Measure D
2016 Transportation Sales Tax
Taxpayer Oversight Committee
Annual Report: Fiscal Year 20/21
In November 2016, over two-thirds of Santa Cruz County voters approved Measure D, an ordinance with a comprehensive and inclusive package of transportation improvements to be developed in the County that would be funded by the imposition of a Retail Transactions and Use Tax of one-half of one percent (0.5%) for a period of 30 years.

The tax became effective on April 1, 2017. The Santa Cruz County Regional Transportation Commission (RTC) is designated as the Local Transportation Authority (the Authority) to implement the provisions of Measure D. Consistent with the Expenditure Plan, the RTC allocates, administers, and oversees the expenditure of all Measure D revenues which are not directly allocated by formula to other agencies.

Since the implementation of the tax in April 2017 through June 2021, $48 million of Measure D funds have been expended by the RTC and the other recipient local agencies.

Section 32 of the ordinance specifies that an Independent Oversight Committee (or Taxpayer Oversight Committee) be formed by the Commission’s Board of Directors to review the annual independent fiscal audit of the expenditure of Transportation Tax funds and issue an annual report on its findings regarding compliance with the requirements of the Expenditure Plan and the ordinance to the Authority Board of Directors. The Independent Oversight Committee consists of five members who are residents of Santa Cruz County and are neither elected officials of any government nor employees from any agency or organization that oversees or implements projects funded from the proceeds of the sales tax.

Oversight Committee members are appointed by the RTC Board for two-year terms. The current Oversight Committee Members are:

- Supervisory District 1: Sandra Skees
- Supervisory District 2: Jake Farrar, Vice Chair
- Supervisory District 3: Philip Hodsdon
- Supervisory District 4: Trina Coffman Gomez
- Supervisory District 5: Andre Duurvoort, Chair

The Committee held meetings via video conference on March 30 and April 6, 2022 to review Fiscal Year 2020/2021 (FY20/21) expenditures. Meeting materials and minutes are available for review on the RTC website: https://sccrtc.org/meetings/measure-d-taxpayer-oversight-committee/.

During the meetings held in 2022, the Committee reviewed the Measure D Financial Statements that were audited by independent Certified Public Accounting firms and annual reports for the Measure D recipient agencies:
• Santa Cruz County Regional Transportation Commission
• County of Santa Cruz
• City of Capitola
• City of Santa Cruz
• City of Scotts Valley
• City of Watsonville
• Santa Cruz Metropolitan Transit District
• Community Bridges

The audits did not have any negative findings as to the expenditure of the Measure D funds nor were any incidents of non-compliance with the Ordinance noted. Oversight committee members noted the annual reports had been expanded to provide additional information as requested by the Committee in prior years.

For FY20/21, the RTC allocated $24 million in net Measure D revenues to cities, the County, Santa Cruz METRO, Community Bridges, and regional investment categories and projects based on formulas set forth in the voter approved Measure D Ordinance and Expenditure Plan. Recipient agencies expended $17 million of Measure D revenues on projects and services in FY20/21. Any balance of allocations not expended through FY20/21 are carried over for use in future years.

**Effects of COVID-19 on Measure D Funds**

While the COVID-19 global pandemic has had a significant impact on local businesses, travel and consumer habits, FY20/21 Measure D revenues exceeded the forecast by a wide margin, coming in 16% higher than in FY19/20 and 11% higher than in FY18/19. The impacts of AB147 (CA adoption of the Wayfair decision related to online sales), consumer confidence, higher prices, and increased spending on things such as home improvement and personal vehicles attributed to the increase in sales tax revenue. Santa Cruz tourism was also far above what anyone expected, and revenues attributed to AB147 helped smooth the impact of the pandemic.
A summary of Measure D Funds received and expended from July 1, 2020 through June 30, 2021 follows as reported in the audited financial statements of each agency:

<table>
<thead>
<tr>
<th>Investment Category</th>
<th>% of Measure D Net Revenues</th>
<th>FY20/21 Allocations(^1) (accrual basis)</th>
<th>Distributions (cash basis, paid 7/1/20-6/30/21)</th>
<th>FY20/21 Expenditures(^2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Neighborhood</td>
<td>30%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SLV SR9</td>
<td></td>
<td>$333,333</td>
<td>$333,333</td>
<td>$66,125</td>
</tr>
<tr>
<td>Hwy 17 Wildlife</td>
<td></td>
<td>$166,667</td>
<td>$166,667</td>
<td>$2,878</td>
</tr>
<tr>
<td>City of Capitola</td>
<td></td>
<td>$351,956</td>
<td>$339,974</td>
<td>$69,112</td>
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<tr>
<td>City of Santa Cruz</td>
<td></td>
<td>$1,520,709</td>
<td>$1,460,033</td>
<td>$644,414</td>
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<td>City of Scotts Valley</td>
<td></td>
<td>$333,330</td>
<td>$321,279</td>
<td>$526,490</td>
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<tr>
<td>City of Watsonville</td>
<td></td>
<td>$1,030,722</td>
<td>$987,552</td>
<td>$684,211</td>
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<td>County of Santa Cruz</td>
<td></td>
<td>$3,462,359</td>
<td>$3,311,909</td>
<td>$2,869,015</td>
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<td>Transit/Paratransit – Santa Cruz METRO</td>
<td>16%</td>
<td>$3,839,507</td>
<td>$3,691,067</td>
<td>$2,476,732</td>
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<tr>
<td>Paratransit - Lift Line</td>
<td>4%</td>
<td>$959,877</td>
<td>$922,767</td>
<td>$818,644</td>
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<td>Highway Corridors</td>
<td>25%</td>
<td>$5,999,230</td>
<td>$5,767,290</td>
<td>$3,127,139</td>
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<td>Active Transportation</td>
<td>17%</td>
<td>$4,079,476</td>
<td>$3,921,757</td>
<td>$3,251,718</td>
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<td>Rail Corridor</td>
<td>8%</td>
<td>$1,919,754</td>
<td>$1,845,533</td>
<td>$2,555,492</td>
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<tr>
<td><strong>Net Revenues (net fees, admin/implementation)</strong></td>
<td><strong>100%</strong></td>
<td><strong>$23,996,919</strong></td>
<td><strong>$23,069,161</strong></td>
<td><strong>$17,091,980</strong></td>
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<tr>
<td>Admin. Salaries &amp; Benefits</td>
<td>1%</td>
<td>$246,753</td>
<td>$237,483</td>
<td>$263,406</td>
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<td>Implementation &amp; Oversight</td>
<td>Varies</td>
<td>$431,591</td>
<td>$441,756</td>
<td>$346,971</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$24,675,262</strong></td>
<td><strong>$23,748,400</strong></td>
<td><strong>$17,702,357</strong></td>
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<td>State CDTFA (BOE) Fees</td>
<td>actuals</td>
<td>$183,470</td>
<td>$176,030</td>
<td>$183,470</td>
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</table>

**Figure 1: FY 20/21 Expenditures**

**Notes:**

1. FY20/21 Allocations reflect RTC audited accrual basis, whereas some agencies showed revenues on a modified accrual or cash basis in their audits. Allocation amounts shown for METRO and Community Bridges do not include interest paid by RTC.

2. Expenditures, typically shown on accrual basis, include some expenditures of carryover revenues from prior years.
As shown in the table above, the total Measure D funds collected and allocated (on an accrual basis) for the fiscal year ending June 30, 2021 by the RTC were $24,675,262. This includes funds allocated for administration and implementation of the measure by the RTC. The agencies also earned interest income on Measure D funds not yet expended – earned interest income must also be spent as Measure D revenues. This includes $192,340 in interest income that the RTC earned on Measure D Funds designated for regional investments categories.

The RTC distributed $11,498,459 to other agencies based on formulas set forth in the Measure D Expenditure Plan. The cities, the County, Santa Cruz METRO, and Community Bridges expended $8,088,618 in Measure D funds on transportation projects during FY20/21. The RTC expended $9,003,352 on regional projects and programs.

Measure D funds totaling $46 million (including interest) will be carried over to future years for use on projects approved by their governing boards, with nearly $31 million for regional investment categories and projects and direct-recipient agency funds of approximately $15 million. Each agency has developed detailed 5-year plans that indicate the specific projects that will be funded with the carryover funding. This information can be found in each agency’s reports online at: https://sccrtc.org/funding-planning/measured/taxpayer-oversight/ and on their local agency websites.

