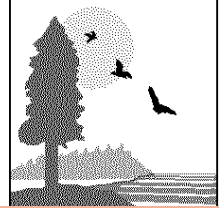


**DUE OCTOBER 1**

Pursuant to Public  
Resources Code § 6306

# Granted Public Trust Lands Standardized Reporting Form



**Fiscal/Calendar Year:** 2014

**Grantee Name:** City of San Diego  
**Contact Person:** Gina Dulay  
**Contact Phone:** 619.235.5933  
**Mailing Address:** 2125 Park Boulevard  
San Diego CA 92101

## 1. Funds

- a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?  
YES ☐ NO ☒  
If "No", under what fund are they accounted for? If "Yes," please list the name(s) of the fund(s)  
General Fund - 100000, Mission Bay Reserve Fund - 200386, and Fiesta Island Sludge Fund 200389
- b. Are separate financial statements prepared for the trust?  
YES ☐ NO ☒  
If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)) If "Yes," describe the organization of the separate financial statement.  
City of San Diego, CAFR, 2014, Page Numbers: Assets and Liabilities, 54-55; Revenue and Expenditures, 56

## 2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$11,958,261, page 56
- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) Percentage of lease revenue, rentals, and permits.

## 3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$11,162,377, page 56
- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. Personnel costs from activities taking place within Tidelands which (primarily) include: Lifeguard, Police, Park and Recreation, and Facility Maintenance costs.
- c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are any capital improvements over \$250,000 expected in the next fiscal year?  
In fiscal year 2014 capital expenditures did not exceed \$250,000
- d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of another entity or under the management of another political subdivision of the grantee per an agreement, settlement, or Memorandum of Understanding.  
None

## 4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

**For all questions, please give the page number where the information can be found in your accompanying financial document. Please use additional pages as necessary.**

**CITY OF SAN DIEGO**  
**FY 2014 SUMMARY REVENUE AND EXPENSE REPORT**  
**for Mission Bay and Coastal Tidelands**

<b>Expense by Department</b>		
	<b>MBP Tidelands (PRC 6306)</b>	<b>Shoreline Tidelands (PRC 6306)</b>
Park and Recreation Department	\$7,152,838	\$593,275
Fire and Life Safety Services Department	\$962,804	\$1,868,631
Police Department	\$102,469	\$6,349
Real Estate Assets	\$66	\$0
General Services (Facility Maintenance)	\$287,899	\$102,365
Capital Projects and Engineering Department	\$85,679	\$0
<b>Total Expenses</b>	<b>\$8,591,756</b>	<b>\$2,570,620</b>

<b>Revenue by Type</b>		
Park Use Revenues	\$1,728,980	\$0
Lease Revenues	\$9,224,118	\$965,261
Lifeguard Services	\$2,435	\$754
Concessions	\$36,712	\$0
<b>Total Revenue</b>	<b>\$10,992,245</b>	<b>\$966,015</b>

<b>Net Expense</b>		
<b>Net Expense</b>	<b>-\$2,400,489</b>	<b>\$1,604,605</b>

<b>Expense Carryover (from previous years)</b>		
<b>Expense Carryover - FY 13 report</b>	<b>\$40,297,319</b>	<b>\$202,914,805</b>
<b>Net Expense</b>	<b>\$37,896,830</b>	<b>\$204,519,410</b>

Other services (not included in this report) performed in Mission Bay Park by other departments or divisions include: street repair maintenance, water/sewer maintenance, Police Department (other than Harbor Patrol) and emergency/fire protection services.



# CITY OF SAN DIEGO

## FY 2014 SUMMARY REPORT FOR MISSION BAY PARK AND STATE GRANTED LANDS

### Expense by Department for each Granted Area

CITY DEPARTMENT	Mission Bay Park	MBP Tidelands (PRC 6306)	Shoreline Tidelands (PRC 6306)	Ocean Beach (July 1963 State Grant)
Park and Recreation Department	\$10,648,193	\$7,152,838	\$593,275	\$1,663,922
Fire and Life Safety Services Department	\$1,193,080	\$962,804	\$1,868,631	\$0
Police Department	\$120,628	\$102,469	\$6,349	\$1,597,755
Real Estate Assets	\$66	\$66	\$0	\$0
General Services (Facility Maintenance)	\$287,899	\$287,899	\$102,365	\$68,548
Capital Projects and Engineering Department	\$85,679	\$85,679	\$0	\$0
<b>Total Expenses</b>	<b>\$12,335,546</b>	<b>\$8,591,756</b>	<b>\$2,570,620</b>	<b>\$3,330,225</b>

