



Cincinnati Board of Park Commissioners
Board Meeting Agenda
August 21 9:00 AM
950 Eden Park Drive Cincinnati, OH 45202

ORDER OF BUSINESS

I. Call to Order

A. Public Comments

II. Administrative Actions

A. Action Item: Approval of July 17, 2025, Meeting Minutes

B. Action Item: Approval of August 6, 2025, Special Meeting Minutes

III. Information / Updates / Action Items

A. Action Item: Mt. Airy Arboretum Building – Septic Repair Jason Barron, Director

B. Planning & Design Update Jason Barron, Director

C. Monthly Finance / IT Division Highlights Herta Fairbanks, CFO

D. HR Update Derrick Gentry, HR Manager

E. Investment Committee Report Commissioner John Neyer

1. Action Item: Approval of Parks Private Endowment Distribution

F. Fund 430 Private Endowment Budget Report Jason Barron, Director

1. Action Item: Approval of Fund 430 Private Endowment Budget

2. Action Item: Approval of Budget Increase – Funds 318, 326, 329, and 332

G. Action Item: Grants Application / Acceptance Jason Barron, Director

IV. Director's Comments

V. Open Commissioner Discussion & Comments

VI. Next Regular Meeting Date: Friday, September 26, 2025, at 9:00 AM

VII. Adjournment



Date: August 21, 2025
To: Board of Park Commissioners
From: Jason Barron, Director
Subject: Action Item Agenda

BOARD OF PARK

COMMISSIONERS

Molly North
President

Kick Lee
Vice President

Susan F. Castellini

Phyllis McCallum

John E. Neyer

Jason Barron
Director

Jenny Mobley
Deputy Director

Crystal Courtney
Division Manager

Herta Fairbanks
Division Manager

Rocky Merz
Division Manager

This memo provides a summary of action items for the August 2025 Board of Park Commissioners Meeting.

Action Items

- **Approval of the July 17, 2025, Meeting Minutes**
- **Approval of the August 6, 2025, Special Meeting Minutes**
- **Mt Airy Forest Arboretum Building – Septic Repair**
Staff respectfully requests the Board approve the award of work to JT Lohrer Construction Co. in an amount of \$49,995, with a \$15,000 contingency, to restore essential services to the Arboretum Building while protecting the integrity of the surrounding landscape.
- **Investment Committee Report**
 - o Approval of Parks Private Endowment Distribution
The Parks Investment Committee recommends approval of a 5% distribution from the Parks Private Endowment.
- **Fund 430 Private Endowment Budget**
 - o Approval of Fund 430 Private Endowment Budget
Staff respectfully requests the Board approve the FY26 Fund 430 – Private Endowment operations budget in the amount of \$1,131,037.
 - o Approval of Budget Increase – Funds 318, 326, 329, and 332
Staff respectfully requests approval of an increase to the budgets for Funds 318, 326, 329, and 332, to accommodate the reassigned expenses for a total reassignment of \$1,253,474 for FY26.
- **Grant Application / Acceptance**
Staff respectfully requests approval to apply for and accept upon award the 2025 IRA Urban Forestry Grant from the Ohio Department of Natural Resources, in the amount of up to \$100,000.

BOARD OF PARK COMMISSIONERS

July 17, 2025

CALL TO ORDER

A meeting of the Cincinnati Board of Park Commissioners was held on this day at 950 Eden Park Drive. Commissioners present: President Molly North, Vice President Kick Lee, Commissioner Susan Castellini, Commissioner Phyllis McCallum, and Commissioner John Neyer. President North called the meeting to order at 9:02am.

Acknowledgement of Public Comments

There were no in-person public comments. President North acknowledged public comments received via email regarding the Burnet Woods dog park and bandstand, and the public comment process.

ADMINISTRATIVE ACTIONS

Approval of the June 20 Meeting Minutes

Vice President Lee motioned to approve the June 20, 2025, meeting minutes. Commissioner McCallum seconded. The motion passed by a unanimous voice vote.

INFORMATION / UPDATES

Parks FY26 Performance Agreement

Director Jason Barron provided an overview of the City's Performance Management requirements for all departments, and how Parks is using Performance Management to evaluate and improve service. Director Barron shared results from FY25 and outlined Parks FY26 Performance Agreement, which includes Performance Measures and Strategic Department Projects. The Commissioners and Staff discussed challenges and opportunities presented by the City's Customer Service Request system, steps to implement a work order system, and agreed that Staff would report to the Board on the status of Performance Management quarterly.

Planning & Design Update

Director Barron provided an update on projects including the Burnet Woods dog park and efforts to beautify and improve other parts of Burnet Woods. President North stressed the importance of continuing to invest time and resources on improvements to Burnet Woods. Director Barron also updated the Board on the Smale Lot 23 project, the Mt. Airy bike skills course, Everybody's Treehouse repairs, the Ault Park playground, the Sinton East Operations Center and Biochar campus, the Sawyer Point playground, and general maintenance and repairs throughout Parks.

Riverfront Signage Improvements

Division Manager of Communications, Engagement and Volunteers, Rocky Merz, shared an overview of work to create an updated and cohesive signage plan throughout the Riverfront Parks (Smale, Sawyer Point & Yeatman's Cove, and T.M.B. International Friendship Park). This is a collaborative project with the organizers of the America's River Roots Festival, with the help of the Cincinnati Parks Foundation, that will create a unified signage plan for wayfinding on both sides of the river. The Commissioners and Staff discussed opportunities to use QR codes to keep signage information current.

Finance / IT Division Highlights

Division Manager of Finance and IT, Herta Fairbanks, shared updates on preparations for FY 26 and work to improve processes within Parks Finance, as well as ongoing efforts being made by the IT Department to identify and cut costs.

HR Update

Director Barron provided an overview of full-time staffing, including key new hires on the Riverfront and Urban Forestry teams. Director Barron shared successful efforts made by the Division of Natural Resources, led by Division Manager Crystal Courtney, to bring more tree work in-house in order to cut costs and improve service to citizens.

ACTION ITEMS

Grants Application / Acceptance

Director Barron requested Board approval to apply for and accept a grant from the Cincinnati Parks Foundation in an amount up to \$56,151, for Additional Security Details at the Riverfront parks, as well as a grant from the Ohio Department of Natural Resources in the amount of \$1,500,000, for the Cincinnati Downtown Riverfront Marina. Commissioner McCallum motioned to approve application for and acceptance of the grant from the Cincinnati Parks Foundation. Commissioner Neyer seconded. The motion passed by a unanimous voice vote. Commissioner Castellini motioned to approve the application for and acceptance of funds if granted from the Ohio Department of Natural Resources. Vice President Lee seconded. The motion passed by a unanimous voice vote.

Acceptance of Q2 2025 In-Kind Contributions

Director Barron requested Board approval to retain Q2 2025 in-kind contributions from the Cincinnati Parks Foundation in the amount of \$88,027.25. Commissioner Neyer motioned to approve Q2 2025 in-kind contributions. Vice President Lee seconded. The motion passed by a unanimous voice vote.

DIRECTOR'S COMMENTS

Director Barron presented the following updates:

- With the help of the Parks Foundation and Forevergreen Landscaping, Parks staff was able to complete a major litter cleanup project at Jackson Hill.
- Events throughout July and early August in Parks, including a number of large weekend events at Sawyer Point & Yeatman's Cove.
- July is National Park and Recreation Month. This year's theme is "Build Together, Play Together."

ADJOURNMENT

President North adjourned the meeting at 10:43am.

The next regular meeting date is Thursday, August 21, 2025, at 9:00am.

ATTEST:

PRESIDENT _____ DIRECTOR _____

BOARD OF PARK COMMISSIONERS
SPECIAL MEETING
August 6, 2025

CALL TO ORDER

A meeting of the Cincinnati Board of Park Commissioners was held virtually this day via Zoom. Commissioners identified as present via roll call: Vice President Kick Lee, Commissioner Susan Castellini, Commissioner Phyllis McCallum, and Commissioner John Neyer. President Molly North was not present. Vice President Lee called the meeting to order at 4:02pm.

PUBLIC COMMENT

Vice President Lee acknowledged one public comment received via email regarding changing park hours.

ACTION ITEM

Change to Park Hours

Director Jason Barron presented a proposed amendment to Park Board Rule 21 – Closing Time. This comes in conjunction with a City Council Ordinance being considered to create a Special Extended Curfew District for Minors that would require anyone under the age of 18 to be accompanied by a parent or guardian after 9pm within that district. The Curfew District encompasses several Cincinnati Parks, including the Public Landing, Smale Riverfront Park, Piatt Park, Washington Park, and Ziegler Park. Director Barron shared that a Resolution has been drafted to lay out the terms of the amendment to Rule 21. The Commissioners, Staff, and Assistant City Manager John Brazina discussed the intended methods and timing of implementation and enforcement of the rule, as well as the possibility of considering changes to hours at other Cincinnati Parks based on community feedback.

Commissioner Castellini motioned to approve the Resolution to amend Park Board Rule 21, closing the Public Landing, Smale Riverfront Park, Piatt Park, Washington Park, and Ziegler Park to unaccompanied minors between 9pm and 6am, to correspond with the conditions of the City's Special Extended Curfew District. Commissioner Neyer seconded. The motion passed by a unanimous roll call vote.

ADJOURNMENT

Vice President Lee motioned to adjourn. The meeting was adjourned at 4:23pm.

ATTEST:

PRESIDENT _____ DIRECTOR _____



Date: August 21, 2025

To: Board of Park Commissioners

From: Jason Barron, Director

Subject: Mt. Airy Forest Arboretum Building – Septic Repair

BOARD OF PARK

COMMISSIONERS

Molly North
President

Kick Lee
Vice President

Susan F. Castellini

Phyllis McCallum

John E. Neyer

Jason Barron
Director

Jenny Mobley
Deputy Director

Crystal Courtney
Division Manager

Herta Fairbanks
Division Manager

Rocky Merz
Division Manager

Background

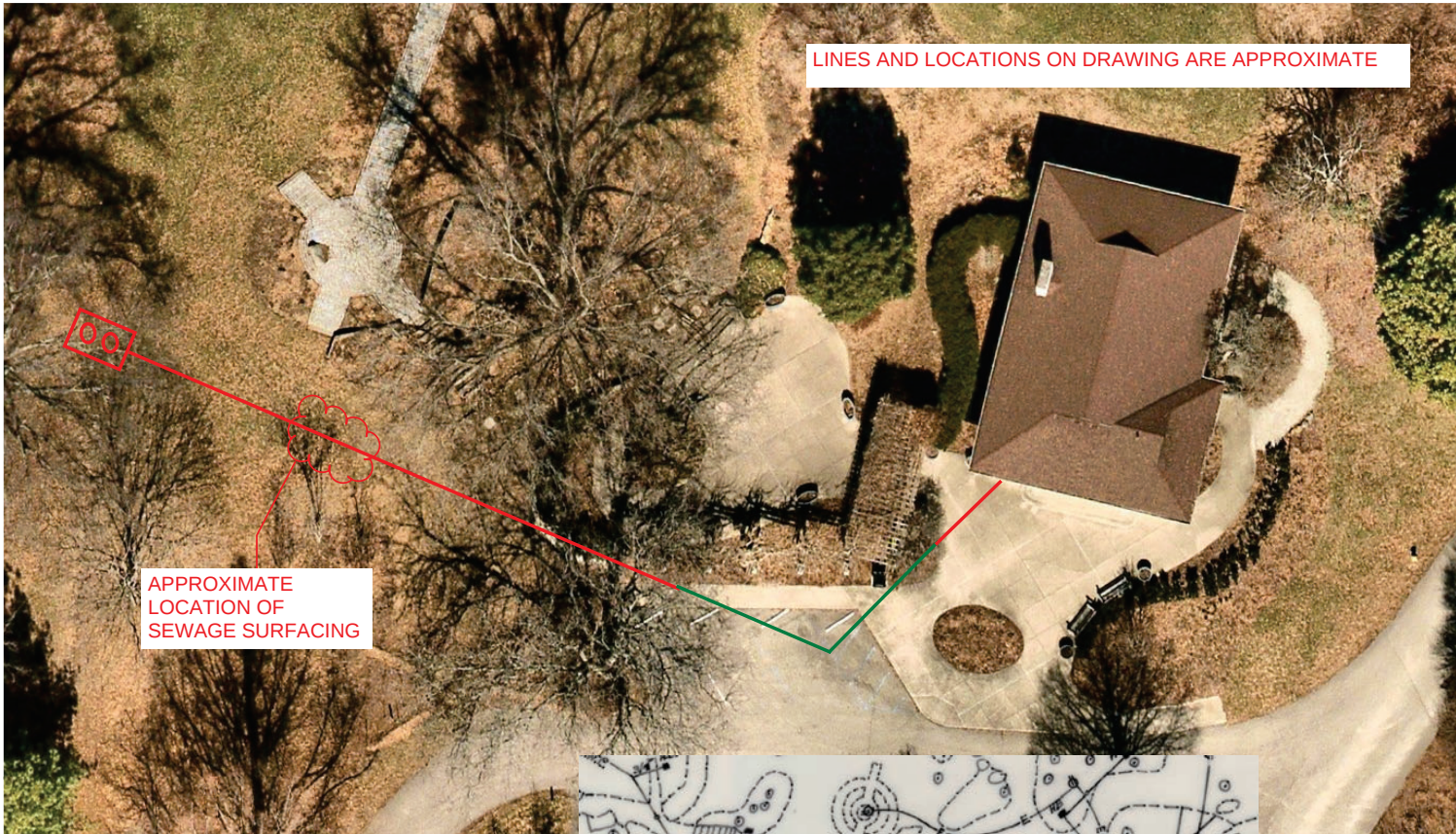
The Mt. Airy Forest Arboretum Building currently supports two full-time employees, several seasonal staff members, and hosts a variety of volunteer groups throughout the year. Unfortunately, the facility's restrooms are closed due to a sanitary issue - specifically, sewage surfacing along the line leading to the septic tank.

To address this issue, a quote has been obtained from JT Lohrer Construction Co. JT Lohrer is the only vendor currently registered with the City of Cincinnati for horizontal directional boring. The proposed cost of the project is \$49,995.

Given the complexity of the site, including the presence of mature trees, sensitive plantings, and other underground utilities, Parks' Division of Planning & Design recommends the Board approve award of this work to JT Lohrer in the amount of \$49,995, with a \$15,000 contingency to be held in reserve to allow flexibility for any unforeseen challenges during excavation and installation.

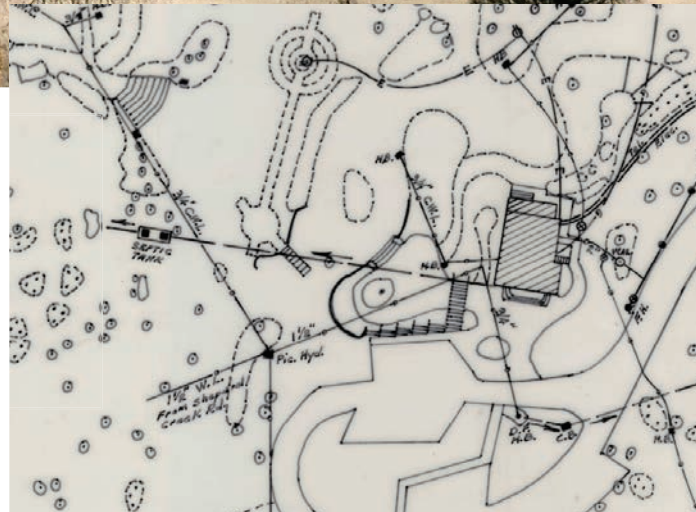
Recommendation

Staff respectfully requests the Board approve the award of work to JT Lohrer Construction Co. in an amount of \$49,995, with a \$15,000 contingency, to restore essential services to the Arboretum Building while protecting the integrity of the surrounding landscape.



NOTES FROM INTERNAL CAMERA INVESTIGATION:

- @20' - LINE CHANGES FROM **CAST IRON** TO **PVC**
- @40' - LINE TAKES 45 DEGREE BEND
- @60' - LINE CHANGES BACK TO **CAST IRON**
- @73' - SLIGHT ROOT INFILTRATION
- @77' - EXCESSIVE ROOTE INFILTRATION
- @85' - BLOCKAGE



DRAWINGS OF UTILITIES CAN BE PROVIDED BY PARKS, BUT IT IS THE CONTRACTOR'S RESPONSIBILITY TO PROPERLY LOCATE AND MARK ALL UTILITIES IN PROJECT AREA

SCOPE OF SERVICES:

*****ALL PLANT LIFE AND VEGETATION MUST BE PROTECTED AND TREATED WITH APPROPRIATE CARE AND CONSIDERATION THROUGHOUT ALL PHASES OF CONSTRUCTION*****

-ANY UNNECESSARY DAMAGE TO LIVING SPECIMENS WILL BE CREDITED TO CINCINNATI PARKS

LOCATE LINE TO DETERMINE BEST LOCATION FOR LEAST IMPACTFUL BORE PIT
-IDEALLY UPSTREAM BORE PIT LOCATED IN CONCRETE OR ASPHALT

REPLACE ~150' OF CAST IRON SEPTIC LINE WITH 4" HDPE BY MEANS OF HORIZONTAL DIRECTIONAL BORE

TIE INTO EXISTING SEPTIC TANK
-SEAL EXISTING TANK INLET IF NEW HOLE IS USED

ESTABLISH WORKING SEPTIC SYSTEM

RESORE ANY DISTURBED AREAS IN LAWN AND OR PARKING LOT AND WALKWAY



Date: August 21, 2025
To: Board of Park Commissioners
From: Jason Barron, Director
Subject: Planning & Design Monthly Update

BOARD OF PARK

COMMISSIONERS

Molly North
President

Kick Lee
Vice President

Susan F. Castellini

Phyllis McCallum

John E. Neyer

Jason Barron
Director

Jenny Mobley
Deputy Director

Crystal Courtney
Division Manager

Herla Fairbanks
Division Manager

Rocky Merz
Division Manager

Park Board Commissioners, please review the monthly update from the Division of Planning & Design (P&D):

2025 PLAN OF WORK UNDERWAY PROJECTS:

Burnet Woods Dog Park: The project is entering the final stretch. The decomposed granite, water fountain, and the fence have been installed. Most of the plantings are complete. The benches and trash cans have been delivered and are being assembled this week for installation soon. The City's Department of Transportation and Engineering assisted in the design of the sidewalk curb cuts. Parks met with the Cincinnati Accessibility Board of Advisors on site to review the plans and get feedback. We are working with Prus to complete the curb cuts as a change order to the project using approved contingency. Parks is working with Prus on final punch list items.

Smale Lot 23 Enhancements – Construction: This project is underway. We had our first on-site, weekly meeting with the contractor last Wednesday. We have coordinated with the County to store the construction supplies in the garage area under lot 28, which will become permanent Parks operations space after this project. The construction fencing is up and demolition should begin in the next week or two.

Mt. Airy Area 23 Bike Skills Course, ADA Pathway & Comfort Station: American Ramp Company is scheduled to begin this project this week on Tuesday, 8/19. We attended the Mt. Airy Park Advisory Council meeting last Monday to present the plan. We are finalizing the construction documents to get quotes for the concrete path and comfort stations projects in the coming weeks.

Ault Park Playground: The kick-off meeting for this project was on Friday. Equipment has been delivered. The playground is scheduled to be closed on Monday, with construction scheduled to begin next week.

Mt. Airy Everybody's Treehouse – Repairs and Stabilization: The permit has been approved. We are working with the contractor to schedule a kick-off meeting and the specific timeline of the project. More update at the next Board Meeting.

Sinton - East Operations, Facilities and Biochar Campus: Parks continues to work with Operations, Facilities, and Natural Resources to finalize and incorporate all of the comments into KZF's updated Design Development plans. Once all of the comments are submitted to KZF, they will take couple of months to update the DD plans and develop an updated estimate to be reviewed by the staff and board this fall.

Sawyer Point Playground: The contract with Midstates Recreation is in the signature process. Once complete, Parks and Midstates will develop a community engagement plan to feed the design process.

Parks is working with City Procurement to review the six proposals in response to the RFP for a landscape architect to help guide this project. The four main components of the scope remain the same: help Midstates with any architectural needs for the playground installation, review accessibility from the Sawyer Point parking lot and suggest repairs and improvements, help develop community informed recommendations for a new amenity that could go under the bridge and serve as the architect of record for all of those projects.

California Woods: P&D staff and DNR staff are reviewing Stantec's initial findings and proposed projects. More to come over the coming months.

PRIORITY MAINTENANCE & EMERGING REPAIR PROJECTS

- Cliff Drive Storm Sewer: Using the new Stormwater term contract to correct a void under the pavement, and one in the grass area south of Cliff Drive. Correction of these issues should significantly reduce subsurface water migration and degradation of the stacked stone walls under the Melan Arch Bridge.
- Hauck Botanic Gardens – Building Renovation and Repairs: Complete.
- Mt Airy Sink Holes Arboretum Drive Area Erosion Correction: Erosion correction necessary along Arboretum Drive and near the adjacent pond in Mt Airy Forest.
- Sawyer Point / Yeatman's Cove – Geologic Timeline Repairs: Work began this week.
- Diehl Road Storage Bins: Complete. Warder Nursery Storage Bins: Complete.
- Mt. Airy Arboretum Septic System repairs.
- Septic system conversions: McFarlan Woods and Doris Day Dog Park.
- Playhouse in the Park parking lot erosion issues.
- Admin roof repairs.



Date: August 21, 2025
To: Board of Park Commissioners
From: Herta Fairbanks, CFO
Subject: Monthly Finance/IT Division Highlights

BOARD OF PARK

COMMISSIONERS

Molly North
President

Kick Lee
Vice President

Susan F. Castellini

Phyllis McCallum

John E. Neyer

Jason Barron
Director

Jenny Mobley
Deputy Director

Crystal Courtney
Division Manager

Herta Fairbanks
Division Manager

Rocky Merz
Division Manager

Current Projects

Finance Group

- Ongoing work to ensure new fiscal year runs smoothly
 - Rolling out adjustment to the procurement process as we are made aware of them – established group email for sharing info
 - Processing FY26 encumbrances
 - Closing out FY25 Encumbrances
 - Seeking opportunities for enhance reporting
- Revenue
 - Continuing with review of revenue sources
 - Preparing summaries of Parks funding sources
- Operational Encumbrances and Tracking
 - Began discussions to simplify budget reporting structure for correct alignment with functions
 - Identified restructure of Fund 430 Private Endowments to ensure proper visibility of endowment-funded expenditures
- Capital Encumbrances and Tracking
 - Working to develop consistent naming conventions for capital projects
 - Establishing procedures for tracking of various capital funding sources

IT group

- Windows 11 upgrade is 44% complete with a deadline of October 14, 2026
- ETS/CTS is beginning a unified communications effort - updates will be provided as we learn more
- Transitioned security cameras at Anderson Pavilion to CPD, looking at opportunities to transfer cameras at Krohn Conservatory to them as well

June and July Financial Reports

The June and July financial reports are complete and in the packet. As we begin a new fiscal year, the financial reports have a new look. I hope you enjoy them!