Measure D continues to serve as a crucial source of local transportation funding for the Santa Cruz County community. The Committee encourages recipient agencies to move quickly to put unspent balances to work, use Measure D to leverage grants, integrate traffic calming, bike, and pedestrian facilities into Measure D-funded projects where feasible, and to look forward to continuing to work with the community to ensure the ongoing success of the Measure D program.

The Committee would also like the community to be aware of the fact that one of the benefits of Measure D is the ability to use local tax funds to bring more money into the county for transportation projects. The Measure D program has leveraged more than $131 million in outside funding for our transportation system. More details are included in this annual report.

The Measure D Taxpayer Oversight Committee hereby finds that the Authority and Recipient Agencies are proceeding in accordance with the Measure D Ordinance, based on our review of audits and expenditures for the period from July 1, 2020 through June 30, 2021.

Andre Duurvoort, Chair
Measure D Taxpayer Oversight Committee
Santa Cruz County Regional Transportation Commission
The following graph provides a comparison of the annual revenues and expenditures for regional projects and cities, County, METRO, and Community Bridges from Fiscal Years 2016 to 2021. Revenues ranged between $20 million and $25 million per year. Expenditures varied more widely between $4.5 million and $16 million per year. While expenditures have consistently stayed below the amount of revenues received annually, many agencies have been carrying over balances for major projects planned in future years. The increasing amount in expenditures from 2016 to 2021 can be attributed in part to the completion of pre-construction work for projects that are funded by Measure D. The gap is expected to narrow even more in the next couple years.

Figure 2: Comparison of Annual Revenues & Expenditures
**Carryover Balances**

As Figure 2 shows, revenues have exceeded expenditures each year. The funds that are not allocated in an early fiscal year are then carried over by the agencies to fund major projects under development in later years. The carry over balances help build up the funding needed for the construction of long lead projects such as the Highway 1 auxiliary lanes and bus-on-shoulder projects, various segments of the Coastal Rail Trail, and many other projects that are under development. As these projects go to construction carryover balances are expected to decrease across all program categories.

**Projects to Look Forward to**

As noted earlier, Measure D recipient agencies have been saving up multiple years of Measure D revenues for construction of several major projects in the coming years, with some agencies using Measure D funds in FY20/21 on pre-construction activities to get projects “shovel ready” for construction. Some of the major projects for which Measure D balances will be used include:

- Highway 17 Wildlife Crossing, which started construction in early 2022
- Watsonville’s Lee Road Trail Project
- North Coast Segment 5 of the Coastal Rail Trail
- Segments 8-12 of the Coastal Rail Trail between Santa Cruz and Aptos
- Highway 1 auxiliary lanes and bus-on-shoulder facilities and new bicycle/pedestrian bridges over Highway 1 between Soquel Drive in Santa Cruz/Live Oak and Freedom Boulevard in Aptos
- Highway 9 complete street projects in San Lorenzo Valley

![Construction of the Highway 17 Wildlife Tunnel at Laurel Curve](image1)

![Construction of the Coastal Rail Trail](image2)
Your Measure D Dollars at Work

In FY20/21, the recipient agencies used Measure D funds to provide comprehensive and inclusive transportation projects throughout Santa Cruz County. In addition to addressing local street and road maintenance, improving bicycle and pedestrian safety, and enhancing transit and paratransit service, the funds were used to prepare upcoming projects for future construction, improve sustainability, reduce greenhouse gas emissions, and address the challenges of the COVID-19 pandemic. **Here are some highlights of how your Measure D dollars were put to use in FY20/21:**

### Local Neighborhood Projects

City and county public works departments used their apportionments of Measure D funds to repair local roads and improve bicycle and pedestrian facilities throughout the county. Additional information on expenditures in FY20/21 are included in each recipient agency’s annual Expenditure Report, available online at: sccrtc.org/funding-planning/measured/taxpayer-oversight/ and on each recipient agency’s website.

### County of Santa Cruz

- Roadway resurfacing: Resurfaced 12 miles of roads around the county, including in the Thurber, Seacliff Beach, Lakeview Road, downtown Felton, Corralitos, and Boulder Creek areas.

