



THE CITY OF SAN DIEGO

DATE: May 26, 2016
TO: Audit Committee Members, Honorable Mayor and Members of the City Council
FROM: Eduardo Luna, City Auditor
SUBJECT: Audit of Mission Bay and San Diego Regional Parks Improvement Funds,
Fiscal Year 2015

Results in Brief

The City Charter requires that the City Auditor report annually the extent and nature of the Mission Bay and the San Diego Regional Parks Improvement Funds' revenues, expenses, and improvements. To comply with this requirement and in accordance with the City Auditor's Fiscal Year 2016 Annual Audit Work Plan, we have performed an audit of the Mission Bay and the Regional Parks Improvement Funds' financial activity in fiscal year 2015.

Annually, Mission Bay Park lease revenues in excess of \$23 million have been distributed to the San Diego Regional Parks and the Mission Bay Improvement Funds for allowable capital improvement projects. Per the City Charter, in fiscal year 2015 and thereafter, revenues in excess of \$20 million are transferred. In fiscal year 2015:

- **\$2,500,000** was transferred to the Regional Parks Improvement Fund for capital improvements.
- **\$7,025,879** was transferred to the Mission Bay Improvement Fund.
- **\$1,554,596** was the total post San Diego Regional Parks Improvement Fund expenditures (see Attachment E for a list of expenditures).
- **\$171,848** was the total post Charter Mission Bay Improvement Fund expenditures (see Attachment F for a list of expenditures). Allocations to the fund are to support the dredging of Mission Bay.

We found that the expenditures complied with the charter requirements. We also found that a prior year recommendation was fully implemented. However, expenditure information was not provided to the Mission Bay Improvement Fund Oversight Committee during the project to date presentation. It is imperative for the Oversight Committee to have all applicable project information to ensure proper compliance with the Charter and accountability for the fund's activity.



We made one recommendation to address the issue identified and the Administration agrees with the recommendation included in this report. We would like to thank the Office of the City Comptroller, Park and Recreation, City Treasurer, and Real Estate Assets management and staff, as well as representatives from other departments for their assistance and cooperation during this audit. The Audit staff responsible for this audit is Shoshana Aguilar, Judy Zellers, Rod Greek, Danielle Knighten, and Kyle Elser.

Background

The Mission Bay and San Diego Regional Parks Improvement Funds have two sources of revenue; transfers from lease revenue collected from tenants in Mission Bay Park and interest. Mission Bay Park lease revenue is deposited to a separate general fund account during the year and allocated to the improvement funds after the fiscal year-end. Prior to the effective date of Charter Section 55.2 on July 1, 2009, there were already cash balances in Mission Bay and the San Diego Regional Parks Improvement Funds. Given that these funds were collected prior to the effective date of Charter 55.2, they are not subject to the expenditure restrictions in this Charter provision according to the City Attorney’s Office. However, all revenues, including interest, earned after the Charter Section 55.2 implementation date of July 1, 2009 are subject to the Charter provisions.

Monies deposited into Mission Bay and San Diego Regional Parks Improvement Funds prior to the implementation of City Charter Section 55.2 are excluded from our audit scope. The audit objectives, scope and methodology used to perform this audit can be found in Attachment B to this memorandum.

Fiscal Year 2015 Financial Activity

The Mission Bay and San Diego Regional Parks Improvement Funds’ financial activity for fiscal year 2015 is shown in **Exhibit 1** below. The Mission Bay Improvement Fund (**MBIF**) had revenues, including transfers and interest, totaling \$7,100,046 and post Charter expenditures of \$171,848. The allocations to the MBIF will support the dredging of Mission Bay as identified as the number one priority per City Charter, Section 55.2. The balance at June 30, 2015 was \$19,240,460. San Diego Regional Parks Improvement Fund (**SDRPIF**) had revenues, including transfers and interest, of \$2,555,608 and post Charter expenditures of \$1,554,596 during fiscal year 2015. The available balance at June 30, 2015 was \$10,622,791. Prior years’ revenue and interest, as of June 30, 2014, is shown in Attachment C of this memorandum and summarized in Exhibit 1.

