



Annual Budget

Fiscal Year 2025

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GFOA Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Great Parks of Hamilton County
Ohio**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

Annual Budget

Fiscal Year 2025

Great Parks' Budget Book provides our community with an easy-to-use, interactive and engaging version of our annual budget.

[View our web-based budget book here.](#)

Mission Statement

To preserve and protect natural resources and to provide outdoor recreation and education in order to enhance the quality of life for present and future generations.



Truths

- WE ARE A COMMUNITY PILLAR**
Prepare the region for a bright future.
- WE ARE MORE THAN PARKS**
Move beyond the proverbial.
- WE ARE BIG LANDS IN ACTION**
Prioritize people within the promise.
- WE ARE WIDE-OPEN WELLBEING**
Optimize personal + community health.
- WE ARE HOW-TO-BE OUTSIDE GUIDES**
Open doors and show the way.
- WE ARE FOUR-SEASON FRIENDLY**
Provide year-round experiences.
- WE ARE THRILL AND CHILL**
Design places for all paces.
- WE ARE MADE FOR MOMENTS**
Celebrate everyday and that very special day.



<https://www.greatparks.org/>



Pictured from left to right: Marcus Thompson, Caren Laverty, Melissa Wegman, Scott Schuster and William Burwinkel.

Great Parks is a separate political subdivision of the State of Ohio, governed by a Board of Park Commissioners. Board members are appointed by the Judge of Hamilton County Probate Court, the Honorable Ralph Winkler. The Board is comprised of five individuals who serve without compensation for terms of three years. The Board sets governance policies, approves land acquisitions and annual budgets. The Board appoints a Chief Executive Officer who is responsible for the implementation of park policies and leads the overall operation of Great Parks.

Community Profile

Great Parks of Hamilton County (Great Parks) was created in 1930 under the authority of Chapter 1545 of the Ohio Revised Code for the purpose of protecting local natural resources and providing outdoor recreation. Great Parks is governed by a five-member Board of Park Commissioners, each of whom is appointed to a three-year term by the Probate Court Judge of Hamilton County and who serve without pay. The first Park Board took office on July 17, 1930. The Board of Park Commissioners appoints a Chief Executive Officer. The Chief Executive Officer is responsible for executing the policy of the Park Board.

Since its founding in 1930, Great Parks has acquired and conserved 18,080 acres of parkland and open space, including twenty-two parks and conservation areas.

The mission of Great Parks of Hamilton County is “To preserve and protect natural resources and to provide outdoor recreation and education in order to enhance the quality of life for present and future generations.”

Since its creation in 1930, Great Parks has relied on a combination of funding derived from self-generated earned income sources and voter-approved tax levies to fulfill its mission.

Great Parks' base for its real estate tax levy revenue is Hamilton County. The county of Hamilton was named for the former Secretary of Treasury, Alexander Hamilton, and was created by proclamation of Arthur St. Clair, Governor of the Northwest Territory, on January 2, 1790. The county was the second county formed in the state of Ohio, with Cincinnati as the county seat. The county is situated in the extreme southwestern corner of the state and covers an area of 413 square miles. The county encompasses 49 municipalities, villages, and townships, of which Cincinnati is the largest. The county is the third largest in the state of Ohio in terms of population (827,671). Located on the Ohio River, the county forms the core of the “Cincinnati Metropolitan Area,” which includes the counties of Hamilton, Warren, Clermont, and Butler in Ohio; Dearborn and Ohio counties in Indiana; and Kenton, Campbell, Gallatin, Grant, Pendleton, and Boone across the river in Kentucky.

Community Information

Great Parks is a special purpose government agency, providing park and recreation opportunities to the citizens of Hamilton County, as well as adjoining counties in Ohio, Kentucky and Indiana.

Sixty percent (60%) of the U.S. population is within one hour's flight time and the Cincinnati metropolitan area is within 600 miles of 53% of the nation's purchasing power and 52% of the nation's manufacturing establishments.

The corporate headquarters of numerous companies are located in Hamilton County. Cincinnati is the home to five Fortune 500 corporations, including Procter & Gamble, the Kroger Company, Fifth Third Bancorp, Cintas and Western & Southern Financial Group.

The Hamilton County metropolitan area is a growing center for international business, with over 1,000 companies engaged in international trade. Metropolitan area companies generate sales of approximately \$23.2 billion to customers outside the U.S. each year. Major export products include aircraft parts, medical instruments, machinery, and computer software. Directly imported products amount to over \$11 billion annually. Over 450 Greater Cincinnati companies are also owned by foreign companies from countries such as Japan, England, Germany and Canada. Foreign trade zone status is also available in Greater Cincinnati to assist firms engaged in international trade to lower import duty and tax expenses.

The County is also the location of major federal government installations, including a regional postal service center, a regional Internal Revenue Service center, an environmental research center, an occupational health and safety research center and the Sixth Circuit Court of Appeals.

Principal Taxpayers

Principal Tax Payers

Current Year and Nine Years Prior

(Amounts in Thousands)

Current Year - 2023

Name of Taxpayer	Nature of Business	Taxable Assessed Valuation	Percent of Total Assessed Valuation
Duke Energy Ohio	Utility	\$ 1,509,994	5.26%
City of Cincinnati	Municipality	89,162	0.31%
Procter & Gamble	Consumer Goods Manufacturing	68,414	0.24%
Fifth Third Bank	Financial Services	33,637	0.12%
HGREIT II Edmondson Road LLC	Real Estate Management	33,588	0.12%
FFC Realty LLC	Real Estate Management	28,099	0.10%
Texas Gas Transmission LLC	Natural Gas Pipeline	28,019	0.10%
Duke Energy Miami Fort LLC	Utility	26,473	0.09%
HGREIT II Madison Road LLC	Real Estate Management	25,137	0.09%
312 Walnut LLC	Real Estate Management	24,647	0.09%
		<u>\$ 1,867,170</u>	<u>6.52%</u>

Nine Years Prior - 2014

Name of Taxpayer	Nature of Business	Taxable Assessed Valuation	Percent of Total Assessed Valuation
Duke Energy Ohio	Utility	\$ 869,408	4.97%
City of Cincinnati	Municipality	93,426	0.53%
Procter & Gamble	Consumer Goods Manufacturing	81,772	0.47%
Dayton Power & Light Co.	Utility	29,050	0.17%
Duke Realty Ohio	Real Estate Management	27,556	0.16%
Fifth Third Bank	Financial Services	27,034	0.15%
Wells Fargo	Financial Services	26,936	0.15%
Carew Realty Inc	Real Estate Management	26,113	0.14%
CBRE	Real Estate Management	20,039	0.11%
Rookwood Pavilion LLC	Real Estate Management	18,476	0.10%
		<u>\$ 1,219,810</u>	<u>6.95%</u>

Source: Hamilton County Auditor, Highest Value Tax Payer Report 2014, 2023

(continued from above)

Great Parks - Parks and Nature Preserves

Armleder Park	5057 Wooster Pike Cincinnati, OH 45226
Campbell Lakes Preserve	10431 Campbell Road, Harrison, OH 45030
Embshoff Woods	4050 Paul Road, Cincinnati, OH 45238
Farbach-Werner Nature Preserve	3455 Poole Road, Cincinnati, OH 45251
Fernbank Park	50 Thornton Avenue, Cincinnati, OH 45233
Francis RecreAcres	11982 Conrey Road, Cincinnati, OH 45249
Glenwood Gardens	10397 Springfield Pike, Cincinnati, OH 45215
Kroger Hills	8529 Wooster Pike, Cincinnati, OH 45227
Lake Isabella	10174 Loveland-Madeira Road, Loveland, OH 45140
Little Miami Golf Center	3811 Newtown Road, Cincinnati, OH 45244
Miami Whitewater Forest	9001 Mt. Hope Road, Harrison, OH 45030
Mitchell Memorial Forest	5401 Zion Road, Cleves, OH 45002
Newberry Wildlife Sanctuary	5300 Sheits Road, Cincinnati, OH 45252
Oak Glen Nature Preserve	7584 Thompson Road, Cincinnati, OH 45247
Richardson Forest Preserve	4000 West Kemper Road, Cincinnati, OH 45251
Sharon Woods	11450 Lebanon Road, Sharonville, OH 45241
Shawnee Lookout	2008 Lawrenceburg Road, North Bend, OH 45052
Triple Creek	2700 Buell Road, Cincinnati, OH 45251
Werk Road Property	2918 Werk Road, Cincinnati, OH 45211
Winton Woods	10245 Winton Road, Cincinnati, OH 45231
Withrow Nature Preserve	7075 Five Mile Road, Cincinnati, OH 45230
Woodland Mound	8250 Old Kellogg Road, Cincinnati, OH 45255

Great Parks of Hamilton County
 Park Facilities and Recreational Activities
 December 31, 2023

Recreational Activities	Armleder Park	Campbell Lakes	Emboshoff Woods	Farbach-Werner	Fernbank Park	Francis Recreolares	Glenwood Gardens	Lake Isabella	Little Miami Golf Ctr.	Miami Whitewater	Mitchell Memorial	Sharon Woods	Shawnee Lookout	Triple Creek	Winton Woods	Withrow	Woodland Mound
Amphitheater-Outdoor				X											X	X	X
Athletic Fields	X					X				X				X			
Boating - Canoes	X	X						X	X	X		X	X		X		X
Boating - Kayaks	X	X						X	X	X		X	X		X		X
Boating - Mini Pontoon										X					X		
Boating - Pedal Boats										X		X			X		
Boating - Row Boats		X						X		X		X	X		X		X
Campgrounds								X		X	X				X		
Cross Country Skiing	X		X	X	X	X		X		X	X	X	X	X	X	X	X
Disc Golf Courses			X							X					X		X
Dog Parks	X									X							
Fishing	X	X			X			X	X	X	X	X	X	X	X	X	X
Food - Snack Bars						X			X	X		X		X	X		X
Gift/Bookstores							X			X							X
Golf - Courses									X	X		X			X		X
Golf - Driving Ranges									X	X					X		
Golf - Miniature Golf									X								
Hiking Trails	X		X	X	X		X		X	X	X	X	X	X	X	X	X
Horseback Riding Trails										X					X		
Ice Skating	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X
Interpreters Offices				X			X			X		X			X		X
Lawn Bowling								X									
Mountain Bike Trails											X						
Fitness Trails			X							X		X			X		X
Paved Trails	X			X	X	X	X		X	X	X	X			X		X
Picnic Areas	X	X		X	X			X	X	X	X	X	X		X		X
Playgrounds	X	X		X	X			X		X	X	X	X	X	X		X
Reservable Lodges/Banquet Centers					X			X				X			X	X	X
Reservable Meeting Rooms/Auditoriums							X	X			X				X		X
Reservable Shelters			X		X			X		X		X	X	X	X		X
Riding Center/Lessons															X		
Scenic Overlooks	X				X		X	X		X	X	X	X		X	X	X
Sledding										X		X			X		
Visitor Center							X			X		X			X		X
Wet Playground												X			X		X

Source: Great Parks of Hamilton County Guest Experiences Department

Demographics

Population



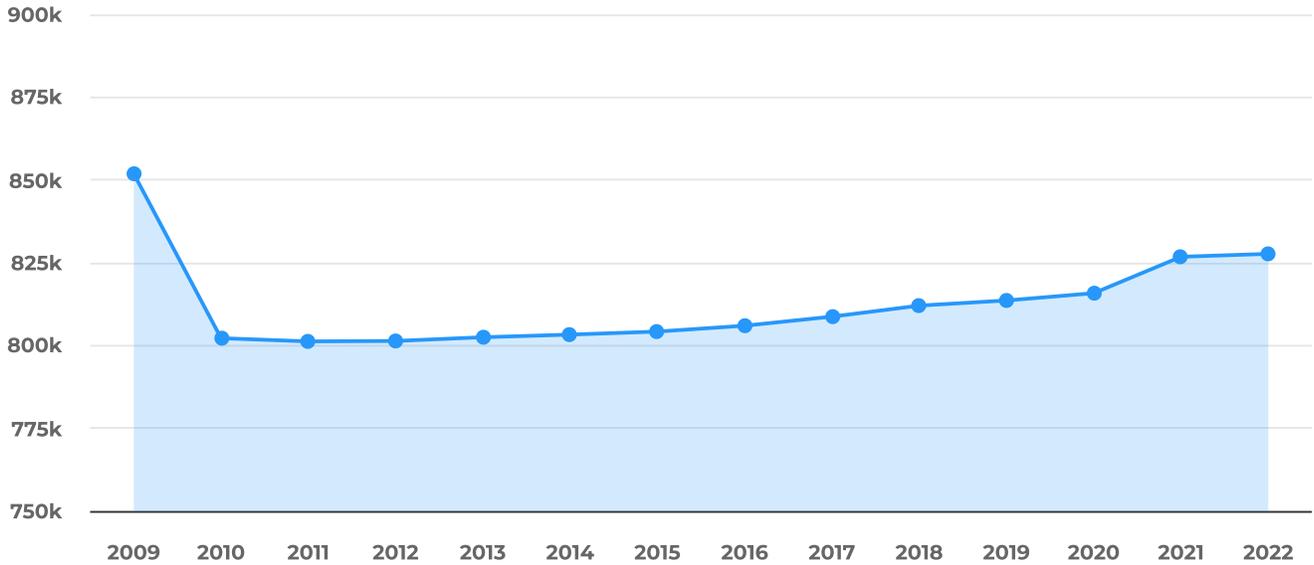
TOTAL POPULATION

827,671

0.11%
vs. 2021

GROWTH RANK

22 out of **89** Counties in Ohio



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*



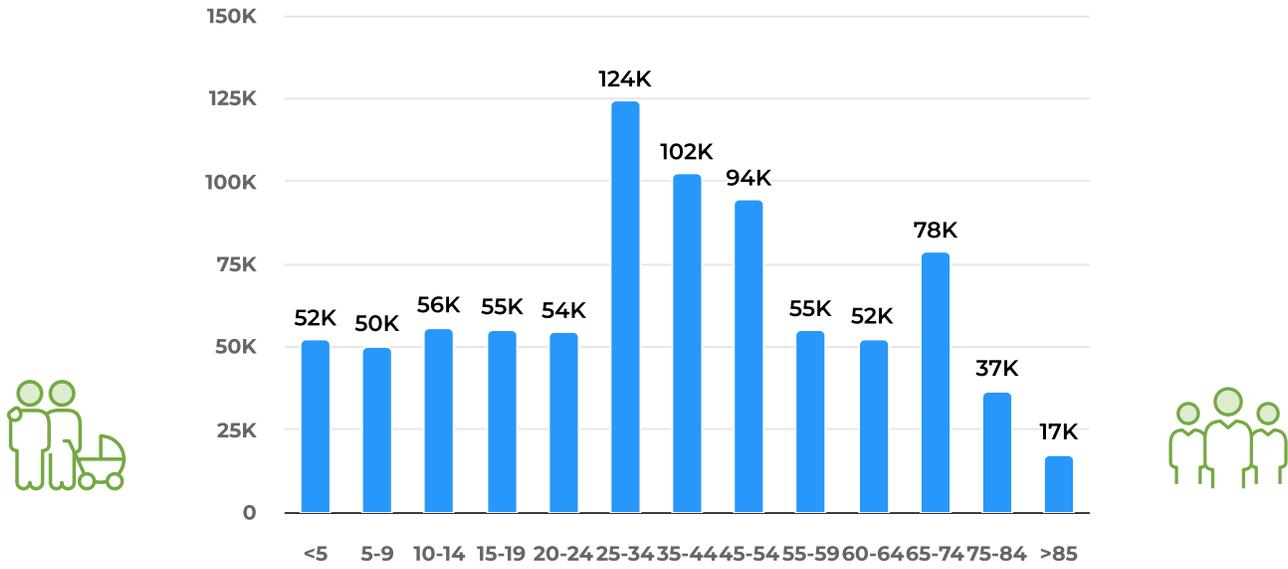
DAYTIME POPULATION

931,255

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



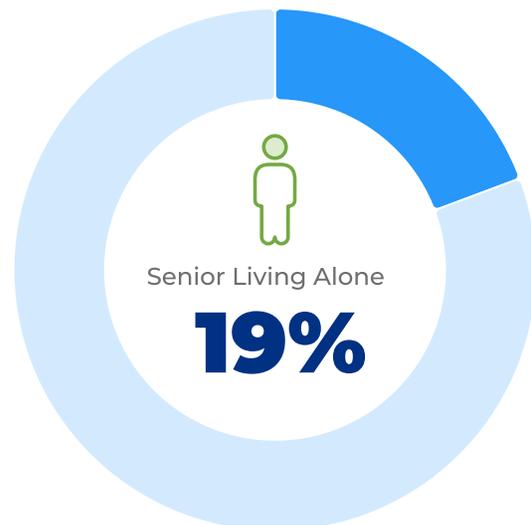
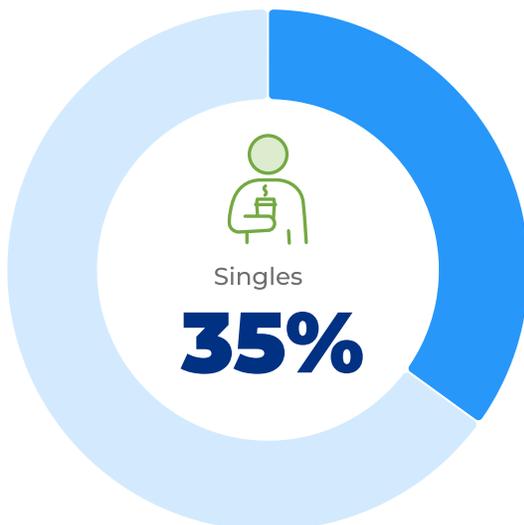
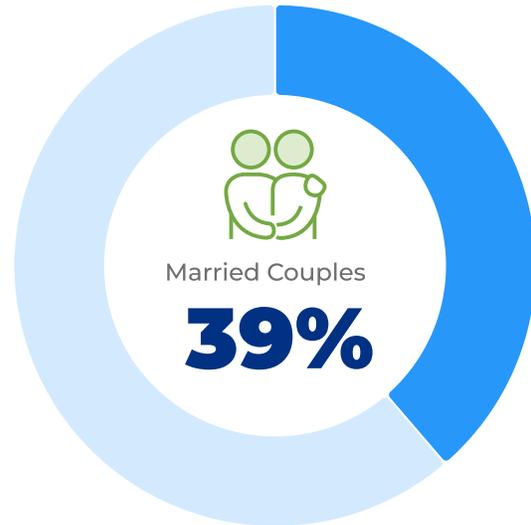
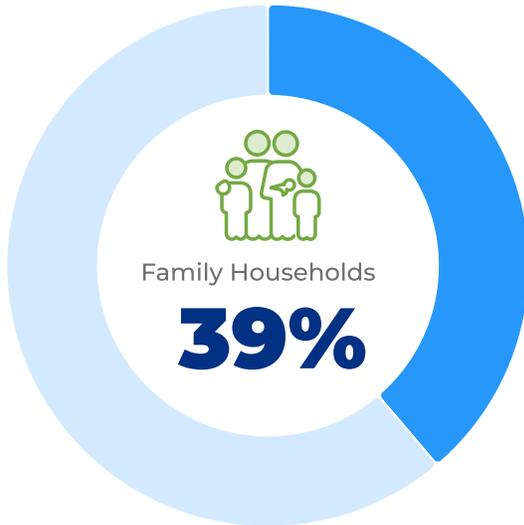
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS
348,491

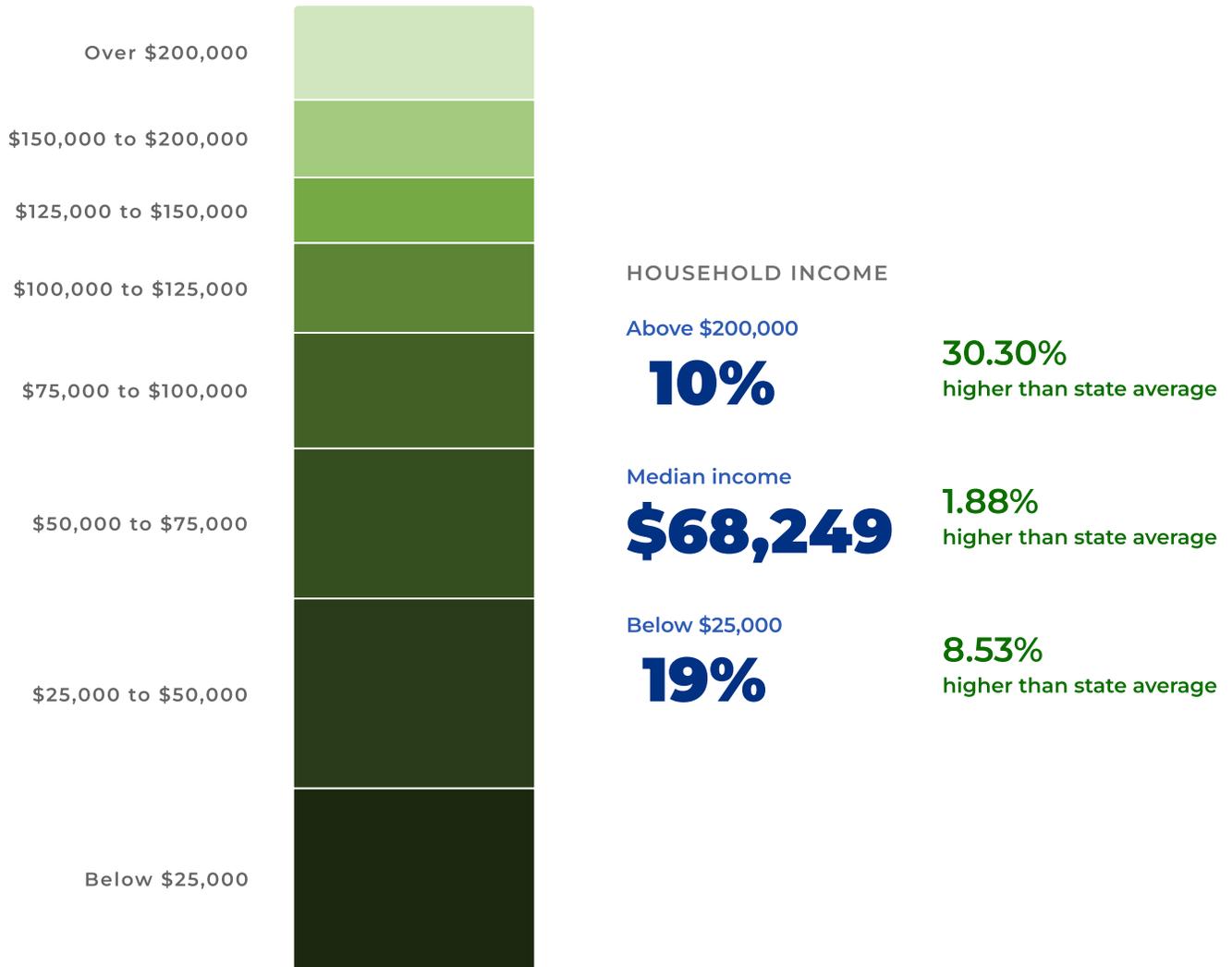
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



* Data Source: American Community Survey 5-year estimates

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



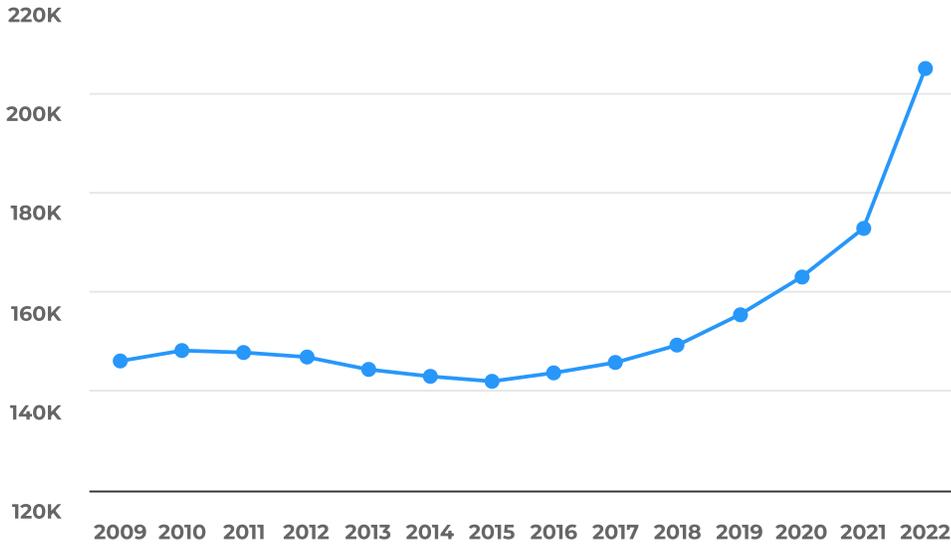
** Data Source: American Community Survey 5-year estimates*

Housing



2022 MEDIAN HOME VALUE

\$205,000

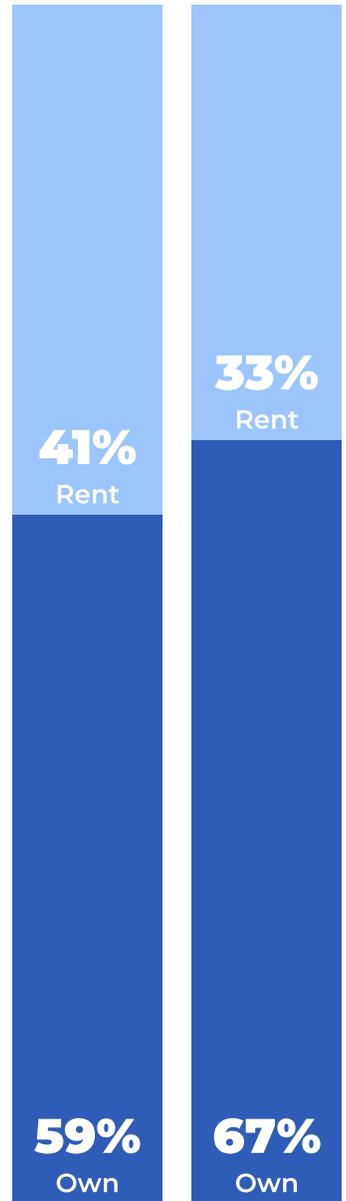


* Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

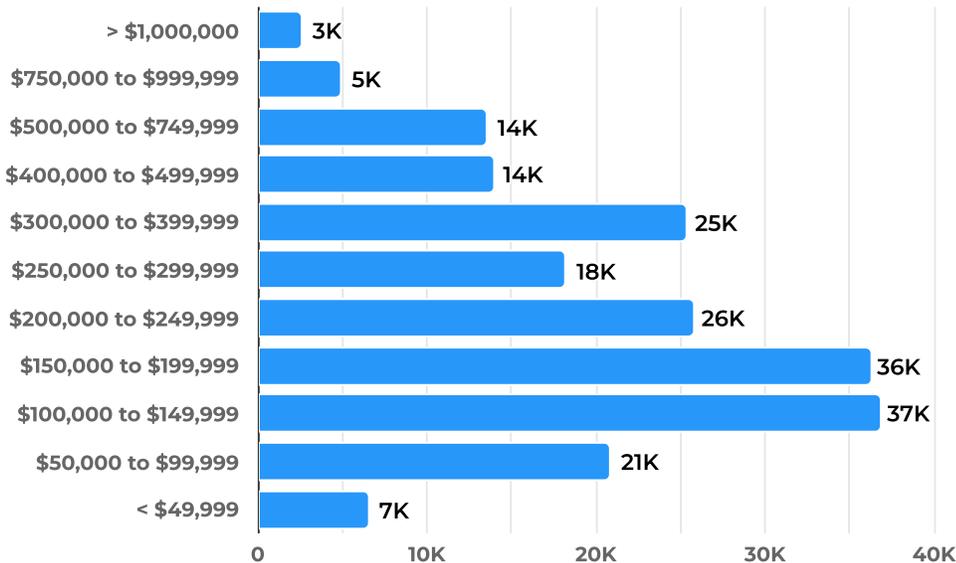
Great Parks of Hamilton County

State Avg.



* Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

Comprehensive Master Plan

Great Parks completed its first ever Comprehensive Master Plan in January 2019. The Comprehensive Master Plan is a guiding document that sets the vision for parks, facilities, programming and services over the next ten years, through 2028.

An inclusive and thorough community planning process was used to create the Comprehensive Master Plan. Great Parks staff, a community Advisory Committee, stakeholders and the residents of Hamilton County provided valuable insights and guidance on what is important for their parks, which Great Parks manages. After conducting interviews, surveys, community workshops and community events, the following five goals were established for Great Parks in the Comprehensive Master Plan.

- 1) Be a recognized leader in conservation
- 2) Provide innovative programming as a gateway to nature exploration
- 3) Create outstanding experiences
- 4) Advance fiscal health
- 5) Operate with high standards of excellence

The recommendations and goals of the Comprehensive Master Plan have been distilled into the following eight priorities for implementation.

- 1) Build more trails
- 2) Add programming and events for diverse audiences
- 3) Provide access to conservation areas
- 4) Establish a defined blueway system
- 5) Focus on partnerships
- 6) Build ecological resiliency and sustainability
- 7) Expand access for all users
- 8) Plan for the future of every park

<https://www.greatparks.org/about/master-plan>

Leadership Team

Todd Palmeter, Chief Executive Officer

The Chief Executive Officer serves as the chief administrator and executive officer overseeing all operations of Great Parks, reporting directly to the Board of Park Commissioners. The Chief Executive Officer works and collaborates with Great Parks Forever.

Bret Henninger, Chief Operating Officer

The Chief Operating Officer oversees the Conservation & Parks, Guest Experiences, Human Resources, Planning and Ranger divisions.

Jason Rahe, Chief of Conservation & Parks

The Chief of Conservation & Parks oversees all natural areas, wildlife habitat, environmental quality, biological diversity, sustainability initiatives and park operations for developed areas.

Andy Collins, Chief Financial Officer

The Chief Financial Officer oversees budgets, cash flow, investments, internal controls, audits and long-range financial planning; as well as Information Technology.

Rachel Messerschmitt, Chief of Guest Experiences

The Chief of Guest Experiences oversees education, golf and all offerings related to our guests' experience, including harbors, campgrounds, athletics, interpretive farm, equestrian center and gift stores.

Molly deJesus, Chief of Human Resources

The Chief of Human Resources oversees all employee services, including payroll, hiring, benefits and training; as well as Volunteer Engagement and Risk Management.

Tom Carleton, Chief of Philanthropy

The Chief of Philanthropy oversees all philanthropic strategies including planned gifts, partnerships, sponsorships, business development and grants, as well as serves as the Executive Director of Great Parks Forever.

Janet Broughton Murray, Chief of Planning & Design

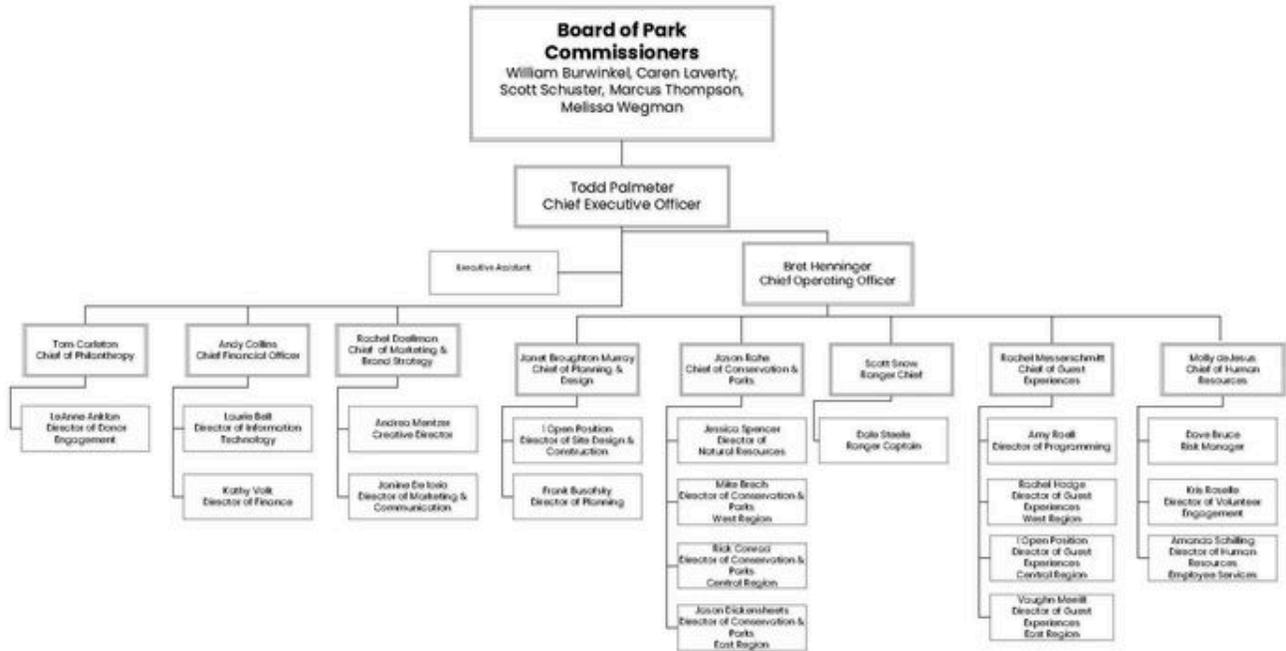
The Chief of Planning oversees Design, Construction and Land Acquisition.