### Leveraging Measure D Funds

One of the benefits of Measure D is the ability to use the funds to bring more money into the county for transportation projects. Measure D funds have been used to leverage additional grant funds for a variety of projects, including:

- $107 million in SB1 grant funds from the California Transportation Commission for construction of the Phase 1 and Phase 2 Highway 1 Auxiliary Lanes and Bus-on-Shoulder projects between the Soquel and State Park Drive interchanges, as well as multimodal investments along parallel sections of Soquel Avenue/Drive.
- $9 million in Active Transportation Program grant funds for construction of Segment 7, Phase II of the Coastal Rail Trail.
- Over $11 million from the Federal Lands Access Program, Land Trust of Santa Cruz County, and Coastal Conservancy for Segment 5 of the Coastal Rail Trail.
- $285,000 in Shortline Railroad Improvement Program grant funds for the repair of the Pajaro River Bridge.
- Over $700,000 in Federal Transit Administration 5310 and California Air Resources Board (CARB) program grant funding for Community Bridges/Lift Line vehicle cameras and Echolane MDT software.
- Over $3 million in Low Carbon Transit Operations Program (LCTOP), State Transportation Improvement Program, Local Partnership Program, and other grants for METRO electric buses.
Capitola

- Brommer Street Improvements project: Completed this “complete streets” project that added approximately 1,000 feet of new rehabilitated roadway, new ADA driveways and sidewalks, updated pavement markings, new bicycle loop detectors, a green bike box, and reconfigured the eastbound approach to 41st Avenue for vehicle access.

- Pavement Management Program: Began the design phase for the 2021/2022 Road Rehabilitation Project.

Santa Cruz

- City Arterial and Residential Collector Street Reconstruction and Overlay projects: Repaved 4.03 miles of streets, paved 2,530 linear feet of new bike lanes and 11,296 linear feet of shared roads and sharrows, and constructed 20 new and replacement curb ramps as part of the curb enhancement program.

- Safe Routes 2 School and Bike Education: Constructed safety improvements that included curbs, ramps, roadway signs, streetlights, pedestrian activated beacons, solar speed radar signs, and striping and pavement markings.

- Covid-19 Slow Streets Program: Launched a temporary pilot program to reduce speeds and volumes on 11 selected neighborhood streets in response to increased neighborhood walking and biking during the COVID-19 pandemic.

Scotts Valley

- Glenwood Drive Improvements Project: Pavement repairs and construction of new bike lanes and crosswalks from K Street to the city limits.

- Citywide roadway repairs: Completed roadway repairs, such as root repair work on several streets including Lockhart Gulch and Whispering Pines, and trench repair work on Bethany Drive and Janis Way.
Walstonville

- Lincoln Street Overlay Project: Construction of this project that passes through the Watsonville High School campus to improve pedestrian safety in the area. Work included curb extensions, landscaping, lighting, enhanced crosswalks, improved sidewalks, pavement markings, and signage.

- Bicycle Safety Improvements: Continued a contract with Ecology Action for bicycle safety training in Watsonville elementary schools, and with Bike Santa Cruz County to implement their Earn-A-Bike program at Pajaro Valley High School and among middle school students. Education programs integrated online resources and trainings in response to the COVID-19 pandemic.

- Lee Road Trail: Prepared design and environmental documents for the project

- Trail Maintenance and Improvements: Prepared designs for trail repair and maintenance projects

- Pedestrian & Traffic Safety: Implemented pedestrian safety programs, sidewalk repairs, and design for traffic signals

- Pavement Projects: Prepared design documents for the Green Valley Road Improvements Project from Freedom Boulevard to the city limits

Community Bridges/Lift Line – Paratransit Services

- Lift Line provided essential rides to Santa Cruz County residents, including to grocery stores, banks, pharmacies, and to COVID-19 vaccination and testing sites. With senior meal sites closed due to COVID-19, Lift Line delivered medically tailored meals through Teen Kitchen/California Alliance.

- Installed fast charging equipment for electric vehicles and upgraded its new 9,000-square-foot Watsonville-based operation/maintenance facility

- Initiated pre-construction development of a new parking lot for its new transit facility with construction anticipated in 2022

- Purchased new scheduling software and mobile data equipment to be installed into their vehicles

Santa Cruz METRO

- Replaced aging buses, which were beyond their useful life, with more efficient and lower emission/cleaner running equipment. The new vehicles improve fleet reliability and reflect METRO’s continued commitment to the transition to clean air buses.
  - Four electric buses, three New Flyer replacements, and three paratransit vehicles were acquired.
Regional Expenditure Categories

About 50% of Measure D revenues are allocated to regional expenditure categories. The RTC is responsible for programming and allocating those funds to specific projects.