In Development

- Developing reporting by function that recognizes sources and uses of funds (revenue and expense)
- Reviewing the coding structure for opportunities to enhance reporting and visibility



Date: August 21, 2025
To: Board of Park Commissioners
From: Derrick Gentry, Supervising Human Resources Analyst
Subject: HR Status Update

BOARD OF PARK

COMMISSIONERS

Molly North
President

Kick Lee
Vice President

Susan F. Castellini

Phyllis McCallum

John E. Neyer

KEY UPDATES



Full -Time: 163
Part - Time: 128

02



Civil Service Exams: 1

03



Job Postings: 10

Full Time Overview

Parks currently has **163 full-time employees and 12 vacant positions**, and we are moving swiftly to fill key roles across multiple divisions. There will be ten (10) appointments / transfers going to the Civil Service Commission for approval on September 4, 2025.

Current Job Postings

There are currently ten (10) active job postings available as of the week of August 18, 2025:

- Supervising Engineer
- Parks/Recreation Specialist – Camp Counselor/Programming
- Parks/Recreation Specialist – Customer Service (Office/Front Desk/Cashier)
- Parks/Recreation Specialist – Events and Audio
- Parks/Recreation Specialist – Horticulture Technician
- Municipal Worker
- Arborist 2 – Natural Resources
- Automotive Mechanic – Operations
- Division Manager – Planning and Design
- HVAC Specialist - Facilities

Jason Barron
Director

Jenny Mobley
Deputy Director

Crystal Courtney
Division Manager

Herta Fairbanks
Division Manager

Rocky Merz
Division Manager

950 Eden Park Drive
Cincinnati, Ohio 45202
Phone (513) 352-4080
Fax (513) 352-4096
www.cincinnatiiparks.com

Appointments and Promotions

The following positions are on the Civil Service Commission agenda for approval:

- Herber Farias, Natural Resources – *Arborist 2*
- Dakota Zemmer, Natural Resources - *Arborist 1*
- Luke Foering, Natural Resources - *Arborist 1*
- Noelle O’Neal, Natural Resources – *Arborist 1*
- Di Yue, Waterfront - *Programming Coordinator*
- Andrea Vale, Waterfront - *Programming Coordinator*
- Cameron Gato, Natural Resources - *Natural Resource Specialist*
- John Dyer, Natural Resources - *Parks/Recreation Maintenance Crew Leader*
- Jacob Edwards, Natural Resources - *Parks/Recreation Maintenance Crew Leader*
- Mark Hand (Promotion), Natural Resources – *Lead Arborist*

Full-Time Vacant Positions Overview

FULL-TIME VACANT POSITIONS		
Position Title	Total	Notes
Administrative Technician	1	Interviewing
Arborist 2	2	Re-posted
Parks/Rec Maintenance Crew Leader	1	Examination under administration
Natural Resource Specialist	1	Interviewing
Automotive Mechanic	1	Posted
Division Manager	1	Interviewing
Supervising Engineer-EXM	1	Re-posted
Service Area Coordinator	1	On-Hold
HVAC Specialist	1	Posted
Truck Driver	2	Interviewing
Total vacancies	12	



Date: August 21, 2025

To: Board of Park Commissioners

From: John E. Neyer, Chair of Investment Committee
Jason Barron, Director

Subject: Investment Committee Recommended Distribution Policy

BOARD OF PARK

COMMISSIONERS

Molly North
President

Kick Lee
Vice President

Susan F. Castellini

Phyllis McCallum

John E. Neyer

Background

Cincinnati Parks is fortunate to be the beneficiary of 10 endowment funds established by generous donors over the past 100+ years. Each of the funds has a different story behind its formation and many have guidelines and/or requirements on where and how the income from the funds can be utilized. All proceeds from these funds are disbursed in full compliance with the City's procurement and disbursement regulations and complete transparency to the City and the citizens.

Several years ago, an Investment Committee was formed to advise the Board of Park Commissioners on the governance and sustainability of those funds. The volunteer members of this committee meet regularly, typically quarterly, and review the performance of the different funds as well as advise the Board on policies related to these funds. Traditionally, the Chair of the committee has been a member of the Board of Commissioners.

The current makeup of the Board is:

Jason Barron
Director

Jenny Mobley
Deputy Director

Crystal Courtney
Division Manager

Herta Fairbanks
Division Manager

Rocky Merz
Division Manager

John E. Neyer, Chair
Catherine Crawford, Bartlett Wealth Management Group
Kerry DePietro, Westwood Management
Wally Lynch, Zipline Logistics, LLC
Steve Pohlman, YMCA of Greater Cincinnati
Herta Fairbanks, Ex Officio
Jason Barron, Ex Officio

Distribution Policy

Three of Parks' endowment funds are held at Fifth Third Bank and have an automatic annual distribution of 5% of the average of the preceding 20 quarters of the fund balances. Distributions of the other seven of Parks endowment funds are at the discretion of the Park Board. Many of those endowment funds have not had distributions in several years.

At our most recent meetings, the Investment Committee has been discussing at length what distribution policy to recommend for adoption by the Park Board. After lengthy discussion and comparison to other institutions with similar desires for financial sustainability and support of their mission, the Investment Committee recommends the Board adopt a policy of disbursing 5% of the average of the preceding 20 quarters of the fund balances.

Under a 5% distribution policy, the 10 Parks Endowments would distribute \$1,058,553 in FY26 which would be available to fund the proposed FY26 Fund 430 – Private Endowment Fund budget. However, the Fleischmann Gardens Fund is restricted to the care of Fleischmann Gardens Park. Staff has determined only \$65,000 is needed in FY26 for the care of this park and therefore only recommends distributing the amount needed from the Fleischmann Gardens fund. The total 5% distribution and the revised distribution to reflect the reduced distribution from the Fleischmann Gardens Fund is shown in Table 1 below.

Table 1			
FY26 Endowment Fund Distribution Summary			
Parks Private Endowments	5% Distribution		Proposed FY26
	Total		Distribution
Automatic Distributions			
Helen Meyer Fund	\$	247,615	\$ 247,615
Hauck Fund - Fountain Square		75,100	75,100
Hauck Fund - Sooty Acres		26,775	26,775
Discretionary Distributions			
Miles-Edwards Fund		221,204	221,204
Geier Fund		98,843	98,843
Fleischmann Gardens Fund		150,712	65,000
Levy Clock Fund		1,935	1,935
Victor Drabner Fund		66,333	66,333
Fleischmann Endowment Fund		41,412	41,412
Bettman Trust Fund		128,625	128,625
Total Parks Private Endowment Distribution	\$	1,058,554	\$ 972,842

Recommendation

The Investment Committee and Staff recommend that the Park Board adopt a policy of disbursing 5% of the average of the preceding 20 quarters of the fund balances to support the Park Board's mission of caring for the maintenance of the park system while preserving the financial sustainability of the endowments for future generations. Staff also recommends authorizing distributions from the seven discretionary endowments in the amount of \$623,651 as represented in Table 2.

Table 2			
FY26 Discretionary Endowment Fund Distribution Summary			
Parks Private Endowments	5% Distribution		Proposed FY26
	Total		Distribution
Discretionary Distributions			
Miles-Edwards Fund	\$	221,203.91	\$ 221,204
Geier Fund		98,843	98,843
Fleischmann Gardens Fund		150,712	65,000
Levy Clock Fund		1,935	1,935
Victor Drabner Fund		66,333	66,333
Fleischmann Endowment Fund		41,412	41,412
Bettman Trust Fund		128,625	128,625
Total Parks Private Endowment Distribution	\$	709,063	\$ 623,351



Date: August 21, 2025

To: Park Board Commissioners

From: Jason Barron, Director

Subject: FY26 Fund 430 - Private Endowment Recommended Budget

BOARD OF PARK

COMMISSIONERS

Molly North
President

Kick Lee
Vice President

Susan F. Castellini

Phyllis McCallum

John E. Neyer

Jason Barron
Director

Jenny Mobley
Deputy Director

Crystal Courtney
Division Manager

Herta Fairbanks
Division Manager

Rocky Merz
Division Manager

Background

The Park Board manages multiple endowment funds and on an annual basis approves the budget for endowment distributions. The Fund 430 - Private Endowment budget is developed by analyzing the actual revenues collected in prior years, generating revenue forecasts for the year, and evaluating every budgeted line-item request for cost justification, which includes a historical spending analysis. In prior fiscal years, Fund 430 incorporated multiple revenue sources above and beyond endowment distributions, including donations for both capital and operational purposes from the Cincinnati Parks Foundation, the Cincinnati Board of Visitors, other smaller donations, and other revenue sources, such as the Krohn Conservatory gift shop. In fiscal year 2026, all revenue sources other than distributions from private endowments held specifically by the Park Board have been realigned to Parks funds that more appropriately reflect their purposes. This memo will demonstrate this realignment of revenue and the corresponding realignment of expenditures to other Parks funds as well as the expenditures proposed to be funded through Parks private endowment distributions for FY26.

Fund 430 - Private Endowment FY25 Recap

The starting balance for what have been called the "Commissioner Funds" on July 1, 2024, was \$4,138,796. This total includes the Fund 430 – Private Endowment balance held with the City, and the Money Market Account and the Investment Account at PNC Bank. For FY 25, the Park Board approved the Fund 430 - Private Endowment Budget of \$2,541,220.

In FY25, the Fund 430 - Private Endowment received \$5,404,127 in donations from the Parks Foundation, donations from the Greater Cincinnati Foundation, automatic endowment distributions, and Krohn Gift Shop Revenue, shown in Table 1. Automatic distributions from Parks Endowment Funds for FY25 totaled \$356,654. Please note that over \$4.5 million of the \$5.4 million in revenue was for capital purposes. In the future, that type of capital donation will be deposited directly to the Parks' capital account held with the City.

Table 1: Cincinnati Parks Funding Summary	FY25 Projected	FY25 Actual	FY26 Projected
Fund 430 Interest	\$ -	\$ 80,084	\$ 23,195
Parks Private Endowment Automatic Distributions*	380,000	-	349,490
Parks Private Endowment Discretionary Distributions	48,817	37,779	623,351
Parks Foundation - Capital	395,348	3,932,933	-
Parks Foundation - Operations	272,693	241,612	-
Greater Cincinnati Foundation - Capital	-	436,575	-
Greater Cincinnati Foundation - Operations	403,941	253,849	-
Other - Capital	-	205,000	-
Other - Operations	-	1,000	-
Krohn Gift Shop	250,000	215,296	-
Total Funding	\$ 1,750,799	\$ 5,404,127	\$ 996,036

* Amounts received in FY24 \$318,875

The FY25 approved budget was \$2,541,220 and Parks spent \$2,344,844 producing an FY25 ending balance of \$1,837,673 of "Commissioner Funds", a decrease of \$2,301,123 from the FY24 ending balance. This reduction included a one-time correction of salary reimbursements authorized in the FY24 budget that were not taken in FY24 and were subsequently authorized to be taken in FY25. This salary reimbursement freed up over \$600,000 in capital funding for future Parks priorities. The ending balance is composed of a combination of restricted and unrestricted funds. The composition of this composite balance is shown in Table 2 below:

Table 2: Parks Funds Balance as of June 30, 2025		
Restricted		825,659
Carousel Gift Shop	99,687	
Dornette (Mt. Airy Trails)	70,938	
Greeno (Conservation Efforts)	155,034	
Johnson (Krohn Conservatory)	500,000	
Unrestricted		997,188
Total		\$ 1,822,847

Account Details		1,837,673
Commissioner Fund 430		479,910
Commissioner Money Market Acct		225,359
Commissioner Investment Acct		1,132,404
Unrealized Gain in Money Market Value		14,826

The restricted fund balance of \$825,659 is a combination of two donations made to support conservations efforts, Dornette and Greeno, revenue from the Carousel Gift Shop set aside to support that asset, and a donation toward the future rehabilitation of Krohn Conservatory. The FY26 430 budget proposes utilizing a portion of the conservation funds to continue that work and reserving the Carousel and Krohn funds for future projects. Staff proposes reserving the unrestricted balance of \$997,188 for future Parks priorities.