Scott Snow, Ranger Chief

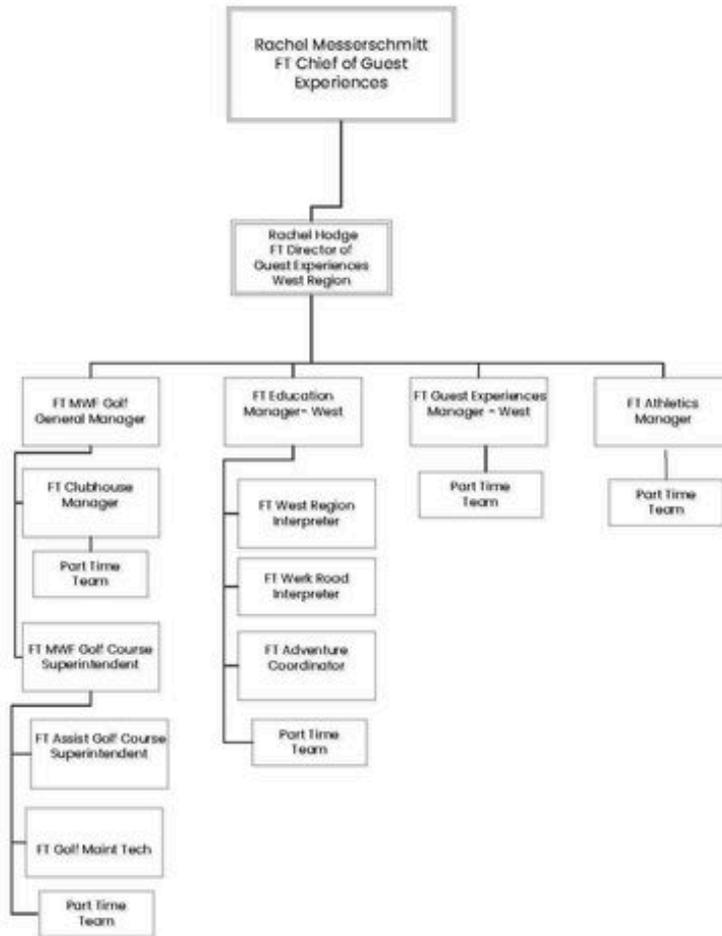
The Ranger Chief oversees our state-certified police force responsible for enforcing federal and state laws, as well as Great Parks' by-laws.

Organizational Chart

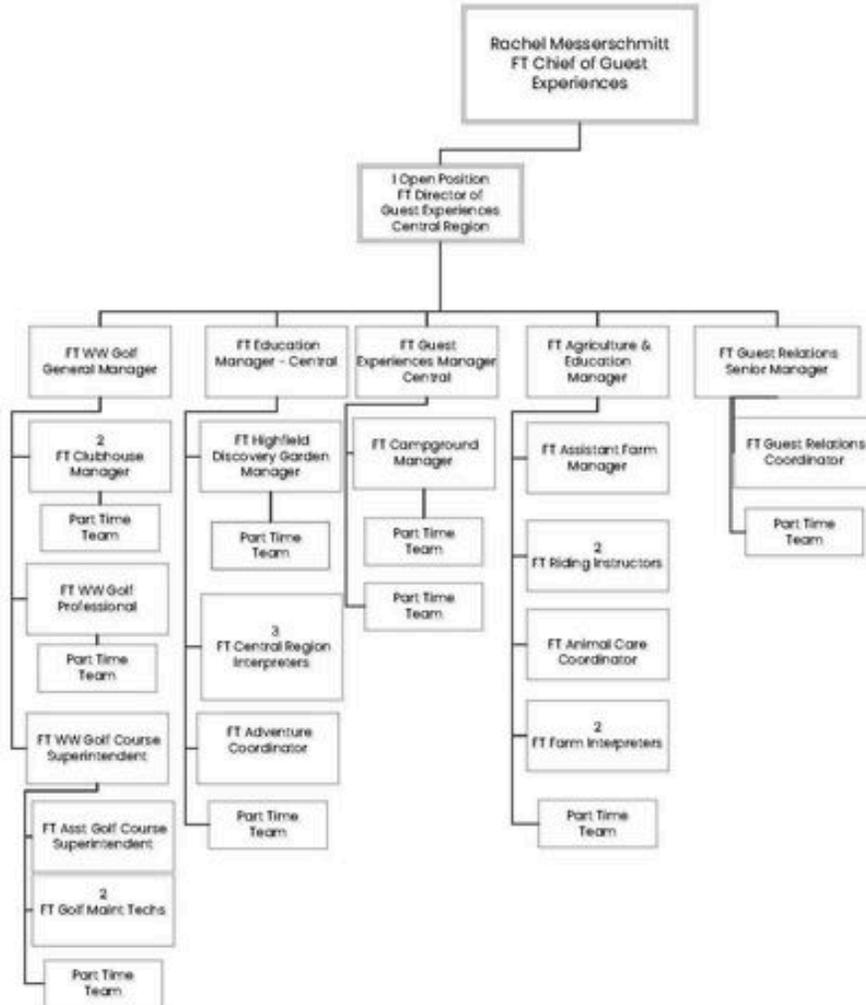
Great Parks of Hamilton County 2024 Organizational Chart



Guest Experiences Division – West Region



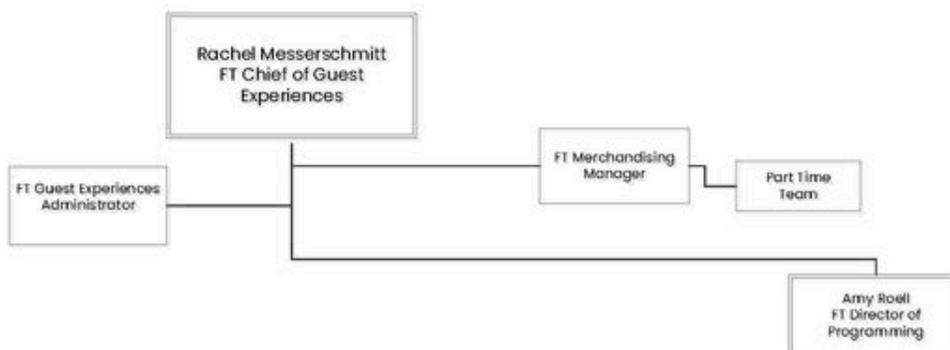
Guest Experiences Division – Central Region



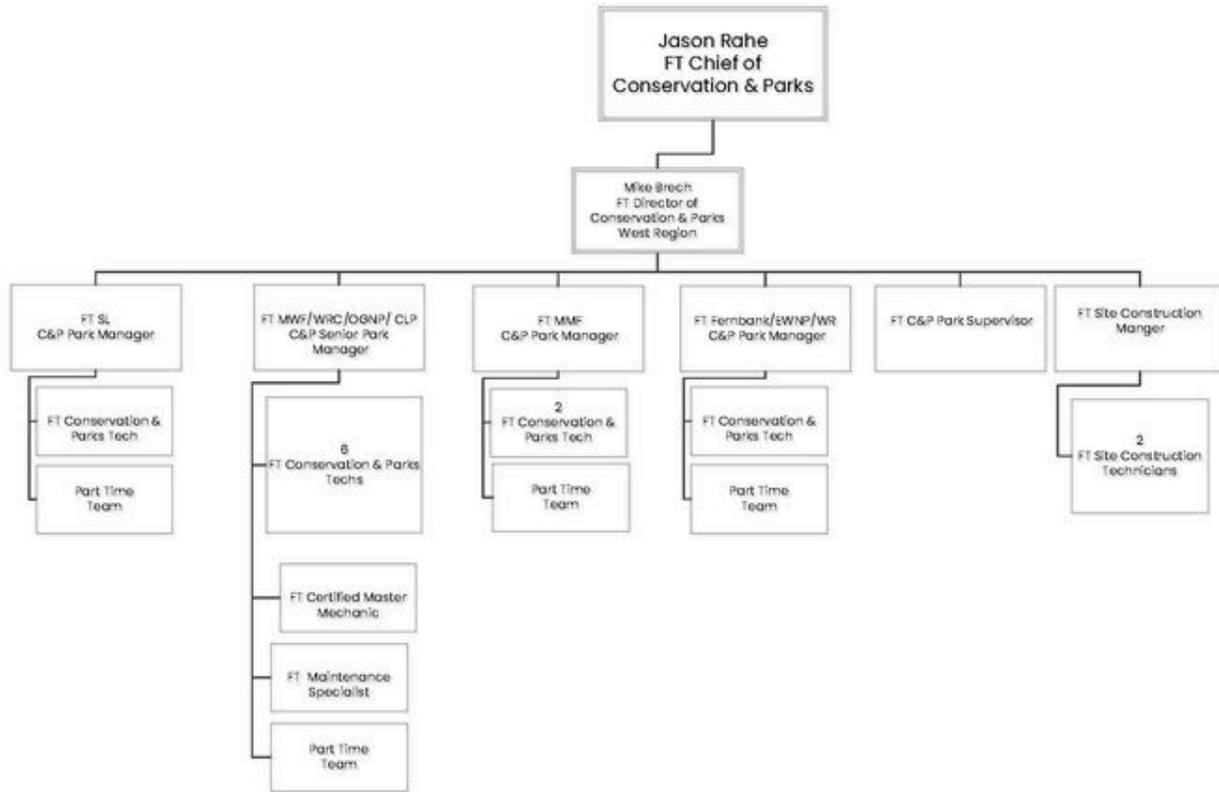
Guest Experiences Division – East Region



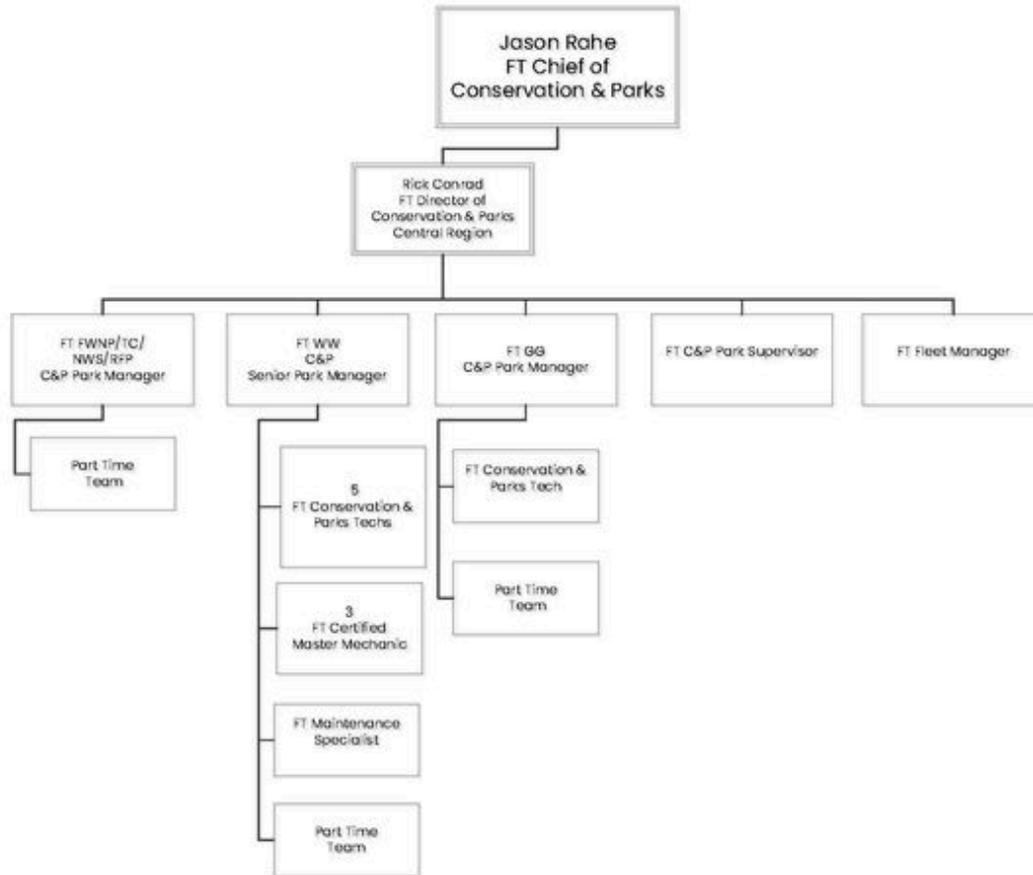
Guest Experiences Division – Programming & Other Full Time Staff



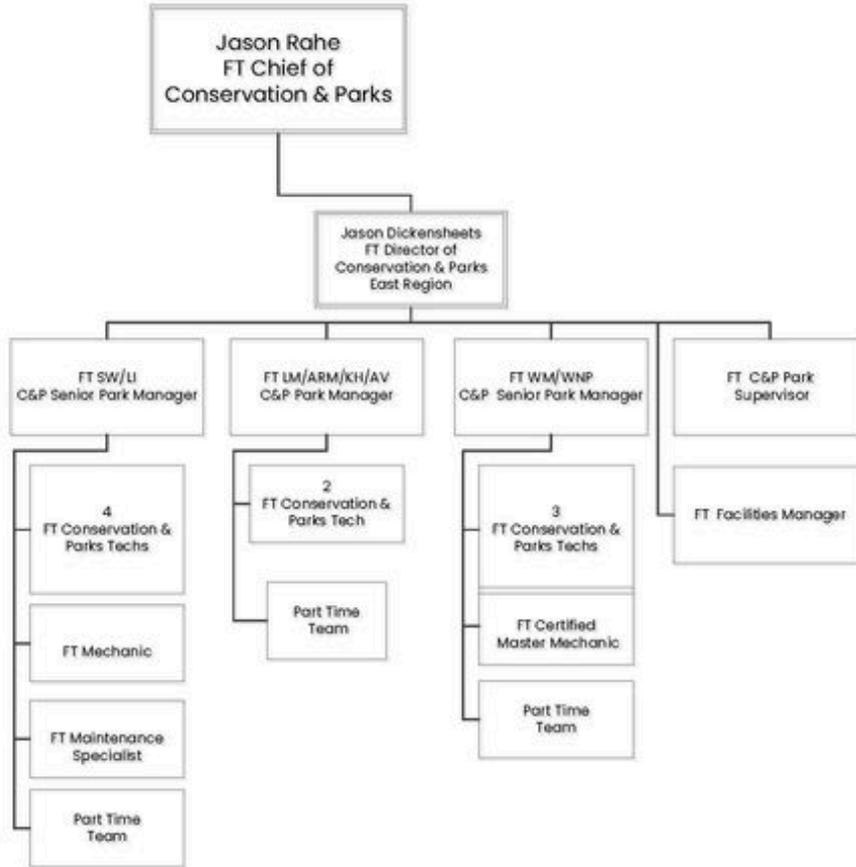
Conservation & Parks Division – West Region



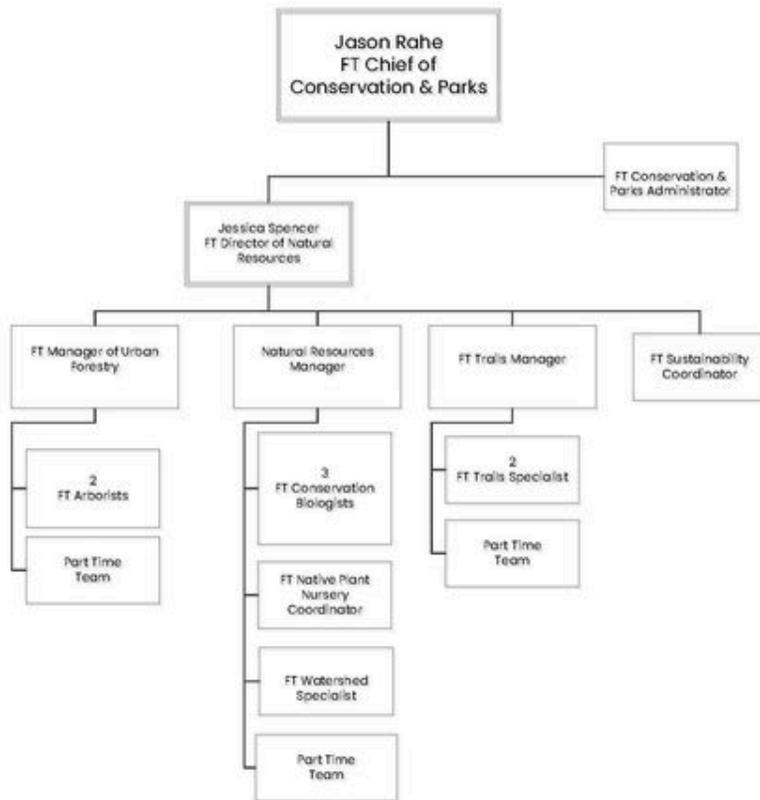
Conservation & Parks Division – Central Region



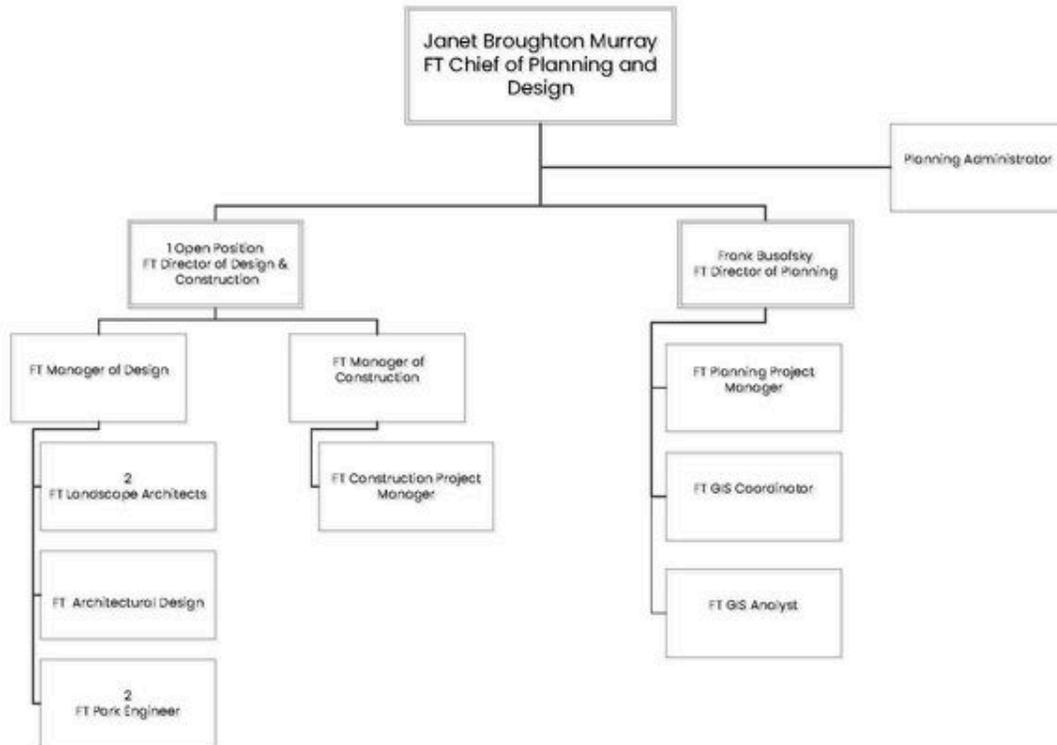
Conservation & Parks Division – East Region



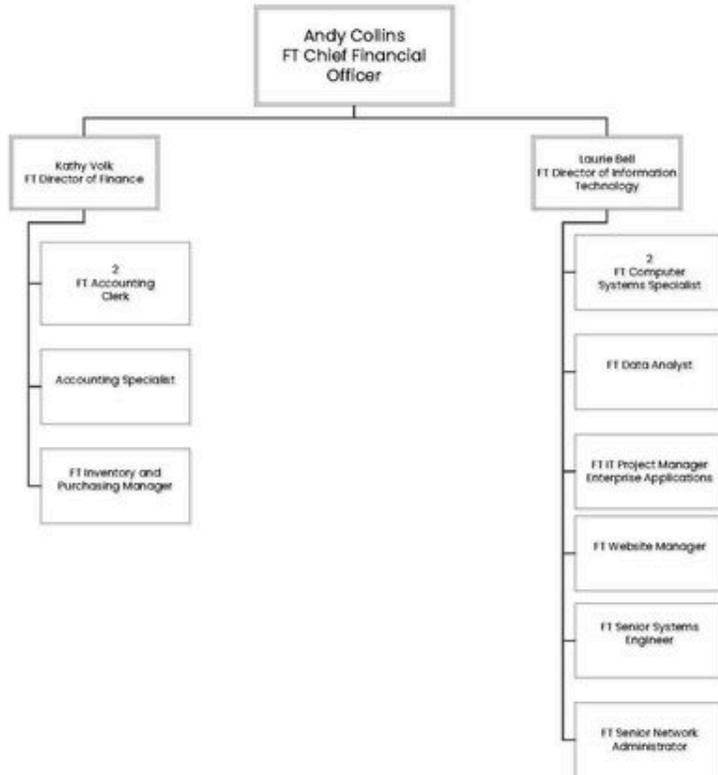
Conservation & Parks Division – Natural Resources & Other Full Time Staff



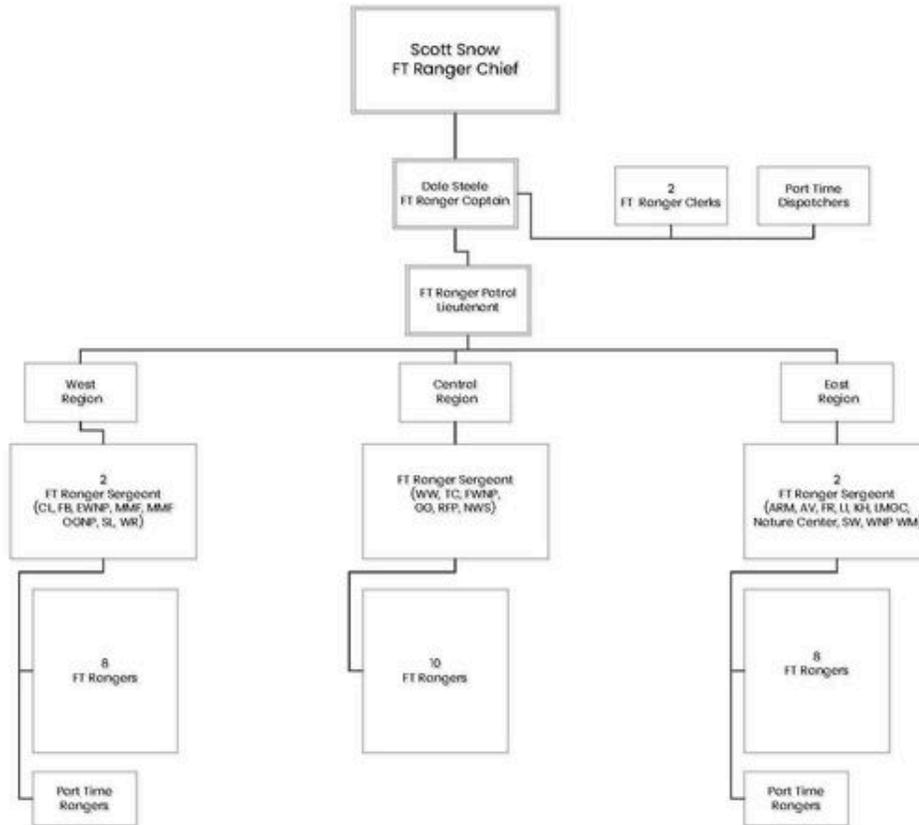
Planning Division



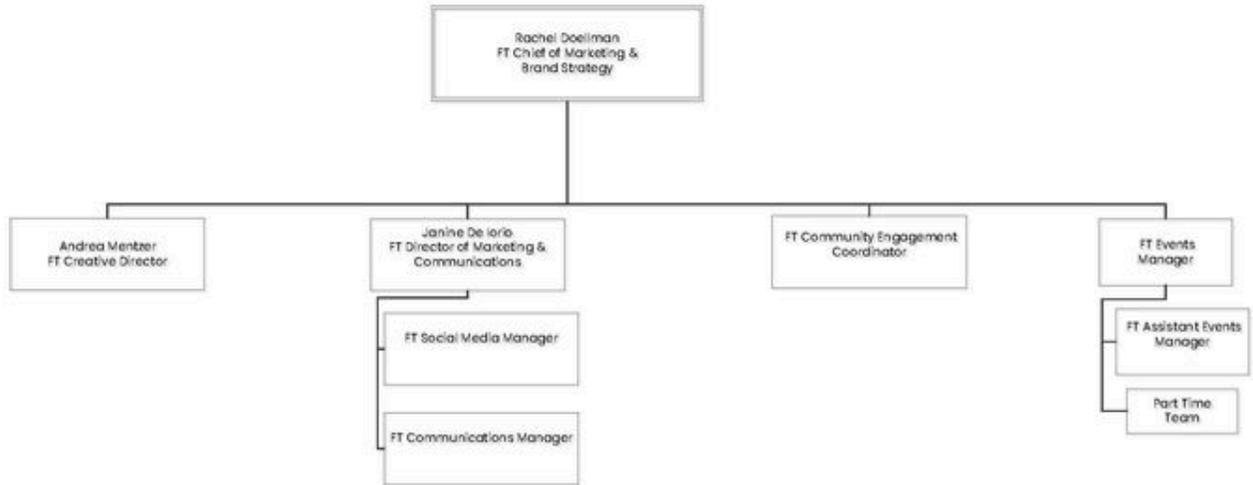
Finance Division



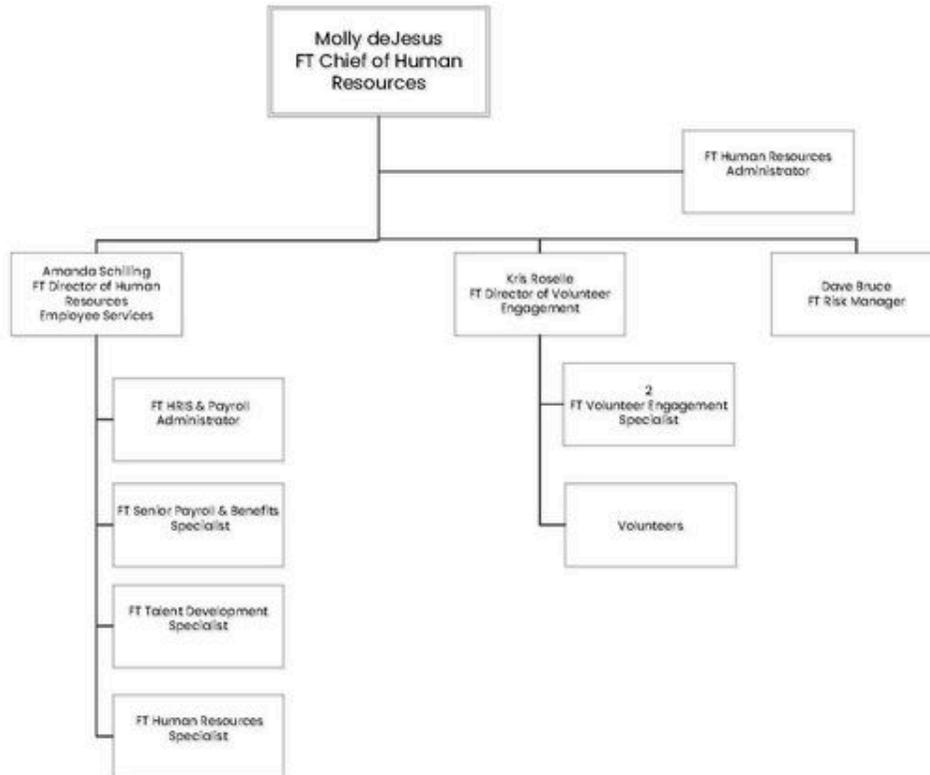
Ranger Division



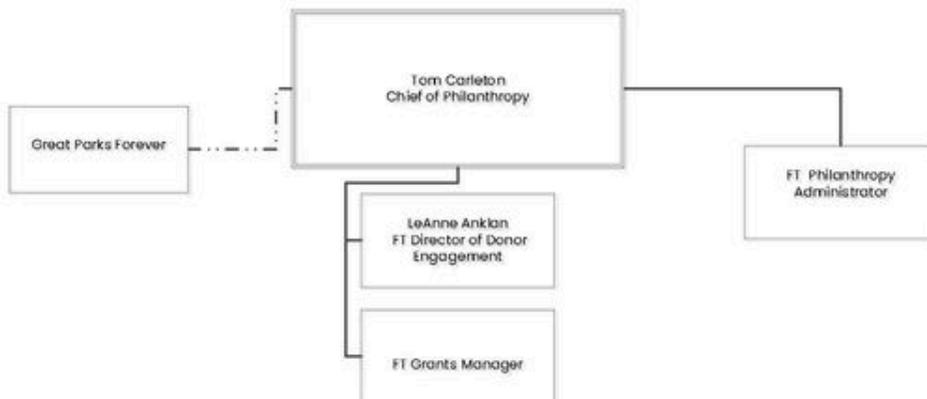
Marketing & Brand Strategy Division



Human Resources Division



Philanthropy Division



Financial Policies

In accordance with Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, Great Parks classifies its fund balances based on the purpose for which the resources were received and the level of constraint placed on the resources. The following categories are used:

Nonspendable – Resources that are not spendable from (inventory) or have legal or contractual requirements to maintain the balance intact.

Restricted – Resources that have external purpose restraints imposed on them by providers, such as creditors, grantors, or other regulators.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of Park Commissioners. Those committed amounts cannot be used for any other purpose unless the Board of Park Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by Great Parks for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Great Parks' Commissioners or a Great Parks official delegated that authority by resolution, or by State Statute.

Unassigned – Residual fund balance within the General Fund that is not restricted, committed, or assigned. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from incurred expenses for specific purposes exceeding amounts which had been restricted, committed or assigned for said purposes.

Great Parks applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within an unrestricted fund balance, committed amounts are reduced first, followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Balanced Budget Policy

Great Parks operates on a balanced budget each year. Great Parks defines a balanced budget as occurring when receipts or revenues for a fiscal year are equal to or greater than the amounts expended or expenses in that year. If the actual revenues are greater than the actual expenses in a year, a surplus will occur that will be added to Great Parks Reserve for future budgeting needs.

Investment Policy

Great Parks' Investment Policy was adopted by the Board of Park Commissioners and provides the guidelines for all investment transactions.

It is the policy of Great Parks of Hamilton County to invest funds in a manner which will provide maximum security with the highest interest returns, while meeting the daily cash flow demands of the agency and conforming to all federal, state and local statutes governing the investment of public funds.

All financial assets held or controlled by the agency not otherwise classified as restricted assets requiring separate investing, shall be identified as "general operating funds" of the agency for the purposes of this policy and shall be invested under the guidelines as set forth. The guidelines provided herein are the general operating procedures. There are times when exceptions to the policy may be made by the Chief Financial Officer on a case-by-case basis, with the approval of the Chief Executive Officer.

It is the intent of this policy to provide the agency's Chief Financial Officer sufficient latitude to effectively manage the agency's financial assets so as to maximize security with the best possible return on assets. In an effort to accomplish the aforementioned, this policy identifies various portfolio parameters addressing investment instruments and issuer diversifications, maturity constraints, investment ratings and liquidity.

Great Parks of Hamilton County is empowered to invest only in eligible securities as defined by ORC 135. Generally, these include the following:

- (a) U.S. Treasury Bills, Bonds or Notes
- (b) U.S. Government Agencies Bonds or Notes
- (c) Certificates of Deposit in eligible institutions applying for active or interim money
- (d) Bonds and other obligations of this State
- (e) Investments as described in ORC 135.145, 135.354 and 135.45(E)(2) such as State Treasury Asset Reserve (STAR OHIO) and PNC Capital Advisors LLC (PCA)
- (f) Commercial paper notes issued by an entity as defined in ORC section 135.14(B)(7)
- (g) No load money market mutual funds, consisting exclusively of obligations described in (a) or (b) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this section are made only through eligible institutions mentioned in ORC 135.03
- (h) Municipal Investment Security Bond Program
- (i) Bank accounts with financial institutions where we have depository contracts
- (j) No investment shall be for a term to exceed five years from the date of purchase.

The agency recognizes that investment risks can result from issuer defaults, market price changes, and changes in credit ratings or other uncontrollable or unpredictable events.

Portfolio diversification, staggered maturities and maturity limitations are employed as primary methods of controlling risks. Investment personnel are expected to display prudence in the selection of securities as a way to minimize default risk. In the event of a default by a specific issuer, the Chief Financial Officer shall review and, if appropriate, proceed to liquidate securities having comparable credit risks.

With the exception of U.S. Treasury securities and Local Government Investment Pools, no more than fifty (50%) percent of the agency's investment portfolio will be invested in or with a single financial institution, except as follows:

- (a) Star Ohio - Investments are temporary and authorized by ORC 135.45. Investments are secured by U.S. Treasury obligations. The total invested in Star Ohio may not exceed \$50 million.
- (b) PCA – Investments are temporary and authorized by ORC 135.145 and 135.354. The total invested in PCA may not exceed \$25 million.

(c) Concentration Account - This is an operating bank account used for temporary cash balances. The total invested in this bank account may not exceed \$15 million.

Purchasing Policies

The two primary purchasing methods are the standard invoicing process and the use of a Fifth Third Bank purchasing card.

If a purchase is under \$20,000, there is no bid requirement, but employees should make a good-faith effort to ensure that Great Parks is getting the best value.