EXHIBIT 1

Mission Bay and San Diego Regional Parks Improvement Funds Financial Activity Fiscal Year 2015

	Mission Bay Improvement Fund	Regional Parks Improvement Fund
Charter 55.1 revenues exceeding expenditures as of June 30, 2014	\$ 12,312,262	\$ 9,621,779
Revenue, excluding unrealized gains and losses	\$ 7,100,046	\$ 2,555,608
Expenses, net of depreciation	\$ <171,848>	\$ <1,554,596>
Revenue exceeding expenditures as of June 30, 2015	\$ 19,240,460	\$ 10,622,791

Source: Auditor analysis of general ledger and Comptroller schedules, amounts rounded to the nearest dollar excluding unrealized gains and losses and depreciation.

Mission Bay Park Lease Revenue

Total adjusted Mission Bay Lease Revenues were \$29,525,879¹. The revenues in excess of the \$20,000,000 threshold were distributed to the SDRPIF and MBIF based on the Charter formula for distribution, as shown in [Exhibit 2](#). The fiscal year 2015 distribution from the Mission Bay Lease Revenue was \$2,500,000 to the SDRPIF for capital improvements and \$7,025,879 to the MBIF. Mission Bay Lease Revenues decreased by \$517,808 between fiscal year 2014 and 2015. General increases in lessee revenue were offset by continued decreased rents from Sea World.

EXHIBIT 2

Mission Bay Lease Revenue Allocation to Funds

Fund Name	Allocation Breakdown in excess of the threshold	FY 2015 Allocation Amounts
San Diego Regional Parks Improvement Fund	25% or \$2.5 million, whichever is greater, in excess of the \$20 million threshold	\$2,500,000
Mission Bay Park Improvement Fund	75% of the excess over the \$20 million threshold, if less than the 75% then, the remainder after the San Diego Regional Parks allocation	\$7,025,879

Source: San Diego City Charter, Article V, Section 55.2(b)

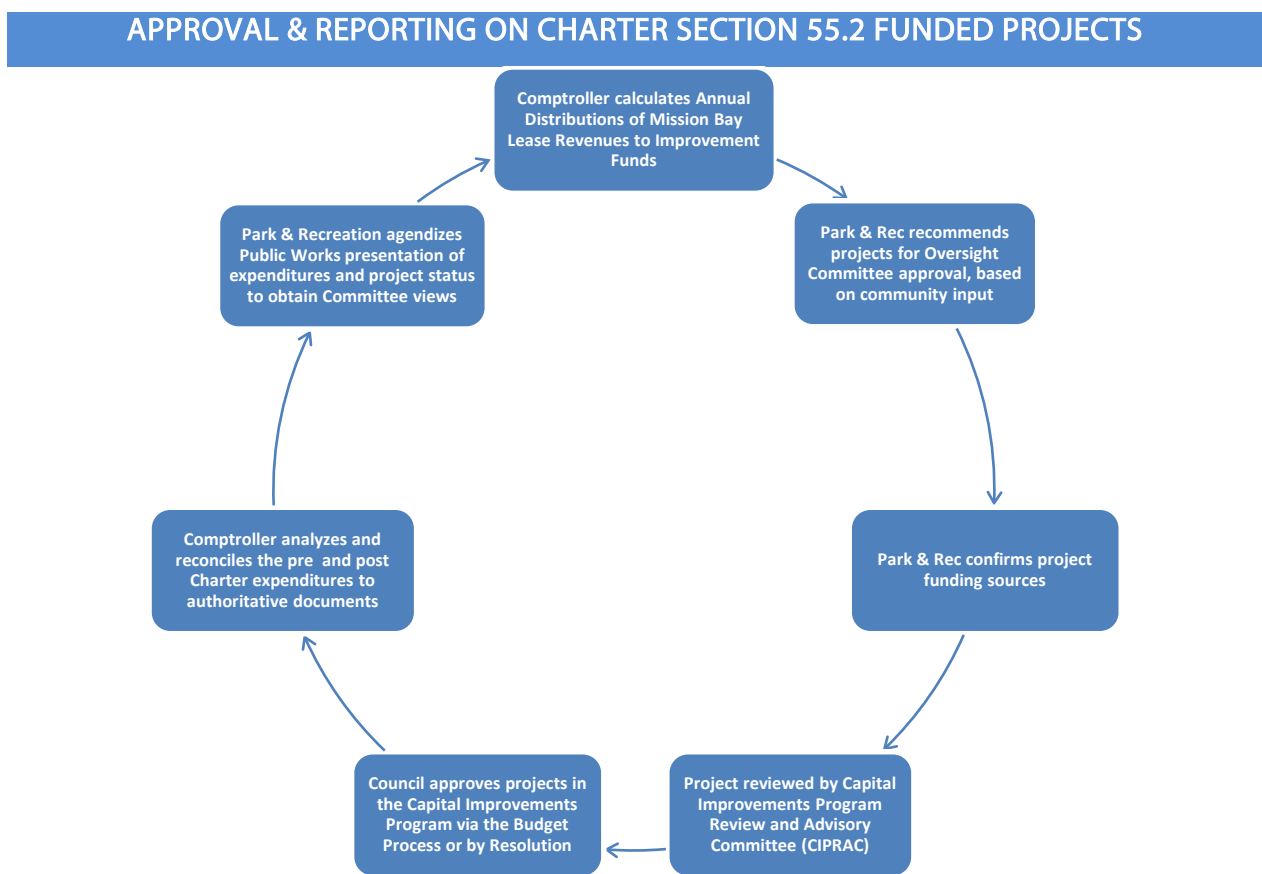
The Mission Bay lease revenues exclude monies paid by the residents of De Anza Cove to a property management company contracted by the City to operate the property. The City Attorney’s Office has concluded that rents paid to the City by the homeowners in the De Anza Cove Mobile Home Park do not fit within the City of San Diego Charter definition of “Mission Bay Lease Revenues”.