Fund 430 - Private Endowment - Operations FY26 Recommended Budget

Staff has developed a FY26 proposed Fund 430 – Private Endowment Fund budget in the amount of \$2,383,711. Table 3 shows a comparison of FY25 budget-to-actual figures for Fund 430, as well as the proposed FY26 budget. As noted above, the FY25 budget included expenses that are not tied to private endowment distributions. Table 3 shows these expenses in a consolidated format to allow for ease of comparison but includes a final column that shows the proposed expense amounts for Fund 430 only. The FY26 staff recommended budget for operational expenses is \$2,383,711, which is \$157,509 less than FY25.

Table 3: FY25 to FY26 Budget to Actual Comparison

Expense Type	FY25 Budget	FY25 Actual	FY25 Variance	FY26 Budget	FY25 to FY26 Budget Increase/ (Decrease)	FY26 430 Only Budget
Advertising	\$ 18,797	\$ 36,785	\$ 17,988	\$ 38,797	\$ 20,000	\$ 38,797
Auto & Truck Expense	52,619	134,035	81,416	-	(52,619)	-
IT	40,152	5,959	(34,193)	20,400	(19,752)	-
Professional Services	520,979	334,434	(186,546)	537,445	16,466	213,815
Utilities	-	15,285	15,285	-	-	-
Travel & Training	15,000	43,746	28,746	15,000	-	15,000
Supplies	1,130,301	759,257	(371,043)	1,033,755	(96,546)	465,341
Fuel	20,419		(20,419)	-	(20,419)	-
Taxes	25,000	19,389	(5,611)	25,000	-	-
Rentals	51,236	13,295	(37,942)	51,236	(0)	51,236
Salaries	641,617	915,333	273,716	656,978	15,361	341,748
Subscriptions	20,000	9,431	(10,569)	-	(20,000)	-
Equipment	5,100	57,895	52,795	5,100	-	5,100
TOTAL	\$ 2,541,220	\$ 2,344,844	\$ (196,376)	\$ 2,383,711	\$ (157,509)	\$ 1,131,037

Table 4 shows the FY26 budget broken out by those proposed to be funded with private endowment distributions (Fund 430) and those that are reassigned to other funds. The reassigned expenses will require the budgets for the other funds to be adjusted upward to reflect the reassignment. The funds affected are as follows:

- 318 – Sawyer Point Fund
- 326 - Park Miscellaneous Revenue and Special Activity Fund
- 329 – Cincinnati Riverfront Park Fund
- 332 – Krohn Conservatory Fund

Table 4: FY26 Budget by Fund

Expense Type	Fund 430	Fund 332	Fund 329	Fund 326	Fund 318	Total
Advertising	\$ 38,797	\$ -	\$ -	\$ -	\$ -	\$ 38,797
IT	-	-	-	20,400	-	20,400
Professional Services	213,815	215,000	-	67,830	40,800	537,445
Travel & Training	15,000	-	-	-	-	15,000
Supplies	465,341	277,800	55,080	204,934	30,600	1,033,755
Taxes	-	25,000	-	-	-	25,000
Rentals	51,236	-	-	-	-	51,236
Salaries	341,748	-	-	162,230	153,000	656,978
Equipment	5,100	-	-	-	-	5,100
TOTAL	\$ 1,131,037	\$ 517,800	\$ 55,080	\$ 455,394	\$ 224,400	\$ 2,383,711

The budget presented above has been designed to match the funding available from distributions from the Parks-held private endowments as well as a portion of remaining restricted funds previously received for specified purposes. Table 5 provides an identification of the anticipated endowment distributions and other funding sources anticipated to support the Fund 430 budget.

Table 5: Fund 430 Funding Source			
	Type	FY26 Budgeted Expenditures	
Parks Private Endowments			
Drabner	U	\$	66,333
Geier	U		98,843
Meyer	U		247,615
Miles-Edwards	U		221,204
Fleischmann	U		41,412
Sooty Acres	U		26,775
Fount Sq-Hauck	U		75,100
Fleischmann Gardens	R		65,000
Bettman	R		128,625
Levy	R		1,935
Total Parks Private Endowments		\$	972,842
Other Funding Sources			
Admin - Parks Interest	U	\$	23,195
Greeno	R		110,000
Dornette	R		25,000
Total Other Funding Sources		\$	158,195
Total 430 Budget Funding		\$	1,131,037

The Budget presented reassigns expenses to the appropriate accounts as shown in the below table. Note: the revenue and funding sources to cover the expenses have also been realigned into those appropriate funds. In addition, those funds have excess fund balance to smooth this transition. In the coming year, staff will review revenue and spending to continue to align these expenses in the reassigned fund balances.

Fund	FY26 Increase
318	\$224,400
326	\$455,394
329	\$55,080
332	\$517,800

Recommendation

Due to the realignment of expenses of what was formerly known as the Commissioner Fund Budget, staff's recommendation comes in two parts:

- 1) Staff recommends approval of the FY26 Fund 430 - Private Endowment operations budget in the amount of \$1,131,037.
- 2) Staff recommends approval of increasing the budgets for funds 318, 326, 329, and 332 to accommodate the reassigned expenses for a total reassignment of \$1,253,474 for FY26.

Attachment A – FY25 Donations Detail

Attachment B – Fund 430 - Private Endowment Operations Budget Detail

Attachment C – Fund Balance Summary – FY24/FY25 Actual and FY26 Projected

Attachment A - FY25 Donations Detail		
Parks Foundation		
Grant Award Mt Airy Bike Skills course	\$	107,348
Sugar Shack		19,000
Dog Park @ Burnet		60,000
Pickleball Shade Project - Parks Foundation		115,000
252039 Lot 23 Improvements - Parks Foundation		3,500,000
252044, "Mt. Adams Greenspace Acquisition		107,835
Brumm Arbor Restoration		23,750
Liberty Garden-Schill Grounds Maintenance		6,709
Foundation Investment Revenue		100,657
Flowerpot Program		13,512
Drake Park Tree Maintenance		10,100
Vets Securing America - Security @ Smale		14,905
Krohn Programming 2023 & 2024		47,500
Other Misc Donations		48,229
Total Parks Foundation Donations	\$	4,174,545
Greater Cincinnati Foundation		
BOV Capital Donations	\$	436,575
BOV Operations Donation		248,170
Other Misc Donations		5,679
Total Greater Cincinnati Foundation Donations	\$	690,424
Other Misc Donations		
APAC Donation - Ault Park Playground	\$	205,000
D. Babcock Check		1,000
Total Other Misc Donations	\$	206,000

Attachment B - Fund 430 - Private Endowment Operations Budget Detail

													Total 2025 Budget	Total 2026 Budget	2025 to 2026 Difference
Budget Bureau	ACTG LINE DESC	Budget Funding Source	Bureau	OBJ	CL	RPT	2025 Budget	2026 Budget	2025 Budget	2026 Budget	2025 Budget	2026 Budget			
Arboretum	Supplies - Horticulture	Vasey	4200	7373	4080						2,907	0	\$ 2,907	\$ -	
	Supplies - Horticulture	Wilson Wildflow Fund	4200	7373	1062						485	0	\$ 485	\$ -	
Arboretum Total											3,392	0	\$ 3,392	\$ -	\$ (3,392)
Business Services (CEV)	Subscriptions & Memberships (Marketing of lower City)	Drabner	2000	7452	1027						0	18,797	\$ -	\$ 18,797	
	Marketing	Fleischmann	2000	7400	1033						18,797	0	\$ 18,797	\$ -	
	Marketing	Meyer	2000	7400	1059						20,000	20,000	\$ 20,000	\$ 20,000	
	Supplies - General (Equipment)	Meyer	2000	7383	1059						5,100	5,100	\$ 5,100	\$ 5,100	
	Supplies - General (Volunteer Equipment)	Admin - Park Interest	2000	7300	1001						18,360	18,360	\$ 18,360	\$ 18,360	
Business Services (CEV) Total											62,257	62,257	\$ 62,257	\$ 62,257	\$ -
Central Pathways	Supplies - Horticulture	City Gard Cent Pky	2000	7373	3214						5,100	0	\$ 5,100	\$ -	
	Supplies - Horticulture	Platt Park	2000	7373	3267						17,340	0	\$ 17,340	\$ -	
	Supplies - Horticulture	Western Southern/Lytle Park	2000	7373	3257						40,800	0	\$ 40,800	\$ -	
Central Pathways Total											63,240	0	\$ 63,240	\$ -	\$ (63,240)
Facility Maintenance	Professional Services	Meyer	5000	7200	1059						20,400	20,400	\$ 20,400	\$ 20,400	
	Rental Expense	Meyer	5000	7410	1059						7,650	7,650	\$ 7,650	\$ 7,650	
	Supplies - General	Meyer	5000	7300	1059						30,600	30,600	\$ 30,600	\$ 30,600	
Facility Maintenance Total											58,650	58,650	\$ 58,650	\$ 58,650	\$ -
Financial Services	IT Software & Equipment	Meyer	1000	7316	1059						20,400	0	\$ 20,400	\$ -	
	IT Software & Equipment	Fund 326 (Formerly 430)	1000	7316	(blank)			20,400					\$ -	\$ 20,400	
	Staff Reimbursements	Ault Park	1000	7196	3007						25,500	0	\$ 25,500	\$ -	
	Staff Reimbursements	Bettman	1000	7196	2009						153,000	128,625	\$ 153,000	\$ 128,625	
	Staff Reimbursements	City Gard Cent Pky	1000	7196	3214						20,400	0	\$ 20,400	\$ -	
	Staff Reimbursements	City Gard Tori Pky	1000	7196	3017						10,200	0	\$ 10,200	\$ -	
	Staff Reimbursements	Fount Sq Hauck	1000	7196	3234							2,407	\$ 2,407	\$ 2,407	
	Staff Reimbursements	Fund 318 (Formerly Waterfront 2082)	1000	7196	(blank)		153,000						\$ -	\$ 153,000	
	Staff Reimbursements	Fund 326 (Former Ault Park)	1000	7196	0			25,500					\$ -	\$ 25,500	
	Staff Reimbursements	Fund 326 (Formerly Multiple Restricted Funds)	1000	7196	(blank)			21,665					\$ -	\$ 21,665	
	Staff Reimbursements	Fund 326 (Formerly PBV Gardens)	1000	7196	(blank)			84,465					\$ 84,465	\$ 84,465	
	Staff Reimbursements	Greene	1000	7196	1040						102,000	100,000	\$ 102,000	\$ 100,000	
	Staff Reimbursements	Hyde Park Square	1000	7196	0						11,293	0	\$ 11,293	\$ -	
	Staff Reimbursements	Krohn / Warden	1000	7196	3137						20,400	0	\$ 20,400	\$ -	
	Staff Reimbursements	Lazarus Garden	1000	7196	3055						10,200	0	\$ 10,200	\$ -	
	Staff Reimbursements	Meyer	1000	7196	1059						11,094	11,885	\$ 11,094	\$ 11,885	
	Staff Reimbursements	Miles Edwards	1000	7196	1060						0	83,021	\$ -	\$ 83,021	
	Staff Reimbursements	Multiple Snake Restricted Funds	1000	7196	n/a						21,665	0	\$ 21,665	\$ -	
	Staff Reimbursements	PBV Gardens	1000	7196	2066						82,465	0	\$ 82,465	\$ -	
	Staff Reimbursements	Platt Park	1000	7196	3267						10,200	0	\$ 10,200	\$ -	
	Staff Reimbursements	Waterfront Parks	1000	7196	2082						153,000	0	\$ 153,000	\$ -	
	Staff Reimbursements	Platt Park / Court Street	1000	7196	3267						10,200		\$ 10,200	\$ -	
	Staff Reimbursements	Fund 326(Former City Garden Cent Pky)	1000	7196	0			20,400					\$ 20,400	\$ 20,400	
	Staff Reimbursements	Fund 326 (Former City Garden Tori Pky)	1000	7196	0			10,200					\$ -	\$ 10,200	
	Supplies - Office	Meyer	1000	7311	1059						5,100	0	\$ 5,100	\$ -	
	Supplies - Office	Fund 326 (Formerly 430)	1000	7311	(blank)			5,100					\$ -	\$ 5,100	
Financial Services Total							153,000	187,730			667,116	325,938	\$ 667,116	\$ 666,668	\$ (448)
Interstate Greenspace	Supplies - General	Fount Sq Hauck	5200	7300	3234						10,200	10,200	\$ 10,200	\$ 10,200	
	Supplies - Horticulture	City Gard Fort Wash	5200	7373	3215						23,664	0	\$ 23,664	\$ -	
	Supplies - Horticulture	Fund 326 (Formerly City Gard Fort Wash)	5200	7373	0			23,664					\$ -	\$ 23,664	
	Supplies - Horticulture	Fund 326 (Formerly Snake Anniversary Garden)	5200	7373	0			3,570					\$ -	\$ 3,570	
	Supplies - Horticulture	Snake Anniversary Garden	5200	7373	8048						3,570	0	\$ 3,570	\$ -	
	Professional Services: Boardification Contractual	Fount Sq Hauck	5200	7200	3234						51,000	51,000	\$ 51,000	\$ 51,000	
Interstate Greenspace Total								27,234			88,434	61,200	\$ 88,434	\$ 88,434	\$ -