Items \$20,000-\$74,999.99

Check that the purchase is not for any of the following:

1. the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor or appraiser
2. merchandise for resale
3. a purchase through the State of Ohio Cooperative Purchasing Program
4. a purchase through Sourcewell Purchasing Cooperative (formerly NJPA)
5. a purchase through OMNIA Partners Public Sector (formerly US Communities)
6. a purchase through HGAC-BUY Cooperative Purchasing Cooperative

Create a purchase order. If the purchase order is for one of the above, bidding processes are not required according to Ohio Revised Code 307.86. However, obtaining three bids is recommended. Employees are expected to make a good-faith effort to get the best possible price, and bidding is one way to do that.

If a purchase amount is \$20,000 or greater acquire three bids and create a bid tab that includes the following information:

- List of vendors and their bid amounts
- Reason for selecting the vendor
- State Contract number (if used)
- Sourcewell, OMNIA Partners Contract, or HGAC-BUY number (if used)

Items \$75,000 and Greater

Purchases of services \$50,000 and greater require an internal bid and usually require a legal bid or RFP. Exceptions for legal bids include the services of an accountant, architect, attorney, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser. These exceptions still require a fair evaluation of price, product, and performance.

Purchases of goods \$75,000 and greater follow the legal bid process. The department head is responsible for making sure a legal ad is placed for the bid. After the legal bid process is complete, the most qualified bid is recommended to the Board of Park Commissioners at the next regularly scheduled Board meeting.

Basis of Budgeting

In Great Parks' budget, all funds are presented on the cash basis of accounting. The cash basis of accounting is a method where revenue is recorded when it is received and expenses are recorded when they are paid.

Great Parks' audited financial statements are presented using two other methods of accounting. Great Parks' Annual Comprehensive Financial Report (ACFR) categorizes the funds as major and non-major governmental funds. Great Parks has two major governmental funds presented separately in its governmental fund financial statements: the General Fund and the Mitchell Fund. The remaining funds are considered non-major and presented in the aggregate in the financial statements. The funds that are presented in the aggregate in Great Parks' ACFR are the Evergreen Fund, Burchenal Fund, Law Enforcement Fund, Law Enforcement Education Fund and Drug Law Enforcement Fund. In the ACFR, the governmental funds are prepared using the modified accrual basis of accounting. The modified accrual basis of accounting is a method where revenues are recognized when they are both measurable and available while expenses are recorded when they are measurable (at the time they are incurred). The government-wide financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenue when it is earned and records expenses when they are incurred.

Great Parks' Internal Service Fund is presented separately in the Annual Comprehensive Financial Report.





December 19, 2024

Board of Park Commissioners
Great Parks of Hamilton County
10245 Winton Road
Cincinnati, OH 45231

Re: Fiscal Year 2025 Budget Message

Dear Commissioners,

We are pleased to submit the Great Parks of Hamilton County (Great Parks) 2025 budget for your review and feedback. The budget directs financial resources to ensure that we meet Great Parks' goals and priorities for 2025 and that we continue to provide high-quality recreational and educational services to our guests.

The annual budget is one of the most important documents approved by the Board due to its comprehensive nature, including outlining the range of services offered, setting a common, agreed upon direction, and prioritizing the allocation of public funds.

In addition, the budget document serves as an important communication tool for the stakeholders of the park district, providing an understanding of the structure and operations of the agency.

The 2025 budget includes funding to support the eight priorities of Great Parks' Comprehensive Master Plan.

- Build more trails.
- Add programming and events for diverse audiences.
- Provide access to conservation areas.
- Establish a defined blueway system.
- Focus on partnerships.
- Build ecological resiliency and sustainability.
- Expand access for all users.
- Plan for the future of every park.

Board of Park Commissioners

William Burwinkel • Caren Laverty • Scott Schuster • Marcus Thompson • Melissa Wegman • Todd Palmeto, CEO
10245 Winton Road • Cincinnati, OH 45231 • greatparks.org



Great Parks faces three principal issues that were reviewed and addressed throughout the budgeting process:

1. Continuing increased guest attendance levels.
2. Implementing projects from the Park and Facility Master Plans to meet the promises made to Hamilton County residents.
3. Addressing critical infrastructure needs.

Funding is included in the 2025 budget to address these issues and is also forecasted in future years in Great Parks' long-term forecast.

The first issue that Great Parks addressed in the 2025 budget is the continuing increased guest attendance levels trending over the past five years. Visitors have consistently increased since 2019 as the public chose to spend more time outdoors enjoying their local parks. The 2025 budget includes funding to build more trails and maintain the existing trails to provide the best experience for guests. The budget also includes funding for new programming and events that will draw new guests to visit the parks. Additionally, a key consideration is providing access for users of all abilities to enjoy everything the park district has to offer.

Great Parks also addressed the continued implementation of the Park and Facility Master Plans in the 2025 budget. The Park and Facility Master Plans created an illustrative master plan for each park based on public input with recommended improvements and programs to be implemented from 2022 to 2031. Hamilton County taxpayers approved a new 0.95 mill levy in 2021, which will fund \$69.4 million of the new priority projects associated with the Park and Facility Master Plans. Throughout the budgeting process, Great Parks continued to prioritize the funding of new projects to ensure that the promised improvements and new experiences would be completed within the ten-year timeframe for Hamilton County residents to enjoy.

In addition, Great Parks continued to address high-priority critical infrastructure needs in the 2025 budget. Great Parks shared its critical infrastructure needs with the public in 2021 and has targeted \$76.7 million of the new levy to fund these needed improvements. With infrastructure improvements required for paved roads, trails, buildings, dams, bridges, recreational facilities, and several other areas, it is important for Great Parks to fund these needs each year.

Great Parks' 2025 budget soundly addresses the issues facing the park district while continuing the mission to preserve and protect natural resources and provide outdoor recreation and education to enhance the quality of life for present and future generations.



We thank the leadership team for participating and supporting the budget and planning processes. In addition, the Board of Park Commissioners is to be commended for its continued support and fiscal integrity.

Sincerely,

A handwritten signature in black ink that reads "Todd E. Palmeter".

Todd Palmeter
Chief Executive Officer

A handwritten signature in black ink that reads "Andrew Collins".

Andrew Collins
Chief Financial Officer

Budgeting Process

The budget process is prescribed by the Ohio Revised Code and includes the preparation of budgetary documents with an established timetable. The Certificate of Estimated Resources and the Appropriation Resolution are submitted to the Hamilton County Auditor annually and can be amended as necessary throughout the year.

Great Parks' fiscal year begins on January 1st and ends on December 31st.

Great Parks relies on its Comprehensive Master Plan as a guiding document to build a budget that sets the vision for the parks, facilities, programs and services for the next year and future years. The Comprehensive Master Plan reflects what Hamilton County residents believe is important for their parks that Great Parks manages. In addition, Great Parks utilizes its Ten-Year Critical Infrastructure Needs Report that was shared with the public in May 2021 as a guide for ensuring infrastructure needs are adequately funded each year.

In June, the Chief Financial Officer (CFO) prepares a Tax Budget based on the existing forecast. The Tax Budget is made available for the public to review at a public hearing prior to the June Board meeting. The public is invited to review the Tax Budget and ask questions. After the public hearing, the Tax Budget is presented to the Board of Park Commissioners for review. After careful consideration, the Board will either approve and adopt the Tax Budget as proposed or request updates to be made prior to adoption. The Tax Budget must be adopted by the Board by July 15th and submitted to the Hamilton County Auditor no later than July 20th.

In August, the Chief and Directors of each department are provided with access to budgeting software which details their employees' salaries and benefits at that point in time. Each Chief and Director is responsible for reviewing their labor information and making any adjustments needed. Division Chiefs also enter any new employee positions they would like to propose for the coming years. In addition, each Department Director, in coordination with their Department Chief, is responsible for preparing their proposed budget expenditures in alignment with the Comprehensive Master Plan goals and priorities. Narratives regarding their expenditure needs, including any new line items or increases to line items, must also be provided. Departments are required to have their proposed budgets completed by mid-October. The CFO compiles the information from each department into a presentation format for each Department Chief and Director to present to the Budget Committee.

In November, after the department budget presentations are complete, the Budget Committee, consisting of the Chief Executive Officer, Chief Operating Officer and Chief Financial Officer, meet over several days to review the presented department budgets. The committee is responsible for balancing the annual budget based on property tax and other revenue projections as well as the multi-year forecast which incorporates Great Parks' levy cycles.

The final proposed budget is then made available to the public at a public hearing held prior to the December Board meeting. The public is invited to attend this open house hearing to review the proposed budget and ask questions. The CFO moderates the hearing and is available to speak to those in attendance. Great Parks' annual budget is based on the Comprehensive Master Plan, which involved community input when it was created. The community's involvement in the Master Plan, surveys, and in-person sessions throughout the year is important to the creation of the annual budget.

Finally, in December, the annual appropriation resolution or budget is presented to the Board of Park Commissioners for review. After careful consideration, the Board will either approve and adopt the budget as proposed or request updates to be made prior to adoption. The annual appropriation resolution must be adopted by the Board by December 31st.

Budget Amendment

Following the adoption of the appropriation resolution, the budget can be amended as necessary throughout the fiscal year. Great Parks budgets at the department level for personal services and all other expenses. Utilizing this budgeting method, budget adjustments can be made between budget control groups within a department without Board approval being required. This type of budget adjustment is limited to adjustments between personal service expense types and other expense types; an adjustment cannot be made from one expense type to another without Board approval. A Department Director must email a request for this type of budget adjustment to be made to the Chief Financial Officer or Director of Finance.

The budget can also be amended by the Board of Park Commissioners at their monthly meetings. Board approval is required for adjustments between departments and adjustments between personal services expense types and other expense types. The Chief Financial Officer prepares the budget amendment for the Board's review and approval. The CFO also submits an Amended Certificate of Estimated Resources and Amended Certificate of Appropriations to the Hamilton County Auditor reflecting the Board-approved, amended budget amounts.

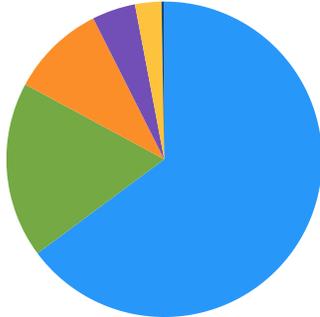
Budget Calendar

Date	Action
June 2024	Finance prepares Personnel and Operating Budgeting modules in ClearGov.
July 2024 – October 2024	Departments prepare proposed budgets for Supplies and Services, Travel and Training and Capital Expenses in ClearGov. Departments complete review of labor information and make new position requests in ClearGov.
October 27 – November 1, 2024	Department Chiefs and Directors present the proposed budgets for their departments to the Budget Committee and Division Chiefs.
November 4 – 8, 2024	Budget Committee reviews departmental budgets and balances the budget and ten-year forecast for the entire agency.
November 12 – 13, 2024	Budget Committee presents the final proposed budget for the agency to the Leadership Team and Department Directors.
December 19, 2024	Public Hearing for the proposed budget.
December 19, 2024	Board of Park Commissioners reviews proposed budget at monthly meeting and adopts the budget by resolution.
January 1, 2025	New fiscal year begins.

Budget At A Glance

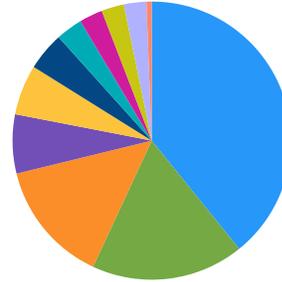
Great Parks' 2025 budget was adopted by the Board of Park Commissioners on December 19, 2024.

2025 Budgeted Revenue



- Finance (Budgeted) \$57,235,148
- Guest Experiences (Budgeted) \$15,905,708
- Philanthropy (Budgeted) \$8,571,903
- Special Funds (Budgeted) \$3,923,534
- Health Care Fund (Budgeted) \$2,391,784
- Marketing & Brand Strategy (Budgeted) \$238,346

2025 Budgeted Expenses



- Capital Improvements (Budgeted) \$34,601,672
- Guest Experiences (Budgeted) \$15,648,753
- Conservation & Parks (Budgeted) \$12,589,865
- Finance (Budgeted) \$6,045,684
- Rangers (Budgeted) \$5,162,333
- Special Funds (Budgeted) \$3,923,534
- Marketing & Brand Strategy (Budgeted) \$2,747,420
- Health Care Fund (Budgeted) \$2,391,784
- Planning (Budgeted) \$2,313,583
- Human Resources (Budgeted) \$2,307,411
- Philanthropy (Budgeted) \$534,384

*In the graph above, Finance budgeted total resources includes the Reserve amount of \$11,198,964. The Reserve is comprised of revenue received in prior years that can be used for funding in future years to balance the forecast.

Budget Features

General Fund Overview:

Revenue

- The adopted budget includes \$43.4 million in projected tax revenue, which represents a 2.2% increase from the 2024 final budget.
- Non-tax revenue (excluding grants) is projected to be \$27.2 million, which is a 23.6% increase from the 2024 final budget.

Expenditures

- The expenditures total budget of \$81,951,105 represents a 23.5% increase from the 2024 final budget, with operating expenditures increasing by 0.9%. Capital projects are budgeted to reflect the new levy expenditures related to critical infrastructure needs and Comprehensive Master Plan projects, which were shared with the public in 2021.
- The adopted budget includes a 3% salary increase for all full-time and part-time staff.
- Strategic professional development opportunities have been addressed in the 2025 final budget to support the retention of the current workforce and to attract new talent.
- The adopted budget includes funding for needed capital equipment purchases. Great Parks' staff continue to utilize a developed funding strategy to support end of life cycle replacement needs, new park improvements, and the resulting growth in day-to-day operations. The strategy includes increased cost of materials, which has resulted in significant increases for current capital equipment needs.

2025 Proposed Budget

Total by Department

		EXPENSE	REVENUE
		2025 Proposed Budget	2025 Projected Revenue
General Fund	51 Capital Projects	34,601,672	-
	52 Conservation & Parks	12,589,866	-
	55 Finance	3,062,435	46,036,184
	57 Guest Experiences	15,648,753	15,905,708
	58 Human Resources	2,307,411	-
	59 Information Technology	2,983,248	-
	60 Marketing & Brand Strategy	2,747,420	238,346
	61 Planning, Design & Construction	2,313,583	-
	62 Rangers	5,162,333	-
	64 Philanthropy	534,384	8,571,903
Total General Fund		81,951,105	70,752,141
Internal Service Fund	63 Health Insurance	2,391,784	2,391,784
Mitchell Fund	84 Mitchell Fund	497,681	497,681
Other Special Funds	78 Evergreen	135,000	135,000
	86 Burchenal Fund	3,287,453	3,287,453
	94 Law Enforcement Fund	300	300
	95 Law Enforcement Education Fund	100	100
	96 Drug Law Enforcement Fund	3,000	3,000

2025 Adopted Budget

Total by Department

		EXPENSE	REVENUE
		2025 Adopted Budget	2025 Adopted Revenue
General Fund	51 Capital Projects	34,601,672	-
	52 Conservation & Parks	12,589,866	-
	55 Finance	3,062,435	46,036,184
	57 Guest Experiences	15,648,753	15,905,708
	58 Human Resources	2,307,411	-
	59 Information Technology	2,983,248	-
	60 Marketing & Brand Strategy	2,747,420	238,346
	61 Planning, Design & Construction	2,313,583	-
	62 Rangers	5,162,333	-
	64 Philanthropy	534,384	8,571,903
Total General Fund		81,951,105	70,752,141
Internal Service Fund	63 Health Insurance	2,391,784	2,391,784
Mitchell Fund	84 Mitchell Fund	497,681	497,681
Other Special Funds	78 Evergreen	135,000	135,000
	86 Burchenal Fund	3,287,453	3,287,453
	94 Law Enforcement Fund	300	300
	95 Law Enforcement Education Fund	100	100
	96 Drug Law Enforcement Fund	3,000	3,000

Fund Balance

Fund balance is defined as an accumulation of revenues less expenditures that can be used in future years. All of Great Parks' funds have a fund balance at year-end. These amounts are carried over into the next fiscal year for possible expenditure.

The table below lists the beginning fund balance in each fund at the start of 2025 and the budgeted revenues and expenses for each fund for 2025. The projected fund balance for each fund at the end of 2025 can be found by taking the beginning fund balance plus the 2025 budgeted revenues less the 2025 budgeted expenses.

Fund Balance Projection Report

Fund Description	Beginning Balance	2025 Revenues	2025 Expenses	2025 Projected Ending Balance
Burchenal Fund	1,291,893	3,287,453	3,287,453	1,291,893
Drug Law Enforcement Fund	11,318	3,000	3,000	11,318
Evergreen Fund	1,299,596	135,000	135,000	1,299,596
General Fund	59,749,403	81,951,105	81,951,105	59,749,403
Health Insurance Fund	1,236,463	2,391,784	2,391,784	1,236,463
Law Enforcement & Education Fund	1,818	100	100	1,818
Law Enforcement Fund	3,964	300	300	3,964
Mitchell Fund	1,383,468	497,681	497,681	1,383,468
	<u>64,977,923</u>	<u>88,266,423</u>	<u>88,266,423</u>	<u>64,977,923</u>

Historical Budget Trends

	HISTORICAL BUDGET			APPROVED BUDGET	Variance (%) FY24 to FY25	Variance (\$) FY24 to FY25
	FY 2022	FY 2023	FY2024	FY 2025		
Revenues						
Sponsorships	14,000	21,000	27,500	68,140	148%	40,640
State Income Tax	300,000	300,000	300,000	300,000	0%	0
Stock Sales	829,843	1,138,849	3,445,374	3,557,134	3%	111,760
Mobile Home Tax	-	21,240	21,600	23,200	7%	1,600
.03 Mill RE & Pub Util	628,812	370,500	746,592	820,106	10%	73,514
1.0 Mill RE & Pub Util	37,549,886	38,191,959	38,375,561	38,953,269	2%	577,708
Public Utilities	2,367,326	2,414,570	2,481,924	2,762,433	11%	280,509
Revenues	15,955,256	15,987,808	18,160,386	18,535,837	2%	375,451
Dividends	180,000	185,000	150,000	160,000	7%	10,000
Rents	130,000	112,200	107,187	148,532	39%	41,345
Other Financing Sources	110,000	110,000	220,000	220,000	0%	0
Interest	252,400	1,157,275	1,614,184	2,105,104	30%	490,920
Donations	482,000	1,503,350	3,441,972	7,240,454	110%	3,798,482
Other Misc Receipts	23,000	20,000	32,000	41,400	29%	9,400
Gasoline Refund	19,000	19,000	22,000	23,200	5%	1,200
Traffic Fines	3,000	3,000	8,000	15,972	100%	7,972
Grants	397,761	3,654,160	818,812	1,398,309	71%	579,497
Intergovernmental	864,823	631,800	622,423	626,368	1%	3,945
Intergovernmental Grants	-	-	-	68,000	-	68,000
Reserve	-	-	1,614,301	11,198,964	594%	9,584,663
Total Revenues	60,107,107	65,841,711	72,209,816	88,266,422		16,056,606
Expenses						
Salaries	21,752,951	21,872,619	24,056,815	24,368,186	1%	311,371
Fringe Benefits	5,915,335	5,026,659	6,427,702	6,609,928	3%	182,226
Other	65,781	-	-	-	-	-
Supplies and Services	19,012,996	17,995,557	13,004,075	11,552,299	-11%	-1,451,776
Travel and Training	306,890	420,086	363,633	389,445	7%	25,812
Fixed Costs	4,443,118	4,069,906	3,849,361	3,822,864	-1%	-26,497
Capital Outlays	23,639,299	46,759,935	24,508,230	41,523,700	69%	17,015,470
Total Expenses	75,136,370	96,144,762	72,209,816	88,266,422		16,056,606

Long-Range Financial Planning and Forecasting

Great Parks generates a multi-year forecast through the end of the most recent voter-approved levy.

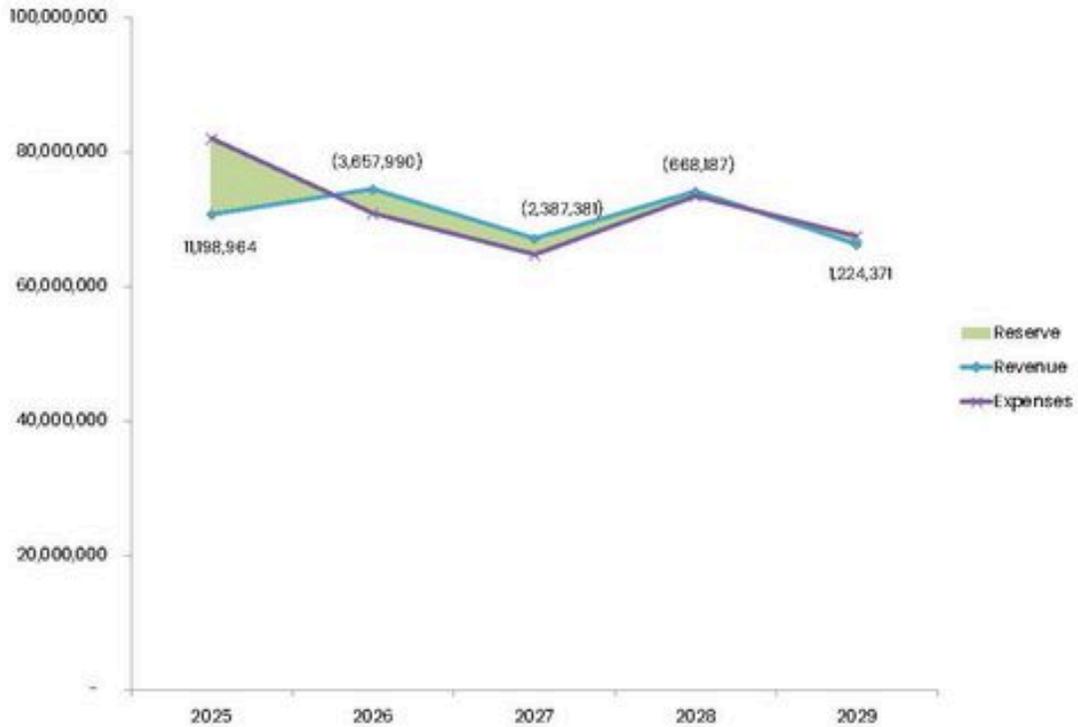
The forecast assumptions are the following:

- Earned revenue growth of 1% annually.
- Tax revenue to remain flat based on county auditor expectations and historical collection rate.
- Contributions received from Great Parks Forever to increase at a growth rate of 5% annually.
- Total expense growth of 3.3% annually.
- Great Parks anticipates receiving 51% of capital campaign gifts as cash in hand by the end of the forecast.
- Grant awards only budgeted with award letter in hand.

Long-term forecasts are very beneficial to demonstrate where funding is needed throughout the agency as well as the levy cycles. Forecasting also assists with the planning of multi-year projects that are being implemented as a result of the Comprehensive Master Plan. Utilizing a long-term forecast with the assumptions provided helps determine if proposed modifications to operating or capital can be fiscally supported.

Five-Year Financial Forecast

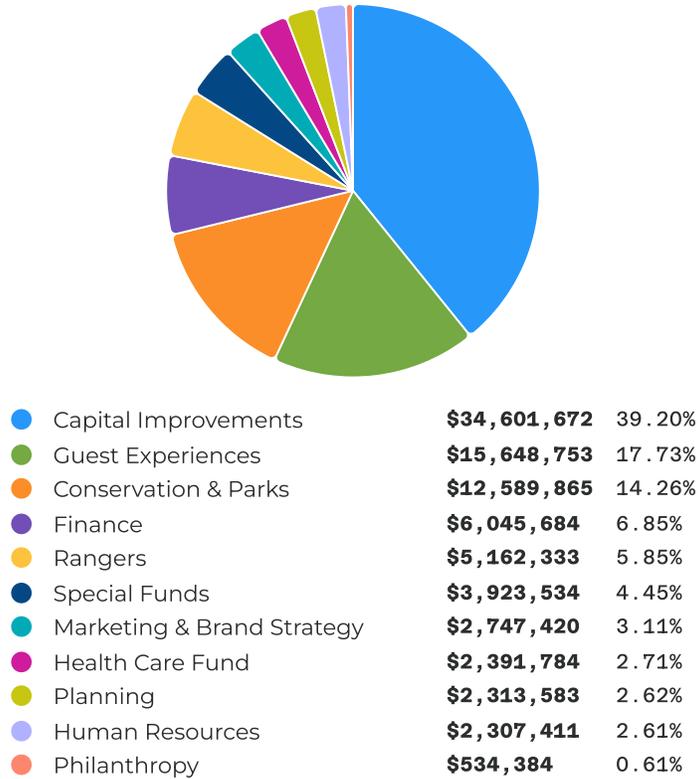
	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	Total
Non-Tax Revenue	\$ 27,266,765	\$ 31,032,790	\$ 23,710,107	\$ 30,625,538	\$ 22,800,939	\$ 135,436,139
Tax Revenue	43,485,376	43,485,376	43,485,376	43,485,376	43,485,376	217,426,880
Total Revenue	70,752,141	74,518,166	67,195,483	74,110,914	66,286,315	352,863,019
Reserve	11,198,964	(3,657,990)	(2,387,381)	(668,187)	1,224,371	5,709,777
Total Resources Available	\$ 81,951,105	\$ 70,860,176	\$ 64,808,102	\$ 73,442,727	\$ 67,510,686	\$ 358,572,796
Operating Expenses	\$ 47,349,433	\$ 48,038,643	\$ 49,479,802	\$ 51,371,927	\$ 53,439,886	\$ 249,679,691
Capital Improvements	3,460,672	22,821,533	15,328,300	22,070,800	14,070,800	108,893,105
Total Expenses	\$ 81,951,105	\$ 70,860,176	\$ 64,808,102	\$ 73,442,727	\$ 67,510,686	\$ 358,572,796



Budget Summary

Expenditures by Division

FY25 Expenditures by Division



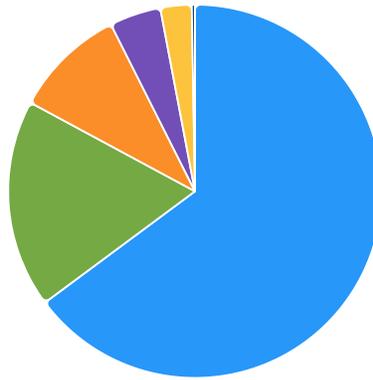
Expenditures by Object Group

All Expenses

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$20,134,579	\$24,076,992	\$24,368,186
Fringe Benefits	\$4,619,980	\$6,407,526	\$6,609,928
Supplies And Service	\$11,841,996	\$13,004,075	\$11,552,299
Travel and Training	\$254,537	\$363,632	\$389,445
Fixed Costs	\$3,634,017	\$3,849,361	\$3,822,864
Capital Outlays	\$15,994,176	\$24,508,230	\$41,523,700
Total Expenditures	\$56,479,286	\$72,209,816	\$88,266,422

Revenues by Division

FY25 Revenues by Division



● Finance	\$57,235,148	64.84%
● Guest Experiences	\$15,905,707	18.02%
● Philanthropy	\$8,571,903	9.71%
● Special Funds	\$3,923,534	4.45%
● Health Care Fund	\$2,391,784	2.71%
● Marketing & Brand Strategy	\$238,346	0.27%

*In the graph above, Finance budgeted total resources includes the Reserve amount of \$11,198,964. The Reserve is comprised of revenue received in prior years that can be used for funding in future years to balance the forecast.

Revenues by Object Group

All Revenues

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
State Income Tax	\$300,000	\$300,000	\$300,000
Stock Sales	\$24,915	\$3,445,374	\$3,557,134
Mobile Home Tax	\$21,510	\$21,600	\$23,200
.03 Mill RE & Pub Util	\$561,565	\$746,592	\$820,106
1.0 Mill RE & Pub Util	\$38,704,050	\$38,375,561	\$38,953,269
Public Utilities	\$2,740,151	\$2,481,924	\$2,762,433
Revenue	\$17,692,505	\$18,160,386	\$18,535,837
Dividends	\$220,566	\$150,000	\$160,000
Rents	\$86,151	\$107,187	\$148,532
Other Financing Sources	\$264,283	\$220,000	\$220,000
Interest	\$1,813,683	\$1,614,184	\$2,105,104
Donations	\$146,128	\$3,441,972	\$7,240,454
Other Misc Receipts	\$152,874	\$32,000	\$41,400
Gasoline Refund	\$34,252	\$22,000	\$23,200
Misc Refunds	\$22,820	-	-
Traffic Fines	\$11,401	\$8,000	\$15,972
Grants	\$846,599	\$818,812	\$1,398,309
Intergovernmental	\$613,779	\$622,423	\$626,368
Sponsorships	\$17,938	\$27,500	\$68,140

Budget Summary

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Intergovernmental-Grants	\$3,670,158	-	\$68,000
Reserve	-	\$1,614,301	\$11,198,964
Total Revenues	\$67,945,329	\$72,209,816	\$88,266,422

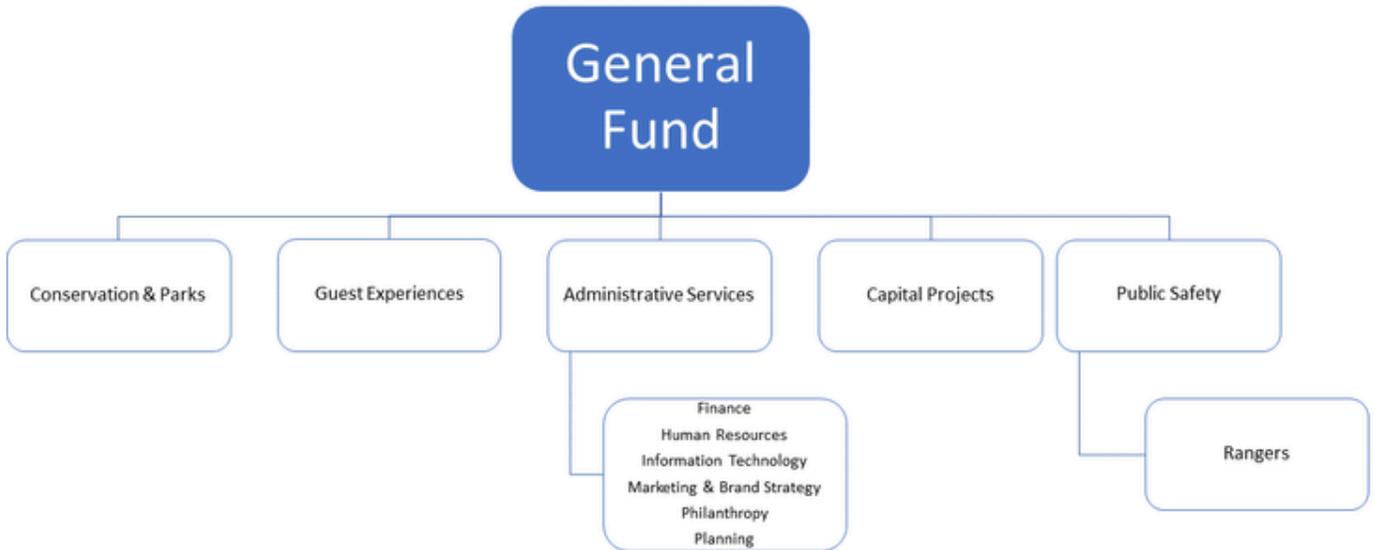
Fund Appropriation Policies

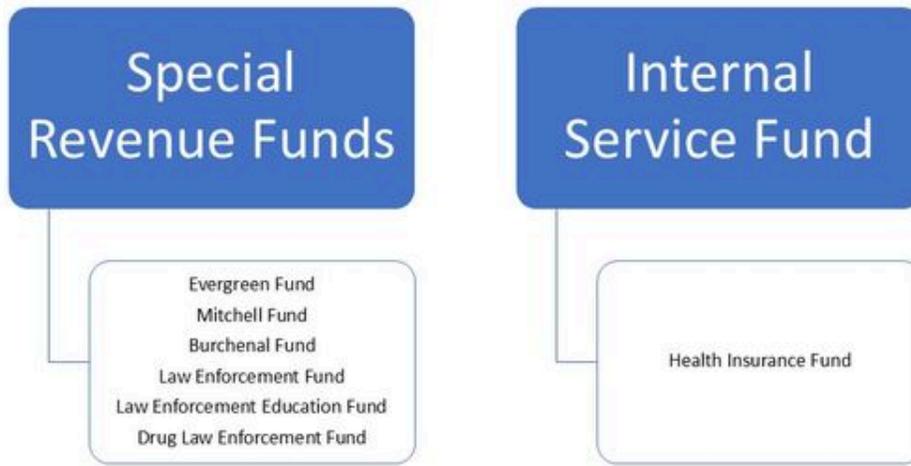
Appropriations are the amounts approved for expenditure by the Board of Park Commissioners with the adoption of the annual budget resolution. Each of Great Parks' funds is appropriated each year. Throughout the year, the appropriations can be amended by budget amendments approved by the Board of Park Commissioners.

Appropriations cannot exceed the amount of estimated resources listed on the Certificate of Estimated Resources that is certified by the Hamilton County Auditor.

Great Parks Fund Structure

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities and obligations which are segregated for the purpose of carrying on specific activities or attaining certain objectives. Great Parks' budget is comprised of eight separate funds for the purposes of recording expenditures incurred by various departments within Great Parks, and to record the revenue resources received from various sources. These funds are grouped into three separate categories: General Fund, Special Revenue Fund and Internal Service Fund (or Proprietary Fund).





