local \$ to
HUTA

Str&Hwy2103
Previously price-based
Gasoline Excise Tax
reset to @17.3¢ on 7/1/19

Now 22.4 ¢

inflation adjusted
annually July 1

Str&Hwy2104-2108
Base rate
**Gasoline
Excise Tax** 18¢

Now 23.3 ¢

inflation adjusted
annually July 1

Local \$ to
**RMRA &
grants**

**Gasoline
Excise Tax** +12¢

Now 15.5 ¢

inflation adjusted
annually July 1

**Transportation
Improvement Fee**
\$25 to \$175/year
depending on auto value

Now \$32-\$227

inflation adjusted
annually January 1

**Diesel
Excise Tax**
+20¢/gal

Now 25.9 ¢

inflation adjusted
annually July 1

inflation adjusted
annually January 1

ZEV Registration Fee
\$100/yr on 2020 models / later
Now \$118

California Streets and Roads Revenue



California Gasoline Excise Tax Rates - Per Gallon

Effective Date	Base Rate	Sec2103	SB1 Rate	Total
July 1, 2015	\$ 0.180	\$ 0.120		\$ 0.300
July 1, 2016	\$ 0.180	\$ 0.098		\$ 0.278
July 1, 2017	\$ 0.180	\$ 0.117		\$ 0.297
Nov 1, 2017*	\$ 0.180	\$ 0.117	\$ 0.120	\$ 0.417
July 1, 2019	\$ 0.180	\$ 0.173	\$ 0.120	\$ 0.473
July 1, 2020	\$ 0.192	\$ 0.185	\$ 0.128	\$ 0.505
July 1, 2021	\$ 0.194	\$ 0.187	\$ 0.130	\$ 0.511
July 1, 2022	\$ 0.205	\$ 0.197	\$ 0.137	\$ 0.539
July 1, 2023	\$ 0.220	\$ 0.212	\$ 0.147	\$ 0.579
July 1, 2024	\$ 0.227	\$ 0.218	\$ 0.151	\$ 0.596
July 1, 2025	\$ 0.233	\$ 0.224	\$ 0.155	\$ 0.612
July 1, 2026	\$ 0.241	\$ 0.232	\$ 0.161	\$ 0.634

+2.2¢

California Diesel Excise Tax Rates

Effective Date	Base Rate	SB1 Rate	Total
July 1, 2017	\$ 0.160		\$ 0.160
Nov 1, 2017*	\$ 0.160	\$ 0.200	\$ 0.360
July 1, 2019	\$ 0.160	\$ 0.200	\$ 0.360
July 1, 2020	\$ 0.171	\$ 0.214	\$ 0.385
July 1, 2021	\$ 0.173	\$ 0.216	\$ 0.389
July 1, 2022	\$ 0.182	\$ 0.228	\$ 0.410
July 1, 2023	\$ 0.196	\$ 0.245	\$ 0.441
July 1, 2024	\$ 0.202	\$ 0.252	\$ 0.454
July 1, 2025	\$ 0.207	\$ 0.258	\$ 0.465
July 1, 2026	\$ 0.214	\$ 0.268	\$ 0.482

+1.7¢

SB1 Transportation Improvement Fee

Vehicle Value	Jan 2018	Jan 2020	Jan 2021	Jan 2022	Jan 2023	Jan 2024	Jan 2025	Jan 2026
0 - \$4,999	\$ 25	\$ 27	\$ 27	\$ 28	\$ 29	\$ 32	\$ 32	\$ 33
\$5,000 - \$24,999	\$ 52	\$ 54	\$ 55	\$ 56	\$ 59	\$ 65	\$ 65	\$ 66
\$25,000 - \$34,999	\$ 105	\$ 107	\$ 110	\$ 112	\$ 118	\$ 129	\$ 129	\$ 132
\$35,000 - \$59,999	\$ 157	\$ 161	\$ 165	\$ 168	\$ 177	\$ 194	\$ 194	\$ 198
\$60,000 & over	\$ 183	\$ 188	\$ 192	\$ 196	\$ 206	\$ 227	\$ 227	\$ 231

SB1 Road Improvement Fee (RIF)

	Jan 2020	Jan 2021	Jan 2022	Jan 2023	Jan 2024	Jan 2025	Jan 2026
ZEV vehicle*	\$ 100	\$ 101	\$ 103	\$ 108	\$ 118	\$ 118	\$ 121

*Zero Emission Vehicles, 2020 or later models.