Revenue generated by the Mission Bay RV Resort near the De Anza Cove Mobile Home Park has been excluded from Mission Bay lease revenues in the past. During the course of this audit the Park and Recreation Department issued a Legal Services Request to the City Attorney’s Office to determine whether that revenue should be deposited into the Mission Bay Park and San Diego Regional Parks Improvement Funds. If so, the City Attorney also would need to determine whether funds totaling \$7,453,863 collected since inception of the Charter moneys have to be repaid. Our office will review any determinations made during the next Mission Bay audit.

¹ See Attachment D for a detailed list of revenues.

The processes to approve, monitor, and report Charter revenues and expenditures are shown in [Exhibit 3](#).

EXHIBIT 3



Source: Auditor's summary of key processes

San Diego Regional Parks Improvement Fund Expenditures

During fiscal year 2015, SDRPIF project expenditures, subject to the provisions of Charter Section 55.2, totaled \$1,554,596, of the total \$1,610,380 expenditures. The fiscal year 2015 SDRPIF project Charter expenditures² by project are listed in Attachment E of this memorandum. We found that the expenditures complied with the charter requirements.

The prior year audit noted that the budget ordinance did not directly state that Council's budget approval incorporates approval of the recommendations for RPIF projects, required by the Charter. We met with the Park & Recreation department and the City Attorney's staff to discuss the approval process and reach a consensus on the issue and the solutions.

² Source: City Comptroller analysis of SDRPIF expenditures for fiscal year 2015

The following proposals were made for the fiscal year 2016 budget:

- Modify the appropriation ordinance language to clarify that the RPIF projects incorporated into the budget are approved by Council in accordance with the City Charter.
- Attach the SD Regional Park Oversight Committee approved project list to the budget ordinance.
- Obtain Council resolutions as necessary.
- Minimize the use of annual allocations.

City staff did implement these proposals in the fiscal year 2016 budget. The City Charter requires this audit to be performed annually, and this approval process will be reevaluated. Next year's audit will include detailed testing of expenditures including whether they were incorporated into the budget appropriation ordinance. We made a recommendation in a prior audit report to address the issue of obtaining council approval of the SDRPIF Capital Improvements priority. Now that the proposals above are implemented, the one outstanding recommendation made in fiscal year 2012, as shown in Attachment A, is fully resolved. We appreciate the time and effort of the Park and Recreation Department and the Office of the City Attorney's staff who worked to resolve this issue to ensure clarity and transparency in the approval process.

Mission Bay Improvement Fund Expenditures

Mission Bay Improvement Fund total expenditures were \$446,165 for fiscal year 2015, however, MBIF project expenditures, subject to the provisions of Charter Section 55.2, totaled \$171,848. The fiscal year 2015 MBIF project Charter expenditures³ by project are listed in Attachment F of this memorandum.