Revenues by Fund

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
General Fund	\$64,785,649	\$66,349,867	\$81,951,104
Health Insurance	\$1,844,536	\$2,126,175	\$2,391,784
Evergreen Fund	\$1,026,478	\$135,000	\$135,000
Mitchell Fund	\$148,944	\$2,195,374	\$497,681
Burchenal Fund	\$136,220	\$1,400,000	\$3,287,453
Law Enforcement Fund	\$120	\$300	\$300
Law Enforcement & Education Fund	\$283	\$100	\$100
Drug Law Enforcement Fund	\$3,100	\$3,000	\$3,000
Total Revenues	\$67,945,329	\$72,209,816	\$88,266,422

Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
General Fund	\$52,518,633	\$66,349,867	\$81,951,104
Health Insurance	\$2,386,571	\$2,126,175	\$2,391,784
Evergreen Fund	\$765,017	\$135,000	\$135,000
Mitchell Fund	\$403,745	\$2,195,374	\$497,681
Burchenal Fund	\$405,053	\$1,400,000	\$3,287,453
Law Enforcement Fund	\$266	\$300	\$300
Law Enforcement & Education Fund	-	\$100	\$100
Drug Law Enforcement Fund	-	\$3,000	\$3,000

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Total Expenditures	\$56,479,286	\$72,209,816	\$88,266,422

General Fund

The General Fund is used to account for all financial transactions not accounted for in other funds. It is the primary operating fund for Great Parks.

The General Fund provides for the Preservation and Protection of Natural Resources (Conservation & Parks), Outdoor Recreation and Education Experiences (Guest Experiences), Administrative Services (Finance, Human Resources, Information Technology, Marketing & Brand Strategy, Philanthropy and Planning), Public Safety (Rangers) and Capital Projects.

Major revenue sources for the General Fund are property taxes, charges for services, intergovernmental receipts, donations and interest income.

Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Reserve	-	\$1,614,301	\$11,198,964
Finance	\$45,221,567	\$44,548,071	\$46,036,184
Guest Experiences	\$15,861,007	\$16,034,211	\$15,905,707
Rangers	\$11,401	-	-
Philanthropy	\$3,691,675	\$4,153,284	\$8,571,903
Marketing & Brand Strategy	-	-	\$238,346
Total Revenues	\$64,785,649	\$66,349,867	\$81,951,104

Revenues by Object Group

Revenues by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
State Income Tax	\$300,000	\$300,000	\$300,000
Stock Sales	\$24,915	-	-
Mobile Home Tax	\$21,510	\$21,600	\$23,200
.03 Mill RE & Pub Util	\$561,565	\$746,592	\$820,106
1.0 Mill RE & Pub Util	\$38,704,050	\$38,375,561	\$38,953,269
Public Utilities	\$2,740,151	\$2,481,924	\$2,762,433
Revenue	\$15,883,635	\$16,034,211	\$16,144,053
Rents	\$86,151	\$107,187	\$148,532
Other Financing Sources	\$264,283	\$220,000	\$220,000
Interest	\$1,681,067	\$1,613,784	\$2,104,704
Donations	\$9,084	\$3,306,972	\$7,105,454
Other Misc Receipts	\$144,550	\$29,000	\$38,400
Gasoline Refund	\$34,252	\$22,000	\$23,200
Misc Refunds	\$22,820	-	-

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Traffic Fines	\$11,401	\$8,000	\$15,972
Grants	\$500	\$818,812	\$1,398,309
Intergovernmental	\$613,779	\$622,423	\$626,368
Sponsorships	\$15,938	\$27,500	\$68,140
Intergovernmental-Grants	\$3,665,998	-	-
Reserve	-	\$1,614,301	\$11,198,964
Total Revenues	\$64,785,649	\$66,349,867	\$81,951,104

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Capital Projects	\$12,651,146	\$19,437,932	\$34,601,672
Conservation & Parks	\$9,101,721	\$9,987,509	\$12,589,865
Finance	\$2,415,021	\$3,887,399	\$3,062,435
Guest Experiences	\$14,844,771	\$16,580,500	\$15,648,753
Human Resources	\$1,816,946	\$2,250,057	\$2,307,411
Information Technology	\$2,589,367	\$3,104,008	\$2,983,248
Marketing & Brand Strategy	\$1,507,805	\$2,121,412	\$2,747,420
Design & Land Acquisition	\$3,260,447	\$3,907,846	\$2,313,583
Rangers	\$3,923,064	\$4,512,021	\$5,162,333
Philanthropy	\$408,345	\$561,182	\$534,384
Total Expenditures	\$52,518,633	\$66,349,867	\$81,951,104

Expenditures by Object Group

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$19,896,591	\$23,851,501	\$24,132,978
Fringe Benefits	\$4,584,287	\$6,364,686	\$6,559,477
Supplies And Service	\$9,183,340	\$9,349,050	\$9,022,365
Travel and Training	\$240,626	\$361,877	\$385,224
Fixed Costs	\$3,597,782	\$3,799,411	\$3,772,914
Capital Outlays	\$15,016,008	\$22,623,342	\$38,078,147
Total Expenditures	\$52,518,633	\$66,349,867	\$81,951,104

Internal Service Fund

Internal Service Funds (or Proprietary Funds) are used to accumulate and allocate costs internally among Great Parks' Departments. Great Parks has one Internal Service Fund - Health Insurance Fund.

The Health Insurance Fund receives payments from each employee who participates in Great Parks' health insurance plan. It also receives payments from each Department that has employees who participate in the health insurance plan. The Health Insurance Fund is then used to pay all health insurance premiums, medical claims, prescription costs and insurance administration fees.

Revenues by Object Group

Revenues by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Revenue	\$1,808,870	\$2,126,175	\$2,391,784
Interest	\$35,666	-	-
Total Revenues	\$1,844,536	\$2,126,175	\$2,391,784

Expenditures by Object Group

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Supplies And Service	\$2,386,571	\$2,126,175	\$2,391,784
Total Expenditures	\$2,386,571	\$2,126,175	\$2,391,784

Special Revenue Funds

Special Revenue Funds are used to record the proceeds from certain revenue sources that are restricted to being used for specific purposes. Special Revenue Funds provide an extra level of accountability and transparency to taxpayers, donors and grantors.

Great Parks has six Special Revenue Funds:

- Burchenal Fund
- Drug Law Enforcement Fund
- Evergreen Fund
- Law Enforcement Fund
- Law Enforcement Education Fund
- Mitchell Fund

Revenue sources for these funds include state and private grants, bequests, donations and receipts of mandatory fines from the Hamilton County Prosecutor's Office related to public safety.

BURCHENAL FUND

This fund accounts for revenue received from a bequest that must be used for improvements of Glenwood Gardens.

DRUG LAW ENFORCEMENT

This fund accounts for revenue received from the Hamilton County Clerk of Courts which resulted from fines and forfeitures related to drug offenses. The revenue received must be used for drug law enforcement efforts.

EVERGREEN FUND

This fund accounts for revenue received through grants, donations and bequests that must be used for specific purposes.

LAW ENFORCEMENT FUND

This fund accounts for revenue received from the Hamilton County Clerk of Courts which resulted from fines and forfeitures. The revenue received must be used for law enforcement efforts.

LAW ENFORCEMENT EDUCATION FUND

This fund accounts for revenue received from the Hamilton County Clerk of Courts which resulted from fines and forfeitures related to certain violations. The revenue received must be used for law enforcement education.

MITCHELL FUND

This fund accounts for revenue received from a bequest that must be used for the maintenance and improvements of Mitchell Memorial Forest.

Revenues by Fund

Revenues by Fund

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Evergreen Fund	\$1,026,478	\$135,000	\$135,000
Mitchell Fund	\$148,944	\$2,195,374	\$497,681
Burchenal Fund	\$136,220	\$1,400,000	\$3,287,453
Law Enforcement Fund	\$120	\$300	\$300
Law Enforcement & Education Fund	\$283	\$100	\$100
Drug Law Enforcement Fund	\$3,100	\$3,000	\$3,000
Total Revenues	\$1,315,143	\$3,733,774	\$3,923,534

Revenues by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Stock Sales	-	\$3,445,374	\$3,557,134
Dividends	\$220,566	\$150,000	\$160,000
Interest	\$96,950	\$400	\$400
Donations	\$137,045	\$135,000	\$135,000
Other Misc Receipts	\$8,323	\$3,000	\$3,000
Grants	\$846,099	-	-
Sponsorships	\$2,000	-	-
Intergovernmental-Grants	\$4,160	-	\$68,000
Total Revenues	\$1,315,143	\$3,733,774	\$3,923,534

Expenditures by Fund

Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Evergreen Fund	\$765,017	\$135,000	\$135,000
Mitchell Fund	\$403,745	\$2,195,374	\$497,681
Burchenal Fund	\$405,053	\$1,400,000	\$3,287,453
Law Enforcement Fund	\$266	\$300	\$300
Law Enforcement & Education Fund	-	\$100	\$100
Drug Law Enforcement Fund	-	\$3,000	\$3,000
Total Expenditures	\$1,574,081	\$3,733,774	\$3,923,534

Expenditures by Object Group

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$237,988	\$225,491	\$235,209
Fringe Benefits	\$35,693	\$42,840	\$50,451
Supplies And Service	\$272,085	\$1,528,850	\$138,150
Travel and Training	\$13,911	\$1,755	\$4,221
Fixed Costs	\$36,236	\$49,950	\$49,950
Capital Outlays	\$978,169	\$1,884,888	\$3,445,553
Total Expenditures	\$1,574,081	\$3,733,774	\$3,923,534

Revenue Summary

Revenue Sources

Great Parks' major revenue sources are property tax revenues, charges for services, intergovernmental receipts and donations, grants and sponsorships.

Estimating Revenues

Great Parks uses historical analysis, trend analysis and comparisons to similar agencies to estimate revenues. The charges for services revenue is estimated by examining the individual price points of activities and services while taking into account Great Parks' experience related to how many visitors to expect on an annual basis. Tax revenue is estimated by examining the estimates received from the Hamilton County Auditor in prior years and comparing those amounts to the actual historical collection rates from prior years.

Charges For Services

Recreation Fees

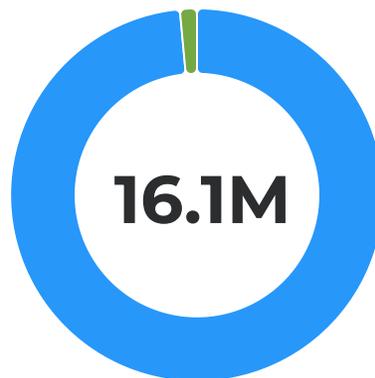
Great Parks includes 22 parks and conservation areas and offers over 84 miles of trails for guests to explore. Within the parks, guests can enjoy picnic shelters, playgrounds, disc golf, dog parks and mountain biking. In addition, there are several other recreation options available to guests for a small fee.

- Golf
- Boat Rentals
- Camping
- Fishing
- Horse Riding Lessons
- Summer Camps
- Wet Playgrounds
- Athletic Competition Fields
- Special Events

Great Parks charges an admission fee to enter its parks. Hamilton County residents can purchase a yearly entry pass for \$10 or a daily pass for \$5. Non-residents can purchase a yearly entry pass for \$16 or a daily pass for \$8.

Revenues by Department

FY25 Revenues by Department



● Guest Experiences	\$15,905,707	98.52%
● Marketing & Brand Strategy	\$238,346	1.48%

Revenues by Department

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Guest Experiences	\$15,861,007	\$16,034,211	\$15,905,707
Marketing & Brand Strategy	-	-	\$238,346
Total Revenues	\$15,861,007	\$16,034,211	\$16,144,053

Donations, Grants & Sponsorships

Donations, grants and sponsorships provide additional funding that allows Great Parks to leverage its tax revenue resources to be used towards additional projects and critical infrastructure needs.

Great Parks receives donations from individuals, groups and businesses. A donation can be restricted by the donor to be used for a specific purpose or unrestricted for general use across the parks.

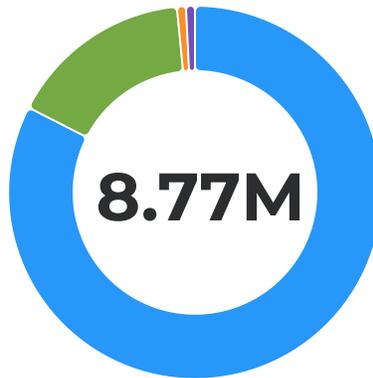
Great Parks actively seeks out grants from federal and state agencies, foundations and organizations. Grant funds are used to fund projects, programming and conservation and sustainability initiatives.

Corporate sponsorships are continuing to increase as Great Parks seeks sponsors for new events and programming.

Below are a few of the projects and events that donations, grants and sponsorships have helped to fund.

- Annual Outdoor Adventure Expo
- Trail maintenance and new trail creation
- Urban Thrive Festival
- Glenwood Gardens to Winton Woods Trail

FY25 Revenues by Object Group



● Donations	\$7,240,454	82.51%
● Grants	\$1,398,309	15.94%
● Sponsorships	\$68,140	0.78%
● Intergovernmental-Grants	\$68,000	0.77%

Revenues by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Donations	\$146,128	\$3,441,972	\$7,240,454
Grants	\$846,599	\$818,812	\$1,398,309
Sponsorships	\$17,938	\$27,500	\$68,140
Intergovernmental-Grants	\$3,670,158	-	\$68,000

Donations, Grants & Sponsorships

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Total Revenues	\$4,680,824	\$4,288,284	\$8,774,903

Tax Revenue

Property Tax Revenue

Great Parks' largest revenue source is property tax receipts. In November 2021, Hamilton County voters elected to support a .95 mill, 10 year levy. With the passage of the levy in 2021, Great Parks has voted operating levies totaling 1.95 mills.

Property taxes are paid by residents semi-annually. The Hamilton County Treasurer collects property taxes on behalf of all taxing districts, including Great Parks and periodically remits to Great Parks its portion of taxes collected.

Great Parks receives property tax revenue from public utility real property. Additionally, Great Parks receives intergovernmental revenue from other governments in the form of shared revenues or payments in lieu of taxes.

Tax revenue is projected to increase 2.2% in 2025 from the 2024 final budget.

Revenues by Object Group

FY25 Revenues by Object Group



● 1.0 Mill RE & Pub Util	\$38,953,269	89.58%
● Public Utilities	\$2,762,433	6.35%
● .03 Mill RE & Pub Util	\$820,106	1.89%
● Intergovernmental	\$626,368	1.44%
● State Income Tax	\$300,000	0.69%
● Mobile Home Tax	\$23,200	0.05%

Revenues by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
State Income Tax	\$300,000	\$300,000	\$300,000
Mobile Home Tax	\$21,510	\$21,600	\$23,200
.03 Mill RE & Pub Util	\$561,565	\$746,592	\$820,106
1.0 Mill RE & Pub Util	\$38,704,050	\$38,375,561	\$38,953,269
Public Utilities	\$2,740,151	\$2,481,924	\$2,762,433
Intergovernmental	\$613,779	\$622,423	\$626,368
Total Revenues	\$42,941,055	\$42,548,100	\$43,485,376

Department Summary

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Capital Projects	\$12,651,146	\$19,437,932	\$34,601,672
Conservation & Parks	\$9,101,721	\$9,987,509	\$12,589,865
Finance	\$2,415,021	\$3,887,399	\$3,062,435
Guest Experiences	\$14,844,771	\$16,580,500	\$15,648,753
Human Resources	\$1,816,946	\$2,250,057	\$2,307,411
Information Technology	\$2,589,367	\$3,104,008	\$2,983,248
Marketing & Brand Strategy	\$1,507,805	\$2,121,412	\$2,747,420
Design & Land Acquisition	\$3,260,447	\$3,907,846	\$2,313,583
Rangers	\$3,923,064	\$4,512,021	\$5,162,333
Health Care Fund	\$2,386,571	\$2,126,175	\$2,391,784
Philanthropy	\$408,345	\$561,182	\$534,384
Evergreen	\$765,017	\$135,000	\$135,000
Mitchell	\$403,745	\$2,195,374	\$497,681
Burchenal	\$405,053	\$1,400,000	\$3,287,453
Law Enforcement	\$266	\$300	\$300
Law Enforcement Education	-	\$100	\$100
Drug Law Enforcement	-	\$3,000	\$3,000
Total Expenditures	\$56,479,286	\$72,209,816	\$88,266,422

Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Reserve	-	\$1,614,301	\$11,198,964
Finance	\$45,221,567	\$44,548,071	\$46,036,184
Guest Experiences	\$15,861,007	\$16,034,211	\$15,905,707
Rangers	\$11,401	-	-
Health Care Fund	\$1,844,536	\$2,126,175	\$2,391,784
Philanthropy	\$3,691,675	\$4,153,284	\$8,571,903
Evergreen	\$1,026,478	\$135,000	\$135,000
Mitchell	\$148,944	\$2,195,374	\$497,681
Burchenal	\$136,220	\$1,400,000	\$3,287,453
Law Enforcement	\$120	\$300	\$300
Law Enforcement Education	\$283	\$100	\$100
Drug Law Enforcement	\$3,100	\$3,000	\$3,000
Marketing & Brand Strategy	-	-	\$238,346
Total Revenues	\$67,945,329	\$72,209,816	\$88,266,422

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Accounting Clerk	3.00	3.00	2.00
Accounting Specialist	0.00	0.00	1.00
Adventure Coordinator	3.00	3.00	3.00
Adventure Instructor - PT	0.67	1.12	2.32
Adventure Manager	1.00	1.00	0.00
Agriculture & Education Manager	1.00	1.00	1.00
Animal Care Coordinator	1.00	1.00	1.00
Arborist - FT	2.00	2.00	2.00
Architectural Design Project Manager	0.00	0.00	1.00
Assistant Events Manager	1.00	1.00	0.00
Assistant Farm Manager	1.00	1.00	0.00
Assistant Golf Course Superintendent	5.00	5.00	4.00
Assistant Golf Professional - PT	3.01	3.75	4.48
Assistant Guest Experiences Manager I	0.00	0.00	5.25
Assistant Guest Experiences Manager II	11.27	11.33	5.91
Athletics Manager	1.00	1.00	1.00
Banquet Center Manager	1.00	1.00	0.00
Barn Attendant	4.04	4.04	3.84
Boat and Motor Repair Technician	0.11	0.11	0.11
Boathouse Coordinator	0.40	0.40	0.40
C&P Maintenance Specialist	3.00	3.00	3.00
C&P Park Manager	6.00	6.00	6.00
C&P Park Supervisor	3.00	3.00	3.00
C&P Senior Park Manager	4.00	4.00	4.00
Campground Manager - FT	1.00	1.00	1.00
Certified Master Mechanic	2.00	6.00	6.00
Chief Executive Officer	1.00	1.00	1.00
Chief Financial Officer	1.00	1.00	1.00
Chief of Conservation & Parks	1.00	1.00	1.00
Chief of Guest Experiences	1.00	1.00	1.00
Chief of Human Resources	1.00	1.00	1.00
Chief of Marketing & Brand Strategy	1.00	1.00	1.00
Chief of Philanthropy	1.00	1.00	1.00
Chief of Planning and Design	1.00	1.00	1.00
Chief Operating Officer	1.00	1.00	1.00
Clubhouse Coordinator - PT	4.04	4.08	3.98
Clubhouse Manager	5.00	6.00	6.00
Communications Manager	1.00	1.00	1.00
Community Engagement Coordinator	1.00	1.00	1.00
Computer Systems Specialist	2.00	2.00	2.00
Conservation & Parks Administrator	1.00	1.00	1.00
Conservation & Parks Technician - FT	25.00	25.00	25.00
Conservation & Parks Technician - PT	37.54	37.34	37.58
Conservation Biologist	2.00	3.00	3.00
Construction Project Manager	0.00	1.00	1.00
Copy Writer	1.00	1.00	0.00
Creative Director	1.00	1.00	1.00
Data Analyst	1.00	1.00	1.00
Director of Conservation & Parks - Central	1.00	1.00	1.00
Director of Conservation & Parks - East	1.00	1.00	1.00

Director of Conservation & Parks - West	1.00	1.00	1.00
Director of Design & Construction	1.00	1.00	1.00
Director of Donor Engagement	1.00	1.00	1.00
Director of Events	0.00	0.00	1.00
Director of Finance	1.00	1.00	1.00
Director of Guest Experiences - Central	1.00	1.00	1.00
Director of Guest Experiences - East	1.00	1.00	1.00
Director of Guest Experiences - West	1.00	1.00	1.00
Director of Human Resources	1.00	1.00	1.00
Director of Information Technology	1.00	1.00	1.00
Director of Land Acquisition	1.00	0.00	0.00
Director of Marketing & Communications	1.00	1.00	1.00
Director of Natural Resources	1.00	1.00	1.00
Director of Planning	0.00	1.00	1.00
Director of Programming	1.00	1.00	1.00
Director of Volunteer Engagement	1.00	1.00	1.00
Education Manager - Central	1.00	1.00	1.00
Education Manager - East	1.00	1.00	1.00
Education Manager - West	1.00	1.00	1.00
Events Assistant	0.00	0.00	1.44
Events Coordinator	0.00	0.00	1.00
Events Manager	1.00	1.00	0.00
Executive Assistant	1.00	1.00	1.00
Facilities Manager	1.00	1.00	1.00
Farm Maintenance Tech	1.29	1.30	0.00
Fleet Manager	1.00	1.00	1.00
GE Shaker Trace Nursery Manager	0.00	0.00	1.00
GIS Analyst	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00
Golf Course Superintendent	5.00	5.00	5.00
Golf General Manager	5.00	5.00	5.00
Golf Maintenance Specialist	3.88	1.66	0.00
Golf Maintenance Technician - PT	14.71	16.67	18.22
Golf Maintenance Technician FT	6.00	6.00	7.00
Golf Professional	1.00	1.00	1.00
Golf Teaching Professional	0.20	0.25	0.25
Grants Coordinator	0.60	0.75	0.00
Grants Manager	1.00	1.00	1.00
Graphic Design Intern	0.00	0.00	0.25
Guest Experiences Administrator	1.00	1.00	1.00
Guest Experiences Attendant II	0.00	0.00	24.37
Guest Experiences Attendant III	60.42	60.55	30.75
Guest Experiences Manager - Central	1.00	1.00	1.00
Guest Experiences Manager - East	2.00	2.00	2.00
Guest Experiences Manager - West	1.00	1.00	1.00
Guest Relations Coordinator FT	1.00	1.00	1.00
Guest Relations Representative II	3.09	3.10	3.10
Guest Relations Senior Manager	1.00	1.00	1.00
Highfield Discovery Garden Manager	1.00	1.00	1.00
HRIS & Payroll Administrator	1.00	1.00	1.00
Human Resources Administrator	0.60	1.00	1.00
Human Resources Generalist	1.00	1.00	0.00
Human Resources Specialist	0.00	0.00	1.00
Intern - Natural Areas	0.00	0.00	0.25
Internal Content Coordinator	0.00	0.00	1.00

Interpreter	9.00	9.00	10.00
Interpreter I	1.07	0.00	2.79
Interpreter II	12.95	14.88	13.16
Inventory and Purchasing Manager	1.00	1.00	1.00
IT Infrastructure Manager	1.00	0.00	0.00
IT Project Manager - Enterprise Applications	1.00	1.00	1.00
Manager of Construction	1.00	1.00	1.00
Manager of Design	0.00	1.00	1.00
Manager of Urban Forestry	0.00	1.00	1.00
Marketing Coordinator	0.00	1.00	0.00
Mechanic	4.00	0.00	0.00
Merchandising Assistant - PT	0.67	1.05	1.05
Merchandising Manager	1.00	1.00	1.00
Native Plant Nursery Coordinator	1.00	1.00	1.00
Natural Resources Manager	1.00	1.00	1.00
Network Specialist	1.00	1.00	0.00
Outdoor Education Intern	0.22	0.00	0.25
Outreach Manager	1.00	1.00	1.00
Park Engineer	2.00	2.00	2.00
Park Landscape Architect	3.00	3.00	2.00
Park Ranger	28.19	28.31	28.58
Park's Farm Office Clerk	0.60	0.61	0.48
Philanthropy Administrator	1.00	1.00	1.00
Photographer & Videographer	1.00	0.00	0.00
Planning Administrator	1.00	1.00	1.00
Planning Project Manager	1.00	1.00	1.00
Ranger Captain	1.00	1.00	1.00
Ranger Chief	1.00	1.00	1.00
Ranger Clerk	2.00	2.00	2.00
Ranger Dispatcher	1.20	1.20	1.12
Ranger Patrol Lieutenant	1.00	1.00	1.00
Ranger Sergeant	5.00	5.00	5.00
Riding Center Instructor - PT	1.34	1.34	1.34
Riding Instructor FT	2.00	2.00	2.00
Risk Manager	1.00	1.00	1.00
Second Assistant Golf Professional	1.53	1.53	1.51
Senior Network Administrator	1.00	1.00	1.00
Senior Payroll & Benefits Specialist	1.00	1.00	1.00
Senior Systems Engineer	0.00	0.00	1.00
Shift Leader	6.74	6.63	5.93
Site Construction Manager	1.00	1.00	1.00
Site Construction Technician	2.00	2.00	2.00
Snack Bar Manager	0.84	0.94	0.96
Social Media Manager	1.00	1.00	1.00
Sustainability Coordinator	1.00	1.00	1.00
Talent Development Specialist	1.00	1.00	1.00
Trails Manager	1.00	1.00	1.00
Trails Specialist	2.00	2.00	2.00
Urban Forester	1.00	0.00	0.00
Urban Forestry Survey Technician	0.00	0.00	1.35
Volunteer Engagement Specialist	2.00	2.00	2.00
Watershed Specialist	1.00	1.00	1.00
Website Manager	1.00	1.00	1.00
	402.22	407.94	404.01

Departments

- Burchenal
- Capital
- Conservation & Parks
- Drug Law Enforcement
- Evergreen
- Finance
- Guest Experiences
- Health Care Fund
- Human Resources
- Information Technology
- Law Enforcement
- Law Enforcement Education
- Marketing & Brand Strategy
- Mitchell Fund
- Philanthropy
- Planning, Design & Construction
- Rangers

Burchenal

The Burchenal Fund was established for the receipt of a bequest that was restricted for expenses to make improvements to Glenwood Gardens.

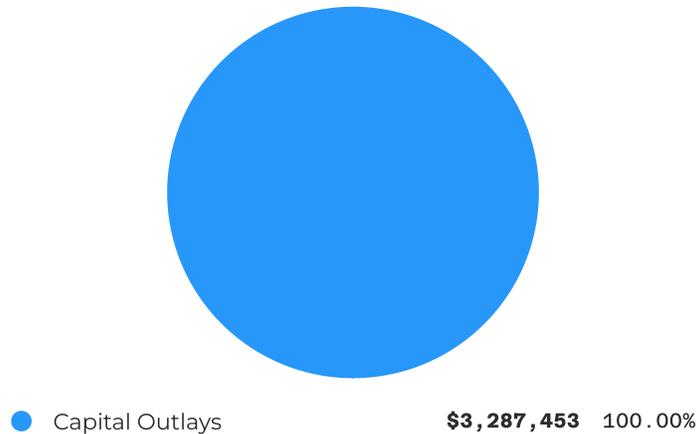
The Burchenal Department is budgeted and accounted for as a single Budget Control Group.

Comprehensive Master Plan

The Burchenal Department supports the Comprehensive Master Plan by funding improvements to Glenwood Gardens that are in line with the plan's goals and priorities, including building more trails, adding programming and events for diverse audiences and building ecological resiliency and sustainability.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Supplies And Service	-	\$1,400,000	-
Capital Outlays	\$405,053	-	\$3,287,453
Total Expenditures	\$405,053	\$1,400,000	\$3,287,453

Capital

The Capital Department is funded by the General Fund and is used for capital expenditures for major, long-lived, fixed asset capital projects, including land acquisition and construction or improvement of facilities.

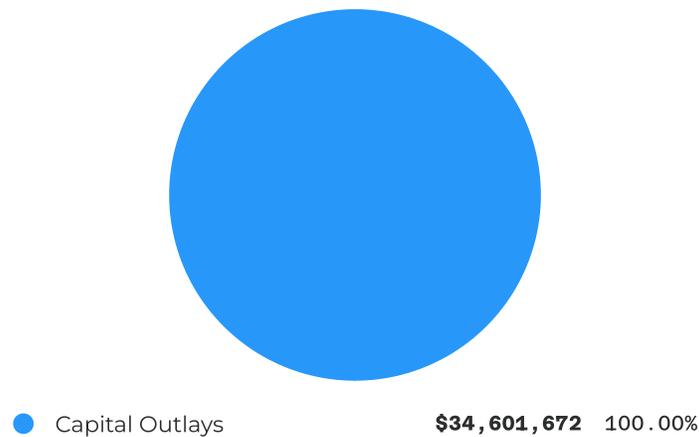
The Capital Department is budgeted and accounted for as a single Budget Control Group.

Comprehensive Master Plan

The Capital Department supports the Comprehensive Master Plan by funding projects outlined in the plan and projects that meet the goals and priorities set out in the plan.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Supplies And Service	\$686,930	-	-
Travel and Training	\$125	-	-
Capital Outlays	\$11,964,091	\$19,437,932	\$34,601,672
Total Expenditures	\$12,651,146	\$19,437,932	\$34,601,672

Conservation & Parks

The Conservation and Parks Department is responsible for the grounds keeping at all 22 parks and nature preserves that embody Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

The Conservation & Parks Department includes the Natural Resources division, which is tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

The Conservation & Parks Department is budgeted and accounted for in the Budget Control Groups as listed below.

- Central Fleet
- Conservation & Parks Chief
- Farbach Conservation & Parks
- Fernbank Conservation & Parks
- Glenwood Gardens Conservation & Parks
- Little Miami Conservation & Parks
- Miami Whitewater Forest Conservation & Parks
- Natural Areas
- Natural Resources
- Urban Forestry
- Shawnee Lookout Conservation & Parks
- Sharon Woods Conservation & Parks
- Site Construction
- Trails
- Winton Woods Conservation & Parks
- Woodland Mound Conservation & Parks

Comprehensive Master Plan

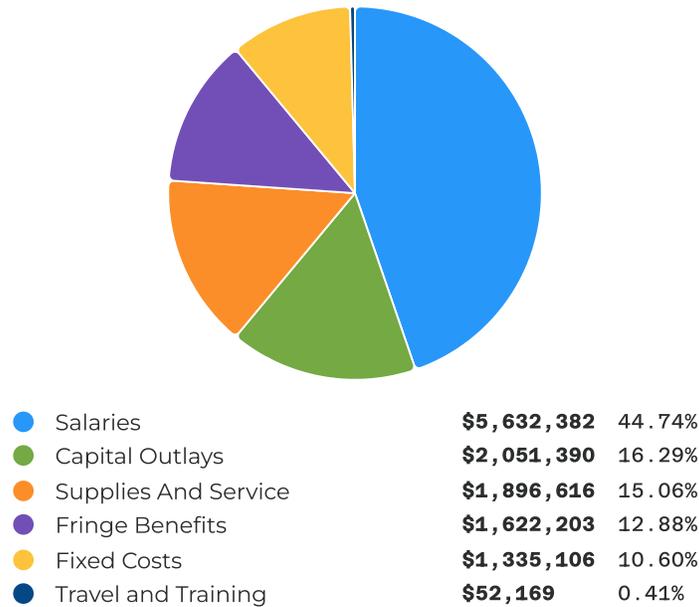
The Conservation & Parks Department operates with high standards of excellence to support and implement the Comprehensive Master Plan goals and priorities.

To support Great Parks’ goals and priorities in 2025, the Conservation & Parks Department will do the following:

- Develop 10 new Conservation and Parks based volunteer job descriptions to assist in the care of Great Parks’ assets and features.
- Continued participation in THE CINCINNATI 2030 DISTRICT to create a network of healthy, high-performing buildings across Greater Cincinnati.
- Continuation of the Natural Resource Management Plan which will help build ecological resiliency and sustainability.
- Work with external partners to restore over 100 acres of previously impacted watersheds.
- Develop nearly ten miles of natural surface trail offerings to the community.
- Continue expanding access to all users by offering additional volunteer events where volunteers can assist with conservation and sustainability.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$4,586,750	\$5,308,966	\$5,632,382
Fringe Benefits	\$1,116,932	\$1,551,589	\$1,622,203
Supplies And Service	\$1,767,484	\$1,944,771	\$1,896,616
Travel and Training	\$59,647	\$65,676	\$52,169
Fixed Costs	\$2,189	\$4,607	\$1,335,106
Capital Outlays	\$1,568,718	\$1,111,900	\$2,051,390

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Total Expenditures	\$9,101,721	\$9,987,509	\$12,589,865

Key Performance Indicators

Continue to acquire and protect natural areas.

Land Type	FY2023	FY2024	FY2025
Acres in Ownership or Management			
Developed Land	2,657.00	2,526.17	2,549.57
Natural Land Cover	14,240.00	14,658.75	14,682.71
Total Acres in Ownership or Management	16,897.00	17,184.92	17,232.28

Increase the biological integrity of natural systems.