Land Management	Park Signs	Meyer	5100	7230	1059					30,600	30,600	\$	30,600	\$	30,600	
	Supplies - General	Domette	5100	7300	3126					25,500	25,000	\$	25,500	\$	25,000	
	Supplies - General	Greene	5100	7300	1040					10,200	10,000	\$	10,200	\$	10,000	
	Supplies - General	Meyer	5100	7300	1059					20,400	20,400	\$	20,400	\$	20,400	
	Supplies - General	Parks Foundation - Mt. Storm Project	5100	7300	1064					15,300	0	\$	15,300	\$	-	
	Supplies - General: Burnet Woods	Ruth Wagner - Burnet Woods	5100	7300	1071					76,500	0	\$	76,500	\$	-	
	Supplies - General: Burnet Woods	Fund 326 (Formerly Ruth Wagner)	5100	7300	0			76,500				\$	-	\$	76,500	
	Supplies - General (Formerly Storeroom)	Fleischmann	1000	7300	3033					0	11,412	\$	-	\$	11,412	
	Supplies - General (Formerly Storeroom)	Fount Sq-Hauck	1000	7300	3234						3,588	\$	-	\$	3,588	
Land Management Total								76,500		178,500	101,000	\$	178,500	\$	177,500	\$ (1,000)
Nature Education	Professional Services	Bettman	4000	7200	2009					15,810	0	\$	15,810	\$	-	
	Supplies - General	Fund 326 (Formerly Nature Next Door Program Sp	4000	7300	0			13,770				\$	-	\$	13,770	
	Supplies - General	Nature Next Door Program Support	4000	7300	4100					13,770	0	\$	13,770	\$	-	
	Reimbursements (Formerly Prof. Servs)	Miles-Edwards	4000	7196	1060						15,810	\$	-	\$	15,810	
Nature Education Total								13,770		29,580	15,810	\$	29,580	\$	29,580	\$ -
Operations Administration	Professional Services	Krohn / Warder	1000	7200	3137					215,000		\$	215,000			
	Professional Services	Krohn / Warder (Formerly 430)	1000	7200 (blank)					215,000			\$	215,000			
	Rental Expense	Drabner	1000	7419	1027						11,836	\$	-	\$	11,836	
	Rental Expense	Fleischmann	1000	7419	1033					43,586	0	\$	43,586	\$	-	
	Rental Expense	Miles-Edwards	1000	7419	1060						31,750	\$	-	\$	31,750	
	Supplies - General	Drabner	1000	7300	1027					35,700	35,700	\$	35,700	\$	35,700	
	Supplies - General	Meyer	1000	7300	1059					20,423	0	\$	20,423	\$	-	
	Supplies - General	Miles-Edwards	1000	7300	1060					0	20,423	\$	-	\$	20,423	
	Travel/Training	Admin - Park Interest	1000	7215	1001					15,000	4,835	\$	15,000	\$	4,835	
	Travel/Training	Geier	1000	7215	1001						10,165	\$	-	\$	10,165	
	Operations Administration Total									215,000	329,709		114,709	\$	329,709	\$ 329,709 \$ -
Operations East	Professional Services	Sooty Acres	3000	7200	3276					10,200	10,200	\$	10,200	\$	10,200	
	Supplies - General	City Gard Torr Ply	3000	7300	3017					4,590	0	\$	4,590	\$	-	
	Supplies - General	Fund 326 (Formerly City Gard Torr Ply)	3000	7300	0			4,590				\$	-	\$	4,590	
	Supplies - Horticulture	Eden	3000	7373	1030					5,100		\$	5,100			
	Supplies - Horticulture	Fount Sq-Hauck	3000	7373	3234						7,905	\$	-	\$	7,905	
	Supplies - Horticulture	Fund 326 (Formerly Eden 1030)	3000	7373	0			5,100				\$	-	\$	5,100	
	Supplies - Horticulture	Meyer	3000	7373	1059					76,500	76,500	\$	76,500	\$	76,500	
	Supplies - Horticulture	Sooty Acres	3000	7373	3276					24,480	16,575	\$	24,480	\$	16,575	
	Professional Services: Levy Clock	Levy	3000	7200	3256					0	1,935	\$	-	\$	1,935	
	Professional Services: Burnet Woods Lake Management	Meyer	3000	7200	1059					4,080	4,080	\$	4,080	\$	4,080	
	Professional Services: Maintenance Contract	Admin - Park Interest	3000	7200	1001					67,830		\$	67,830			
	Professional Services: Maintenance Contract	Fund 326 (Formerly Admin 1001)	3000	7200 (blank)				67,830				\$	-	\$	67,830	
	Supplies - Horticulture: Geier Esplanade Contract (Form	Auti Park	3000	7373	3007					10,200	0	\$	10,200	\$	-	
	Supplies - Horticulture: Geier Esplanade Contract (Form	Fund 326 (Formerly Auti Park 3007)	3000	7373	0			10,200				\$	-	\$	10,200	
	Professional Services: Fleischmann Maintenance (Form	Fleischmann Gardens	3000	7200	1033					51,000	65,000	\$	51,000	\$	65,000	
Operations East Total								87,720		253,980	182,195	\$	253,980	\$	269,915	\$ 15,935
Operations Krohn and Warder	Supplies - General: Gift Shop Purchases	Fund 332 (Former Krohn 3137)	3100	7300	0					72,400		\$	-	\$	72,400	
	Supplies - General: Gift Shop Purchases	Krohn / Warder	3100	7300	3137					122,400	0	\$	122,400	\$	-	
	Supplies - General: Krohn Support	Fund 332 (Former Krohn 3137)	3100	7300	0					76,500		\$	76,500	\$	-	
	Supplies - General: Krohn Support	Krohn / Warder	3100	7300	3137					76,500	0	\$	76,500	\$	-	
	Supplies - Horticulture: Warder Money	Fund 332 (Former Krohn 3137)	3100	7373	0					96,900		\$	96,900	\$	-	
	Supplies - Horticulture: Warder Money	Krohn / Warder	3100	7373	3137					96,900	0	\$	96,900	\$	-	
	Taxes - Sales Tax	Fund 332 (Former Krohn 3137)	3100	7457	0					25,000		\$	-	\$	25,000	
	Taxes - Sales Tax	Krohn / Warder	3100	7457	3137					25,000	0	\$	25,000	\$	-	
	Supplies - General: Floral Shows	Fund 332 (Former Show Sponsors)	3100	7300	0					32,000		\$	32,000	\$	-	
	Supplies - General: Floral Shows	Show Sponsors	3100	7300	3175					102,000		\$	102,000			
Operations Krohn and Warder Total										302,800	422,800	\$	422,800	\$	302,800	\$ (120,000)

Operations West	Supplies - Horticulture	Admin - Park Interest	4000	7373	1001					94,300		\$ 94,300		
	Supplies - Horticulture	Geier	4000	7373	3036					0	88,678	\$ -	\$ 88,678	
	Supplies - Horticulture	Meyer	4000	7373	1059					20,400	20,400	\$ 20,400	\$ 20,400	
	Supplies - Horticulture	Miles-Edwards	4000	7373	1060					0	5,600	\$ -	\$ 5,600	
	Professional Services: Maintenance Contract	Admin - Park Interest	4000	7200	1001					61,200		\$ 61,200		
	Professional Services: Maintenance Contract	Miles-Edwards	4000	7200	1060					0	61,200	\$ -	\$ 61,200	
	Supplies - General (Formerly Storeroom)	Reichsmann	1000	7300	3033					0	30,000	\$ -	\$ 30,000	
	Supplies - Horticulture (Formerly Arboretum)	Miles-Edwards	4200	7373	1060					0	3,400	\$ -	\$ 3,400	
Operations West Total										175,900	209,278	\$ 175,900	\$ 209,278	\$ 33,378
Parks														
Entertainment	Professional Services	Waterfront Parks	8200	7200	2082					14,882	0	\$ 14,882	\$ -	
	Professional Services: P&G Pavilion Entertainment	Waterfront Parks	8200	7200	2082					40,800	0	\$ 40,800	\$ -	
Parks Entertainment Total										55,682	0	\$ 55,682	\$ -	\$ (55,682)
Smale Riverfront														
Park	Supplies - Horticulture	Fund 329 (Formerly Smale Riverfront Park 8047)	8000	7373	0			55,080				\$ -	\$ 55,080	
	Supplies - Horticulture	Smale Riverfront Park	8000	7373	8047					55,080	0	\$ 55,080	\$ -	
Smale Riverfront Park Total								55,080		55,080	0	\$ 55,080	\$ 55,080	\$ -
Storeroom														
	Supplies - General	Miles-Edwards	1000	7300	1060					0	0	\$ -	\$ -	
	Supplies - General: Auto	Meyer	1000	7300	1059					66,300	0	\$ 66,300	\$ -	
Storeroom Total										66,300	0	\$ 66,300	\$ -	\$ (66,300)
Waterfront Parks														
	Supplies - General	Fund 318 (Formerly Waterfront 2082)	2000	7300	0	30,600						\$ -	\$ 30,600	
	Supplies - General	Waterfront Parks	2000	7300	2082					30,600	0	\$ 30,600	\$ -	
	Supplies - Horticulture	Fund 326 (Former Platt Park)	2000	7373	0		17,340					\$ 17,340	\$ 17,340	
	Supplies - Horticulture	Fund 326 (Former Western Southern/Lytle Park)	2000	7373	0		40,000					\$ 40,000	\$ 40,000	
	Supplies - Horticulture	Fund 326(Former City Garden Cent Play)	2000	7373	0		5,100					\$ -	\$ 5,100	
	Professional Services: P&G Pavilion Entertainment	Fund 318 (Formerly Parks Entertainment 2082)	8200	7200	0	40,800						\$ -	\$ 40,800	
Waterfront Parks Total						71,400	62,440			30,600	0	\$ 30,600	\$ 133,840	\$ 103,240
Grand Total						224,400	455,384	55,080	517,800	2,541,220	1,131,037	\$ 2,541,220	\$ 2,383,711	\$ (157,509)