We found that the fiscal year 2015 MBIF first year post charter expenditures of \$171,848 were allowable and appropriate expenditures under the Charter. However, in fiscal year 2015, we found that a presentation made to the Mission Bay Park Improvement Fund Oversight Committee updated the Committee on projects to date and the allocations made but there was no mention of the expenditures either for fiscal year 2015, or for individual projects-to-date. A reporting process was developed for the Regional Parks Improvement Fund Oversight Committee, however, it was never communicated and applied to the Mission Bay Improvement Fund Oversight Committee.

The intent of the Charter is to ensure public accountability by effectively reporting and communicating the extent and nature of revenues, expenses and improvements. By not communicating the expenditures to the Oversight Committee, there is a risk that Mission Bay Improvement (restricted) Funds are spent on unallowable projects and proper oversight and transparency are weakened when expenditures are not reported to the Oversight Committee for review.

³ Source: City Comptroller analysis of MBIF expenditures for fiscal year 2015

Charter 55.2 requires the Mission Bay Park Improvement Fund Oversight Committee and the San Diego Regional Parks Improvement Fund Oversight Committee meet at least quarterly to audit and review, to recommend priorities for expenditures and Capital Improvements and to verify that the appropriate funds are collected, segregated, retained, allocated and spent as prioritized by the Charter.

Project reports are provided to the Oversight Committee on a quarterly basis. The reports are prepared in coordination of both the Engineering Department and the Park and Recreation Department. The Park and Recreation Department has lead responsibility for ensuring all required information is included in the report as the Park and Rec Director signs the report. As such, the Park and Recreation Department should ensure the expenditures are included in either the Report or as part of a Presentation that is provided to the Oversight Committee at a minimum of once per fiscal year.

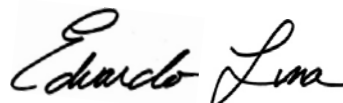
Recommendation #1:

The Park and Recreation Department in coordination with the Public Works Department should either modify their quarterly report to include the amount of expenditures by project, or they should modify the PowerPoint presentation that accompanies the report to include this information. This should be done as part of their next project report to the Oversight Committee in the Fall of 2016. (Priority 3)

Conclusion

We found that \$2,500,000 was transferred from Mission Bay Lease Revenue to the Regional Parks Improvement Fund for capital improvements and \$7,025,879 was transferred to the Mission Bay Improvement Fund. There were post Charter SDRPIF expenditures of \$1,554,596 in fiscal year 2015 and post Charter MBIF expenditures of \$171,848. The MBIF Committee was not informed on the total amount of expenditures for the projects they approved. We made one recommendation to ensure proper accountability and reporting of project expenditures to the Oversight Committee to ensure compliance with the Charter provisions.

Respectfully submitted,



Eduardo Luna
City Auditor

cc: Jan Goldsmith, City Attorney
Scott Chadwick, Chief Operating Officer
Mary Lewis, Chief Financial Officer
Stacey LoMedico, Assistant Chief Operating Officer
Andrea Tevlin, Independent Budget Analyst
Cybele Thompson, Director, Real Estate Assets Department
Rolando Charvel, City Comptroller
Tracy McCraner, Director, Financial Management Department
Herman Parker, Park and Recreation Director
Ken So, Deputy City Attorney

ATTACHMENT A: FOLLOW UP ON PRIOR AUDIT RECOMMENDATIONS

We made the following recommendation in the audit report issued August 23, 2013, that was in process and is now fully implemented.

Recommendation #2: The Park and Recreation Director should request clarification from the City Attorney's office to determine if the Council's authorization of general annual allocations in the CIP budget is sufficiently detailed to meet the Charter requirement that Council should approve the SDRPIF Capital Improvements priority. If not, appropriate steps should be taken to obtain the necessary approval.

Status of Recommendation #2 – Implemented: As discussed in the report, the Park and Recreation Department in conjunction with the Office of the City Attorney, has modified the approval process, resolving this recommendation.