Active Transportation - Monterey Bay Sanctuary Scenic Trail Network

During FY20/21, Measure D funds were used on environmental review, permitting, design, coordination, and other actions required for Rail Trail projects, including:

- RTC staff provided ongoing oversight and technical assistance for implementation of the MBSST, including coordination with local jurisdictions and Central Federal Lands of the Federal Highways Administration who are implementing specific sections of the trail network.

- The City of Santa Cruz completed construction of Segment 7, Phase I from Natural Bridges Drive to Bay Street/California Avenue. The trail opened for use in December 2020.

- The City of Santa Cruz continued working on final design for Segment 7, Phase II from Bay Street/California Avenue to the Santa Cruz Wharf and prepared a successful Active Transportation Program (ATP) grant application using Measure D funds as a match for construction. This section of trail is scheduled to start construction in 2022.

- In coordination with the RTC, Federal Highway Administration Central Federal Lands Highway Division continued development of Segment 5 from Wilder Ranch State Park to Davenport with preconstruction activities, including environmental review, design, right-of-way, and permitting. The 5.4-mile section from Wilder Ranch to Panther/Yellowbank Beach is fully funded for construction and expected to be ready to break ground in FY22/23, pending the release of federal funds. In FY20/21, the RTC also prepared grant applications for the remaining 2.1-mile section of the trail.

- The City of Santa Cruz, in partnership with the County of Santa Cruz, initiated technical studies to support preliminary design and environmental review of Segments 8 & 9 between the Santa Cruz Wharf and 17th Avenue. The City is pursuing grants, using Measure D funds as match, to fully fund construction.

- The County of Santa Cruz, in partnership with the City of Capitola, initiated technical studies to support preliminary environmental review and preliminary design of Segments 10 & 11 from 17th Avenue to State Park Drive.

- Environmental review and preliminary design were initiated by Caltrans in partnership with the RTC for Segment 12 between State Park Drive and Rio Del Mar Boulevard as part of the Highway 1 Freedom-State Park Auxiliary Lanes and Bus-on-Shoulder project. This section of trail includes bridges over Highway 1 and Soquel Drive connecting coastal neighborhoods and Aptos Village.
Active Transportation - Continued

► Construction of Segment 18, Phase I between Ohlone Parkway and the Watsonville Slough Trail was completed with the official ribbon cutting taking place in July 2021. Measure D expenditures for Segment 18 will be reflected in the FY21/22 audit. The City of Watsonville continued design for Phase II between Lee Road and Ohlone Parkway and between the Slough Trail and Walker Street.

► The RTC continued to use Measure D funds to maintain the future Rail Trail corridor, including vegetation control; tree maintenance; trash and dumping abatement; encampments; drainage maintenance and repairs; and clearing encroachments. The RTC also initiated work to secure environmental permits to support maintenance activities.

Highway 9/SLV Corridor and Highway 17 Wildlife Crossing

► Building off the community-based Highway 9 “complete streets” corridor plan, Caltrans and the RTC used Measure D funds in FY20/21 to scope and identify priority projects for implementation along the corridor through preparation of a Project Initiation Document (PID). Once the PID is complete, Measure D revenues will be used to initiate future phases of priority projects to get them construction-ready and competitive for state and federal grants.

► Caltrans finalized design plans for the Highway 17 Wildlife Crossing using State Highway Operation and Protection Program (SHOPP) funds. RTC staff, the Land Trust, and Caltrans finalized fund agreements in FY20/21 for $5 million from Measure D and $3 million from the Land Trust of Santa Cruz County, which will be used for construction of the project which broke ground in February 2022.

Highway Corridors

Highway 1 - Auxiliary Lanes and Bus-on-Shoulder Projects
The RTC is sponsoring the development of three contracts to construct five (5) new sets of auxiliary lanes and implement a hybrid bus-on-shoulder program along 7.5 miles of Highway 1.