Attachment C: Fund Balance Summary - FY24/FY25 Actual and FY26 Projected			
Private Endowment Fund Summary	FY2024 Actual	FY2025 Actual	FY2026 Projected
Starting Balance PNC Accounts + Fund 430	3,998,847	4,138,796	1,837,673
Fund 430	924,214	860,715	479,910
PNC Accounts	3,074,633	3,278,081	1,357,763
Ending Balance PNC Accounts + Fund 430	4,138,796	1,837,673	1,702,671
Fund 430	860,715	479,910	479,908
PNC Accounts	3,278,081	1,357,763	1,222,763
Change During Fiscal Year	139,949	(2,301,123)	(135,001)
Fund 430	(63,499)	(380,805)	(1)
PNC Accounts	203,448	(1,920,318)	(135,000)
PNC Account Activity	FY2024 Actual	FY2025 Actual	FY2026 Projected
Additions to PNC Accounts			
Gift Shop	244,963	215,296	-
Parks Foundation	458,973	432,001	
Greater Cincinnati Foundation	616,502	690,424	
Parks Trusts			
5/3 Hauck Sooty	54,275		
5/3 Hauck Ft Square	170,000		
5/3 Meyer	474,600		
Fleischman Endowment	37,681	37,779	41,412
Fleischman Gardens	240,000		65,000
Miles Edwards			221,204
Geier			98,843
Levy Clock			1,935
Drabner			66,333
Bettman			128,625
Interest	44,233	30,969	10,323
Total Additions to PNC Accounts	2,341,226	1,406,468	633,674
Reductions to PNC Accounts			
Gift Shop Expenses	9,404	10,616	-
Bank Fees	2,464	3,362	3,500
Transfers to Fund 430 - Private Endowment + Interest (net)	2,202,433	3,352,440	630,174
Transfers to Fund 430 - Greeno + Dornette			135,000
Total Reductions to PNC Accounts	2,214,301	3,366,418	768,674
Ending PNC Balance	3,201,559	1,318,131	1,222,763
Unrecognized Gain on Investment Accounts	76,522	39,632	
Fund 430 Activity	FY2024 Actual	FY2025 Actual	FY2026 Projected
Additions to Fund 430			
Transfers in from PNC Accounts	2,202,433	3,352,440	765,174
Transfers in Per Ordinance			349,490
63-2024 (FY2024)	303,403		
388-2024 (FY2025)		100,760	
107-2025 & 90-2025		3,635,709	
202-2025 - Ault Park Playground APAC Donation		205,000	
131-2025		107,835	
Interest/Reimbursements	64,066	49,115	16,372
Total Additions to Fund 430	2,569,901	7,450,859	1,131,036
Reductions to Fund 430			
FY Operating Expenses	1,897,495	2,344,844	1,131,037
Accrued Salaries FY24		-	-
Transfers to Other Funds / Capital Projects	735,905	5,486,820	-
Total Reductions to Fund 430	2,633,400	7,831,664	1,131,037
Ending Fund 430 Balance	860,715	479,910	479,908



Date: August 21, 2025

To: Board of Park Commissioners

From: Jason Barron, Director

Subject: Grant Application/Acceptance – 2025 IRA Urban Forestry Grant

BOARD OF PARK

COMMISSIONERS

Molly North
President

Kick Lee
Vice President

Susan F. Castellini

Phyllis McCallum

John E. Neyer

Jason Barron
Director

Jenny Mobley
Deputy Director

Crystal Courtney
Division Manager

Herta Fairbanks
Division Manager

Rocky Merz
Division Manager

Background

The Ohio Department of Natural Resources (ODNR) is offering grant resources available from the U.S. Department of Agriculture Forest Service (U.S. Forest Service) of up to \$100,000 in reimbursement funding to invest in the long-term growth and development of local urban and community forest programs. The goals of this grant program include restoring tree canopy, promoting urban forestry benefits through proper planting and care of trees, mitigating heat islands, and building sustainable urban forestry programs, among others. The grant application is due August 27, 2025, and notifications are planned for October/November 2025. Grant projects can begin in early 2026 and must be complete by the state biennium, June 30, 2027. No match is required. A least a portion of the funding must be used for tree planting, and the U.S. Forest Service must be acknowledged as a funding source for work performed under this grant, including any future signage.

Cincinnati Parks proposes to use the funding to develop an urban forestry management plan and conduct tree plantings in focused neighborhoods with low tree canopy.

Description

Staff requests approval to apply for and accept, upon award the grant listed below from the Ohio Department of Natural Resources:

1. **\$100,000 – 2025 IRA Urban Forestry Grant**
ODNR Division of Forestry will provide funding for planning, training, and tree planting projects.

Recommendation

Staff respectfully requests the Board approve the application for and acceptance upon award of grant funds from ODNR in the amount of up to \$100,000.

Cincinnati Park Board

Financial Presentation – Month Ending June 30, 2025

BOARD OF PARK COMMISSIONERS

Molly North
Kick Lee
John Neyer

Susan F Castellini
Phyllis McCallum

Jason Barron – *DIRECTOR* Jenny Mobley - *Deputy Director* Rocky Merz - *DIVISION MANAGER*
Crystal Courtney - *DIVISION MANAGER* Joel Gross - *DIVISION MANAGER* Herta Fairbanks - *DIVISION MANAGER*

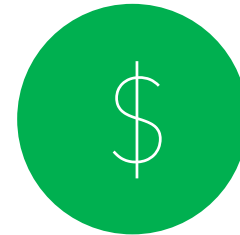
Table of Contents



SUMMARY



EXPENSES



YTD REVENUE



YTD PARK BOARD
FUND BALANCES



YTD PARK BOARD
TRUST BALANCES



FUND PURPOSE

Finance and IT

Significant Accomplishments

Finance Team

- Supported City-wide FYE 2025
- Identified opportunities for better revenue reporting, implementing changes
- Performed audits on expenditures for budget development
- Prepared for start of FY26
- Determination of endowment distribution recommendation

IT Team

- Completed network upgrades at:
 - Admin Building
 - Anderson Pavilion
 - Hauck Gardens
- Beta tested Windows 11 images at six parks locations
- Reviewed public WIFI locations in Parks, working with AltaFiber to ensure they are all active

In development:

- Reviewing FY25 430 Fund spend and identifying FY26 430 budget needs
- Matching expenditures with revenue sources
- Reassigning expenses to accounts based on activity centers

Year to Date Expenses By Expense Type

As of June 30, 2025

Category	YTD Expended		Budget	Target Spend %	Actual Spend %	Variance
Advertising	\$	113,702	\$ 43,088	100.0%	264%	163.9%
Auto & Truck Expense	\$	482,032	\$ 495,537	100.0%	97.3%	-2.7%
Bank Fees	\$	97,938	\$ 72,470	100.0%	135.1%	35.1%
Benefits & Taxes	\$	4,289,536	\$ 4,160,465	100.0%	103.1%	3.1%
Equipment	\$	341,216	\$ 56,178	100.0%	607.4%	507.4%
Fuel	\$	204,227	\$ 186,560	100.0%	109.5%	9.5%
Insurance	\$	37,662	\$ 31,310	100.0%	120.3%	20.3%
IT	\$	159,387	\$ 112,722	100.0%	141.4%	41.4%
Postage	\$	4,045	\$ 3,308	100.0%	122.3%	22.3%
Professional Services	\$	2,413,891	\$ 3,602,669	100.0%	67.0%	-33.0%
Rentals	\$	220,586	\$ 348,072	100.0%	63.4%	-36.6%
Salaries	\$	13,293,262	\$ 13,235,602	100.0%	100.4%	0.4%
Supplies	\$	2,431,810	\$ 2,800,616	100.0%	86.8%	-13.2%
Taxes	\$	997,789	\$ 994,741	100.0%	100.3%	0.3%
Travel & Training	\$	91,537	\$ 80,774	100.0%	113.3%	13.3%
Utilities	\$	1,027,681	\$ 961,658	100.0%	106.9%	6.9%
	\$	26,206,302	\$ 27,185,770			

Year to Date Expenses by Fund

As of June 30, 2025

Fund Name	Expenses	Budget	Target % Spend^	Actual % Spend	% Variance
General Fund	\$ 11,255,088	\$ 11,556,710	100.0%	97.4%	-2.6%
Stormwater Fund	\$ 1,952,816	\$ 1,954,020	100.0%	99.9%	-0.1%
Hwy Greenspace (Street Construction Management)	\$ 412,219	\$ 421,230	100.0%	97.9%	-2.1%
Infrastructure Fund (Income Tax-Infrastructure)	\$ 1,628,129	\$ 1,629,270	100.0%	99.9%	-0.1%
Sawyer Point	\$ 879,268	\$ 1,230,630	100.0%	71.4%	-28.6%
Park Donations and Special Activity	\$ 1,377,343	\$ 1,058,520	100.0%	130.1%	30.1%
W.M. Ampt Fund (Free Concerts)	\$ 17,192	\$ 17,210	100.0%	99.9%	-0.1%
Groesbeck Fund (endowment)	\$ 13,431	\$ 20,240	100.0%	66.4%	-33.6%
Cincinnati Riverfront Park	\$ 1,448,485	\$ 1,623,180	100.0%	89.2%	-10.8%
Park Lodge / Pavilion Deposits	\$ 234,806	\$ 271,000	100.0%	86.6%	-13.4%
Krohn Conservatory	\$ 1,553,106	\$ 1,611,260	100.0%	96.4%	-3.6%
Yeatman's Cove Trust	\$ -	\$ -	0.0%	--	--
Urban Forestry	\$ 68,474	\$ 50,500	100.0%	135.6%	35.6%
Private Endowment	\$ 2,344,844	\$ 2,541,220	100.0%	92.3%	-7.7%
Forestry Assessment	\$ 3,021,099	\$ 3,200,780	100.0%	94.4%	-5.6%
	\$ 26,206,302	\$ 27,185,770			

unspent dollars returned to the City

^target increases monthly

Year to Date Revenue

As of June 30, 2025

Fund Description	FY25 Revenue	FY25 Budget	Target %	Actual %	% Variance
			Revenue	Revenue	
318 - Sawyer Point	\$1,010,558	\$648,500	100.0%	155.8%	55.8%
326 - Parks Donations and Special Activity	\$850,707	\$715,250	100.0%	118.9%	18.9%
329 - Smale Fund	\$1,445,067	\$1,431,000	100.0%	101.0%	1.0%
330 - Park Lodge/Pavilion Deposit	\$533,316	\$282,630	100.0%	188.7%	88.7%
332 - Krohn Conservatory	\$1,711,238	\$1,805,000	100.0%	94.8%	-5.2%
Grand Total	\$5,550,885	\$4,882,380			

Items of Note:

- Sawyer Point Revenue target to actual is significantly different due to the budgeted revenue for FY25 being based on revenue for FY24 during which the parking revenue was artificially deflated due to the inability to accept credit cards for much of the year.
- Parks Donations and Special Activities are above target as donations are neither cyclical nor predictable.
- Krohn Conservatory revenue does not include gift shop revenue in FY25.

