



# MEASURE K

2023-2024 Annual Report



## About this Report

This report is presented to the Measure K Citizens' Oversight Committee along with a report entitled "Independent Accountant's Report on Applying Agreed Upon Procedures for City of San Pablo Measure K Collection, Management and Expenditures for the Year Ended June 30, 2024."

The Independent Accountant's Report was prepared by:

Maze & Associates Accountancy Corporation  
3478 Buskirk Avenue, Suite 215  
Pleasant Hill, CA 94523

The San Pablo Measure K Report was prepared by:

Public Profit  
1624 Franklin, Suite 600  
Oakland, CA 94612



## Table of Contents

About this Report .....	2
About Measure K.....	4
Financial Summary.....	6
Impact.....	8
Looking Ahead.....	10



## About Measure K

Measure K was a City of San Pablo (City) special sales tax measure approved by a 71% “Yes” vote on the June 3<sup>rd</sup>, 2014 ballot.<sup>1</sup> The measure authorized a quarter-cent increase in the City’s sales tax in perpetuity (the current sales tax rate is 9.75%). As a special tax, the money generated from Measure K is restricted to fund the creation and operation of an Emergency Medical Services (EMS) Squad out of Contra Costa County Fire Protection District (Con Fire) Station 70 in downtown San Pablo.

With the closure of Doctor’s Medical Center and unstable funding of Fire Station 70 from Con Fire, the City Council authorized that Measure K be placed on the ballot to ensure that Emergency Medical Services provided through Station 70 continue in the future. Many local residents depend on Station 70 for 100% of their EMS services. Station 70 is the second busiest fire station in the District, with over 4,600 service calls annually. Prior to the passage of Measure K, Station 70 was only staffed by three fire fighter/paramedics at one Engine Company due to budget restrictions that grew out of the economic downturn.<sup>2</sup> Funding from Measure K allowed the District to add one EMS squad vehicle, supported by two add UPDATED: FY 25-26 San Pablo Community Grant Program Notice of Eligibility -- ACTION REQUESTED additional personnel dedicated to respond to emergency medical calls.

<sup>1</sup> Contra Costa County Elections Division (2014). *Official Results, June 3, 2014 Statewide Primary Election*. Retrieved March 18, 2021 from [http://results.enr.clarityelections.com/CA/Contra\\_Costa/51632/134539/Web01/en/summary.html](http://results.enr.clarityelections.com/CA/Contra_Costa/51632/134539/Web01/en/summary.html)

<sup>2</sup> City of San Pablo (2014). *Measure K*. Retrieved March 18, 2021 from <http://www.ci.san-pablo.ca.us/index.aspx?nid=1380>



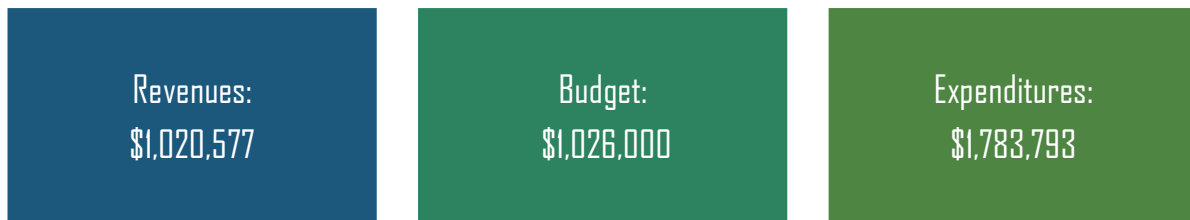
## Financial Summary

During Fiscal Year 2023-2024, Measure K provided \$1,020,577 in revenue, and \$1,783,793 was spent in Measure K expenditures.<sup>3</sup> Maze and Associates conducted an agreed-upon procedures engagement to assist the City in accounting and reporting on collection, management, and expenditure of the Measure K revenue for the period between July 1<sup>st</sup>, 2023 to June 30<sup>th</sup>, 2024. The purpose of this engagement was solely to support the City in complying with the requirements of Section 3.26.140 of Ordinance 2014-007 and was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. City management was wholly responsible for the collection, administration, and expenditure of Measure K funds.<sup>4</sup>



Measure K expenditures included four payments of \$444,528 for Fire Station 70 enhanced Emergency Medical Services, \$1,324 for professional services, and \$4,357 for other services (totaling \$1,783,793) for the months of July 2023 through June 2024. The funds were used to cover the contracted personnel cost of the EMS squad during that time frame.