ATTACHMENT B: AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

Article V, Section 55.2 of the City Charter requires that the City Auditor perform an annual audit of the distribution of Mission Bay lease revenues. Specifically, we are required to establish and oversee a mechanism to ensure public accountability by effectively reporting and communicating the extent and nature of revenues, expenses and improvements generated and in compliance with City Charter requirements. This shall include, at a minimum, an annual audit report to the Mayor, City Council and public. Each annual report shall, at a minimum, contain the following: 1) a complete accounting of all revenues received; 2) the amount and nature of all expenditures; and, 3) a report as to whether in each committee's view the expenditures have been consistent and compliant City Charter requirements.

The audit's objectives were to verify that fiscal year 2015 collection, allocation, and use of Mission Bay Park lease revenues are properly budgeted, authorized and expended in compliance with City Charter requirements.

To accomplish our objectives we performed the following audit procedures:

- Reviewed pertinent laws, policies and regulations related to Mission Bay Park lease revenues;
- Gathered and analyzed agreements and information related to Mission Bay Park lease revenues;
- Identified, collected, analyzed financial information including transaction adjustments and management reports related to Mission Bay Park lease revenues;
- Made inquiries with management and key staff in charge of managing and monitoring information related to Mission Bay Park lease revenues;
- Reviewed Mission Bay Park and San Diego Regional Parks Improvement Fund Oversight Committee minutes, agendas and related bylaws
- Analyzed the quality and effectiveness of the reporting to the Oversight Committees; and
- Verified the calculation and reporting of project expenditures.
- Followed up on related recommendations still in process as of the last report.

We reviewed data for fiscal year 2015. We performed data reliability testing of the financial data provided to us and which we relied on in this report.

All references in this memorandum to the Mission Bay and San Diego Regional Parks Improvement Funds exclude these pre Charter funds.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

ATTACHMENT C:

**Prior Years Mission Bay and San Diego Regional Parks Improvement Funds
 Financial Activity, As of June 30, 2014**

Fiscal Year	Mission Bay Revenues		Regional Park Revenues	
	Revenues [1]		Revenues [1]	
2010	\$	115,603	\$	1,708,236
2011	\$	62,744	\$	1,747,023
2012	\$	2,452,535	\$	2,553,336
2013	\$	5,378,627	\$	2,539,403
2014	\$	4,302,753	\$	2,538,998
Total as of June 30, 2014	\$	12,312,262	\$	11,086,996
		Expenditures [2]		
2010	\$	-	\$	-
2011	\$	-	\$	-
2012	\$	-	\$	313,640
2013	\$	-	\$	408,680
2014	\$	-	\$	742,897
Total as of June 30, 2014	\$	-	\$	1,465,217
Available balance June 30, 2014	\$	12,312,262	\$	9,621,779

[1] Excludes unrealized gains and losses.

[2] Excludes depreciation.