Park Board Fund Balances

As of June 30, 2025

Cincinnati Park Board *Fund Balances*

Fund	Name	Balance as of					6/30/2025
		Beg of FY 24	Beg of FY 25	EO 1st Qtr	EO 2nd Qtr	EO 3rd Qtr	EO 4th Qtr
318	Sawyer Point	\$1,230,729	\$1,235,689	\$1,377,356	\$1,494,452	\$1,473,615	\$1,493,885
326	Park Misc Revenue & Special Activity	\$1,172,721	\$1,077,492	\$1,057,711	\$1,283,802	\$1,110,458	\$497,768
327	WM Ampt Free Concerts	\$12,942	\$24,322	\$16,807	\$19,127	\$27,777	\$20,780
328	Groesbeck Endowment	\$149,396	\$173,596	\$170,972	\$163,872	\$178,847	\$175,140
329	Cincinnati Riverfront Park	\$3,578,882	\$3,037,841	\$3,250,978	\$3,292,287	\$2,783,138	\$2,889,213
330	Park Lodge/Pavilion Deposits	\$1,716,918	\$1,844,989	\$1,853,125	\$1,833,182	\$1,841,059	\$2,126,319
332	Krohn Conservatory	\$1,779,215	\$1,456,623	\$1,564,951	\$1,295,956	\$1,508,955	\$1,477,001
335	Schmidlapp Endowment	\$2,717	\$4,312	\$4,312	\$4,312	\$5,393	\$5,393
403	Yeatman's Cove Park Trust	\$724,010	\$611,709	\$615,049	\$620,174	\$624,018	\$629,451
428	Urban Forestry	\$583,324	\$533,628	\$539,559	\$589,742	\$646,582	\$699,244
430	Parks Private Endowment	\$924,214	\$860,715	\$647,538	\$437,779	\$126,259	\$503,162
706	Ampt Trust	\$138,440	\$126,987	\$130,199	\$133,804	\$127,615	\$130,446
707	Groesbeck Trust	\$56,147	\$38,688	\$43,698	\$48,823	\$35,368	\$36,964
708	Schmidlapp Music	\$51,112	\$50,703	\$50,988	\$51,421	\$50,666	\$51,115
752	Permanent Capital Improvement	\$1,031,248	\$928,991	\$984,072	\$1,042,471	\$1,093,814	\$1,135,395
792	Forestry Assessment	\$3,239,177	\$3,966,880	\$3,546,309	\$3,724,697	\$2,822,629	\$4,431,444
Total All Funds		\$16,391,192	\$15,973,165	\$15,853,624	\$16,035,902	\$14,456,194	\$16,302,721

Park Board Funds Remaining Available Spend

As of June 30, 2025

Cincinnati Park Board *Available Spend Calculation*

Fund Name	June 2025 Balance	Remaining Expenses	Remaining Revenue	Recommend Reserves	Available for Spend Dollars
318 Sawyer Point	\$1,493,885	\$0	\$0	\$450,000	\$1,043,885
326 Park Donations and Special Activity	\$497,768	\$0	\$0	\$400,000	\$97,768
329 Cincinnati Riverfront Park	\$2,889,213	\$0	\$0	\$800,000	\$2,089,213
330 Park Lodge/Pavilion Deposits	\$2,126,319	\$0	\$0	\$200,000	\$1,926,319
332 Krohn Conservatory	\$1,477,001	\$0	\$0	\$700,000	\$777,001
403 Yeatman's Cove Park Trust	\$629,451	\$0	\$0	\$500,000	\$129,451
752 Permanent Capital Improvement	\$1,135,395	\$0	\$0	\$600,000	\$535,395
Total Available	\$10,249,031	\$0	\$0	\$3,650,000	\$6,599,031

Park Board Endowment Fund Summary

As of June 30, 2025

Cincinnati Board of Park Commissioners

Endowment Fund Summary

Fund Name	Jun-21 Balance	Jun-22 Balance	Jun-23 Balance	Jun-24 Balance	EO 1st Qtr	EO 2nd Qtr	EO 3rd Qtr	Apr-25 Balance	May-25 Balance	Jun-25 Balance
Trustee										
Bettman	\$2,591,101	\$2,227,929	\$2,470,657	\$2,794,919	\$2,963,083	\$2,940,368	\$2,875,818	\$2,858,881	\$2,966,867	\$3,074,940
Drabner	\$1,317,152	\$1,145,614	\$1,280,297	\$1,459,107	\$1,554,208	\$1,547,359	\$1,524,829	\$1,518,986	\$1,547,359	\$1,579,007
Fleischmann	\$856,907	\$745,006	\$807,308	\$875,328	\$932,253	\$890,616	\$877,641	\$874,249	\$890,616	\$907,388
Fleischmann	\$3,107,722	\$2,701,141	\$3,017,938	\$3,156,963	\$3,362,752	\$3,348,948	\$3,300,109	\$3,287,463	\$3,348,948	\$3,417,351
Geier	\$1,965,276	\$1,708,506	\$1,908,824	\$2,175,241	\$2,317,031	\$2,306,812	\$2,273,155	\$2,264,441	\$2,306,802	\$2,353,904
Miles-Edwards	\$4,047,626	\$3,864,459	\$4,245,084	\$5,139,297	\$5,526,462	\$5,427,673	\$5,359,180	\$5,328,144	\$5,427,673	\$5,448,247
Levy	\$39,131	\$32,395	\$36,682	\$43,339	\$45,851	\$46,426	\$45,260	\$45,061	\$46,955	\$48,738
Sub-total	\$13,924,915	\$12,425,051	\$13,766,790	\$15,644,194	\$16,701,641	\$16,508,202	\$16,255,991	\$16,177,225	\$16,535,220	\$16,829,577
Beneficiary Only										
Hauck- Sooty Acres	\$617,923	\$486,533	\$502,506	\$542,363	\$573,776	\$569,376	\$555,975	\$555,184	\$549,287	\$566,509
Hauck - Fountain Sq	\$1,740,235	\$1,380,434	\$1,390,504	\$1,510,557	\$1,597,554	\$1,585,316	\$1,548,605	\$1,546,953	\$1,534,301	\$1,582,237
Meyer	\$5,482,708	\$4,299,811	\$4,476,736	\$4,845,413	\$5,128,172	\$5,091,180	\$4,973,057	\$4,965,543	\$4,920,058	\$5,073,835
Sub-total	\$7,840,866	\$6,166,778	\$6,369,747	\$6,898,333	\$7,299,502	\$7,245,872	\$7,077,637	\$7,067,680	\$7,003,645	\$7,222,580
Endowment Total	\$21,765,782	\$18,591,829	\$20,136,537	\$22,542,527	\$24,001,143	\$23,754,073	\$23,333,628	\$23,244,905	\$23,538,865	\$24,052,157
Commissioner Fund 430	\$121,000	\$287,536	\$924,214	\$860,715	\$647,538	\$437,779	\$126,259	\$76,643	\$1,548,678	\$479,910
Commissioner Money Market Acc	\$3,387,364	\$1,704,458	\$1,488,098	\$1,615,023	\$2,171,101	\$2,455,309	\$2,926,408	\$2,938,913	\$225,540	\$225,359
Commissioner Investment Acct	\$4,219,967	\$3,003,382	\$1,586,535	\$1,663,058	\$1,683,003	\$1,701,066	\$1,717,017	\$1,721,080	\$1,127,106	\$1,132,404
Total Commissioner Dollars	\$7,728,331	\$4,995,376	\$3,998,846	\$4,138,796	\$4,501,641	\$4,594,154	\$4,769,684	\$4,736,635	\$2,901,324	\$1,837,673
Grand Total	\$29,494,113	\$23,587,205	\$24,135,383	\$26,681,323	\$28,502,784	\$28,348,227	\$28,103,312	\$27,981,541	\$26,440,189	\$25,889,830

Fund Purpose

Fund Number	Fund Name	Fund Purpose
50	General Fund	City Tax Fund - Used for General Operational Expenses
107	Stormwater Fund	Used for litter pickup (Salary reimbursement)
301	Hwy Greenspace (Street Construction Management)	Ohio motor vehicle tax fund - used for Hwy Greenspaces
302	Infrastructure Fund (Income Tax-Infrastructure)	City Tax Fund - Used for General Operational Expenses
318	Sawyer Point	To account for receipts and expenditures in the operation and maintenance of Bicentennial Commons at Sawyer Point, including the support of capital improvements and all monies received from fees and contributions
326	Park Donations and Special Activity	Fund No. 326 was established in 1932 for the purpose of accounting for donations made for various Parks Department purposes, but expanding the purpose of this fund to include capital improvements as an eligible use will enable the Parks Department to make improvements to Parks facilities
327	W.M. Ampt Fund (Free Concerts)	To account for money received as income from Investment of bequest and expenditures for the costs of concerts in various parks
328	Groesbeck Fund (endowment)	To account for money received from the investment of bequest and expenditures for the cost of concerts in Burnet Woods.
329	Cincinnati Riverfront Park	Established for the purpose of accepting donations, program funds, event funds, lease revenues and common area maintenance income from public and private entities to be used for park operations maintenance and capital replacements.
330	Park Lodge / Pavilion Deposits	Fund No. 330 was established in 1937 for the purpose of accounting for deposits made for the use of lodges and the expenditures for the maintenance of the lodges, replacements of damages to the lodges, and refunds of overages contained in the amounts collected, but expanding the purpose of this fund to include capital improvements as eligible expenditures will allow the Parks Department to make upgrades to lodges and pavilions;

Fund Purpose

Fund Number	Fund Name	Fund Purpose
332	Krohn Conservatory	To account for deposits for admissions and programs for Krohn. To deposit and expend monies collected by the Park Board Volunteers through the Friends of the Krohn organization and to receive donations from private sources and making expenditures for permanent improvements and operating expense at Krohn
335	Schmidlapp Endowment	To account for money received as income from Investment of bequest and expenditures for the costs of concerts in various parks.
403	Yeatman's Cove Trust	To receive \$500,000 gift from Proctor & Gamble to be used for the operation and maintenance of said park in accordance with the terms and conditions of the Trust Agreement.
428	Urban Forestry	To receive funds from the sale of forest products, donations, permit fees and compensatory payments and to make sure such expenditures to maintain the Urban Forest Management Program
430	Private Endowment	Established for the purpose of accounting for revenue from various private endowments to be used for park operations, maintenance, programs, events, and capital projects only at Parks facilities.
752	Permanent Improve Fund	To account for the revenue received from the rental, lease or sale of any park property. Expenditures may be made for maintaining and operating the property, including the payment of taxes, pending the use of the property for park purposes, and purchasing, constructing or acquiring permanent improvements for park purposes, but only when specifically authorized by ordinance.
792	Forestry Assessment	Based on a summary of the special assessment for street trees provided by the Hamilton County Auditor's office, the following detailed information is provided concerning the assessment revenue. The revenue is calculated at the rate of 21 (as of 2019) cents per front footage for all property within the City limits that abuts a public right-of-way.

CINCINNATI PARK BOARD

Financial Presentation Month ending July 31, 2025

BOARD OF PARK COMMISSIONERS

Molly North
Kick Lee
John Neyer

Susan F Castellini
Phyllis McCallum

Jason Barron – *DIRECTOR* Jenny Mobley - *Deputy Director* Rocky Merz - *DIVISION MANAGER*
Crystal Courtney - *DIVISION MANAGER* Herta Fairbanks - *DIVISION MANAGER*

Finance and IT Significant Accomplishments

July 2025

Finance Team

- Worked with Parks groups to standardize invoicing for events and programs and payment processing
- Processed FY26 beginning of the year encumbrances
- Developed capital project tracking process to better track budgets, expenditures, and sources of funds
- Began development of 430 Fund budget

IT Team

- Continued work on Windows 11 Upgrade – 47 systems upgraded to date, 61 systems left to go by October 14, 2026
- Worked with CPD (police) to transition cameras at Anderson Pavilion from internal management to CPD
- Participated in initial conversations with ETS/CTS of universal communications project

In development:

- Preparing for FY26 Capital Sunset effort
- Identifying Parks' financial reporting design to better track various functions
- Preparing for Parks-wide procurement training – internal and external
- Looking at options to transition cameras at Krohn Conservatory to CPD management

Year to Date Expenses By Expense Type

As of July 31, 2025

Category	YTD Expended	Budget	Target Spend %	Actual Spend %	Variance
Advertising	\$ 17,974	\$ 42,075	7.8%	43%	35.0%
Auto & Truck Expense	\$ 33,153	\$ 514,380	6.7%	6.4%	-0.2%
Bank Fees	\$ 10,522	\$ 63,610	0.3%	16.5%	16.2%
Benefits & Taxes	\$ 470,858	\$ 5,114,460	8.5%	9.2%	0.7%
Equipment	\$ -	\$ 58,395	0.0%	0.0%	0.0%
Fuel	\$ 21,238	\$ 187,690	9.8%	11.3%	1.5%
Insurance	\$ 460	\$ 31,624	0.0%	1.5%	1.5%
IT	\$ -	\$ 80,850	15.5%	0.0%	-15.5%
Postage	\$ 367	\$ 3,339	5.5%	11.0%	5.4%
Professional Services	\$ 166,751	\$ 3,381,514	9.4%	4.9%	-4.5%
Rentals	\$ 701	\$ 334,845	3.9%	0.2%	-3.7%
Salaries	\$ 910,304	\$ 13,168,810	4.9%	6.9%	2.0%
Supplies	\$ 91,556	\$ 1,421,882	11.6%	6.4%	-5.1%
Taxes	\$ 1,411	\$ 989,539	0.5%	0.1%	-0.4%
Travel & Training	\$ 7,181	\$ 52,299	0.8%	13.7%	12.9%
Utilities	\$ 72,595	\$ 1,011,438	5.7%	7.2%	1.4%
	\$ 1,805,071	\$ 26,456,750			