Fuel Consumption

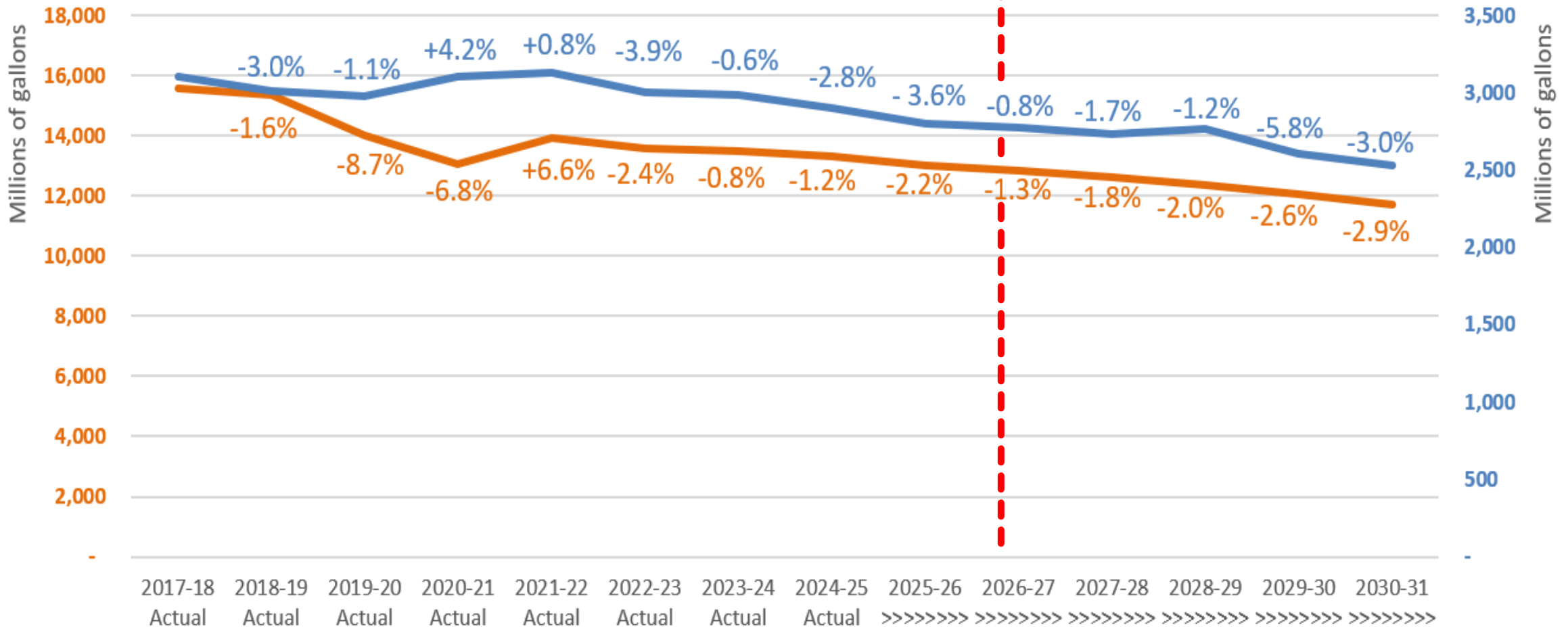


Gasoline

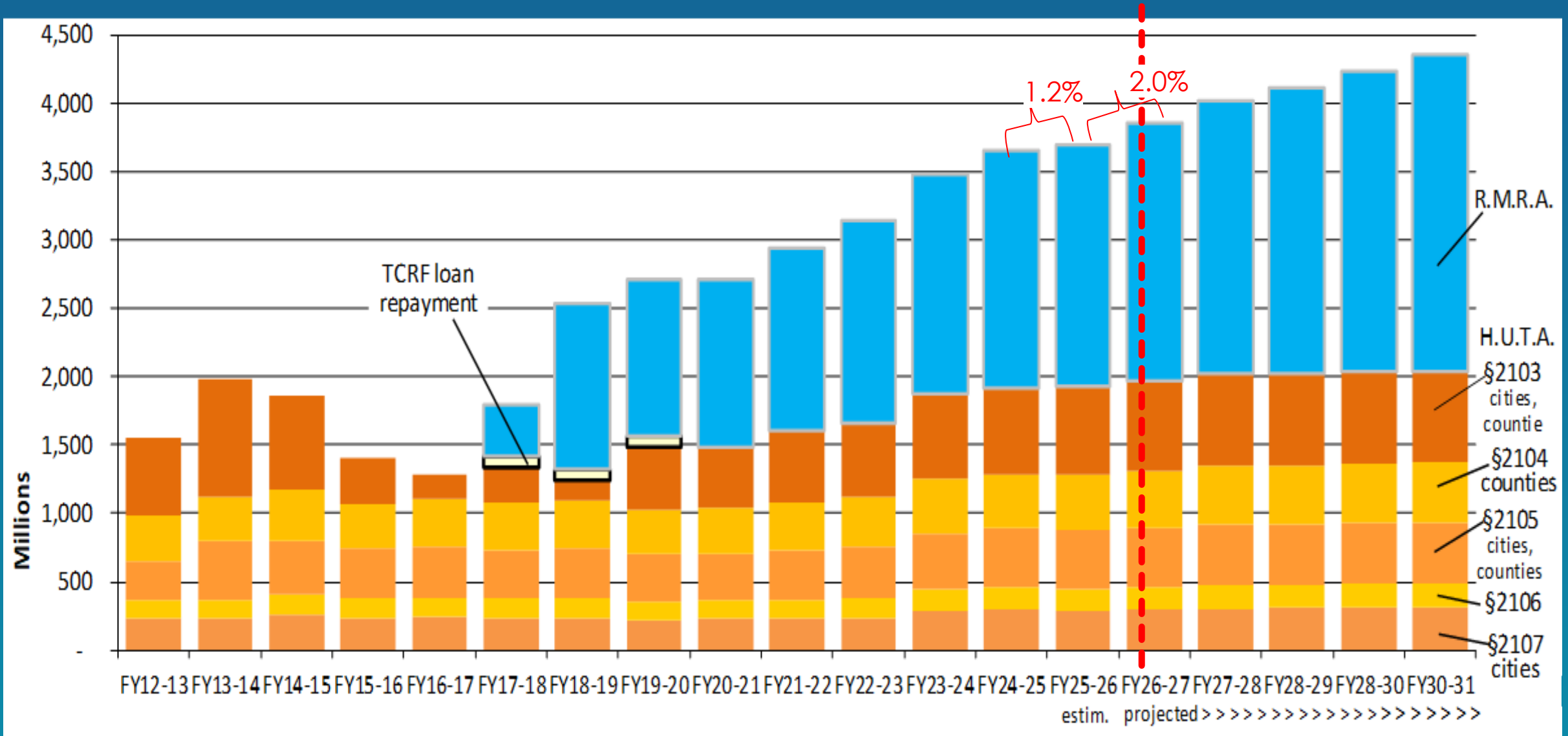
Millions of gallons

Diesel

Millions of gallons



Local Streets and Roads \$ to Cities and Counties



New edition!

THE MUNICIPAL REVENUE SOURCES HANDBOOK

The definitive guide to navigating municipal finance in California.



Order your
copy today!

\$100 for Cal Cities members

\$150 for nonmembers

The California Municipal Revenue Sources Handbook

SIXTH EDITION

Michael Coleman



Copyright ©2025 League of California Cities.

All rights reserved. This publication, or parts thereof, may not be reproduced in any form without the permission of Cal Cities.

Use the MRSH10 discount code for 10% off your purchase

Michael Coleman receives no proceeds from the sales of this book