### Revenue by Type for each Granted Area

Park Use Revenues	\$2,443,822	\$1,728,980	\$0	\$21,712
Lease Revenues	\$29,709,294	\$9,224,118	\$965,261	\$965,261
Lifeguard Services	\$3,018	\$2,435	\$754	\$0
Vending Machine Revenues	\$36,712	\$36,712	\$0	\$0
<b>Total Revenue</b>	<b>\$32,192,845</b>	<b>\$10,992,245</b>	<b>\$966,015</b>	<b>\$986,973</b>

### Net Expense for each Granted Area

<b>Net Expense or Net Revenue (-\$0.00)</b>	<b>-\$19,857,299</b>	<b>-\$2,400,489</b>	<b>\$1,604,605</b>	<b>\$2,343,252</b>
---	----------------------	---------------------	--------------------	--------------------

### Expense Carryover (from previous years)

<b>Net Expense Carryover - FY 13</b>	<b>-\$99,377,768</b>	<b>\$40,297,319</b>	<b>\$202,914,805</b>	<b>\$37,139,452</b>
<b>Net Expense / Net Revenue (-\$0.00)</b>	<b>-\$119,235,067</b>	<b>\$37,896,830</b>	<b>\$204,519,410</b>	<b>\$39,482,704</b>

Other services (not included in this report) performed in Mission Bay Park by other departments or divisions include: street repair maintenance, water/sewer maintenance, Police Department (other than Harbor Patrol) and emergency/fire protection services.



CITY OF SAN DIEGO  
EXPENSES FOR OPERATION OF MISSION BAY PARK AND STATE GRANTED LANDS

Located within Mission Bay Park (MBP) and Beaches & Shoreline Parks (BSLP)

<i>CITY DEPARTMENT</i>	<i>LOCATION/AREA TO BE REPORTED</i>			
Activity	Mission Bay Park	MBP Tidelands (PRC 6306)	BSLP Tidelands (PRC 6306)	Ocean Beach (July 1963 State Park & Rec Grant)
<b>PARK AND RECREATION DEPARTMENT</b>				
<b>Mission Bay Park Operations</b>				
Turf Maintenance	\$2,295,354	\$1,792,332		
Horticultural/Custodial Maintenance	\$3,321,704	\$1,945,928		
MBP Aquatic/Non-Routine Maint.	\$828,740	\$485,494		
Beach Maintenance MBP	\$1,486,135	\$1,201,276		
Recreation Center Maint/Operation (CPI)	\$1,627,179	\$953,238		
<b>Beaches &amp; Shoreline Parks Operations</b>				
Turf Maintenance				\$154,707
Horticultural/Custodial Maintenance				\$483,112
Beach Maintenance - Coastline			\$593,275	\$913,792
<b>City Wide Turf Maintenance</b>	\$95,035	\$74,208		\$2,251
<b>Total Departmental Cost</b>	<b>\$9,654,147</b>	<b>\$6,452,476</b>	<b>\$593,275</b>	<b>\$1,553,863</b>
Overhead (applied to Personnel cost only)	\$994,046	\$700,362	\$0	\$110,059
<b>Departmental Cost with Overhead</b>	<b>\$10,648,193</b>	<b>\$7,152,838</b>	<b>\$593,275</b>	<b>\$1,663,922</b>
<b>FIRE AND LIFE SAFETY SERVICES DEPARTMENT</b>				
<b>Lifeguard Services</b>				
MBP Lifeguard Services	\$356,961	\$288,064		
Coastline Lifeguard Services			\$945,791	
Boating Service	\$642,522	\$518,509	\$642,522	
<b>Total Departmental Cost</b>	<b>\$999,483</b>	<b>\$806,573</b>	<b>\$1,588,313</b>	
Overhead (applied to Personnel cost only)	\$193,597	\$156,231	\$280,318	
<b>Departmental Cost with Overhead</b>	<b>\$1,193,080</b>	<b>\$962,804</b>	<b>\$1,868,631</b>	
<b>POLICE DEPARTMENT</b>				
Harbor Patrol/Police	\$120,628	\$102,469	\$6,349	\$1,597,755
<b>REAL ESTATE ASSETS DEPARTMENT</b>				
Lease Management	\$66	\$66		
<b>GENERAL SERVICES</b>				
Facilities Maintenance	\$287,899	\$287,899	\$102,365	\$68,548
<b>ENGINEERING &amp; CAPITAL PROJECTS</b>				
<b>Park Planning</b>				
Capital Projects & Improvements	\$85,679	\$85,679		
<b>Total Operation &amp; Management Cost</b>	<b>\$12,335,546</b>	<b>\$8,591,756</b>	<b>\$2,570,620</b>	<b>\$3,330,225</b>

1. Other services performed in Mission Bay Park by other departments or divisions that are not identified in this chart at this time; for example, street repair maintenance, water/sewer maintenance, Police Department (other than Harbor Patrol) and emergency/fire protection services.

2. Shaded areas reflect no revenues or expenditures earned in that location with respect to the identified activity.

3. DRP - Developed Regional Parks Division, CPI - Community Parks I Division