Year to Date Expenses by Fund As of July 31, 2025

Fund Name	Expenses	Budget	Target % Spend^	Actual % Spend	% Variance
General Fund	\$ 1,142,200	\$ 12,139,550	10.9%	9.4%	-1.5%
Stormwater Fund	\$ -	\$ 1,954,190	0.2%	0.0%	-0.2%
Hwy Greenspace (Street Construction Management)	\$ 23,870	\$ 532,560	8.2%	4.5%	-3.8%
Infrastructure Fund (Income Tax-Infrastructure)	\$ 153,878	\$ 1,653,130	5.2%	9.3%	4.1%
Sawyer Point	\$ 27,481	\$ 1,260,480	4.5%	2.2%	-2.3%
Park Donations and Special Activity	\$ 27,330	\$ 1,444,780	7.0%	1.9%	-5.1%
W.M. Ampt Fund (Free Concerts)	\$ 199	\$ 17,380	5.2%	1.1%	-4.1%
Groesbeck Fund (endowment)	\$ -	\$ 20,440	5.2%	0.0%	-5.2%
Cincinnati Riverfront Park	\$ 1,591	\$ 1,592,780	5.2%	0.1%	-5.1%
Park Lodge / Pavilion Deposits	\$ 1,047	\$ 284,120	1.4%	0.4%	-1.1%
Krohn Conservatory	\$ 143,621	\$ 1,992,820	3.8%	7.2%	3.4%
Urban Forestry	\$ 20,205	\$ 335,080	7.6%	6.0%	-1.6%
Private Endowment	\$ 90,200	\$ -	7.1%	--	--
Forestry Assessment	\$ 173,450	\$ 3,229,440	4.6%	5.4%	0.7%
	\$ 1,805,071	\$ 26,456,750			

unspent dollars returned to the City

^target increases monthly

Year to Date Revenue by Fund As of July 31, 2025

Fund Description	FY26 Revenue	FY26 Budget	Target % Revenue	Actual % Revenue	% Variance
318 - Sawyer Point	\$74,098	\$648,500	13.1%	11.4%	-1.7%
326 - Parks Donations and Special Activity	\$86,209	\$715,250	7.5%	12.1%	4.5%
329 - Smale Fund	(\$33,356)	\$1,431,000	8.2%	-2.3%	-10.5%
330 - Park Lodge/Pavilion Deposit	\$0	\$282,630	22.6%	0.0%	-22.6%
332 - Krohn Conservatory	\$215,280	\$1,805,000	8.1%	11.9%	3.8%
Grand Total	\$342,231	\$4,882,380			

Items of Note:

329 – Smale Fund is negative due to a catch-up payment to Amplio for fees from 2019-2024.

330 – Park Lodge/Pavilion Deposits reflects payments from Premier Park Events. In the past several years, they have been paying annually. We are working with them to correct this to monthly payments per the contract terms.

Park Board Fund Balances

As of July 31, 2025

Cincinnati Park Board *Fund Balances*

Fund	Name	Balance as of			
		Beg of FY 24	Beg of FY 25	Beg of FY 26	7/31/25
318	Sawyer Point	\$1,230,729	\$1,235,689	\$1,493,885	\$1,514,342
326	Park Misc Revenue & Special Activity	\$1,172,721	\$1,077,492	\$497,768	\$541,408
327	WM Ampt Free Concerts	\$12,942	\$24,322	\$20,780	\$20,581
328	Groesbeck Endowment	\$149,396	\$173,596	\$175,140	\$175,140
329	Cincinnati Riverfront Park	\$3,578,882	\$3,037,841	\$2,889,213	\$2,842,661
330	Park Lodge/Pavilion Deposits	\$1,716,918	\$1,844,989	\$2,126,319	\$2,125,271
332	Krohn Conservatory	\$1,779,215	\$1,456,623	\$1,477,001	\$1,511,748
335	Schmidlapp Endowment	\$2,717	\$4,312	\$5,393	\$5,393
403	Yeatman's Cove Park Trust	\$724,010	\$611,709	\$629,451	\$629,451
428	Urban Forestry	\$583,324	\$533,628	\$699,244	\$679,531
430	Parks Private Endowment	\$924,214	\$860,715	\$503,162	\$434,440
706	Ampt Trust	\$138,440	\$126,987	\$130,446	\$130,446
707	Groesbeck Trust	\$56,147	\$38,688	\$36,964	\$36,964
708	Schmidlapp Music	\$51,112	\$50,703	\$51,115	\$51,115
752	Permanent Capital Improvement	\$1,031,248	\$928,991	\$1,135,395	\$1,141,553
792	Forestry Assessment	\$3,239,177	\$3,966,880	\$4,431,444	\$4,250,490
Total All Funds		\$16,391,192	\$15,973,165	\$16,302,721	\$16,090,535

Park Board Funds Remaining Available Spend As of July 31, 2025

Cincinnati Park Board *Available Spend Calculation*

Fund Name	July 2025 Balance	Remaining Expenses	Remaining Revenue	Recommend Reserves	Available for Spend Dollars
318 Sawyer Point	\$1,514,342	\$1,232,999	\$574,402	\$450,000	\$405,745
326 Park Donations and Special Activity	\$541,408	\$1,417,450	\$629,041	\$400,000	(\$647,001)
329 Cincinnati Riverfront Park	\$2,842,661	\$1,591,189	\$1,431,000	\$800,000	\$1,882,472
330 Park Lodge/Pavilion Deposits	\$2,125,271	\$283,073	\$28,260	\$200,000	\$1,670,458
332 Krohn Conservatory	\$1,511,748	\$1,849,199	\$1,589,720	\$700,000	\$552,269
Total Available	\$10,306,434	\$6,373,910	\$4,252,423	\$3,650,000	\$4,534,947

* A zero balance indicates greater than anticipated revenue

Park Board Endowment Fund Summary

As of July 31, 2025

Cincinnati Board of Park Commissioners					
Endowment Fund Summary					
Fund Name	Jun-22 Balance	Jun-23 Balance	Jun-24 Balance	Jun-25 Balance	Jul-25 Balance
Trustee					
Bettman	\$2,227,929	\$2,470,657	\$2,794,919	\$3,074,940	\$3,103,112
Drabner	\$1,145,614	\$1,280,297	\$1,459,107	\$1,579,007	\$1,657,293
Fleischmann	\$745,006	\$807,308	\$875,328	\$907,388	\$952,445
Fleischmann	\$2,701,141	\$3,017,938	\$3,156,963	\$3,417,351	\$3,586,773
Geier	\$1,708,506	\$1,908,824	\$2,175,241	\$2,353,904	\$2,470,595
Miles-Edwards	\$3,864,459	\$4,245,084	\$5,139,297	\$5,448,247	\$5,667,700
Levy	\$32,395	\$36,682	\$43,339	\$48,738	\$49,577
Sub-total	\$12,425,051	\$13,766,790	\$15,644,194	\$16,829,577	\$17,487,495
Beneficiary Only					
Hauck- Sooty Acres	\$486,533	\$502,506	\$542,363	\$566,509	\$570,557
Hauck - Fountain Sq	\$1,380,434	\$1,390,504	\$1,510,557	\$1,582,237	\$1,593,477
Meyer	\$4,299,811	\$4,476,736	\$4,845,413	\$5,073,835	\$5,110,871
Sub-total	\$6,166,778	\$6,369,747	\$6,898,333	\$7,222,580	\$7,274,904
Endowment Total	\$18,591,829	\$20,136,537	\$22,542,527	\$24,052,157	\$24,762,399
Commissioner Fund 430	\$287,536	\$924,214	\$860,715	\$479,910	\$434,440
Commissioner Money Market Acc	\$1,704,458	\$1,488,098	\$1,615,023	\$225,359	\$278,505
Commissioner Investment Acct	\$3,003,382	\$1,586,535	\$1,663,058	\$1,132,404	\$1,134,921
Total Commissioner Dollars	\$4,995,376	\$3,998,846	\$4,138,796	\$1,837,673	\$1,847,866
Grand Total	\$23,587,205	\$24,135,383	\$26,681,323	\$25,889,830	\$26,610,265

Appendix - Fund Descriptions

Fund Number	Fund Name	Fund Purpose
50	General Fund	City Tax Fund - Used for General Operational Expenses
107	Stormwater Fund	Used for litter pickup (Salary reimbursement)
301	Hwy Greenspace (Street Construction Management)	Ohio motor vehicle tax fund - used for Hwy Greenspaces
302	Infrastructure Fund (Income Tax-Infrastructure)	City Tax Fund - Used for General Operational Expenses
318	Sawyer Point	To account for receipts and expenditures in the operation and maintenance of Bicentennial Commons at Sawyer Point, including the support of capital improvements and all monies received from fees and contributions
326	Park Donations and Special Activity	Fund No. 326 was established in 1932 for the purpose of accounting for donations made for various Parks Department purposes, but expanding the purpose of this fund to include capital improvements as an eligible use will enable the Parks Department to make improvements to Parks facilities
327	W.M. Ampt Fund (Free Concerts)	To account for money received as income from Investment of bequest and expenditures for the costs of concerts in various parks
328	Groesbeck Fund (endowment)	To account for money received from the investment of bequest and expenditures for the cost of concerts in Burnet Woods.
329	Cincinnati Riverfront Park	Established for the purpose of accepting donations, program funds, event funds, lease revenues and common area maintenance income from public and private entities to be used for park operations maintenance and capital replacements.
330	Park Lodge / Pavilion Deposits	Fund No. 330 was established in 1937 for the purpose of accounting for deposits made for the use of lodges and the expenditures for the maintenance of the lodges, replacements of damages to the lodges, and refunds of overages contained in the amounts collected, but expanding the purpose of this fund to include capital improvements as eligible expenditures will allow the Parks Department to make upgrades to lodges and pavilions;

Appendix - Fund Descriptions (cont.)

Fund Number	Fund Name	Fund Purpose
332	Krohn Conservatory	To account for deposits for admissions and programs for Krohn. To deposit and expend monies collected by the Park Board Volunteers through the Friends of the Krohn organization and to receive donations from private sources and making expenditures for permanent improvements and operating expense at Krohn
335	Schmidlapp Endowment	To account for money received as income from Investment of bequest and expenditures for the costs of concerts in various parks.
403	Yeatman's Cove Trust	To receive \$500,000 gift from Proctor & Gamble to be used for the operation and maintenance of said park in accordance with the terms and conditions of the Trust Agreement.
428	Urban Forestry	To receive funds from the sale of forest products, donations, permit fees and compensatory payments and to make sure such expenditures to maintain the Urban Forest Management Program
430	Private Endowment	Established for the purpose of accounting for revenue from various private endowments to be used for park operations, maintenance, programs, events, and capital projects only at Parks facilities.
752	Permanent Improve Fund	To account for the revenue received from the rental, lease or sale of any park property. Expenditures may be made for maintaining and operating the property, including the payment of taxes, pending the use of the property for park purposes, and purchasing, constructing or acquiring permanent improvements for park purposes, but only when specifically authorized by ordinance.
792	Forestry Assessment	Based on a summary of the special assessment for street trees provided by the Hamilton County Auditor's office, the following detailed information is provided concerning the assessment revenue. The revenue is calculated at the rate of 21 (as of 2019) cents per front footage for all property within the City limits that abuts a public right-of-way.