Land Type	FY2023	FY2024	FY2025
Acres in Ownership or Management			
Brushland	809.00	833.78	847.14
Development	2,133.00	2,022.10	2,052.11
Farmland	524.00	504.09	497.46
Forest	9,852.00	10,162.04	10,180.28
Meadow	1,273.00	1,348.69	1,343.20
Prairie	818.00	820.05	817.89
Water	848.00	853.93	853.93
Wetland	640.00	640.25	640.27
	16,897.00	17,184.93	17,232.28

Personnel Summary

Position Name	FTE		
	FY2023	FY 2024	FY 2025
Arborist - FT	2.00	2.00	2.00
C&P Maintenance Specialist	3.00	3.00	3.00
C&P Park Manager	5.00	5.00	5.00
C&P Park Supervisor	3.00	3.00	3.00
C&P Senior Park Manager	4.00	4.00	4.00
Certified Master Mechanic	2.00	6.00	6.00
Chief of Conservation & Parks	1.00	1.00	1.00
Conservation & Parks Administrator	1.00	1.00	1.00
Conservation & Parks Technician - FT	23.00	23.00	23.00
Conservation & Parks Technician - PT	34.80	35.14	35.39
Conservation Biologist	2.00	3.00	3.00
Director of Conservation & Parks - Central	1.00	1.00	1.00
Director of Conservation & Parks - East	1.00	1.00	1.00
Director of Conservation & Parks - West	1.00	1.00	1.00
Director of Natural Resources	1.00	1.00	1.00
Facilities Manager	0.00	0.00	1.00
Fleet Manager	1.00	1.00	1.00
Intern - Natural Areas	0.00	0.00	0.25
Manager of Urban Forestry	0.00	1.00	1.00
Mechanic	4.00	0.00	0.00
Native Plant Nursery Coordinator	1.00	1.00	1.00
Natural Resources Manager	1.00	1.00	1.00
Site Construction Manager	1.00	1.00	1.00
Site Construction Technician	2.00	2.00	2.00
Sustainability Coordinator	1.00	1.00	1.00
Trails Manager	1.00	1.00	1.00
Trails Specialist	2.00	2.00	2.00
Urban Forester	1.00	0.00	0.00
Urban Forestry Survey Technician	0.00	0.00	1.35
Watershed Specialist	1.00	1.00	1.00
	100.80	102.14	104.99

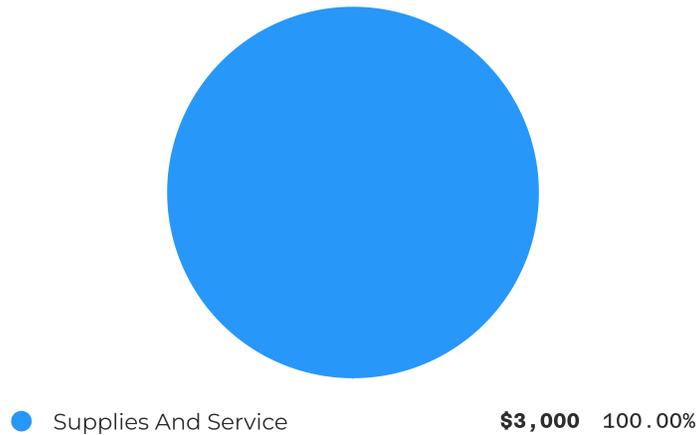
Drug Law Enforcement

The Drug Law Enforcement Fund was established according to the Ohio Revised Code (ORC) to receive Great Parks' portion of funds from the Hamilton County Clerk of Courts resulting from mandatory fines imposed for drug violations. These funds must be used by Great Parks' Rangers for drug law enforcement and education.

The Drug Law Enforcement Department is budgeted and accounted for as a single Budget Control Group.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Supplies And Service	-	-	\$3,000
Capital Outlays	-	\$3,000	-
Total Expenditures	-	\$3,000	\$3,000

Evergreen

The Evergreen Fund was established to receive funds from grants, donations and bequests that are restricted for specific purposes. Expenses from the Evergreen Fund are for programs, projects and improvements that were designated when the revenue was received.

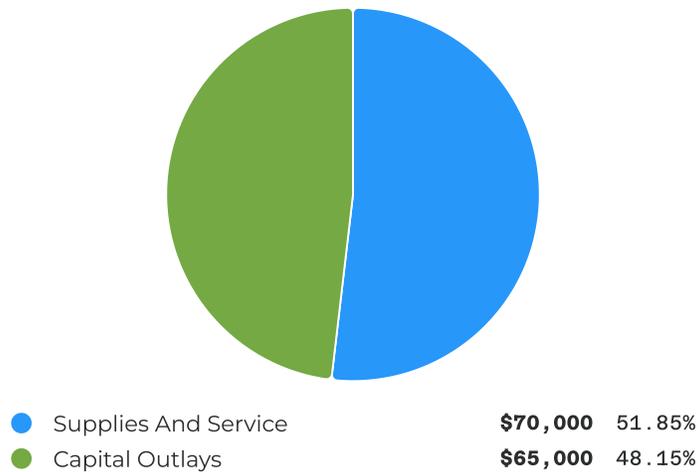
The Evergreen Department is budgeted and accounted for as a single Budget Control Group.

Comprehensive Master Plan

The Evergreen Fund supports the Comprehensive Master Plan by helping to fund projects that are related to the plan's goals and priorities.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$50,000	-	-
Supplies And Service	\$159,474	\$60,000	\$70,000
Travel and Training	\$13,561	-	-
Capital Outlays	\$541,982	\$75,000	\$65,000
Total Expenditures	\$765,017	\$135,000	\$135,000

Finance

The Finance Department is responsible for the proper handling of Great Parks funds in accordance with internal policies and the Ohio Revised Code (ORC). The Finance Department provides timely and accurate financial information to internal and external users. It is also responsible for overseeing budgets and investments, audits, and long-range financial planning.

The Finance Department includes Great Parks Administration, which consists of the Chief Executive Officer (CEO), Chief Operating Officer (COO) and Executive Assistant. The CEO oversees all of Great Parks' operations and reports directly to the Board of Park Commissioners. The COO oversees the Conservation & Parks, Guest Experiences, Human Resources, Planning, and Ranger divisions.

Beginning in 2023, the Finance Department added central purchasing and inventory to its department.

The Finance Department is budgeted and accounted for in the Budget Control Groups as listed below.

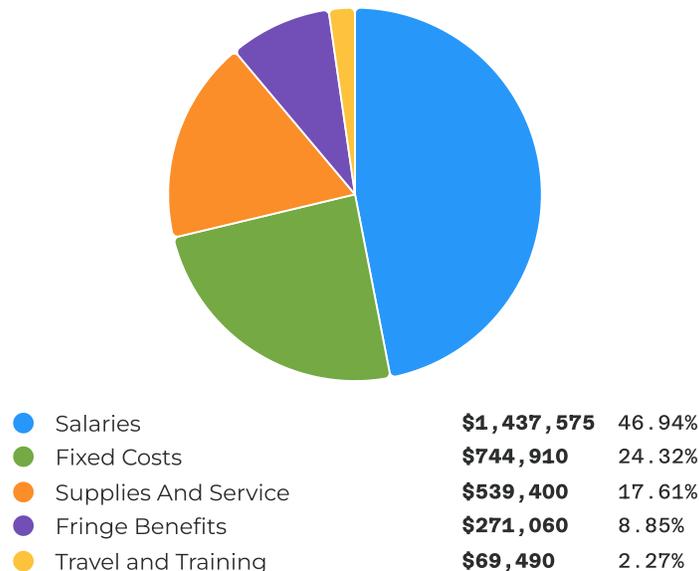
- Central Inventory
- Finance
- Finance Administration

Comprehensive Master Plan

The Finance Department operates with high standards of excellence to support and implement the Comprehensive Master Plan goals and priorities, including advancing Great Parks' fiscal health. With the Finance Department's support, Great Parks will be able to implement the eight priorities from the Comprehensive Master Plan.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$868,238	\$2,124,651	\$1,437,575
Fringe Benefits	\$200,452	\$452,264	\$271,060
Supplies And Service	\$614,816	\$517,050	\$539,400
Travel and Training	\$20,033	\$45,255	\$69,490
Fixed Costs	\$701,367	\$741,430	\$744,910
Capital Outlays	\$10,115	\$6,750	-
Total Expenditures	\$2,415,021	\$3,887,399	\$3,062,435

Key Performance Indicators

Support Great Parks Comprehensive Master Plan through financial processes.

Items Processed	FY2023	FY2024
Number of Vendor Payments	2,726.00	2,837.00
Number of Invoices Processed	22,844.00	24,088.00
Number of Items Sold at Auction	142.00	188.00
	<u>25,712.00</u>	<u>27,113.00</u>

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Accounting Clerk	3.00	2.00	2.00
Accounting Specialist	0.00	1.00	1.00
Chief Executive Officer	1.00	1.00	1.00
Chief Financial Officer	1.00	1.00	1.00
Chief Operating Officer	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Inventory and Purchasing Manager	1.00	1.00	1.00
	9.00	9.00	9.00

Guest Experiences

The Guest Experiences Department is responsible for providing outstanding outdoor programming and recreational opportunities for Great Parks' visitors education and enjoyment. The Guest Experiences Department includes athletic fields, six golf courses, four boathouses which offer opportunities for visitors to enjoy the lakes of Great Parks, two wet playgrounds for summer water play, Parky's Farm with farm animals and horse-riding lessons, and three campground locations.

The Guest Experiences Department is budgeted and accounted for in the Budget Control Groups as listed below.

- Athletics
- Central Region Interpreters
- East Region Interpreters
- Guest Experiences Chief
- Guest Relations
- Highfield Discovery Garden
- Lake Isabella Guest Experiences
- Little Miami Golf
- Meadow Links
- Mill Golf
- Miami Whitewater Forest Golf
- Miami Whitewater Forest Guest Experiences
- Parky's Farm
- Sharon Woods Golf
- Sharon Woods Guest Experiences
- Vineyard Golf
- West Region Interpreters
- Winton Woods Campground
- Winton Woods Guest Experiences
- Woodland Mound Guest Experiences

Comprehensive Master Plan

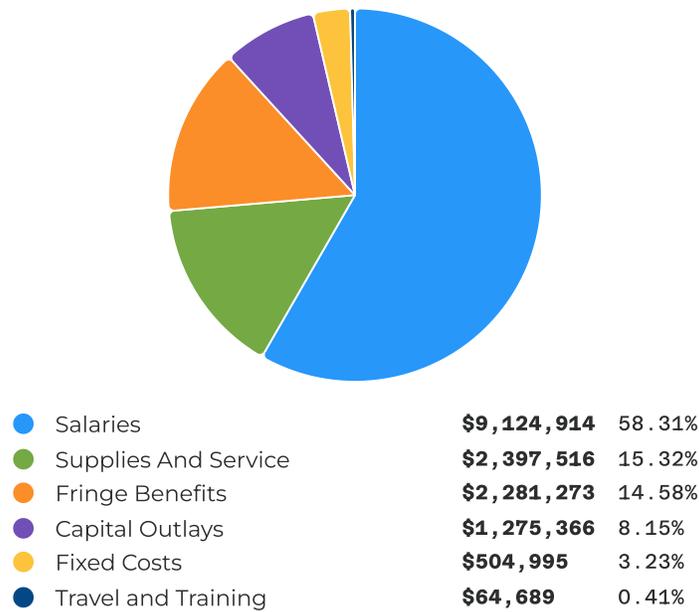
The Guest Experiences Department implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration and by creating outstanding experiences.

- Integrate nature, programming, and facilities to provide high-quality and unique experiences that create lasting memories for all users.
 - Expand adventure programming across the county, increasing opportunities for outdoor exploration and skill-building.
 - Align programming with marketing goals by streamlining offerings into distinct categories of wellness, adventure, and enrichment to enhance clarity and engagement.
- Evaluate staff resources, labor hours, and volunteer contributions to maximize efficiency and ensure optimal support for parks, facilities, and programs.
- Strengthen performance management practices to enhance productivity and maintain high standards of excellence across all operations.
- Enhance guest experiences through a division-wide focus on guest-facing training using the **GUIDE** program, ensuring staff and volunteers deliver exceptional service and engagement.

Through these efforts, the Guest Experiences Department will continue to inspire, engage, and connect the community with nature through exceptional outdoor experiences.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$8,514,139	\$9,113,273	\$9,124,914
Fringe Benefits	\$1,734,707	\$2,061,090	\$2,281,273
Supplies And Service	\$3,028,538	\$2,813,073	\$2,397,516
Travel and Training	\$57,268	\$62,274	\$64,689

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Fixed Costs	\$447,946	\$544,030	\$504,995
Capital Outlays	\$1,062,173	\$1,986,760	\$1,275,366
Total Expenditures	\$14,844,771	\$16,580,500	\$15,648,753

Key Performance Indicators

2025 Guest Experiences Department Goals

Metrics To Be Measured

- Increase Adventure Programming by 10%.
- Increase Education Programming to 80,000 participants.
- Update Guest Experiences portion of the onboarding training for all staff to ensure GUIDE is the standard in guest experiences.

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Adventure Coordinator	3.00	3.00	3.00
Adventure Instructor - PT	0.67	1.12	2.32
Adventure Manager	1.00	1.00	0.00
Agriculture & Education Manager	1.00	1.00	1.00
Animal Care Coordinator	1.00	1.00	1.00
Assistant Events Manager	1.00	1.00	0.00
Assistant Farm Manager	1.00	1.00	0.00
Assistant Golf Course Superintendent	5.00	5.00	4.00
Assistant Golf Professional - PT	3.01	3.75	4.48
Assistant Guest Experiences Manager I	0.00	0.00	5.25
Assistant Guest Experiences Manager I	11.27	11.33	5.91
Athletics Manager	1.00	1.00	1.00
Banquet Center Manager	1.00	1.00	0.00
Barn Attendant	4.04	4.04	3.84
Boat and Motor Repair Technician	0.11	0.11	0.11
Boathouse Coordinator	0.40	0.40	0.40
Campground Manager - FT	1.00	1.00	1.00
Chief of Guest Experiences	1.00	1.00	1.00
Clubhouse Coordinator - PT	4.04	4.08	3.98
Clubhouse Manager	5.00	6.00	6.00
Communications Manager	1.00	1.00	0.00
Director of Guest Experiences - Central	1.00	1.00	1.00
Director of Guest Experiences - East	1.00	1.00	1.00
Director of Guest Experiences - West	1.00	1.00	1.00
Director of Programming	1.00	1.00	1.00
Education Manager - Central	1.00	1.00	1.00
Education Manager - East	1.00	1.00	1.00
Education Manager - West	1.00	1.00	1.00
Events Manager	1.00	1.00	0.00
Farm Maintenance Tech	1.29	1.30	0.00
GE Shaker Trace Nursery Manager	0.00	0.00	1.00
Golf Course Superintendent	5.00	5.00	5.00
Golf General Manager	5.00	5.00	5.00
Golf Maintenance Specialist	3.88	1.66	0.00
Golf Maintenance Technician - PT	14.71	16.67	18.22
Golf Maintenance Technician FT	6.00	6.00	7.00
Golf Professional	1.00	1.00	1.00
Golf Teaching Professional	0.20	0.25	0.25
Guest Experiences Administrator	1.00	1.00	1.00
Guest Experiences Attendant II	0.00	0.00	24.37
Guest Experiences Attendant III	60.42	60.55	30.75
Guest Experiences Manager - Central	1.00	1.00	1.00
Guest Experiences Manager - East	2.00	2.00	2.00
Guest Experiences Manager - West	1.00	1.00	1.00
Guest Relations Coordinator FT	1.00	1.00	1.00
Guest Relations Representative II	3.09	3.10	3.10
Guest Relations Senior Manager	1.00	1.00	1.00
Highfield Discovery Garden Manager	1.00	1.00	1.00
Internal Content Coordinator	0.00	0.00	1.00
Interpreter	9.00	9.00	10.00

Interpreter I	1.07	0.00	2.79
Interpreter II	12.95	14.88	13.16
Merchandising Assistant - PT	0.67	1.05	1.05
Merchandising Manager	1.00	1.00	1.00
Outdoor Education Intern	0.22	0.00	0.25
Outreach Manager	1.00	1.00	1.00
Park's Farm Office Clerk	0.60	0.61	0.48
Riding Center Instructor - PT	1.34	1.34	1.34
Riding Instructor FT	2.00	2.00	2.00
Second Assistant Golf Professional	1.53	1.53	1.51
Shift Leader	6.74	6.63	5.93
Snack Bar Manager	0.84	0.94	0.96
	202.09	205.34	197.45

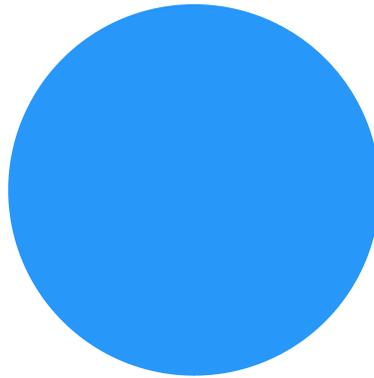
Health Care Fund

The Health Care Fund was established to receive payments from employees who participate in Great Parks’ health insurance program along with payments from Departments that have employees who participate in the health insurance plan. The fund pays all health insurance premiums, medical claims, prescription costs and insurance administration fees.

The Health Care Fund Department is budgeted and accounted for as a single Budget Control Group.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Supplies And Service **\$2,391,784** 100.00%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Supplies And Service	\$2,386,571	\$2,126,175	\$2,391,784
Total Expenditures	\$2,386,571	\$2,126,175	\$2,391,784

Human Resources

The Human Resources Department is comprised of four distinct functions or budget control groups – Human Resources, Human Resources Chief, Volunteers and Risk Management.

Human Resources is responsible for recruiting efforts to find and hire new talent. They also handle new hire onboarding and training. Human Resources processes payroll and is responsible for administering benefits for all Great Parks' employees.

Volunteers are responsible for managing over 1,500 long-term volunteers and community groups, plus occasional volunteers. They coordinate projects for volunteers that address the needs of various Great Parks' departments. Volunteers also track volunteer hours and provides newsletter to volunteers.

Risk Management is responsible for overseeing all insurance policies for Great Parks. They provide critical training, such as CPR, and handle workers compensation and injury reports. Risk Management also conducts field audits to ensure that guests and employees are safe in Great Parks.

The Human Resources Department also guides Great Parks' Diversity, Equity, and Inclusion Committee, training, surveys, and initiatives.

The Human Resources Department is budgeted and accounted for in the Budget Control Groups as listed below.

- Human Resources
- Human Resources Chief
- Risk Management
- Volunteers

Comprehensive Master Plan

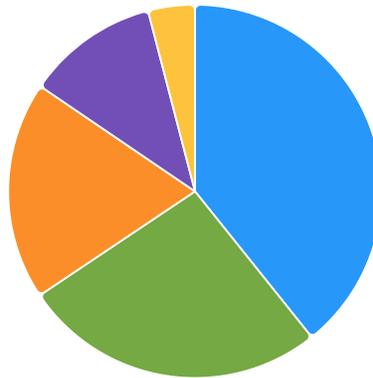
The Human Resource Department supports the Comprehensive Master Plan goals and priorities by promoting diversity, equity and inclusion in Great Parks recruiting and hiring processes and promoting partnerships with local organizations for training opportunities.

To support Great Park’s goals and priorities in 2025, the Human Resources Department will do the following:

- Deliver talent acquisition strategies to support staffing needs essential for the implementation of the Comprehensive Master Plan goals and priorities.
- Participate in opportunities to promote inclusion.
- Develop employer brand strategies to promote organizational culture.
- Design and deliver meaningful talent development opportunities with an emphasis on learning by organizational leaders and new team members.
- Deliver effective strategies to promote volunteer engagement.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Salaries	\$905,769	39.25%
● Supplies And Service	\$607,820	26.34%
● Fixed Costs	\$436,247	18.91%
● Fringe Benefits	\$264,192	11.45%
● Travel and Training	\$93,383	4.05%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$778,474	\$860,172	\$905,769
Fringe Benefits	\$194,340	\$237,175	\$264,192
Supplies And Service	\$434,678	\$661,617	\$607,820
Travel and Training	\$49,629	\$91,437	\$93,383
Fixed Costs	\$355,150	\$399,656	\$436,247
Capital Outlays	\$4,675	-	-
Total Expenditures	\$1,816,946	\$2,250,057	\$2,307,411

Key Performance Indicators

Support Great Parks Master Plan through employee services.

Employees Served	FY2023	FY2024
Number of Individual Employees Paid	1,113	1,158
Number of Employees Onboarded	283	300
	<u>1,396</u>	<u>1,458</u>

Support Great Parks Master Plan by recruiting new talent.

Events Attended	FY2023	FY2024
Career, College and High School Job Fairs	34	41
Great Parks Hosted Hiring Events	5	5
Great Parks Special Events	4	5
Community Events	2	2
	<u>45</u>	<u>53</u>

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Chief of Human Resources	1.00	1.00	1.00
Director of Human Resources	1.00	1.00	1.00
Director of Volunteer Engagement	1.00	1.00	1.00
HRIS & Payroll Administrator	1.00	1.00	1.00
Human Resources Administrator	0.60	1.00	1.00
Human Resources Generalist	1.00	1.00	0.00
Human Resources Specialist	0.00	0.00	1.00
Risk Manager	1.00	1.00	1.00
Senior Payroll & Benefits Specialist	1.00	1.00	1.00
Talent Development Specialist	1.00	1.00	1.00
Volunteer Engagement Specialist	2.00	2.00	2.00
	10.60	11.00	11.00

Information Technology

The Information Technology Department is responsible for overseeing all technological devices, cyber security, software and phone systems. The Information Technology Department is part of the Finance Division. The department maintains a Help Desk email and phone line to assist Great Parks' employees with technological issues. The Information Technology Department is also responsible for maintaining Great Parks' servers.

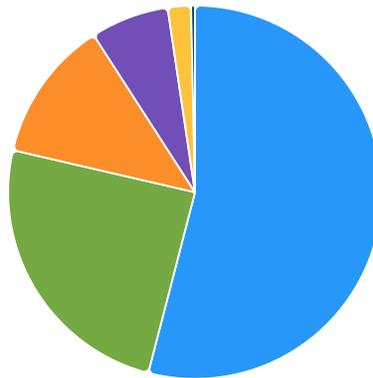
The Information Technology Department is budgeted and accounted for as a single Budget Control Group.

Comprehensive Master Plan

The Information Technology Department's operations support the Comprehensive Master Plan goals and priorities by providing the technological devices and services needed for success.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Supplies And Service	\$1,612,039	54.04%
● Salaries	\$733,195	24.58%
● Fixed Costs	\$366,120	12.27%
● Fringe Benefits	\$201,969	6.77%
● Capital Outlays	\$59,556	2.00%
● Travel and Training	\$10,370	0.35%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$539,842	\$692,277	\$733,195
Fringe Benefits	\$142,218	\$227,769	\$201,969
Supplies And Service	\$1,008,464	\$1,626,997	\$1,612,039
Travel and Training	\$3,663	\$16,465	\$10,370
Fixed Costs	\$522,508	\$540,500	\$366,120
Capital Outlays	\$372,673	-	\$59,556
Total Expenditures	\$2,589,367	\$3,104,008	\$2,983,248

Key Performance Indicators

Support Great Parks Master Plan by providing IT support.

Items Processed	FY2023	FY2024
Point of Sale Tickets	662,654	659,876
Help Desk Tickets	3,863	4,258
	666,517	664,134

Support Great Parks Master Plan through the website.

Visits	FY2023	FY2024
Website Visitors	790,259	1,071,605

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Computer Systems Specialist	2.00	2.00	2.00
Data Analyst	1.00	1.00	1.00
Director of Information Technology	1.00	1.00	1.00
IT Infrastructure Manager	1.00	0.00	0.00
IT Project Manager - Enterprise Applications	1.00	1.00	1.00
Network Specialist	1.00	1.00	0.00
Senior Network Administrator	0.00	0.00	1.00
Senior Systems Engineer	0.00	1.00	1.00
Website Manager	1.00	1.00	1.00
	8.00	8.00	8.00

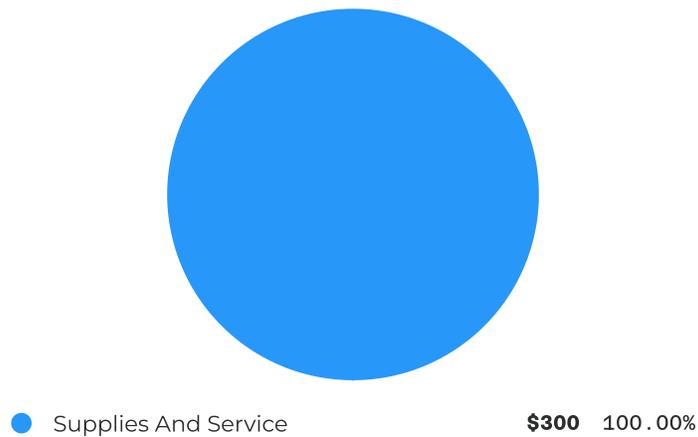
Law Enforcement

The Law Enforcement Fund was established according to the Ohio Revised Code (ORC) to receive Great Parks' portion of funds from the Hamilton County Clerk of Courts resulting from the seizure and forfeiture of funds or property due to law violations. These funds can be used for law enforcement purposes that Great Parks deems necessary.

The Law Enforcement Department is budgeted and accounted for as a single Budget Control Group.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Supplies And Service	\$266	\$300	\$300
Total Expenditures	\$266	\$300	\$300

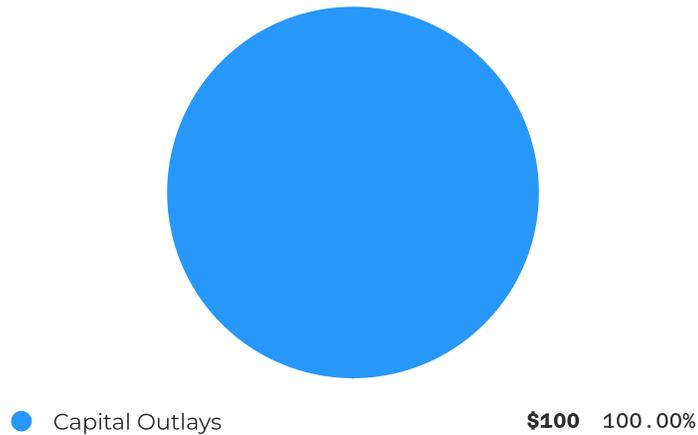
Law Enforcement Education

The Law Enforcement Education Fund was established according to the Ohio Revised Code (ORC) to receive fines from the Hamilton County Clerk of Courts resulting from driving under the influence violations. These funds must be used by the Great Parks Rangers for educational purposes related to driving under the influence.

The Law Enforcement Education Department is budgeted and accounted for as a single Budget Control Group.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Capital Outlays	-	\$100	\$100
Total Expenditures	-	\$100	\$100

Marketing & Brand Strategy

The Marketing & Brand Strategy Department refines and implements the brand strategy and marketing plan in alignment with Great Parks' mission, vision, and Master Plan to strengthen its position in the community. This Department is responsible for reaching target audiences in unique and inventive ways to generate excitement and engagement with the park district. They plan and direct all-inclusive marketing, communications, and engagement campaigns that increase visitation, enhance and promote the agency's brand and image, and support revenue goals. The team works closely with the Executive Leadership Team to support branding and marketing initiatives for the agency, both internally and externally. In addition, this department leads large-scale community events, which take place across the park district. Events range in scale from hundreds to thousands of attendees. These events build community connections and connect the community with the natural world.

The Marketing & Brand Strategy Department is budgeted and accounted for in the Budget Control Groups listed below.

- Marketing & Brand Strategy
- Special Events

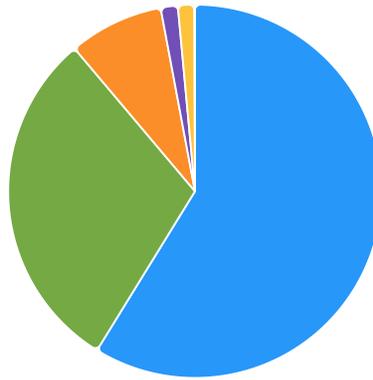
Comprehensive Master Plan

The Marketing & Brand Strategy Department supports the Great Parks' Master Plan priorities through a variety of tactics, strategies and initiatives including:

- Rolling out our new brand across our various destinations, including overhauling our parks' brochures and supporting the development of new entrance signage.
- Planning and executing milestone events to celebrate the start or completion of major parks projects, including groundbreaking ceremonies, grand openings, and ribbon-cutting ceremonies.
- Continuing to communicate new projects to the community and stakeholders.
- Implementing initiatives including county-wide advertising campaigns, expanded programming direct mailers, and rolling out the new award-winning Parks Passport.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Supplies And Service	\$1,614,983	58.78%
● Salaries	\$825,980	30.06%
● Fringe Benefits	\$225,541	8.21%
● Travel and Training	\$40,462	1.47%
● Fixed Costs	\$38,853	1.41%
● Capital Outlays	\$1,600	0.06%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$289,486	\$564,294	\$825,980
Fringe Benefits	\$72,152	\$184,941	\$225,541
Supplies And Service	\$1,136,817	\$1,352,396	\$1,614,983
Travel and Training	\$8,919	\$17,782	\$40,462
Fixed Costs	\$432	\$2,000	\$38,853
Capital Outlays	-	-	\$1,600
Total Expenditures	\$1,507,805	\$2,121,412	\$2,747,420

Key Performance Indicators

Reach audiences through social media platforms.

Platform	FY2023	FY2024
Instagram	2,181,683.00	3,153,593.00
Twitter	83,780.00	60,852.00
LinkedIn	83,445.00	100,016.00
Facebook	14,632,521.00	15,107,560.00
Total Number of Impressions	16,981,429.00	18,422,021.00

Increase awareness of Great Parks through media campaigns.

Campaign	FY2023	FY2024
Recruitment	0.00	860,073.00
Holidays On The Farm	21,593,662.00	22,236,069.00
Golf	3,766,742.00	1,490,541.00
Protect Your Wild	189,600.00	14,106,286.00
Urban Thrive	2,018,852.00	5,550,072.00
Wild Starts Here	0.00	58,331,256.00
Day Camps	1,171,051.00	8,733,089.00
Outdoor Adventure Expo	3,901,947.00	7,305,839.00
Sharon Playground	0.00	3,452,524.00
Sharon Lake Dredging	0.00	8,373,465.00
Hispanic Heritage Festival	3,047,421.00	2,935,012.00
Find Your Winter Wild	26,391,653.00	24,507,168.00

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Chief of Marketing & Brand Strategy	1.00	1.00	1.00
Communications Manager	0.00	0.00	1.00
Community Engagement Coordinator	1.00	1.00	1.00
Copy Writer	0.00	1.00	0.00
Creative Director	1.00	1.00	1.00
Director of Events	0.00	0.00	1.00
Director of Marketing & Communications	1.00	1.00	1.00
Events Assistant	0.00	0.00	1.44
Events Coordinator	0.00	0.00	1.00
Graphic Design Intern	0.00	0.00	0.25
Photographer & Videographer	1.00	0.00	0.00
Social Media Manager	1.00	1.00	1.00
	6.00	6.00	9.69

Mitchell Fund

The Mitchell Department was established for the receipt of a bequest that was restricted for Mitchell Memorial Forest. This department accounts for all expenses related to the maintenance and improvements for Mitchell Memorial Forest.

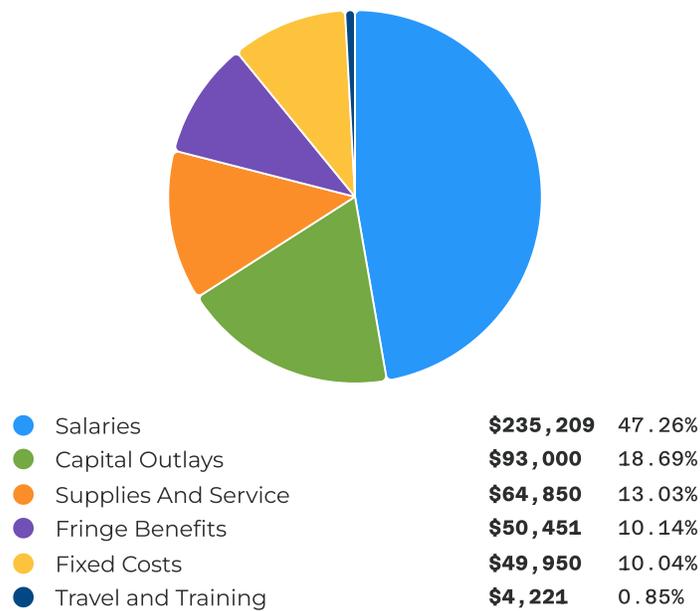
The Mitchell Fund Department is budgeted and accounted for as a single Budget Control Group.

Comprehensive Master Plan

The Mitchell Department supports the Comprehensive Master Plan by funding improvements to Mitchell Memorial Forest that are in line with the plan's goals and priorities, including building more trails and building ecological resiliency and sustainability.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$187,988	\$225,491	\$235,209
Fringe Benefits	\$35,693	\$42,840	\$50,451
Supplies And Service	\$112,344	\$68,550	\$64,850
Travel and Training	\$350	\$1,755	\$4,221
Fixed Costs	\$36,236	\$49,950	\$49,950
Capital Outlays	\$31,134	\$1,806,788	\$93,000
Total Expenditures	\$403,745	\$2,195,374	\$497,681

Key Performance Indicators

Support the Comprehensive Master Plan through improvements to Mitchell Memorial Forest.

Improvements

- Maintenance Compound Improvements
- New Mountain Bike Skills Course and Skills Loop

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
C&P Park Manager	1.00	1.00	1.00
Conservation & Parks Technician - FT	2.00	2.00	2.00
Conservation & Parks Technician - PT	2.74	2.20	2.19
	5.74	5.20	5.19

Philanthropy

Great Parks Philanthropy Department is responsible for securing donations, grants and corporate sponsorships that provide funding for capital projects, annual programs and general operations. These additional funds allow Great Parks to leverage its other revenue sources and use them towards additional projects.

Great Parks receives donations from individuals, groups and businesses. Donors can designate whether their donation is to be used for a specific purpose or if it is unrestricted for general use across the parks.