Source: Auditor analysis of prior year City Auditor reports

ATTACHMENT D: Fiscal Year 2015 and 2014 Mission Bay Park Lease Revenue

Lessee	Revenue Amount FY 2015	Revenue Amount FY 2014	Change
Sea World Inc	\$11,425,612	\$13,506,216	(\$2,080,604)
LHO Mission Bay Hotel, L.P.	\$3,740,519	\$3,434,000	\$306,519
CHSP Mission Bay	\$3,142,412	\$2,958,519	\$183,893
LHO Mission Bay Rosie Hotel	\$2,618,728	\$2,396,163	\$222,565
BH Partnership	\$1,946,075	\$1,721,123	\$224,952
Campland, LLC	\$1,805,775	\$1,701,789	\$103,986
Bartell Hotels	\$1,189,814	\$1,233,532	(\$43,718)
Seaforth Sportfishing Corporation	\$981,140	\$881,286	\$99,854
Marina Village	\$709,906	\$685,618	\$24,288
Driscoll Mission Bay LLC	\$435,301	\$368,419	\$66,882
Mission Bay Sports Center	\$411,011	\$174,546	\$236,465
Mission Bay Yacht Club	\$358,504	\$347,063	\$11,441
Wesco Sales Corp	\$327,083	\$273,864	\$53,219
Mission Bay Boat & Ski Club	\$125,698	\$113,035	\$12,663
Sportsmen's Seafood Co Inc	\$110,181	\$78,271	\$31,910
Braemar Partnership 9th & A LP	\$62,542	\$50,745	\$11,797
Everingham Bros Bait Co	\$51,840	\$51,840	\$0
Associated Students SDSU/Regents Of UCSD	\$48,963	\$42,262	\$6,701
San Diego Rowing Club/Intercollegiate Rowing	\$26,102	\$21,140	\$4,962
Verizon Wireless VAW	\$9,866	\$9,579	\$287
San Diego Parasail Adventures Inc (Note 1)	\$8,727		\$8,727
Hanohano Outrigger Canoe Club	\$3,494	\$7,018	(\$3,524)
Kapolioka' Ehukai Outrigger Canoe Club (Note 2)	\$2,605	\$775	\$1,830
SD Alliance for Asian Pacific	\$1,915	\$1,395	\$520
Kai Elua Outrigger Canoe Club	\$1,670	\$1,240	\$430
Canoe & Kayak Team	\$952	\$6,122	(\$5,170)
Sprint PCS Assets LLC (Note 3)	\$817		\$817
Braemar Partnership/02	\$500		\$500
Grand Total	\$29,547,752	\$30,065,560	(\$517,808)
Adjustments to accruals entries	\$21,873	(\$305,118)	\$326,990
Total Adjusted lease revenue	\$29,525,879	\$29,760,442	(\$234,563)
Threshold per Charter	(\$20,000,000)	(\$23,000,000)	\$3,000,000
Revenues exceeding the threshold	\$9,525,879	\$6,760,442	\$2,765,437
Transfer to San Diego Regional Park Improvement Fund	\$2,500,000	\$2,500,000	\$0
Transfer to Mission Bay Improvement Fund	\$7,025,879	\$4,260,442	\$2,765,437

Source: Auditor generated based on information from the Office of the City Comptroller

ATTACHMENT E: Regional Park Improvement Fund Project Expenditures for Fiscal Year 2015

Projects	Purpose	Expenditures FY 2015 [1]
New project expenditures:		
Seismic System Upgrade	Seismic retrofit of the historic California Tower within Balboa Park. Phase 1 is the relocation of electrical systems housed in the bottom floor of the tower in order to reinforce the walls of the room. Phase 2 is the seismic upgrade of the tower.	\$ 229.25
Demolition of Loma Land Structures	This project provides for the removal of existing houses located on parkland, restoration of natural areas to allow water percolation, and installation of site appropriate drainage devices.	\$ 12,401.95
Hillside Drainage Improvements	This project provides for drainage improvements at Sunset Cliffs Natural Park including the removal of existing houses located on parkland, restoration of natural areas to allow water percolation, and installation of site appropriate drainage devices.	\$ 11,575.97
Mohnike Adobe & Barn Restore	This project provides for the rehabilitation/restoration of the historic adobe and hay barn located within the 14-acre Rancho Penasquitos Equestrian Center on the eastern end of the Los Penasquitos Canyon Preserve. Additionally, a Treatment Plan and Historic Structure Report are required prior to preparation of Phase II design and construction plans for the rehabilitation due to storm damage which the barn sustained in 2010.	\$ 24,849.84
Continuing Projects Expenditures:		
Beach Access - Pescadero & Diamond Street	This project provides for coastal improvements by stabilizing stairways for beach access.	\$ 25,319.49
Beach Access - Orchard Avenue, Capri by the Sea and Old Salt Pool	This project provides partial funding for coastal infrastructure improvements at 71 sites, from Sunset Cliffs Park to Torrey Pines State Beach that were identified and prioritized in a 2003 Coastal Erosion Assessment Survey. High priority sites are those that present potential public hazards.	\$ 23,644.24
Palisades Park Comfort Station	The project provides for the removal and replacement of the existing comfort station at Palisades Park at the foot of Law Street in Pacific Beach.	\$ 228,288.68