► Design and right-of-way work for auxiliary lanes and bus-on-shoulder facilities between 41st Avenue and Soquel Drive (Phase 1) were finalized. The project includes a new bicycle/pedestrian bridge over Highway 1 at Chanticleer Avenue. Construction is estimated to begin in 2022.

► Environmental review and preliminary engineering were completed for auxiliary lanes and bus-on-shoulder facilities between State Park Drive and the Bay/Porter interchanges (Phase 2). Final design and right-of-way acquisition work were initiated. The project includes a new bicycle/pedestrian bridge at Mar Vista Avenue. Construction is anticipated to begin in 2023.

► Environmental review and preliminary design for auxiliary lanes and bus-on-shoulder facilities between Freedom Boulevard-Rio Del Mar-State Park Drive (Phase 3) were initiated. The project includes the 1.25 mile Segment 12 of the Rail Trail from State Park Drive to Rio Del Mar Boulevard. The project is estimated to be construction-ready in 2025.
Cruz511 Program

- The RTC, in partnership with the City of Santa Cruz, UCSC, Ecology Action, and other entities, launched “Go Santa Cruz County,” a robust transportation demand management program, including an online commute manager and rewards platform with dynamic ride matching and trip planning. Consultants assisted with creating marketing materials, an employer marketing toolkit, a program website (www.gosantacruzcounty.org), and social media content. Additionally, consultants assisted with employer outreach by engaging with major employers, onboarding new employers to the platform, and providing virtual commuter workshops to participants. Over 1,400 new participants joined the program in FY20/21. RTC staff also continued to provide traffic safety messaging and active transportation mapping resources to community members throughout the county through www.cruz511.org. Cruz511 traveler information and rideshare resources were also updated due to the global COVID-19 health crisis and local wildfires in FY20/21.

Safe on 17 and Freeway Service Patrol

- Measure D continued to provide critical funding for extra California Highway Patrol (CHP) enforcement on Highway 17 through the Safe on 17 program. CHP Santa Cruz provided 1,140 hours of extra enforcement on Highway 17, making use of all allocated funds for the year, $50,000 from SAFE and $50,000 from Measure D.

- Measure D funds matched state funds to provide tow truck patrols (FSP) on Highway 1 and Highway 17 during peak travel times. The trucks work in tandem with the CHP to reduce incident-related congestion and improve traffic flow and safety by removing debris, assisting motorists with broken down vehicles, clearing collisions and other incidents. The FSP tow providers worked a total of 3,755 hours and provided approximately 1,706 assists in FY20/21, with an average of 0.45 assists per hour. The most frequent types of motorist aid provided by FSP included assistance with collisions, mechanical quick fixes, and flat tire repair.

Rail Corridor

- Following extensive technical analysis and public outreach, in FY20/21 the RTC completed the Transit Corridor Alternatives Analysis (TCAA), identifying electric passenger rail as the preferred transit alternative for the corridor.

- The RTC completed the environmental and engineering work necessary to implement 2017 storm damage repairs to the Santa Cruz Branch Rail Line right-of-way.

- Final design of the Phase 1 Bridge Repairs project was completed, and Measure D funds were used as a match to the Shortline Railroad Improvement Program grant funds secured in 2020 for the repair of the Pajaro River Bridge, expected to begin construction in FY21/22.

- Storm damage repairs, infrastructure preservation, and preventative maintenance for railroad infrastructure continue to be funded on the rail corridor. Maintenance requests can be directed to maintenance@sccrtc.org.
Administrative and Implementation Activities

- Policies and procedures were followed to safeguard taxpayer dollars and ensure they are expended per voter direction.
- Accounting and fiscal systems were used to manage each of the accounts and disburse funding to direct recipients per voter approved formulas.
- Five-year plans were prepared and amended as needed to delineate planned projects using Measure D revenues.
- Annual independent fiscal audits and expenditure reports were prepared.
- Ongoing outreach and community engagement was conducted via website updates (www.sccrtc.org/move), Facebook, NextDoor, and eNews.
- Taxpayer Oversight Committee met to review Measure D expenditures and create the annual report.

Sign up for the RTC enews list to stay up-to-date on Measure D projects and for information on opportunities to provide public input on planned Measure D projects in the County: www.sccrtc.org/about/esubscriptions/.