The Philanthropy Department actively seeks out, applies for and is often awarded grants from foundations, organizations and state agencies. Grant funds are used to fund projects throughout the parks, such as the renovations to the Shaker Trace Nursery, to fund programs, such as free and reduced-cost nature education school programs, and towards conservation and sustainability initiatives.

The Philanthropy Department also seeks out sponsorships for many of the Great Parks events and series, such as Women in the Outdoors, Outdoor Adventure Expo and Holidays on the Farm.

The Philanthropy Department is budgeted and accounted for as a single Budget Control Group.

Comprehensive Master Plan

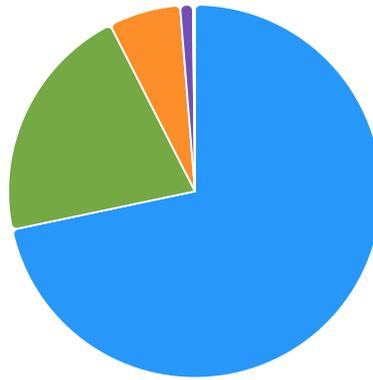
The Philanthropy Department supports the goals and priorities of the Comprehensive Master Plan by securing donations, grants and sponsorships that can provide funding to build more trails, add programming and events for diverse audiences, establish a defined blueway system, expand access for all users and plan for the future of every park.

To support Great Parks goals and priorities in 2025, the Philanthropy Department will do the following:

- Cultivate additional donors and donations.
- Create sponsorship opportunities to present to our partners for Great Parks executed events.
- Identify and build relationships with local and national philanthropists that will support the Master Plan through our Go Big Comprehensive Campaign.
- Continue to seek grant funding for existing and upcoming programs, projects, and initiatives.

Expenditures by Object Group

FY25 Expenditures by Object Group



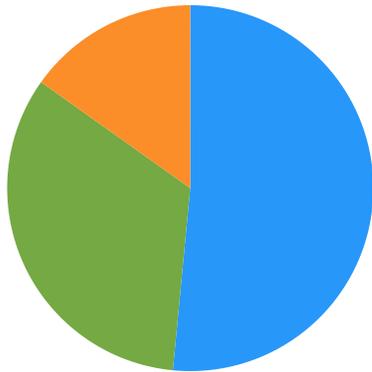
● Salaries	\$383,161	71.70%
● Fringe Benefits	\$111,169	20.80%
● Supplies And Service	\$33,204	6.21%
● Travel and Training	\$5,910	1.11%
● Fixed Costs	\$940	0.18%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$322,108	\$419,325	\$383,161
Fringe Benefits	\$74,573	\$127,608	\$111,169
Supplies And Service	\$5,992	\$6,860	\$33,204
Travel and Training	\$4,812	\$7,179	\$5,910
Fixed Costs	\$860	\$210	\$940
Total Expenditures	\$408,345	\$561,182	\$534,384

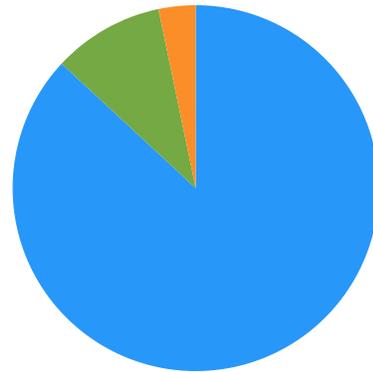
Key Performance Indicators

2024 Philanthropy Funding By Source



- Sponsorship 17
- Grant 11
- In Kind Donations 5

2024 Philanthropy Funding Received



- Grant \$367,544
- Sponsorship \$41,550
- In Kind Donations \$13,800

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Chief of Philanthropy	1.00	1.00	1.00
Director of Donor Engagement	1.00	1.00	1.00
Grants Coordinator	0.75	0.75	0.00
Grants Manager	1.00	1.00	1.00
Philanthropy Administrator	1.00	1.00	1.00
	4.75	4.75	4.00

Planning, Design & Construction

The Planning, Design & Construction Department (Planning) is responsible for managing major capital projects for all of Great Parks, including the planning, design and construction of either new facilities or making significant improvements to existing facilities. The Planning Department also seeks out, reviews and recommends land acquisitions that would support Great Parks' mission.

The Planning Department is budgeted and accounted for in the Budget Control Groups listed below.

- Construction
- Design
- Planning
- Planning Chief

Comprehensive Master Plan

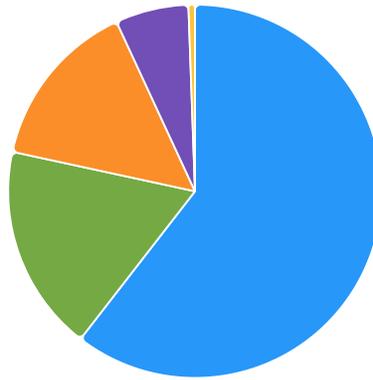
The Planning Department works to implement Comprehensive Master Plan goals and priorities by acquiring and protecting land, building more trails, establishing a defined Blueway System and expanding access for all users.

To support Great Park's goals and priorities in 2025, the Planning Department will do the following:

- Lead an agency-wide evaluation and prioritization of Comprehensive Master Plan recommendations to track accomplishments and guide the second half of the plan's implementation period.
- Continue the design of numerous new trails that will be built over the next nine years, including the Glenwood Gardens to Winton Woods Trail, Columbia Connector Phase 3, OASIS Trail, and master planning for a shared-use trail along the Great Miami River.
- Construct a blueway launch on the Little Miami River at Bass Island and begin construction of the first blueway launch on the Great Miami River at Mitchell Memorial Forest.
- Develop designs to implement the master plan for the newest park at the Werk Road property.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Salaries	\$1,399,564	60.49%
● Fringe Benefits	\$414,204	17.90%
● Fixed Costs	\$340,223	14.71%
● Supplies And Service	\$146,650	6.34%
● Travel and Training	\$12,942	0.56%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$1,134,313	\$1,608,898	\$1,399,564
Fringe Benefits	\$289,958	\$506,876	\$414,204
Supplies And Service	\$249,750	\$216,000	\$146,650
Travel and Training	\$20,572	\$13,894	\$12,942
Fixed Costs	\$1,565,855	\$1,562,178	\$340,223
Total Expenditures	\$3,260,447	\$3,907,846	\$2,313,583

Key Performance Indicators

Support Great Parks Master Plan through building more trails.

Trail	Phase	Targeted Completion
Columbia Connector Phase 3	Construction	2027
Glenwood Gardens to Winton Woods Tra	Design	2027
Miami Whitewater Forest Inner Loop Trail	Construction	2024
Oasis Trail	Design	2027

Support Great Parks Master Plan by planning for the future of every park.

Park	Project	Targeted Completion
Glenwood Gardens	Pedestrian Entrance Improvements	2025
Little Miami Golf Center	Bass Island	2025
Miami Whitewater Forest	Shaker Trace Nursery Improvements	2025
Sharon Woods	Harbor Revitalization	2027
Sharon Woods	Pavillion Grove Playground	2024
Winton Woods	Campground Expansion & Renovation	2025

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Architectural Design Project Manager	0.00	0.00	1.00
Chief of Planning and Design	1.00	1.00	1.00
Construction Project Manager	0.00	1.00	1.00
Director of Design & Construction	1.00	1.00	1.00
Director of Land Acquisition	1.00	0.00	0.00
Director of Planning	0.00	1.00	1.00
Facilities Manager	1.00	1.00	0.00
GIS Analyst	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00
Manager of Construction	1.00	1.00	1.00
Manager of Design	0.00	1.00	1.00
Park Engineer	2.00	2.00	2.00
Park Landscape Architect	3.00	3.00	2.00
Planning Administrator	1.00	1.00	1.00
Planning Project Manager	1.00	1.00	1.00
	14.00	16.00	15.00

Rangers

Great Parks Rangers are state-certified law enforcement officers who exercise full police powers and provide year-round, 24-hour park patrol service. They enforce federal and state laws, as well Great Parks' bylaws, to help ensure the safety and enjoyment of Great Parks' visitors, the protection of park facilities and 18,080 acres of parkland.

Rangers are trained in CPR and first aid and patrol by car, ATV, bike, and foot.

The Rangers Department is budgeted and accounted for as a single Budget Control Group.

Comprehensive Master Plan

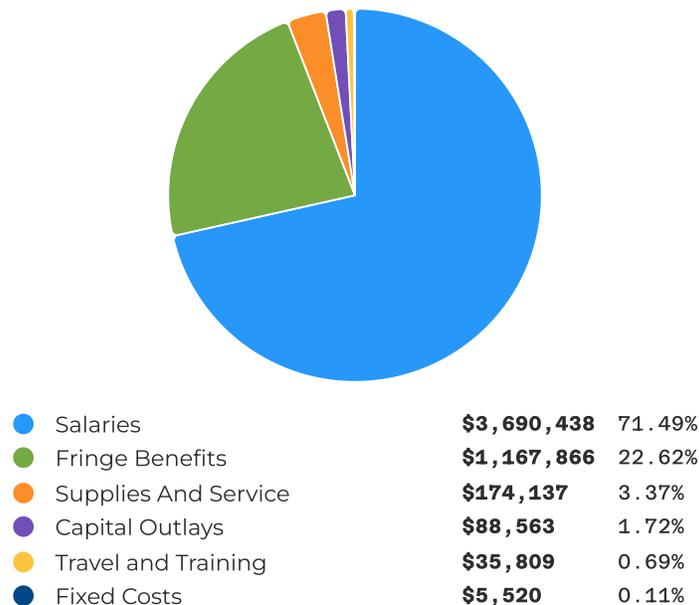
The Rangers Department continuously trains in order to maintain a high level of excellence and professionalism. In addition, the Rangers strive to update training methods, equipment and community outreach to support the Comprehensive Master Plan goals and priorities.

To support Great Parks' goals and priorities in 2025, the Rangers Department will do the following:

- Maintain Ohio Collaborative Certification.
- Improve equipment including less-than-lethal force options.
- Continue to provide community outreach programs and expand on them, including National Night Out, Safety Town and Bike Rodeo.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$2,863,241	\$3,159,645	\$3,690,438
Fringe Benefits	\$758,954	\$1,015,375	\$1,167,866
Supplies And Service	\$249,872	\$210,286	\$174,137
Travel and Training	\$15,959	\$41,915	\$35,809
Fixed Costs	\$1,475	\$4,800	\$5,520
Capital Outlays	\$33,563	\$80,000	\$88,563
Total Expenditures	\$3,923,064	\$4,512,021	\$5,162,333

Key Performance Indicators

Respond to calls for service throughout Great Parks.

Calls For Service	FY2022	FY2023	FY2024
Number of Calls for Service	5,606	6,087	7,090

Provide aid to guests and the surrounding communities.

Ranger Aided Cases	FY2022	FY2023	FY2024
Assist Motorist	208	237	223
Assist Other Law Enforcement Agency	381	515	470
Assist Citizen	250	371	385
Illness/Injury	99	113	99
Total	938	1,236	1,177

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Park Ranger	28.19	28.31	28.58
Ranger Captain	1.00	1.00	1.00
Ranger Chief	1.00	1.00	1.00
Ranger Clerk	2.00	2.00	2.00
Ranger Dispatcher	1.20	1.20	1.12
Ranger Patrol Lieutenant	1.00	1.00	1.00
Ranger Sergeant	5.00	5.00	5.00
	39.39	39.51	39.70

Capital Projects - Comprehensive Master Plan

Great Parks prioritizes capital projects based on the Comprehensive Master Plan and Park and Facility Master Plans. In these plans, the residents of Hamilton County provided their guidance as to what is important for their parks, which Great Parks manages. More than \$146 million in critical infrastructure and park and facility capital projects were presented to the public for feedback and the public ultimately approved a property tax levy to help support these projects. A summary of the targeted improvements is below:

Critical Infrastructure Category

- Property Boundary Surveys Nature Center Exhibits
- Natural Resource Management & Restoration Building Improvements
- Dam & Bridge Maintenance
- Paved Roads, Trails, Golf Cart Paths & Parking Lots Utilities
- Playground Improvements Recreational Facilities
- Signage Improvements

Park & Facility Master Plan Theme

- New Trails
- New Regional Trails
- Blueways
- Revitalized Harbors
- New Camping Experiences
- Improved Disc Golf Courses
- Improved Play Experiences
- New Major Buildings
- Restored Habitat
- Green Stormwater Retrofits
- Mature Forests Management
- Werk Road Property Improvements

Capital Expenditures

Capital expenditures are expenditures of funds for major, long-lived, fixed asset capital projects. Capital expenditures include projects addressing infrastructure, facilities and land acquisition. Large equipment and vehicle purchases are also considered capital expenditures.

At Great Parks, most capital expenditures are funded through the General Fund. Capital purchases for improvements at Glenwood Gardens are partially paid for by the Burchenal Fund. Capital purchases for improvements, equipment and land acquisitions for Mitchell Memorial Forest are paid for by the Mitchell Fund. The Evergreen Fund is also used to fund some capital expenditures when a donation or grant has been received that is restricted for a specific capital purpose.

Great Parks identifies funded projects by utilizing the prioritized projects set out in the Comprehensive Master Plan. Additionally, the Go Big Comprehensive Campaign through our Philanthropy Department influences the prioritization and execution of some projects that may be able to be accelerated based on donor funding.

Nonrecurring Capital Expenditures

The purchase of large equipment and vehicles is considered a nonrecurring capital expenditure for Great Parks. An equipment and vehicle replacement schedule is followed and once the unit has reached its life expectancy, it is budgeted for replacement in the following fiscal year. The 2025 budget contains approximately \$3,600,000 in capital equipment and vehicle purchases.

Another nonrecurring capital expenditure that can be encountered is the expenses related to the creation of a new, large special event, as was the case in 2022 with the introduction of the Holidays on the Farm event. Instances such as this typically utilize unused operating funds to account for the creation and set up expenses.

Nonrecurring capital expenditures such as those for new, large special events do not impact the current and future operating budget as these types of expenses are covered through unused operating funds and reallocated through a Board approved budget adjustment throughout the year.

Capital Project Summary

Project	2023 Actual	2024 Budget	2025 Budget
Sharon Woods Lake Improvement - Construction	\$0	\$9,678,337	\$6,482,964
Shaker Trace Nursery Improvements - Construction	\$0	\$7,266,000	\$6,634,516
Sharon Woods Pavillion Grove Playground - Construction	\$351,675	\$3,188,889	\$343,754
West Region Land Acquisition	\$5,497,660	\$0	\$0
Great Miami River Blueway Trail Access - Design	\$726,661	\$1,928,961	\$761,629
Sharon Woods Golf Course Irrigation Phase 3	\$0	\$2,734,133	\$588,114
ID Sign Construction	\$0	\$3,060,000	\$2,843,891
Sharon Woods Harbor Revitalization	\$0	\$1,500,000	\$0
Winton Woods Campground Expansion - Construction	\$5,146	\$1,113,866	\$1,112,555
Embshoff Woods Pavement Construction	\$1,321,632	\$430,707	\$227,272
Oasis Trail	\$0	\$1,000,000	\$999,933
Little Miami Trail Connector Culvert Rehab - Construction	\$0	\$929,061	\$351,483
Miami Whitewater Forest Mt. Hope Inner Loop Trail	\$986,276	\$525,298	\$17,070
Bass Island Access Design	\$49,962	\$1,379,672	\$1,257,119
Shaker Trace Nursery Improvements Design Development	\$277,570	\$1,221,916	\$598,618
Sharon Woods Golf Course Irrigation Phase 2 & 3	\$497,158	\$615,233	\$217,684
Glenwood Gardens to Winton Woods Trail Consulting	\$317,737	\$765,285	\$244,753
Columbia Connector Phase 2 & 3	\$0	\$1,484,000	\$1,583,938
Shawnee Lookout Ecological Restoration - Design	\$0	\$312,340	\$312,340
Beechmont Bridge Local Match	\$4,200	\$432,930	\$0
Sharon Woods Lake Improvement - Design	\$258,384	\$453,759	\$408,935
Winton Woods Farm Composting & Biochar	\$0	\$686,400	\$511,310
Highfield Discovery Garden Improvements	\$52,180	\$53,930	\$10,875
Sharon Woods Drive Bridge Improvements	\$47,060	\$966,140	\$923,345
Pesticide Storage Buildings	\$0	\$500,000	\$200,000
Wayfinding Signage Plan	\$316,132	\$310,478	\$171,569
Miami Whitewater Forest Kopp Acquisition	\$0	\$400,000	\$125
Digital Transformation	\$0	\$500,000	\$69,950
Sharon Woods Kreis Dam Repair - Design	\$0	\$670,000	\$1,249,734
White House Renovation	\$0	\$418,107	\$545,618
Data Center Improvements	\$128,872	\$119,863	\$18,513
Biochar Project	\$0	\$300,000	\$0
Vineyard Pump Station Design	\$0	\$535,750	\$511,580
Woodland Mound Fitness Equipment Phase 2 - Design	\$331,754	\$35,713	\$0
Rausch Kissel Land Acquisition	\$1,770	\$40,324	\$40,324
Trails & Cart Path Paving	\$0	\$520,000	\$246,997
Sharon Woods Pavillion Grove Playground - Design	\$86,347	\$103,527	\$68,926
Holidays on the Farm Electric	\$0	\$500,000	\$500,000
Salt Storage Facilities	\$0	\$250,000	\$212,370
Winton Woods Campground Restroom Renovations	\$0	\$465,750	\$590,750
Winton Woods Campground Expansion - Design	\$172,209	\$234,011	\$155,577
Miami Whitewater Golf Course Irrigation Design	\$23,355	\$26,644	\$484
Staff Office Needs	\$94,471	\$104,785	\$12,427
Glenwood Gardens Wetland Restoration & Trail Design	\$0	\$100,000	\$25,000
Golf Lightning Detection	\$0	\$160,000	\$0
Glenwood Gardens to Winton Woods Trail - Construction	\$0	\$293,500	\$293,500
Little Miami Trail Connector Culvert Rehab - Design	\$100,600	\$66,023	\$13,320
Sharon Woods Cardinal Crest Shelter	\$0	\$125,000	\$0

Sharon Woods Lake Loop Trail Design	\$1	\$0	\$0
Winton Woods Mill Race Improvements	\$0	\$175,000	\$48,939
Kroger Hills Culvert	\$0	\$224,026	\$166,446
Embshoff Woods Wastewater Improvements	\$52,568	\$0	\$0
Building Deconstruction - West Region	\$0	\$100,000	\$24,726
Winton Woods Locust Dell Culvert - Design	\$63,410	\$86,590	\$29,215
Werk Road	\$0	\$168,798	\$168,798
Winton Woods Farm Repairs - Holidays on the Farm	\$10,344	\$25,000	\$23,750
Lunken Trail Paving	\$0	\$75,000	\$0
Sharon Woods Golf Course Irrigation Transfer Pump	\$6,658	\$75,000	\$0
Sharon Woods Golf Course Pump House Replacement	\$91,442	\$0	\$0
Kestrel Renovation	\$0	\$138,000	\$138,000
Sustainability Audit	\$3,300	\$30,562	\$18,985
Miami Whitewater Forest Drees Trail Connection	\$0	\$122,500	\$86,160
Lake Isabella Playground Surfacing	\$0	\$60,000	\$60,000
Woodland Mound Juneberry Swings	\$0	\$60,000	\$6,726
Bridge Repairs	\$17,155	\$69,124	\$16,124
Werk Road - New Park Master Plan	\$82,649	\$6,133	\$0
Sharon Woods Fitness Trail Paving	\$48,198	\$0	\$0
Embshoff Woods Pump Station	\$0	\$50,000	\$0
Valleyview Springdale Intersection	\$28,100	\$0	\$0
Farbach Werner Barn Stabilization	\$0	\$50,000	\$42,500
Winton Woods Playground Resurfacing	\$79,747	\$0	\$0
Lake Isabella Boathouse Furniture	\$70,793	\$9,218	\$0
Partner Engineer Consulting	\$26,306	\$33,371	\$20,207
APD Metroparks Fund Allocation	\$0	\$40,533	\$40,533
Werk Road - New Park Public Engagement	\$25,231	\$19,197	\$0
2019 Pavement Maintenance	\$7,509	\$0	\$0
Triple Creek Backstop Replacements/Improvements	\$0	\$33,795	\$0
Sharon Woods Golf Course Irrigation System - Design	\$32,049	\$11,196	\$0
Whitewater River Corridor Roessler Acquisition	\$54,574	\$0	\$0
Glenwood Gardens Office Furniture	\$0	\$30,000	\$0
Kemper Road Sinkhole Repair	\$668	\$0	\$0
Winton Woods Water Damage Repair	\$57,890	\$0	\$0
Kilby Property Reforestation	\$750	\$1,500	\$1,500
Little Miami Trail/Avoca Culvert Replacement Construction	\$55,776	\$0	\$0
Winton Woods Boathouse & Kayak Project	\$0	\$50,000	\$54,510
Mature Forest Monitoring	\$0	\$25,000	\$22,000
Alternative Trail Improvements	\$10,951	\$19,049	\$0
Board Governance	\$45,835	\$45,000	\$33,461
Adventure Outpost Office Space - Design	\$0	\$20,000	\$0
Natural Resources Master Plan Research	\$0	\$25,000	\$25,000
Francis Reareas Encroachment Restoration	\$0	\$11,500	\$1,823
Fernbank Roof Replacements	\$28,974	\$0	\$0
Farbach Werner Raptor House Improvements	\$3,440	\$6,600	\$0
Miami Whitewater Forest Irrigation Pump Repair	\$27,517	\$0	\$0
Triangle Trail Study	\$30,000	\$0	\$0
Embshoff Woods Pavement Resurfacing	\$4,000	\$0	\$0
Sharon Woods Sharon Creek Bridge - Design	\$16,260	\$0	\$0
Beechmont Bridge Construction Management	\$11,270	\$0	\$0
Winton Woods Shelter Chimney Repairs	\$0	\$10,000	\$0
Miami Whitewater Forest Badlands Bridge Engineering	\$20,000	\$0	\$0

Winton Woods Farm Asphalt Repairs	\$1,077	\$0	\$0
Waycross Property	\$4,875	\$0	\$0
Winton Woods Mill Race Elevator Modernization	\$0	\$0	\$75,750
Winton Woods Harbor Tech Booth Replacement	\$0	\$0	\$43,081
Lakeview Stormwater Improvements	\$0	\$0	\$9,000
Harbors Design	\$0	\$0	\$770,674
Kreis Dam ODNR Assessment	\$0	\$0	\$100,000
US 42 Trail Connection	\$0	\$0	\$29,355
Wayfinding Signage Phase 2	\$0	\$0	\$200,100
Miami Whitewater Forest Fuel Station Replacement	\$0	\$0	\$40,000
Lake Isabella Roof Repair	\$0	\$0	\$6,579
Highfield Discovery Garden Roof	\$0	\$0	\$60,000
Winton Woods Fuel Station Replacement	\$0	\$0	\$34,326
Engineer Consulting - Dam	\$0	\$0	\$10,000
2023 Bridge Repairs	\$0	\$0	\$53,000
Winton Woods Disc Golf Improvements	\$0	\$0	\$29,003
Miami Whitewater Forest Golf Course Culvert Replacement	\$0	\$0	\$47,000
Ranger Station Upgrades	\$0	\$0	\$60,000
Window Shades	\$0	\$0	\$2,320
Fire And Security Upgrades	\$0	\$0	\$40,000
General Projects	\$0	\$0	\$603,219
	\$12,668,128	\$50,413,024	\$34,601,672

See Highlighted Projects

- Biochar Project
- Columbia Connector Culvert
- Shaker Trace Nursery Improvements
- Sharon Woods Lake Improvement
- Werk Road Property Master Plan
- West Region Blueway & Trail System Project

<https://www.greatparks.org/about/projects>

Biochar Project



About The Project

Biochar is a soil amendment produced through a pyrolysis process, in which wood waste (chips produced through the removal/pruning of trees) is slowly heated in a low oxygen environment, turning it into a charcoal substance. This process preserves the carbonic structures of wood for perpetuity, locking in 80% of the CO2 sequestered by trees throughout their lifespan, which would otherwise be released into the atmosphere as the wood decays. When biochar is fortified through the incorporation of compost, it can be used in tree plantings and horticultural installations to improve soil structure, increase the water holding capacity of soil and store nutrients for the use of trees, plants, and grasses.

The Biochar Project will build ecological resiliency and sustainability and focus on partnerships, two priorities of the Comprehensive Master Plan.

Project Scope & Impact

For this project, Great Parks will partner with the Cincinnati Park Board and other regional stakeholders to implement biochar production in the Cincinnati region. Great Parks has committed \$300,000 to support biochar production equipment and site improvements needed for the implementation. The benefits of this project will go beyond Cincinnati city limits by helping to address issues such as climate change, the diversion of waste from landfills and soil health.

Expenses

Project	2023 Actual	2024 Budget	2025 Budget
Biochar Project	\$0	\$300,000	\$0
	\$0	\$300,000	\$0

Columbia Connector Culvert

About The Project



Great Parks stewards significant portions of the southern extents of the Little Miami Scenic Trail, a regional bike trail, as well as several significant connector trails. The Columbia Connector trail, partially completed in 2020, connects the Little Miami Scenic trail to a dense business area. A substantial culvert with split ownership passes beneath a popular section of the trail. The culvert was in significant disrepair and threatened the long-term stability and safety of the trail, and its surface-level infrastructure presented hazards to patrons of adjacent businesses.



Project Scope & Impact

Great Parks took leadership in working with multiple stakeholders to correct hazardous conditions and conduct a long-term repair and stabilization of the culvert. Great Parks worked collaboratively with multiple public and private partners to advance our relationships – fulfilling the Comprehensive Master Plan priority of focusing on partnerships – and successfully negotiated to clarify ownership and maintenance responsibility for the culvert going forward. In the future, Hamilton County will maintain the culvert, which offers significant efficiencies for the public in the stewardship of this stormwater infrastructure, contributing to the attainment of the Comprehensive Master Plan goal of Advancing Fiscal Health.

Expenses

Project	2023 Actual	2024 Budget	2025 Budget
Columbia Connector Phase 2 & 3	\$0	\$1,484,000	\$1,583,938
	\$0	\$1,484,000	\$1,583,938

<https://www.greatparks.org/about/projects/columbia-connector>

Shaker Trace Nursery Improvements



About The Project

Located in Miami Whitewater Forest, the Shaker Trace Nursery was created in 1992 to harvest, process and store native prairie and wetland seed for habitat restoration projects. The fifty-one-acre nursery is comprised of a drying barn, greenhouse, outbuildings, plant production beds and aquaculture beds. In light of the nursery’s growth, improvements are needed to the facilities to improve production and visitor experiences. This project will add programming for diverse audiences and build ecological resiliency and sustainability, two priorities of the Comprehensive Master Plan.

Project Scope & Impact

The nursery improvements are anticipated to include site infrastructure upgrades, a new greenhouse, a new seed drying facility and repurposing of the existing drying barn to accommodate educational and interpretive programs. The improvements will enhance the experience for volunteers assisting at the nursery and for guests visiting the nursery. Construction is scheduled to be completed in 2025.



Expenses

Project	2023 Actual	2024 Budget	2025 Budget
Shaker Trace Nursery Improvements - Construction	\$0	\$7,266,000	\$6,634,516
Shaker Trace Nursery Improvements Design Development	\$277,570	\$1,221,916	\$598,618
	\$277,570	\$8,487,916	\$7,233,134

<https://www.greatparks.org/about/projects/shaker-trace-nursery-improvement-project>

Sharon Woods Lake Improvement Project

About The Project

The project consists of community and staff engagement, site, environmental, and cultural surveys and analysis, and the design and construction of improvements to the harbor area at Sharon Woods to revitalize aging facilities in this heavily visited location in the East Region. The improvements will reimagine and reinvent the facilities to revitalize existing infrastructure and experiences while expanding the opportunity for programs and events.



Project Scope & Impact

Work will begin in 2024 and take two years to complete. Areas in Sharon Woods that will be impacted during construction include:

- Sharon Lake
- Boathouse
- Shared-Use Trail
- Lakeside Lodge



Expenses

Project	2023 Actual	2024 Budget	2025 Budget
Sharon Woods Lake Improvement - Design	\$258,384	\$453,759	\$408,935
Sharon Woods Lake Improvement - Construction	\$0	\$9,678,337	\$6,482,964
	<u>\$258,384</u>	<u>\$10,132,096</u>	<u>\$6,891,899</u>

<https://www.greatparks.org/about/projects/sharon-lake-project>

Werk Road Property Master Plan

About The Project

The newest Great Park was acquired in August 2021. Located in Westwood, a neighborhood in Cincinnati, this property is a unique urban greenspace.

This 22-acre parcel has ample tree canopy and a walnut grove, but as the site of a former estate, it does not yet have the infrastructure needed to function as a public park.



The Werk Road Master Plan, completed in 2023, follows through on the commitment to plan for the future of every park.

Project Scope & Impact

Through a collaborative process, Great Parks engaged the Westwood community in creating a Master Plan unique to the Werk Road site. The plan builds on the goals and priorities outlined in the Comprehensive Master Plan and outlines specific improvements, collaboratively planned with local residents, to enhance the experience of the park.

In 2025, design for the park and phasing plans for its construction will be completed.

Legend

- 1 Pedestrian Entry/Exit
- 2 Re-aligned Entry Drive
- 3 Vehicle & Pedestrian Entry/Exit
- 4 Parking/Driveway
- 5 School Bus Parking
- 6 New Entry Sign
- 7 ADA Accessible Trail Network
- 8 Interpretive Opportunity
- 9 Nature Playscapes
- 10 Accessible Treehouse
- 11 Viewing Deck off barn
- 12 Boardwalk
- 13 Viewing Platform/Overlook
- 14 Outdoor Classroom/Flex Space
- 15 Interpretive Education Space; Year-Round Public Restrooms
- 16 Administrative Offices
- 17 New Greenhouse
- 18 Proposed Maintenance Building
- 19 Potential Wetland Feature
- 20 Riparian Restoration
- 21 Successional Forest Restoration
- 22 Meadow Restoration



Expenses

Project	2023 Actual	2024 Budget	2025 Budget
Werk Road - New Park Master Plan	\$82,649	\$6,133	\$0
	\$82,649	\$6,133	\$0

<https://www.greatparks.org/parks/new-park-westwood>

West Region Blueway & Trail System Project



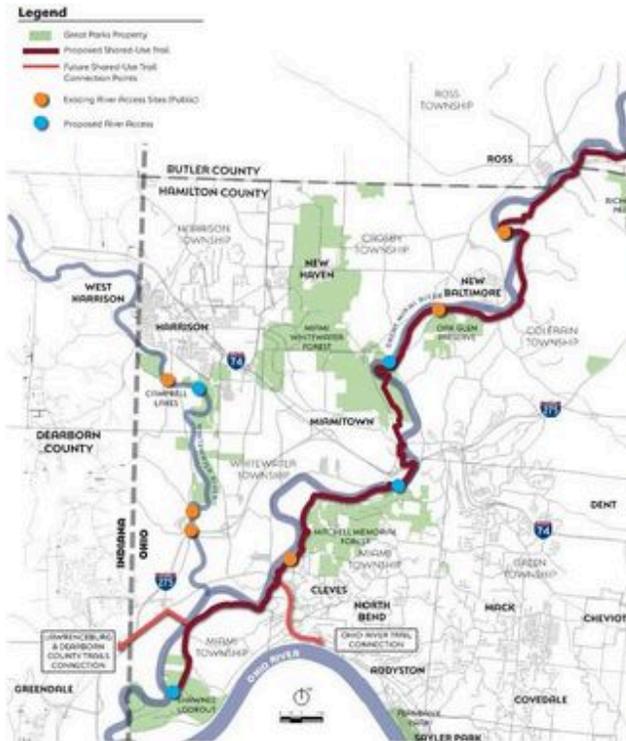
About The Project

The West Region Blueway and Trail System Project focuses on creating a new blueway trail network on the Great Miami and Whitewater Rivers. Access along these two river corridors on the west side of Hamilton County will be significantly improved with four or five new put-in and take-out points that will offer a variety of different trip lengths and river experiences.

The project includes establishing a defined blueway system, a priority of the Comprehensive Master Plan. Additionally, the project includes master planning for a shared-use trail along the Great Miami River, offering pedal-to-paddle adventures and furthering the Comprehensive Master Plan priorities of planning for the future of every park and building more trails.

Project Scope & Impact

The West Region Blueway and Trail System Project will provide four new access points that will provide opportunities for varying blueway experiences, including mobile water school programming, water safety classes and day trips along the corridor. Paddlers will be able to define and create their own unique experiences with paddle trip lengths ranging from a few hours to all day. Current project plans show construction of the first launch is scheduled to commence in 2026.