**FIGURE 1. MEASURE K, FY 2023-2024 (JULY 1<sup>ST</sup>, 2023 TO JUNE 30<sup>TH</sup>, 2024)**



<sup>3</sup> The discrepancy between revenues and expenditures is due to the 2014 contractual arrangement between the City and the Fire District for enhanced EMS services.

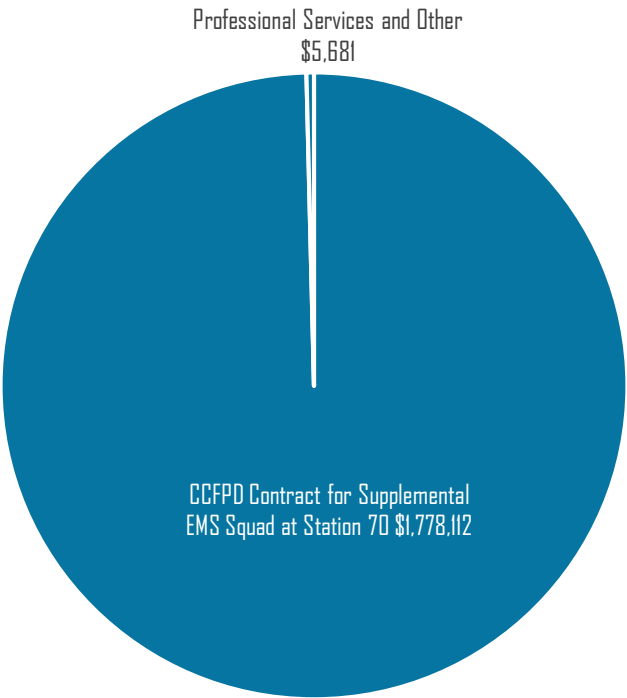
<sup>4</sup> Independent Accountant's Report on Applying Agreed Upon Procedures for Measure K Collection, Management and Expenditures for the Year Ended June 30, 2024.

TABLE 1. SUMMARY OF MEASURE K EXPENDITURES BY TYPE AND PURPOSE

Expenditures	Amounts
Contra Costa County Fire Protection District (CCFPD) Contract for Supplemental EMS Squad at Station 70	\$1,778,112
Professional Services	\$1,324
Other	\$4,357
<b>Total Measure K Expenditures</b>	<b>\$1,783,793</b>

Source: FY 2023-2024 Measure K expenditure report provided by City of San Pablo, Independent Accountant’s Report on Applying Agreed Upon Procedures for Measure K Collection, Management and Expenditures for the Year Ended June 30, 2024.

FIGURE 2. TOTAL MEASURE K EXPENDITURES (\$1,783,793)



Source: FY 2023-2024 Measure K expenditure report provided by City of San Pablo, Independent Accountant’s Report on Applying Agreed Upon Procedures for Measure K Collection, Management and Expenditures for the Year Ended June 30, 2024.