Projects	Purpose	Expenditures FY 2015 [1]
Sunset Cliffs Hillside Improvements	This project will complete improvements to the hillside portion of the Sunset Cliffs Natural Park, consisting of final project design documents, environmental review and construction documents.	\$ 29,469.89
Trail for All People	This project provides for design and construction of a 1,300 linear foot paved trail to accommodate people of all physical abilities. The trail is located within the Black Mountain Open Space Park off of Miner's Ridge Loop staging area. Associated amenities and support facilities may include a shaded viewing pavilion, wayfinding and interpretive signage/exhibits, information kiosks, and benches.	\$ 5,254.30
Chollas Lake Park Playground Improvements	This project provides for the design and construction of two playgrounds at Chollas Lake Park to replace existing playgrounds which have surpassed their life expectancy and do not meet current Americans with Disabilities Act (ADA) and playground safety requirements. The new playgrounds will be fully ADA compliant and meet all safety guidelines for public playgrounds.	\$ 32,302.99
Los Penasquitos Canyon Preserve Ranger Station	This project provides for an 800-Square Foot Ranger Station with bathroom facilities at the corner of Mercy Road and Black Mountain Road to serve the communities of Mira Mesa, Black Mountain and Rancho Penasquitos.	\$ 823,594.24
California Tower Electric Room	Seismic retrofit of the historic California Tower within Balboa Park. Phase 1 is the relocation of electrical systems housed in the bottom floor of the tower in order to reinforce the walls of the room. Phase 2 is the seismic upgrade of the tower.	\$ 296,400.48
Old Mission Dam Dredging Project	This project provides for dredging behind the Old Mission Dam for the purpose of removing silt buildup, the required mitigation and monitoring program, and obtaining the necessary permits for long term preservation measures.	\$ 15,162.51
Museum of Man Roof Replacement	Repairs to the interior of the Museum of Man caused by roof leakages. Restoration includes repairs to water damaged walls, domes and the entrance doors.	\$ 26,102.13
	Total Fiscal Year 2015 expenditures	\$ 1,554,595.96
<p><i>[1] The expenditures are for projects funded by Mission Bay rents collected after June 30, 2009. Monies in the fund collected prior to July 1, 2009 and expended on projects are outside the scope of the audit.</i></p>		

ATTACHMENT F: Mission Bay Improvement Fund Project Expenditures for Fiscal Year 2015

Projects	Purpose	Expenditures FY 2015 [1]
New project expenditures:		
Mission Bay Dredging [2]	This project provides for dredging of Mission Bay, which is necessary for boat navigation.	\$ 171,848.18
	Total Fiscal Year 2014 expenditures	\$ 171,848.18
<i>[1] The expenditures are for projects funded by Mission Bay rents collected after June 30, 2009. Monies in the fund collected prior to July 1, 2009 and expended on projects are outside the scope of the audit.</i>		



THE CITY OF SAN DIEGO
M E M O R A N D U M

DATE: May 23, 2016

TO: Eduardo Luna, CIA, CGFM, City Auditor, Office of the City Auditor

FROM: Herman D. Parker, Park and Recreation Department Director

SUBJECT: Response to Audit of Mission Bay and San Diego Regional Parks Improvement Funds,
Fiscal Year 2015

The Park and Recreation Department appreciates and thanks the Office of the City Auditor for the annual audit of the Mission Bay and Regional Park Improvement Funds in accordance with City Charter Section 55.2.

Recommendation 1: The Park and Recreation Department in coordination with the Public Works Department should either modify their quarterly report to include the amount of expenditures by project, or they should modify the PowerPoint presentation that accompanies the report to include this information. This should be done as part of their next project report to the Oversight Committee in the Fall of 2016.

Management Response: The Park and Recreation Department agrees with this recommendation. In coordination with the Public Works Department, the quarterly reporting cycle starting in Fiscal Year 2017 will include expenditure information for Mission Bay Park Improvement Fund in a manner that is consistent with the process currently used for Regional Park Improvement Fund.

A handwritten signature in blue ink, appearing to read "Herman D. Parker", is located below the management response.

Herman D. Parker
Park and Recreation Department Director

cc: Stacey LoMedico, Assistant Chief Operating Officer
Paz Gomez, Deputy Chief Operating Officer
David Graham, Deputy Chief Operating Officer
James Nagelvoort, Director and City Engineer, Public Works
Andrew Field, Assistant Director, Park and Recreation
Marnell Gibson, Assistant Director, Public Works
Mark Nassar, Deputy Director, Public Works
Jeff Van Deerlin, Program Manager, Park and Recreation
George Freiha, Senior Civil Engineer, Park and Recreation
Jim Winter, Project Officer II, Park and Recreation
Ryan Barbrick, Senior Management Analyst, Park and Recreation