Expenses

Project	2023 Actual	2024 Budget	2025 Budget
Great Miami River Blueway Trail Access - Design	\$726,661	\$1,928,961	\$761,629
	\$726,661	\$1,928,961	\$761,629

<https://www.mygreatparks.org/>

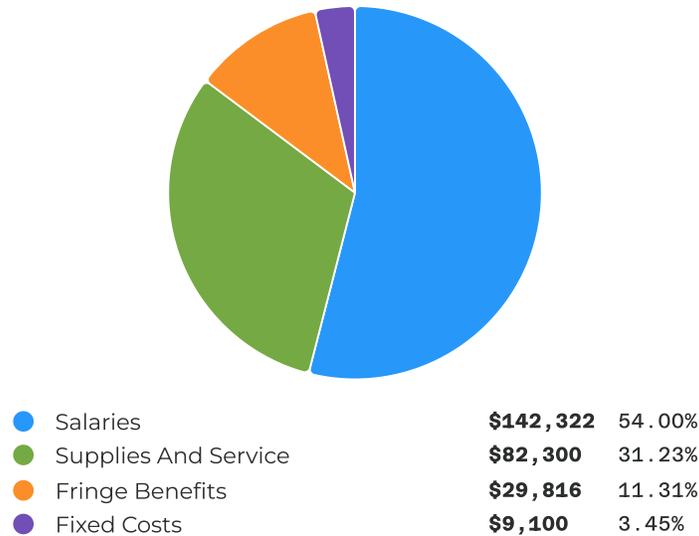


Athletics Budget Control Group

Athletics implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$75,445	\$136,943	\$142,322
Fringe Benefits	\$18,592	\$30,111	\$29,816
Supplies And Service	\$80,602	\$97,300	\$82,300
Travel and Training	\$274	\$423	-
Fixed Costs	\$5,875	\$9,100	\$9,100
Total Expenditures	\$180,787	\$273,877	\$263,538

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Guest Experiences Manager II	0.67	0.27	0.27
Athletics Manager	1.00	1.00	1.00
Guest Experiences Attendant II	0.00	0.00	0.89
Guest Experiences Attendant III	2.16	2.57	1.68
	3.83	3.84	3.84

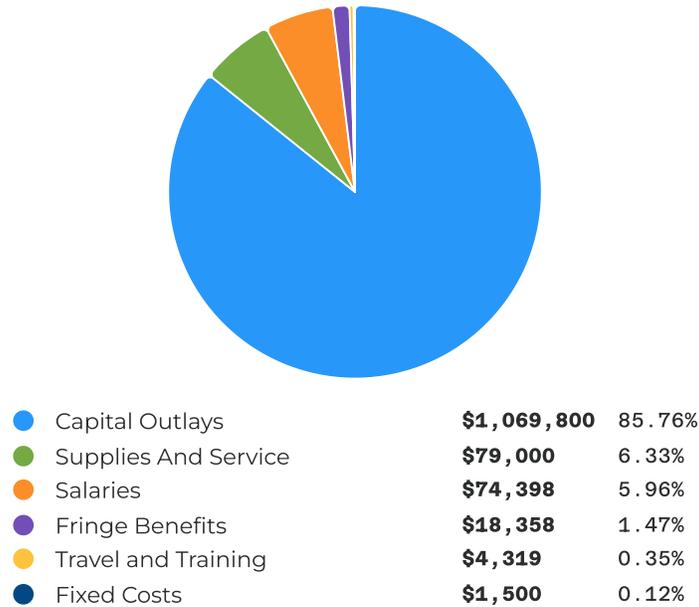
Central Fleet Budget Control Group

The Central Fleet Budget Control Group is responsible for the tracking and replacement of all fleet vehicles and equipment within Great Parks. They maintain a vehicle and equipment schedule that details the age of each vehicle, expected replacement year and estimated replacement cost.

This Budget Control Group is also tasked with researching and recommending vehicle and equipment replacements that align with Great Parks' conservation mission.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$29,542	\$72,248	\$74,398
Fringe Benefits	\$22,146	\$19,567	\$18,358
Supplies And Service	\$83,435	\$52,500	\$79,000
Travel and Training	-	\$919	\$4,319
Fixed Costs	-	\$1,450	\$1,500
Capital Outlays	\$1,028,212	\$596,000	\$1,069,800
Total Expenditures	\$1,163,335	\$742,684	\$1,247,374

Personnel Summary

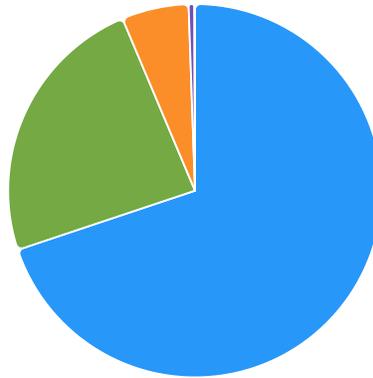
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Fleet Manager	1.00	1.00	1.00
	1.00	1.00	1.00

Central Inventory Budget Control Group

The Central Inventory Budget Control Group operates with high standards of excellence to support and implement the Comprehensive Master Plan goals and priorities, including advancing Great Parks' fiscal health. With the support of Central Inventory, Great Parks will be able to implement the eight priorities from the Comprehensive Master Plan.

Expenditures by Object Group

FY25 Expenditures by Object Group



Supplies And Service	\$227,900	69.86%
Salaries	\$77,610	23.79%
Fringe Benefits	\$18,899	5.79%
Fixed Costs	\$1,600	0.49%
Travel and Training	\$200	0.06%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$35,595	\$79,259	\$77,610
Fringe Benefits	\$9,227	\$29,651	\$18,899
Supplies And Service	\$362,197	\$251,400	\$227,900
Travel and Training	-	\$150	\$200
Fixed Costs	-	\$1,600	\$1,600
Capital Outlays	\$10,115	-	-
Total Expenditures	\$417,134	\$362,060	\$326,209

Personnel Summary

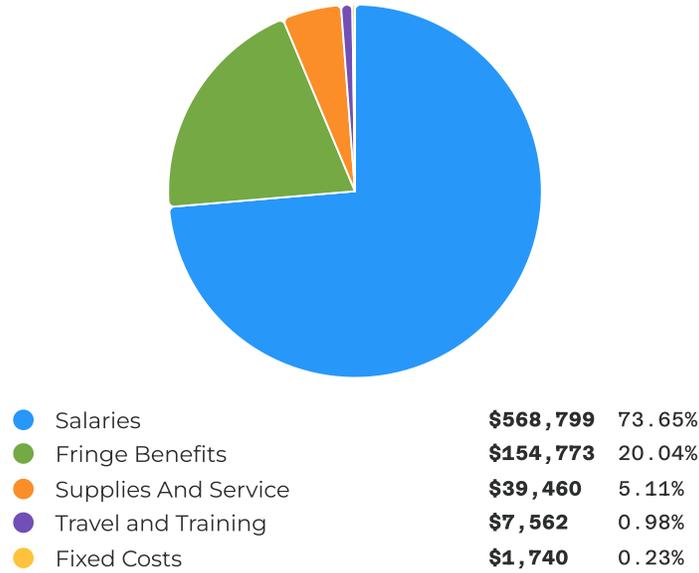
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Inventory and Purchasing Manager	1.00	1.00	1.00
	1.00	1.00	1.00

Central Region Interpreters Budget Control Group

The Central Region Interpreters implement the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$362,883	\$408,119	\$568,799
Fringe Benefits	\$70,198	\$100,757	\$154,773
Supplies And Service	\$34,511	\$36,460	\$39,460
Travel and Training	\$5,255	\$4,536	\$7,562
Fixed Costs	\$1,063	\$2,080	\$1,740
Total Expenditures	\$473,909	\$551,952	\$772,334

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Adventure Coordinator	0.00	0.00	1.00
Adventure Instructor - PT	0.00	0.00	0.77
Education Manager - Central	1.00	1.00	1.00
Interpreter	3.00	3.00	3.00
Interpreter II	3.74	3.78	3.78
	7.74	7.78	9.55

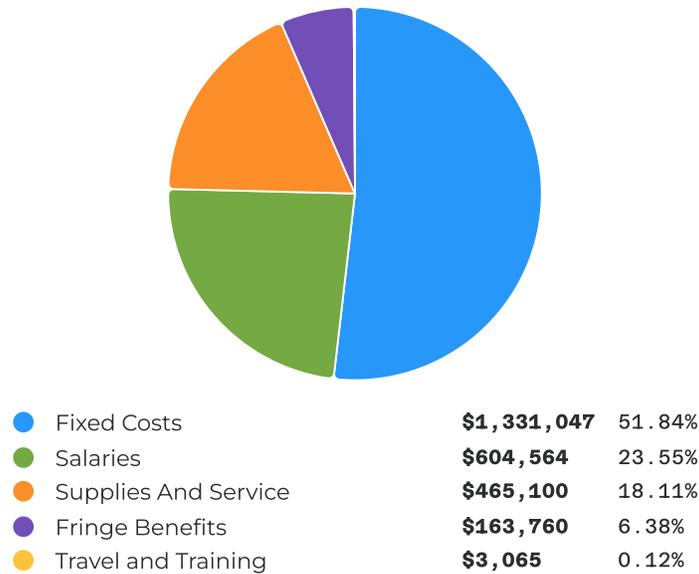
Conservation & Parks Chief Budget Control Group

The Conservation and Parks Chief Budget Control Group is responsible for overseeing the grounds keeping at all 22 parks and nature preserves that embody Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

This Budget Control Group is also tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$602,781	\$558,812	\$604,564
Fringe Benefits	\$144,018	\$157,165	\$163,760
Supplies And Service	\$180,990	\$493,600	\$465,100
Travel and Training	\$11,473	\$4,040	\$3,065
Fixed Costs	-	-	\$1,331,047
Capital Outlays	\$301	-	-
Total Expenditures	\$939,563	\$1,213,617	\$2,567,537

Personnel Summary

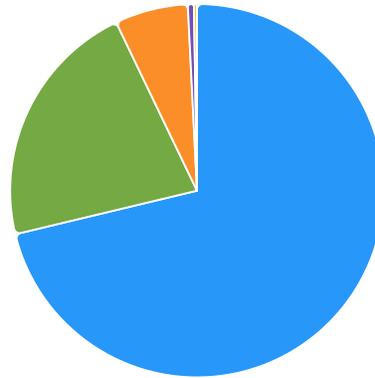
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Chief of Conservation & Parks	1.00	1.00	1.00
Conservation & Parks Administrator	1.00	1.00	1.00
Director of Conservation & Parks - Central	1.00	1.00	1.00
Director of Conservation & Parks - East	1.00	1.00	1.00
Director of Conservation & Parks - West	1.00	1.00	1.00
Director of Natural Resources	1.00	1.00	1.00
Site Construction Manager	1.00	0.00	0.00
Site Construction Technician	2.00	0.00	0.00
	9.00	6.00	6.00

Construction Budget Control Group

The Construction Budget Control Group implements the Comprehensive Master Plan goals and priorities by continuing to preserve greenspace by acquiring and protecting land, building more trails, establishing a defined Blueway System and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Salaries	\$168,931	71.24%
Fringe Benefits	\$51,309	21.64%
Supplies And Service	\$15,000	6.33%
Travel and Training	\$1,275	0.54%
Fixed Costs	\$600	0.25%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$21,360	\$266,539	\$168,931
Fringe Benefits	\$6,599	\$85,561	\$51,309
Supplies And Service	\$206,104	\$79,000	\$15,000
Travel and Training	\$898	\$1,180	\$1,275
Fixed Costs	\$1,259,247	\$1,205,900	\$600
Total Expenditures	\$1,494,207	\$1,638,180	\$237,115

Personnel Summary

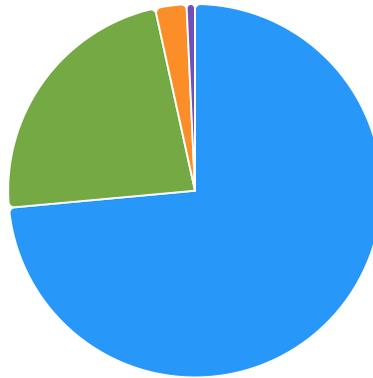
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Construction Project Manager	0.00	1.00	1.00
Facilities Manager	1.00	1.00	0.00
Manager of Construction	1.00	1.00	1.00
	2.00	3.00	2.00

Design Budget Control Group

The Design Budget Control Group implements the Comprehensive Master Plan goals and priorities by continuing to preserve greenspace, by acquiring and protecting land, building more trails, establishing a defined Blueway System and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Salaries	\$708,348	73.53%
● Fringe Benefits	\$221,985	23.04%
● Fixed Costs	\$25,975	2.70%
● Travel and Training	\$6,979	0.72%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$833,815	\$585,564	\$708,348
Fringe Benefits	\$214,650	\$198,422	\$221,985
Supplies And Service	\$22,634	-	-
Travel and Training	\$16,522	\$9,139	\$6,979
Fixed Costs	\$9,760	\$27,207	\$25,975
Total Expenditures	\$1,097,381	\$820,332	\$963,287

Personnel Summary

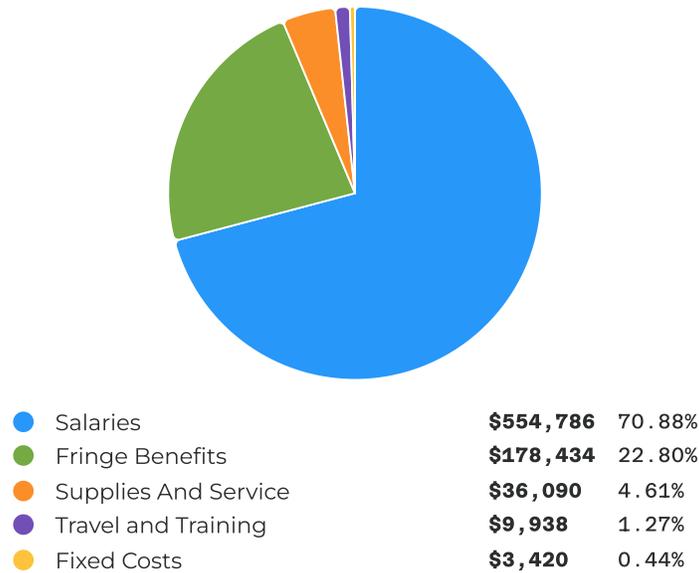
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Architectural Design Project Manager	0.00	0.00	1.00
Director of Design & Construction	1.00	0.00	1.00
GIS Analyst	1.00	0.00	0.00
GIS Coordinator	1.00	0.00	0.00
Manager of Design	0.00	1.00	1.00
Park Engineer	2.00	2.00	2.00
Park Landscape Architect	3.00	3.00	2.00
	8.00	6.00	7.00

East Region Interpreters Budget Control Group

The East Region Interpreters implement the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$434,326	\$446,793	\$554,786
Fringe Benefits	\$108,605	\$131,075	\$178,434
Supplies And Service	\$36,869	\$39,600	\$36,090
Travel and Training	\$5,084	\$7,553	\$9,938
Fixed Costs	\$1,671	\$2,535	\$3,420
Total Expenditures	\$586,556	\$627,557	\$782,669

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Adventure Coordinator	0.00	0.00	1.00
Adventure Instructor - PT	0.00	0.00	0.77
Education Manager - East	1.00	1.00	1.00
Interpreter	2.00	2.00	2.00
Interpreter I	0.00	0.00	1.23
Interpreter II	5.03	6.27	4.05
Outdoor Education Intern	0.22	0.00	0.25
Outreach Manager	1.00	1.00	1.00
	9.25	10.27	11.30

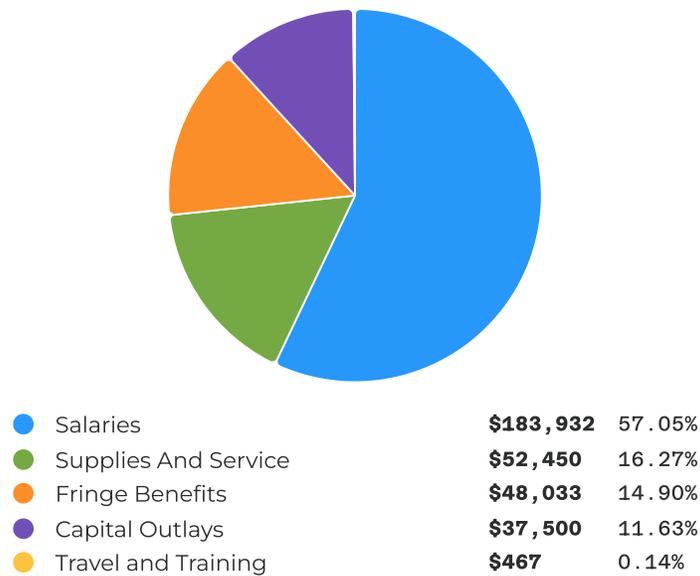
Farbach Conservation & Parks Budget Control Group

The Farbach Conservation & Parks Budget Control Group is responsible for the grounds keeping at four parks and nature preserves within Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

This Budget Control Group is also tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$147,117	\$170,426	\$183,932
Fringe Benefits	\$33,132	\$44,636	\$48,033
Supplies And Service	\$33,675	\$24,450	\$52,450
Travel and Training	\$3,629	\$2,218	\$467
Capital Outlays	\$72,616	\$34,500	\$37,500
Total Expenditures	\$290,168	\$276,230	\$322,382

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
C&P Park Manager	1.00	1.00	1.00
Conservation & Parks Technician - PT	3.27	3.27	3.27
	4.27	4.27	4.27

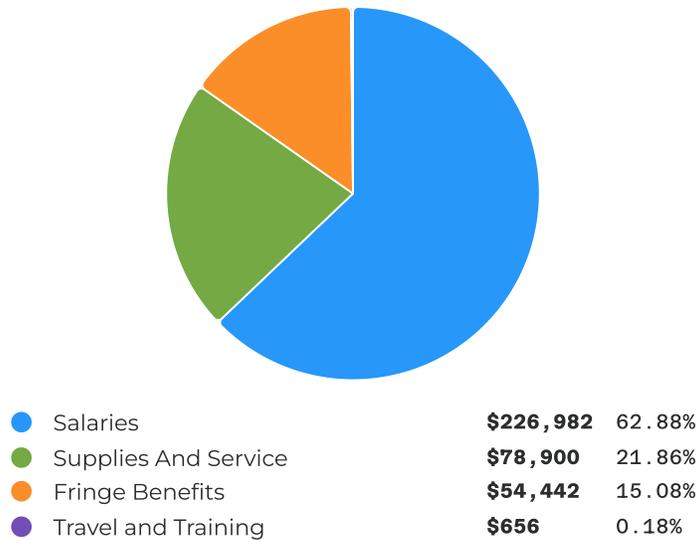
Fernbank Conservation & Parks Budget Control Group

The Fernbank Conservation & Parks Budget Control Group is responsible for the grounds keeping at three parks and nature preserves within Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

This Budget Control Group is also tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$206,232	\$216,559	\$226,982
Fringe Benefits	\$42,255	\$50,971	\$54,442
Supplies And Service	\$71,076	\$54,499	\$78,900
Travel and Training	\$3,685	\$2,234	\$656
Capital Outlays	-	\$25,000	-
Total Expenditures	\$323,248	\$349,263	\$360,980

Personnel Summary

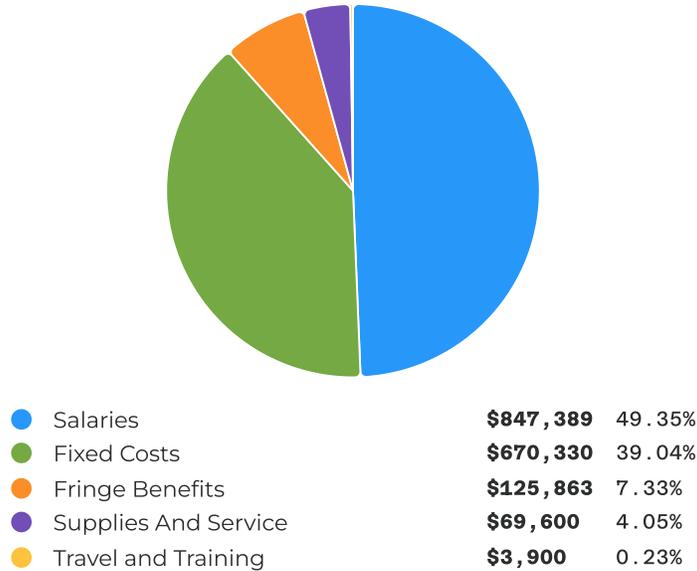
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
C&P Park Manager	1.00	1.00	1.00
Conservation & Parks Technician - FT	1.00	1.00	1.00
Conservation & Parks Technician - PT	2.57	2.78	2.78
	4.57	4.78	4.78

Finance Budget Control Group

The Finance Budget Control Group operates with high standards of excellence to support and implement the Comprehensive Master Plan goals and priorities, including advancing Great Parks' fiscal health. With support from Finance, Great Parks will be able to implement the eight priorities of the Comprehensive Master Plan.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$416,470	\$1,591,835	\$847,389
Fringe Benefits	\$102,910	\$310,536	\$125,863
Supplies And Service	\$81,225	\$75,750	\$69,600
Travel and Training	\$5,328	\$2,955	\$3,900
Fixed Costs	\$652,536	\$670,105	\$670,330
Capital Outlays	-	\$6,750	-
Total Expenditures	\$1,258,469	\$2,657,930	\$1,717,082

Personnel Summary

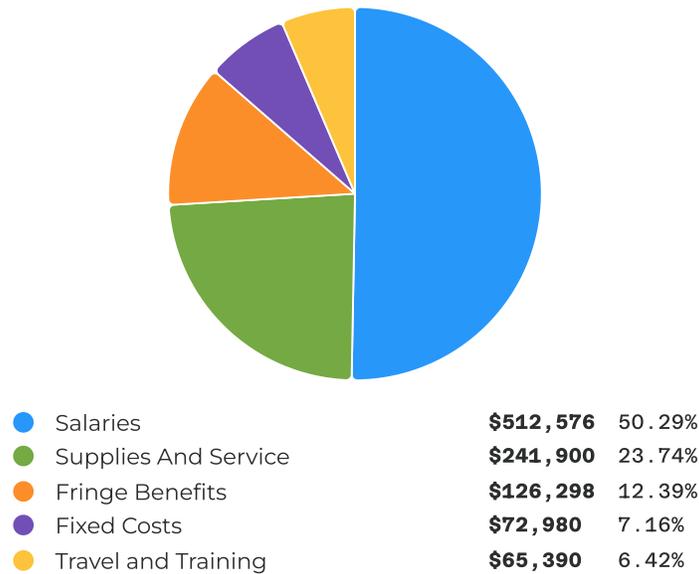
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Accounting Clerk	3.00	3.00	2.00
Accounting Specialist	0.00	0.00	1.00
Chief Financial Officer	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00
	5.00	5.00	5.00

Finance Administration Budget Control Group

The Finance Administration Budget Control Group operates with high standards of excellence to support and implement the Comprehensive Master Plan goals and priorities, including advancing Great Parks' fiscal health. With the support of the Finance Administration, Great Parks will be able to implement the eight priorities of the Comprehensive Master Plan.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$416,174	\$453,558	\$512,576
Fringe Benefits	\$88,315	\$112,076	\$126,298
Supplies And Service	\$171,394	\$189,900	\$241,900
Travel and Training	\$14,705	\$42,150	\$65,390
Fixed Costs	\$48,831	\$69,725	\$72,980
Total Expenditures	\$739,419	\$867,409	\$1,019,144

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Chief Executive Officer	1.00	1.00	1.00
Chief Operating Officer	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
	3.00	3.00	3.00

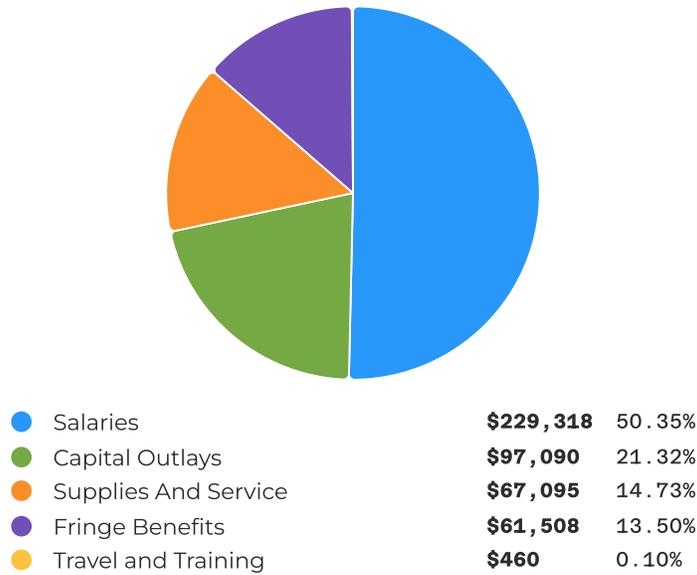
Glenwood Gardens Conservation & Parks Budget Control Group

The Glenwood Gardens Conservation & Parks Budget Control Group is responsible for the grounds keeping at one park within Great Parks. They maintain and improve this area along with servicing each park facility to help ensure the safety and enjoyment of Great Parks’ visitors.

This Budget Control Group is also tasked with conserving the Parks’ natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$205,741	\$215,901	\$229,318
Fringe Benefits	\$54,694	\$67,152	\$61,508
Supplies And Service	\$71,010	\$67,095	\$67,095
Travel and Training	\$3,024	\$2,882	\$460
Capital Outlays	\$47,544	\$42,200	\$97,090
Total Expenditures	\$382,013	\$395,230	\$455,471

Personnel Summary

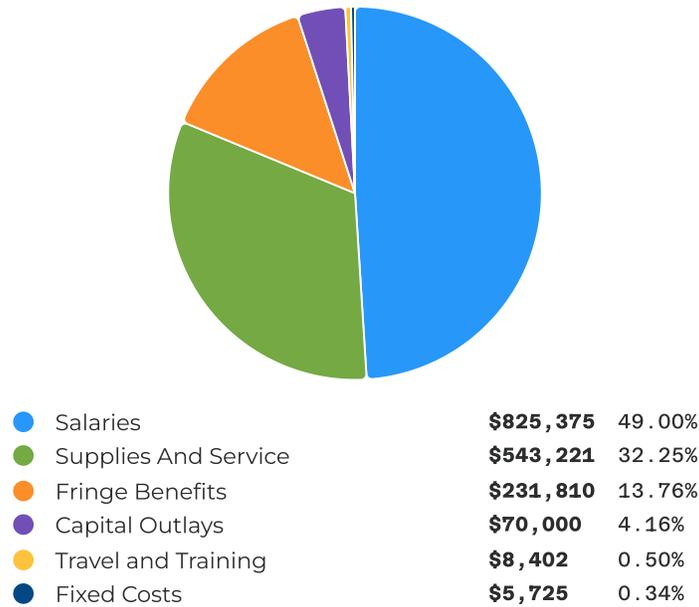
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
C&P Park Manager	1.00	1.00	1.00
Conservation & Parks Technician - FT	1.00	1.00	1.00
Conservation & Parks Technician - PT	2.72	3.15	3.15
	4.72	5.15	5.15

Guest Experiences Chief Budget Control Group

The Guest Experiences Chief implements the Comprehensive Master Plan goals and priorities by providing innovative programming for diverse audiences as a gateway to nature exploration, creating outstanding experiences, and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$785,957	\$829,769	\$825,375
Fringe Benefits	\$182,282	\$218,530	\$231,810
Supplies And Service	\$734,687	\$726,043	\$543,221
Travel and Training	\$14,984	\$9,998	\$8,402
Fixed Costs	\$30,119	\$33,668	\$5,725
Capital Outlays	\$14,526	\$59,000	\$70,000
Total Expenditures	\$1,762,555	\$1,877,008	\$1,684,532

Personnel Summary

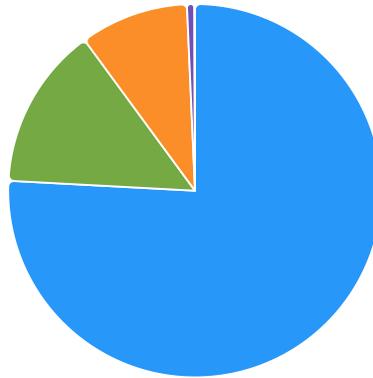
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Chief of Guest Experiences	1.00	1.00	1.00
Communications Manager	1.00	1.00	0.00
Director of Guest Experiences - Central	1.00	1.00	1.00
Director of Guest Experiences - East	1.00	1.00	1.00
Director of Guest Experiences - West	1.00	1.00	1.00
Director of Programming	1.00	1.00	1.00
Guest Experiences Administrator	1.00	1.00	1.00
Guest Experiences Attendant III	0.67	0.75	0.75
GE Shaker Trace Nursery Manager	0.00	0.00	1.00
Internal Content Coordinator	0.00	0.00	1.00
Interpreter	0.00	0.00	1.00
Interpreter II	0.00	0.00	0.75
Merchandising Assistant - PT	0.67	1.05	1.05
Merchandising Manager	1.00	1.00	1.00
	9.34	9.80	12.55

Guest Relations Budget Control Group

Guest Relations implements the Comprehensive Master Plan goals and priorities by providing innovative programming for diverse audiences as a gateway to nature exploration, creating outstanding experiences, and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Salaries	\$242,516	75.84%
● Fringe Benefits	\$45,039	14.09%
● Fixed Costs	\$30,000	9.38%
● Supplies And Service	\$2,050	0.64%
● Travel and Training	\$150	0.05%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$218,025	\$226,164	\$242,516
Fringe Benefits	\$32,705	\$35,194	\$45,039
Supplies And Service	\$4,011	\$3,550	\$2,050
Travel and Training	-	\$423	\$150
Fixed Costs	\$22,622	\$29,000	\$30,000
Capital Outlays	\$1,549	-	-
Total Expenditures	\$278,912	\$294,331	\$319,755

Personnel Summary

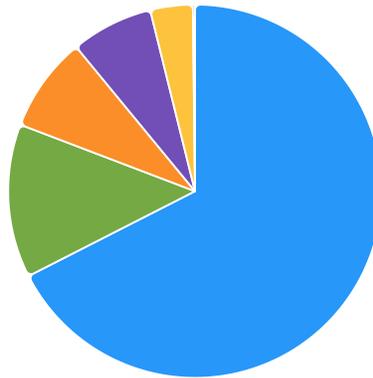
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Guest Relations Coordinator FT	1.00	1.00	1.00
Guest Relations Representative II	3.09	3.10	3.10
Guest Relations Senior Manager	1.00	1.00	1.00
	5.09	5.10	5.10

Highfield Discovery Garden Budget Control Group

Highfield Discovery Garden implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Salaries	\$204,960	67.50%
● Fringe Benefits	\$40,396	13.30%
● Capital Outlays	\$25,000	8.23%
● Supplies And Service	\$21,570	7.10%
● Fixed Costs	\$11,175	3.68%
● Travel and Training	\$535	0.18%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$174,422	\$194,778	\$204,960
Fringe Benefits	\$32,757	\$39,607	\$40,396
Supplies And Service	\$46,056	\$21,570	\$21,570
Travel and Training	\$1,012	\$845	\$535
Fixed Costs	\$10,605	\$12,210	\$11,175
Capital Outlays	\$21,281	\$15,000	\$25,000
Total Expenditures	\$286,133	\$284,009	\$303,636

Personnel Summary

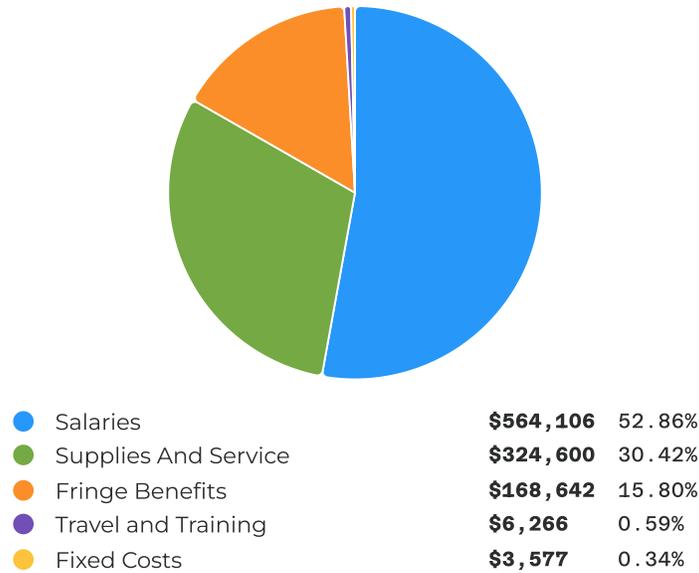
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Guest Experiences Manager I	0.00	0.00	0.75
Assistant Guest Experiences Manager II	1.34	1.50	0.75
Guest Experiences Attendant III	2.63	3.12	3.12
Highfield Discovery Garden Manager	1.00	1.00	1.00
	4.97	5.62	5.62

Human Resources Budget Control Group

The Human Resources Budget Control Group supports the Comprehensive Master Plan goals and priorities by promoting diversity, equity and inclusion in Great Parks recruiting and hiring processes and promoting partnerships with local organizations for training opportunities.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$511,542	\$579,671	\$564,106
Fringe Benefits	\$123,796	\$151,681	\$168,642
Supplies And Service	\$379,693	\$598,247	\$324,600
Travel and Training	\$47,426	\$56,662	\$6,266
Fixed Costs	\$14,480	\$4,511	\$3,577
Total Expenditures	\$1,076,937	\$1,390,772	\$1,067,191

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Chief of Human Resources	1.00	1.00	0.00
Director of Human Resources	1.00	1.00	1.00
HRIS & Payroll Administrator	1.00	1.00	1.00
Human Resources Administrator	0.60	1.00	0.00
Human Resources Generalist	1.00	1.00	0.00
Human Resources Specialist	0.00	0.00	1.00
Senior Payroll & Benefits Specialist	1.00	1.00	1.00
Talent Development Specialist	1.00	1.00	1.00
	6.60	7.00	5.00

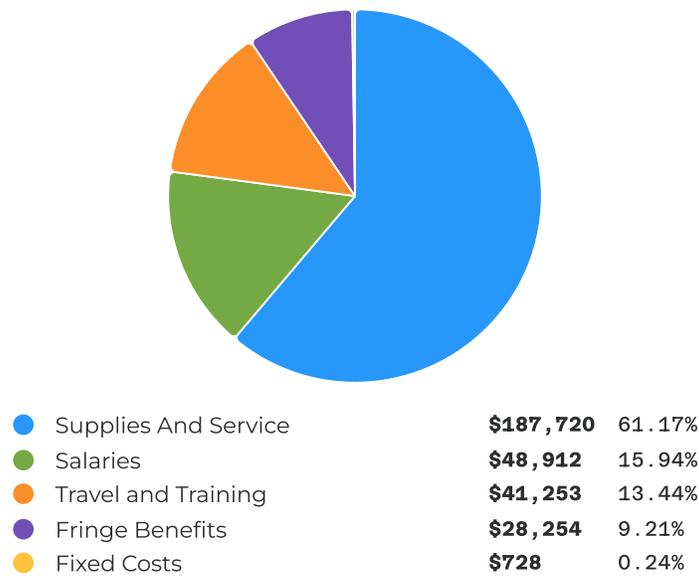
Human Resources Chief Budget Control Group

The Human Resources Chief Budget Control Group is new for 2025. The addition of this budget control group aligns the structure of the Human Resources Department with the structure of other larger Great Parks departments.