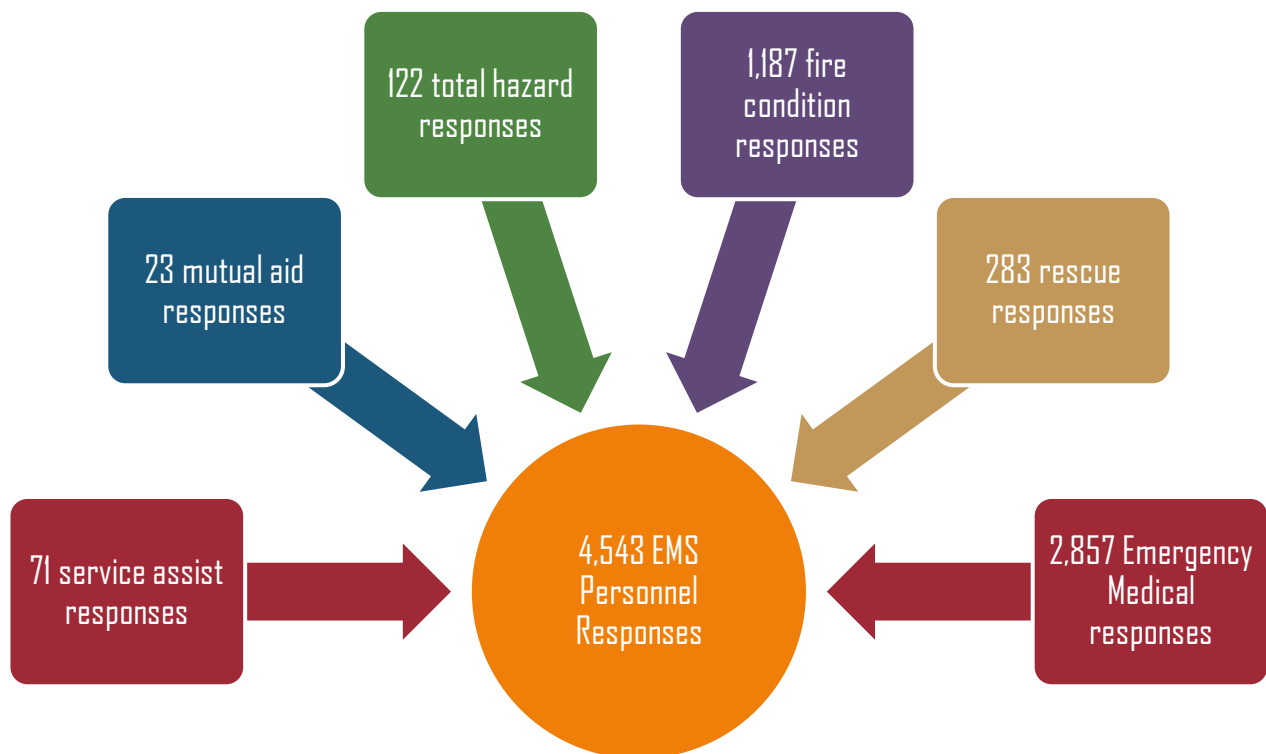
## Impact

The new EMS squad launched service in 2015. The squad (now titled ‘Truck 70’ within the County system) responds independently to medical and rescue calls that can be handled by its initial response, such as respiratory issues, fractures, fainting, or illnesses. This reporting year marks the second full year of staffing at Truck 70. The passage of Measure K in the City of San Pablo allowed for a full staffing capacity of Truck 70 with paramedics.



The paramedic-staffed units in the City of San Pablo continued to serve the citizens well. In Fiscal Year 2023-2024, the crews at Station 70 responded to a total of 4,543 emergency calls, which is slightly lower than last year. Of these calls, 2,857 were Emergency Medical Service responses. A further 283 responses were in the Rescue category, primarily motor vehicle accidents or other incidents requiring special rescue equipment. Fire-related calls made up over a quarter of the calls (1,187), and hazardous condition responses about 2% (122). The remainder of the calls were service assist responses (71), which request support for patient relocation to a safe location or to provide assistance to the Police Department for access to a secured business, and mutual aid responses (23).

FIGURE 3. BREAKDOWN OF EMS PERSONNEL RESPONSES FOR JULY 2023 – JUNE 2024



For the ninth year of enhanced Measure K EMS services, EMS delivery remained reliable and prompt. According to Chief Broschard, the fire chief of Contra Costa County Fire Protection District, EMS response and hospital transport expanded countywide. On most days in Fiscal Year 2023-2024, there were nearly 300 ambulance transports to county hospitals.

Throughout the County, hospitals experienced higher patient volume and delayed intake transfer time. This was partially due to limited available emergency room and hospital beds, nursing shortages, and increased influenza cases. In addition, Kaiser added an exterior modular structure, which increased emergency bed capacity (dependent upon adequate staffing). As a result, ambulances faced longer out-of-service time as they waited to discharge patients to hospital staff. Through Measure K's funding of two Advanced Life Support (ALS) response units at Station 70, paramedics were able to administer rapid and quality care to San Pablo citizens prior to ambulance arrivals. Paramedics from Station 70 responded to emergency calls, accompanied ambulances for especially serious cases, and continued to successfully deliver emergency services in the County.

During Fiscal Year 2023-2024, fire and EMS agencies continued to explore alternate methods to relieve emergency system strain through patient screening and training of certified paramedics. The County experimented with a program in which behavioral specialists and social workers answered psychiatric calls, assessed the emergency, and escorted patients to appropriate alternate facilities. Twelve firefighters recently completed the paramedic program at Contra Costa College in San Pablo. Both these efforts have increased vital EMS and emergency room resources.



## Looking Ahead

Over the years, the partnership between the City of San Pablo and the Contra Costa Fire Protection District, through Measure K, has improved public safety in the areas of law enforcement, emergency medicine, and health and fire services. The depth of two ALS response units and various efforts to redirect non-critical patients from emergency rooms assists in improving the overall EMS system. The significant efforts to train and certify new paramedics helps ensure longevity to this system. As challenges in the overall health care system endure, Measure K will remain an important lever to support the citizens of San Pablo.

