

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED UPON PROCEDURES FOR  
CITY OF SAN PABLO  
MEASURE S  
(FORMERLY KNOWN AS MEASURE Q)  
COLLECTION, MANAGEMENT AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2025**

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COLLECTION, MANAGEMENT AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2025**

Honorable Mayor and Members  
of the City Council  
City of San Pablo, California

We have performed the procedures enumerated below on the collection, management, and expenditures of Measure S (formerly known as Measure Q) revenues of the City of San Pablo (City), California, for the year ended June 30, 2025. The City’s management is responsible for the collection, management, and expenditures of Measure S revenues.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose for the Measure S collections, management, and expenditures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained Ordinance 2012-005 imposing the Measure Q transaction and use tax and noted that the tax “is a general tax whose proceeds shall be deposited in the City’s General Fund and expended for any lawful purposes of the City.” We also obtained Ordinance No. 2020-009 and Resolution No. 2020-093 imposing the continuation of the Measure Q transaction and use tax that sunset on September 30, 2022 and noted that the tax “is a general tax that can be used for any legitimate governmental purpose”.
2. We obtained a report from the State of California Controller’s Office of Measure S Sales Tax Add-On remittances of \$2,056,290 for the fiscal year from the State Controller’s Office and reconciled it to the revenues recorded in the City’s general ledger Measure S account (100-0000-31304) of \$1,895,480. We noted that the differences were due to accruals, which agreed to the City’s accrual detail.
3. We obtained Resolution No. 2013-025 that established the Citizens’ Oversight Committee. Per inquiry of City staff, the five member Citizens’ Oversight Committee was established in February 2013. We also obtained Resolution Nos. 2019-105, 2020-087 and 2020-088, which were adopted to fill vacancies on the Committee.

The Committee met once during the fiscal year, on June 2, 2025, and discussed the following:

- I. Presentation of Informational Report to Independent Citizens Oversight Committee regarding Measure S (formerly known as measure Q) 2023/24 Annual Report, and
- II. Approval and Execution of 2023/24 Compliance Statements for Measure S (formerly known as Measure Q) for period ending June 30, 2024.

4. We inquired of City management whether there were any City Council directives adopted during the fiscal year affecting Measure S (formerly known as Measure Q) revenues. We noted the City Council directed \$350,000 be granted to the San Pablo Economic Development Corporation.
5. We obtained the general ledger detail of expenditures applied to the Measure S (formerly known as Measure Q) funding for the year ended June 30, 2025 from the City's Finance staff.
6. Below is a summary of the expenditures of the Measure S (formerly known as Measure Q) funds obtained in procedure #5 by type and purpose:

I. Payroll (salary and benefits by employee position):	
Community Services Coordinator I	\$101,827
Community Services Coordinator II	91,201
Community Services Manager	194,343
Police Officer	168,934
Police Sergeant (Gang Unit)	262,043
II. Professional Services	803,240
III. Grant to the San Pablo Economic Development Corporation	350,000
IV. Other	7,392
Total Measure S Expenditures	\$1,978,980

7. We obtained the supporting documentation or City staff's explanation for cumulative charges by employee in category #6 I. above that exceeded \$5,000 and for individual transactions in categories #6 II. through IV. above that exceeded \$5,000 as follows:

**I. Payroll:**

- i. *Community Services Coordinator I and II* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2024 to June 30, 2025. Per City staff, the position has been assigned to the Youth, Schools & Community Partnerships Division.
- ii. *Community Services Manager* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2024 to June 30, 2025. Per City staff, the position is responsible for overseeing the Full-Service Community Schools Program.
- iii. *Police Sergeant (Gang Unit)* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2024 to June 30, 2025. Per City staff, this Sergeant position has been assigned to the Gang Unit in Priority Oriented Policing (POP).
- iv. *Police Officer* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2024 to June 30, 2025. Per City staff, this Officer position has been assigned to the Gang Unit in Priority Oriented Policing (POP).

II. Professional Services:

- i. Check #'s 149218, 149323, 149525, 149948, 150317, 150406, 150807, 151091, and 151445 totaling \$778,543, to Bay Area Community Resources, are for the period July 2024 through June 2025. Of this amount, \$740,000 was charged to Measure S. The costs were to help subsidize Beacon Community School Directors at four San Pablo schools, who are responsible for the coordination of programs and services, as well as non-personnel expenses for the San Pablo Beacon Community School Initiative and the Health and Wellness Program from July 1, 2024 to June 30, 2025.
- ii. Check # 150603, 150874, 151100, and 151454 totaling \$54,000, to Desarrollo Familiar Inc., is for the period of July 2024 through June 2025. The costs were to help provide services and equipment for the Team for Youth Program from July 1, 2024 through June 30, 2025.

III. Economic Development Corporation Grant:

- i. Check #147975 totaling \$350,000, to the San Pablo Economic Development Corporation is for the period of July 2024 through June 2025. The funds were used for San Pablo residents and businesses to provide job training and vital employment support services, such as on-the-job training, career education, certification and training, job placement, childcare subsidy, food security, and also to support small businesses retain and create jobs, as well as market their services.

IV. Other:

- i. Check #'s 148833 and 150701 totaling \$7,392, to Public Profit is for the period of July 2024 through June 2025. The costs were for the fiscal year 2025 Measure S report and community schools evaluation.

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We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Measure S (formerly known as Measure Q) collections, management, and expenditures as of June 30, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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This report is intended solely for the information and use of management and the City Council and is not intended to be and should not be used by anyone other than those specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Maze & Associates*

Pleasant Hill, California  
December 17, 2025