This Budget Control Group supports the Comprehensive Master Plan goals and priorities by promoting diversity, equity and inclusion in Great Parks recruiting and hiring processes and promoting partnerships with local organizations for training opportunities.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	-	-	\$48,912
Fringe Benefits	-	-	\$28,254
Supplies And Service	-	-	\$187,720
Travel and Training	-	-	\$41,253
Fixed Costs	-	-	\$728
Total Expenditures	-	-	\$306,867

Personnel Summary

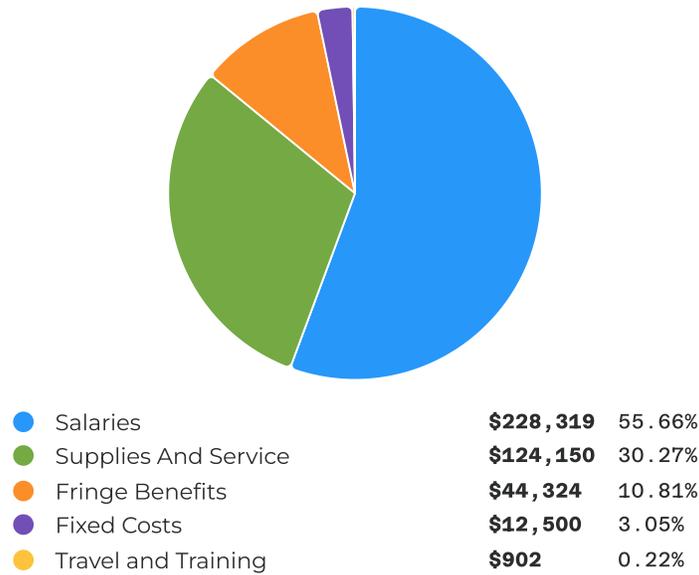
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Chief of Human Resources	0.00	0.00	1.00
Human Resources Administrator	0.00	0.00	1.00
	0.00	0.00	2.00

Lake Isabella Guest Experiences Budget Control Group

Lake Isabella Guest Experiences implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$153,480	\$201,770	\$228,319
Fringe Benefits	\$26,227	\$40,678	\$44,324
Supplies And Service	\$107,446	\$113,650	\$124,150
Travel and Training	-	\$350	\$902
Fixed Costs	\$9,229	\$13,000	\$12,500
Capital Outlays	\$51,875	\$1,800	-
Total Expenditures	\$348,257	\$371,248	\$410,195

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Guest Experiences Manager I	0.00	0.00	0.75
Assistant Guest Experiences Manager II	1.12	1.50	0.75
Boathouse Coordinator	0.40	0.40	0.40
Guest Experiences Attendant II	0.00	0.00	0.76
Guest Experiences Attendant III	2.74	2.63	1.87
Guest Experiences Manager - East	1.00	1.00	1.00
Shift Leader	0.17	0.17	0.17
	5.43	5.70	5.70

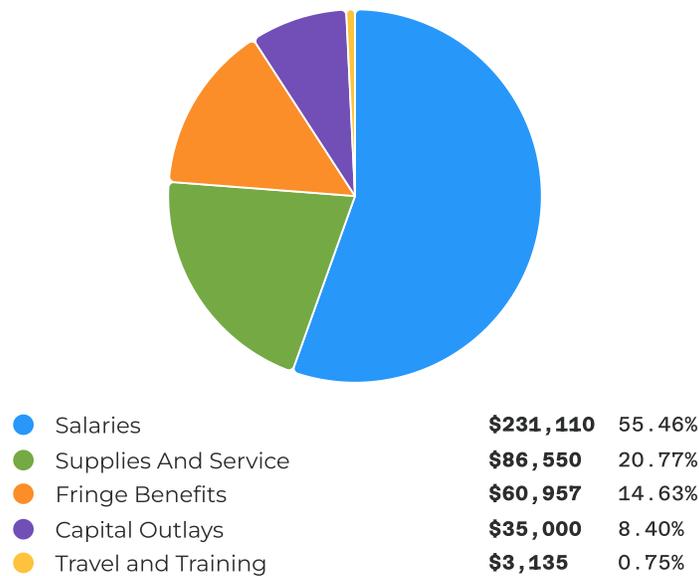
Little Miami Conservation & Parks Budget Control Group

The Little Miami Conservation & Parks Budget Control Group is responsible for the grounds keeping at three parks and nature preserves within Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

This Budget Control Group is also tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$207,010	\$231,626	\$231,110
Fringe Benefits	\$48,891	\$61,033	\$60,957
Supplies And Service	\$113,132	\$90,170	\$86,550
Travel and Training	\$2,830	\$3,122	\$3,135
Capital Outlays	-	\$35,000	\$35,000
Total Expenditures	\$371,863	\$420,951	\$416,752

Personnel Summary

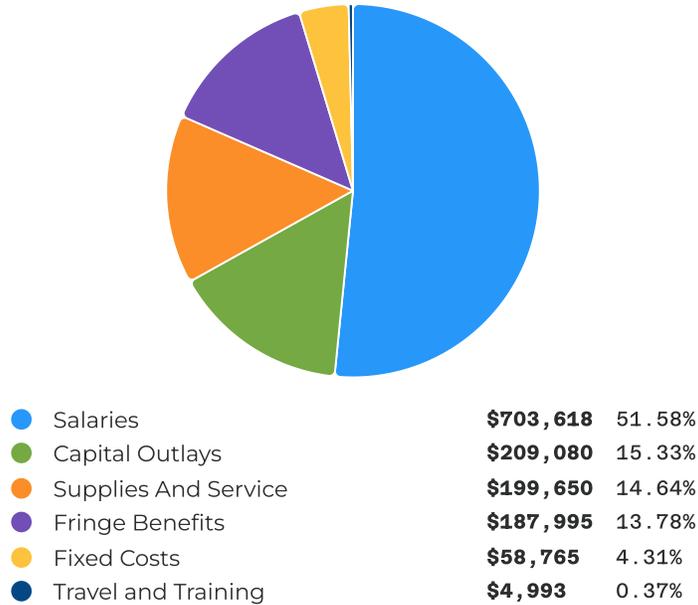
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
C&P Park Manager	1.00	1.00	1.00
Conservation & Parks Technician - FT	2.00	2.00	2.00
Conservation & Parks Technician - PT	2.14	2.25	1.92
	5.14	5.25	4.92

Little Miami Golf Budget Control Group

The Little Miami Golf Budget Control Group implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$643,667	\$605,170	\$703,618
Fringe Benefits	\$115,001	\$135,394	\$187,995
Supplies And Service	\$208,184	\$199,820	\$199,650
Travel and Training	\$1,485	\$4,855	\$4,993
Fixed Costs	\$48,219	\$55,452	\$58,765
Capital Outlays	\$130,988	\$153,761	\$209,080
Total Expenditures	\$1,147,545	\$1,154,451	\$1,364,101

Personnel Summary

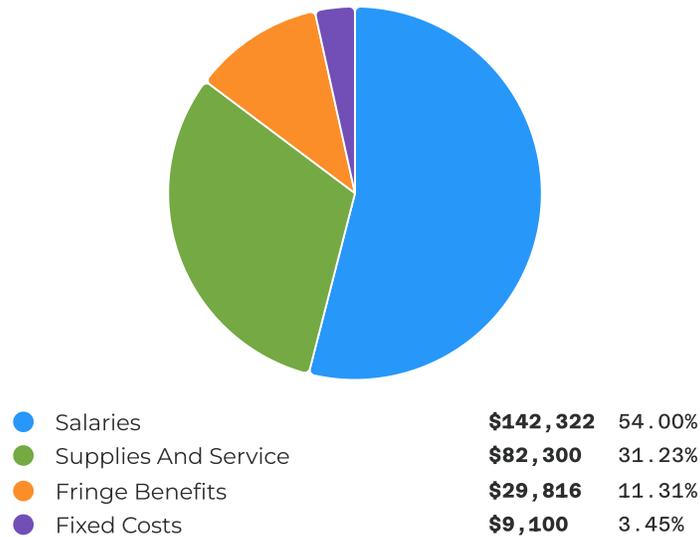
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Golf Course Superintendent	1.00	1.00	0.00
Assistant Golf Professional - PT	1.20	1.50	1.95
Clubhouse Coordinator - PT	0.27	0.27	0.18
Clubhouse Manager	0.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00
Golf General Manager	1.00	1.00	1.00
Golf Maintenance Specialist	0.37	0.00	0.00
Golf Maintenance Technician - PT	1.99	1.60	2.47
Golf Maintenance Technician FT	1.00	2.00	2.00
Guest Experiences Attendant II	0.00	0.00	1.72
Guest Experiences Attendant III	3.37	3.47	0.74
Second Assistant Golf Professional	0.60	0.00	0.00
Snack Bar Manager	0.60	0.61	0.63
	12.40	13.45	12.69

Marketing & Brand Strategy Budget Control Group

Marketing & Brand Strategy supports the Comprehensive Master Plan by providing innovative engagement campaigns and advertising that feature Great Parks' experiences, events, programs, and projects. These campaigns are able to reach diverse audiences and expand access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$75,445	\$136,943	\$142,322
Fringe Benefits	\$18,592	\$30,111	\$29,816
Supplies And Service	\$80,602	\$97,300	\$82,300
Travel and Training	\$274	\$423	-
Fixed Costs	\$5,875	\$9,100	\$9,100
Total Expenditures	\$180,787	\$273,877	\$263,538

Personnel Summary

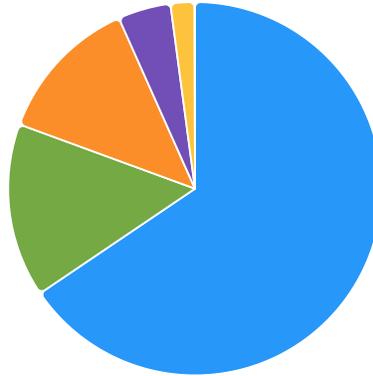
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Chief of Marketing & Brand Strategy	1.00	1.00	1.00
Communications Manager	0.00	0.00	1.00
Community Engagement Coordinator	0.00	1.00	1.00
Copy Writer	1.00	1.00	0.00
Creative Director	1.00	1.00	1.00
Director of Marketing & Communications	0.00	1.00	1.00
Graphic Design Intern	0.00	0.00	0.25
Marketing Coordinator	1.00	0.00	0.00
Photographer & Videographer	1.00	0.00	0.00
Social Media Manager	1.00	1.00	1.00
	6.00	6.00	6.25

Meadow Links Budget Control Group

Meadow Links implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Salaries	\$457,106	65.54%
● Supplies And Service	\$105,050	15.06%
● Fringe Benefits	\$88,739	12.72%
● Fixed Costs	\$31,870	4.57%
● Capital Outlays	\$14,402	2.06%
● Travel and Training	\$300	0.04%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$444,029	\$610,094	\$457,106
Fringe Benefits	\$65,660	\$76,453	\$88,739
Supplies And Service	\$93,109	\$105,050	\$105,050
Travel and Training	-	\$1,650	\$300
Fixed Costs	\$25,036	\$30,700	\$31,870
Capital Outlays	\$34,911	-	\$14,402
Total Expenditures	\$662,745	\$823,947	\$697,468

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Clubhouse Coordinator - PT	0.48	0.49	0.49
Clubhouse Manager	1.00	1.00	1.00
Golf Maintenance Technician - PT	2.61	2.44	1.44
Golf Professional	1.00	1.00	1.00
Golf Teaching Professional	0.20	0.25	0.25
Guest Experiences Attendant II	0.00	0.00	3.10
Guest Experiences Attendant III	3.52	3.53	0.43
Second Assistant Golf Professional	0.52	1.11	1.11
Snack Bar Manager	0.24	0.00	0.00
	9.57	9.82	8.82

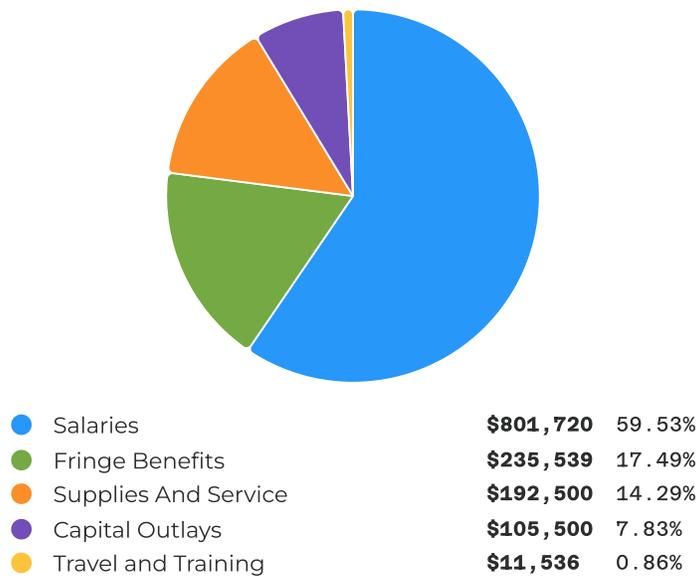
Miami Whitewater Forest Conservation & Parks Budget Control Group

The Miami Whitewater Forest Conservation & Parks Budget Control Group is responsible for the grounds keeping at three parks and nature preserves within Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

This Budget Control Group is also tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$694,383	\$724,493	\$801,720
Fringe Benefits	\$158,757	\$213,608	\$235,539
Supplies And Service	\$247,938	\$178,000	\$192,500
Travel and Training	\$2,870	\$4,555	\$11,536
Capital Outlays	\$68,078	\$75,200	\$105,500
Total Expenditures	\$1,172,025	\$1,195,856	\$1,346,795

Personnel Summary

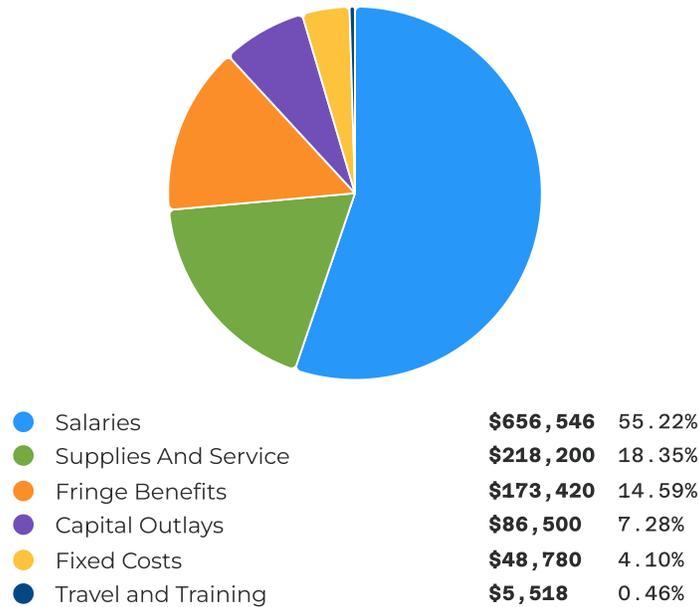
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
C&P Maintenance Supervisor	1.00	1.00	1.00
C&P Park Supervisor	1.00	1.00	1.00
C&P Senior Park Manager	1.00	1.00	1.00
Certified Master Mechanic	0.00	1.00	1.00
Conservation & Parks Technician - FT	6.00	6.00	6.00
Conservation & Parks Technician - PT	5.39	5.37	5.37
Mechanic	1.00	0.00	0.00
	15.39	15.37	15.37

Miami Whitewater Golf Budget Control Group

Miami Whitewater Golf implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$633,401	\$667,658	\$656,546
Fringe Benefits	\$129,490	\$147,115	\$173,420
Supplies And Service	\$223,318	\$218,200	\$218,200
Travel and Training	\$493	\$1,825	\$5,518
Fixed Costs	\$39,029	\$43,581	\$48,780
Capital Outlays	\$197,968	\$484,573	\$86,500
Total Expenditures	\$1,223,698	\$1,562,952	\$1,188,964

Personnel Summary

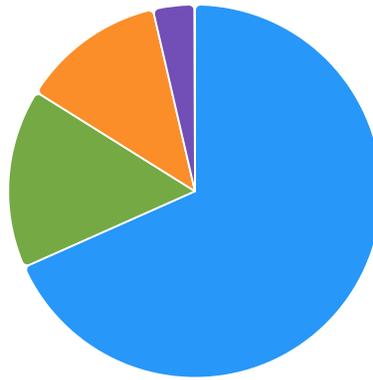
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Golf Course Superintendent	1.00	1.00	1.00
Assistant Guest Experiences Manager II	0.45	0.46	0.46
Clubhouse Coordinator - PT	0.69	0.63	0.62
Clubhouse Manager	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00
Golf General Manager	1.00	1.00	1.00
Golf Maintenance Specialist	0.81	0.91	0.00
Golf Maintenance Technician - FT	1.00	1.00	1.00
Golf Maintenance Technician PT	3.36	3.41	4.33
Guest Experiences Attendant II	0.00	0.00	3.56
Guest Experiences Attendant III	5.06	5.00	1.44
	15.37	15.41	15.41

Miami Whitewater Forest Guest Experiences Budget Control Group

Miami Whitewater Forest Guest Experiences implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Salaries	\$429,906	68.34%
Fringe Benefits	\$97,895	15.56%
Supplies And Service	\$78,500	12.48%
Fixed Costs	\$22,500	3.58%
Travel and Training	\$250	0.04%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$356,581	\$344,064	\$429,906
Fringe Benefits	\$59,606	\$63,306	\$97,895
Supplies And Service	\$85,904	\$78,500	\$78,500
Travel and Training	\$5	\$923	\$250
Fixed Costs	\$17,361	\$27,500	\$22,500
Capital Outlays	\$37,214	-	-
Total Expenditures	\$556,670	\$514,293	\$629,051

Personnel Summary

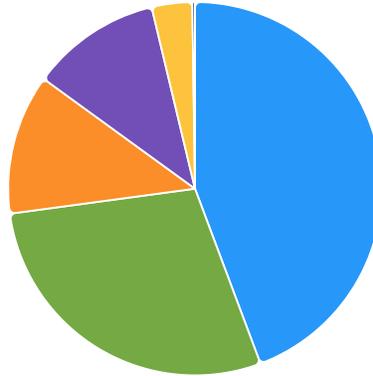
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Guest Experiences Manager I	0.00	0.00	1.19
Assistant Guest Experiences Manager II	1.95	2.13	0.93
Guest Experiences Attendant II	0.00	0.00	1.59
Guest Experiences Attendant III	7.57	6.62	5.01
Guest Experiences Manager - West	1.00	1.00	1.00
Shift Leader	0.00	0.82	0.85
	10.52	10.57	10.57

Mill Golf Budget Control Group

Mill Golf implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Salaries	\$678,988	44.31%
● Capital Outlays	\$437,500	28.55%
● Supplies And Service	\$185,900	12.13%
● Fringe Benefits	\$172,737	11.27%
● Fixed Costs	\$53,535	3.49%
● Travel and Training	\$3,617	0.24%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$565,840	\$609,250	\$678,988
Fringe Benefits	\$117,745	\$133,373	\$172,737
Supplies And Service	\$179,693	\$182,600	\$185,900
Travel and Training	\$345	\$2,075	\$3,617
Fixed Costs	\$40,956	\$43,950	\$53,535
Capital Outlays	\$119,010	\$324,426	\$437,500
Total Expenditures	\$1,023,588	\$1,295,674	\$1,532,277

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Golf Course Superintendent	1.00	1.00	1.00
Assistant Golf Professional - PT	0.00	0.00	0.28
Clubhouse Coordinator - PT	1.50	1.50	1.50
Clubhouse Manager	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00
Golf General Manager	1.00	1.00	1.00
Golf Maintenance Specialist	0.75	0.00	0.00
Golf Maintenance Technician - FT	2.00	2.00	2.00
Golf Maintenance Technician PT	1.53	2.00	3.00
Guest Experiences Attendant II	0.00	0.00	2.88
Guest Experiences Attendant III	4.31	4.32	1.43
Shift Leader	0.00	0.28	0.00
	14.09	14.10	15.09

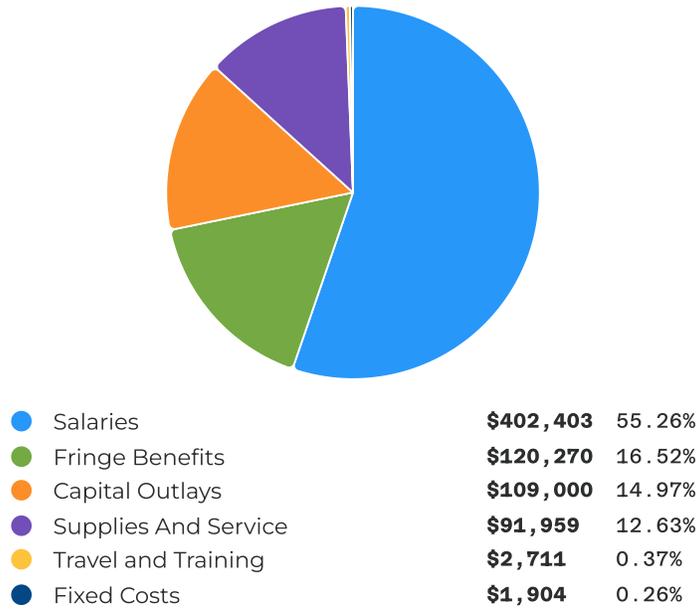
Natural Areas Budget Control Group

The Natural Areas Conservation & Parks Budget Control Group is responsible for the health of all natural habitat within Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

This Budget Control Group is also tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	-	\$430,402	\$402,403
Fringe Benefits	-	\$125,813	\$120,270
Supplies And Service	-	\$117,946	\$91,959
Travel and Training	-	\$3,520	\$2,711
Fixed Costs	-	\$2,502	\$1,904
Capital Outlays	-	-	\$109,000
Total Expenditures	-	\$680,182	\$728,248

Personnel Summary

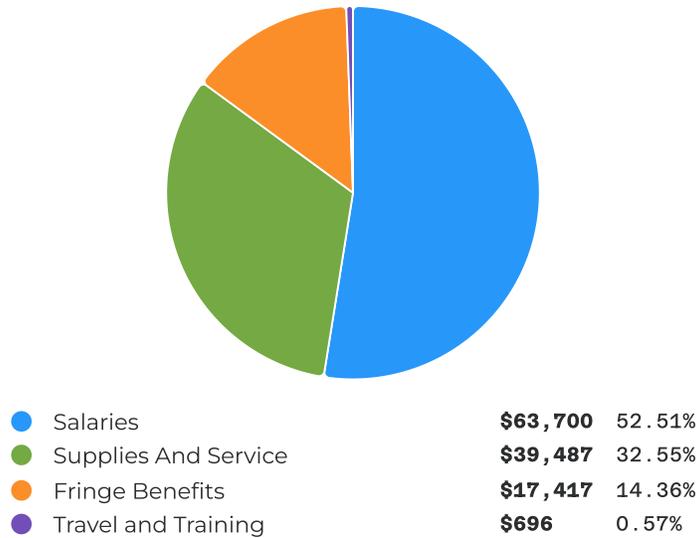
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Conservation & Parks Technician - PT	0.00	0.57	0.82
Conservation Biologist	0.00	3.00	3.00
Intern - Natural Areas	0.00	0.00	0.25
Native Plant Nursery Coordinator	0.00	1.00	1.00
Natural Resources Manager	0.00	1.00	1.00
Watershed Specialist	0.00	1.00	1.00
	0.00	6.57	7.07

Natural Resources Budget Control Group

The Natural Resources Conservation & Parks Budget Control Group is responsible for managing, protecting and conserving all natural resources within Great Parks while continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$670,835	\$61,713	\$63,700
Fringe Benefits	\$170,638	\$18,600	\$17,417
Supplies And Service	\$211,602	\$20,286	\$39,487
Travel and Training	\$13,577	\$195	\$696
Fixed Costs	\$2,189	-	-
Total Expenditures	\$1,068,842	\$100,794	\$121,300

Personnel Summary

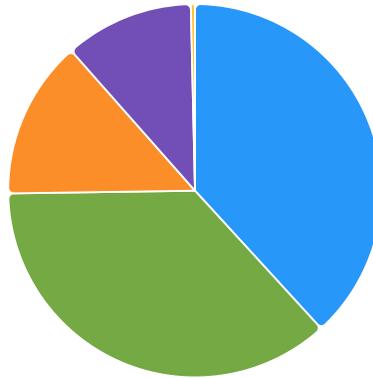
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Arborist	2.00	0.00	0.00
Conservation & Parks Technician - PT	2.19	0.00	0.00
Conservation Biologist	2.00	0.00	0.00
Native Plant Nursery Coordinator	1.00	0.00	0.00
Natural Resources Manager	1.00	0.00	0.00
Sustainability Coordinator	1.00	1.00	1.00
Trail Manager	1.00	0.00	0.00
Trails Specialist	2.00	0.00	0.00
Urban Forester	1.00	0.00	0.00
Watershed Specialist	1.00	0.00	0.00
	14.19	1.00	1.00

Planning Budget Control Group

The Planning Budget Control Group implements the Comprehensive Master Plan goals and priorities by continuing to preserve greenspace, by acquiring and protecting land, building more trails, establishing a defined Blueway System and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Salaries	\$325,807	38.20%
Fixed Costs	\$311,753	36.56%
Supplies And Service	\$117,000	13.72%
Fringe Benefits	\$95,242	11.17%
Travel and Training	\$3,003	0.35%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	-	\$221,318	\$325,807
Fringe Benefits	-	\$86,684	\$95,242
Supplies And Service	-	\$124,000	\$117,000
Travel and Training	-	\$1,921	\$3,003
Fixed Costs	-	\$329,071	\$311,753
Total Expenditures	-	\$762,995	\$852,805

Personnel Summary

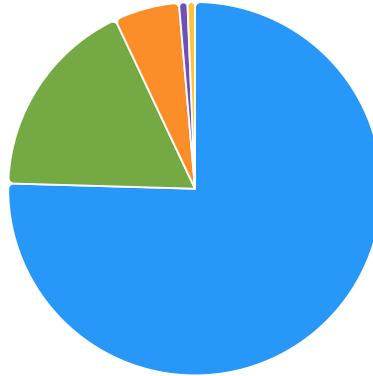
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Director of Planning	0.00	0.00	1.00
GIS Analyst	0.00	1.00	1.00
GIS Coordinator	0.00	1.00	1.00
Planning Project Manager	0.00	1.00	1.00
	0.00	3.00	4.00

Planning Chief Budget Control Group

The Planning Chief Budget Control Group implements the Comprehensive Master Plan goals and priorities by continuing to preserve greenspace, by acquiring and protecting land, building more trails, establishing a defined Blueway System and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Salaries	\$196,477	75.46%
● Fringe Benefits	\$45,668	17.54%
● Supplies And Service	\$14,650	5.63%
● Fixed Costs	\$1,895	0.73%
● Travel and Training	\$1,685	0.65%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$279,138	\$535,476	\$196,477
Fringe Benefits	\$68,709	\$136,209	\$45,668
Supplies And Service	\$21,012	\$13,000	\$14,650
Travel and Training	\$3,152	\$1,654	\$1,685
Fixed Costs	\$296,848	-	\$1,895
Total Expenditures	\$668,859	\$686,339	\$260,376

Personnel Summary

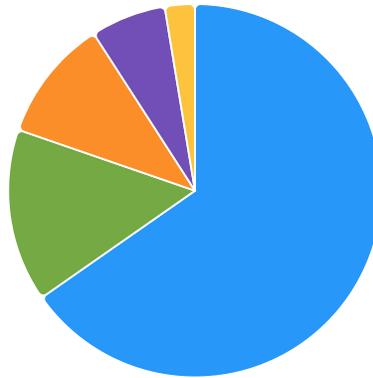
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Chief of Planning and Design	1.00	1.00	1.00
Director of Design & Construction	0.00	1.00	0.00
Director of Land Acquisition	1.00	0.00	0.00
Director of Planning	0.00	1.00	0.00
Planning Administrator	1.00	1.00	1.00
Planning Project Manager	1.00	0.00	0.00
	4.00	4.00	2.00

Risk Management Budget Control Group

The Risk Management Budget Control Group supports the Comprehensive Master Plan goals and priorities by promoting diversity, equity and inclusion in Great Parks recruiting and hiring processes and promoting partnerships with local organizations for training opportunities while ensuring safety remains paramount to operations.

Expenditures by Object Group

FY25 Expenditures by Object Group



Fixed Costs	\$431,582	65.30%
Salaries	\$99,109	15.00%
Supplies And Service	\$70,050	10.60%
Travel and Training	\$42,975	6.50%
Fringe Benefits	\$17,184	2.60%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$88,259	\$91,322	\$99,109
Fringe Benefits	\$23,863	\$32,048	\$17,184
Supplies And Service	\$33,710	\$38,820	\$70,050
Travel and Training	\$50	\$31,700	\$42,975
Fixed Costs	\$340,370	\$394,770	\$431,582
Total Expenditures	\$486,252	\$588,660	\$660,900

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Risk Manager	1.00	1.00	1.00
	1.00	1.00	1.00

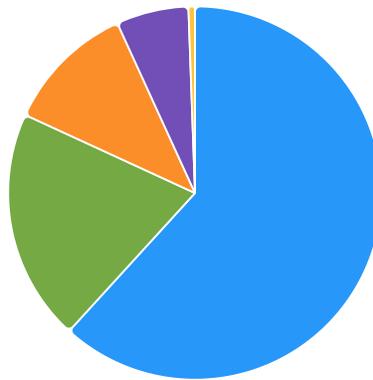
Sharon Woods Conservation & Parks Budget Control Group

The Sharon Woods Conservation & Parks Budget Control Group is responsible for the grounds keeping in three parks and nature preserves within Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

This Budget Control Group is also tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Salaries	\$691,851	61.77%
● Fringe Benefits	\$225,112	20.10%
● Supplies And Service	\$126,700	11.31%
● Capital Outlays	\$70,000	6.25%
● Travel and Training	\$6,395	0.57%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$542,496	\$611,084	\$691,851
Fringe Benefits	\$135,025	\$189,409	\$225,112
Supplies And Service	\$128,138	\$143,800	\$126,700
Travel and Training	\$3,326	\$8,646	\$6,395
Capital Outlays	\$65,052	\$24,000	\$70,000
Total Expenditures	\$874,036	\$976,940	\$1,120,058

Personnel Summary

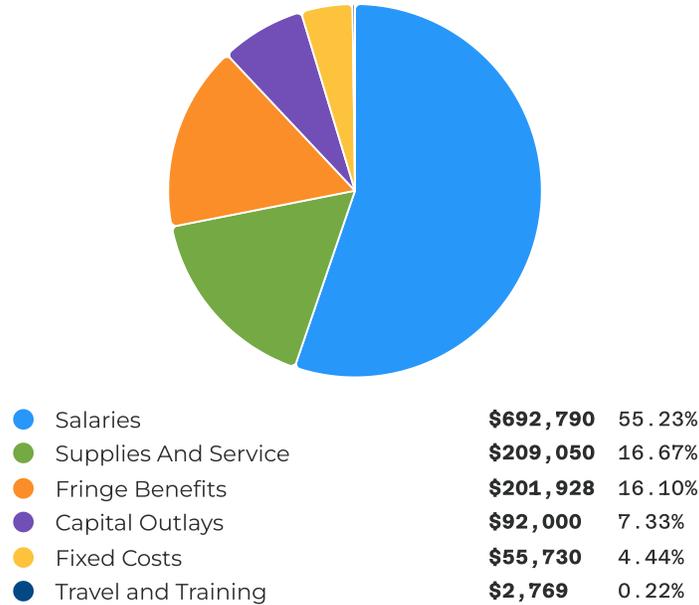
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
C&P Maintenance Specialist	1.00	1.00	1.00
C&P Park Supervisor	1.00	1.00	1.00
C&P Senior Park Manager	1.00	1.00	1.00
Certified Master Mechanic	0.00	1.00	1.00
Conservation & Parks Technician - FT	4.00	4.00	4.00
Conservation & Parks Technician - PT	4.51	4.32	4.65
Facilities Manager	0.00	0.00	1.00
Mechanic	1.00	0.00	0.00
	12.51	12.32	13.65

Sharon Woods Golf Budget Control Group

Sharon Woods Golf implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$627,518	\$696,212	\$692,790
Fringe Benefits	\$136,594	\$170,340	\$201,928
Supplies And Service	\$218,942	\$226,550	\$209,050
Travel and Training	\$537	\$3,155	\$2,769
Fixed Costs	\$47,731	\$53,032	\$55,730
Capital Outlays	\$164,037	\$609,614	\$92,000
Total Expenditures	\$1,195,359	\$1,758,903	\$1,254,267

Personnel Summary

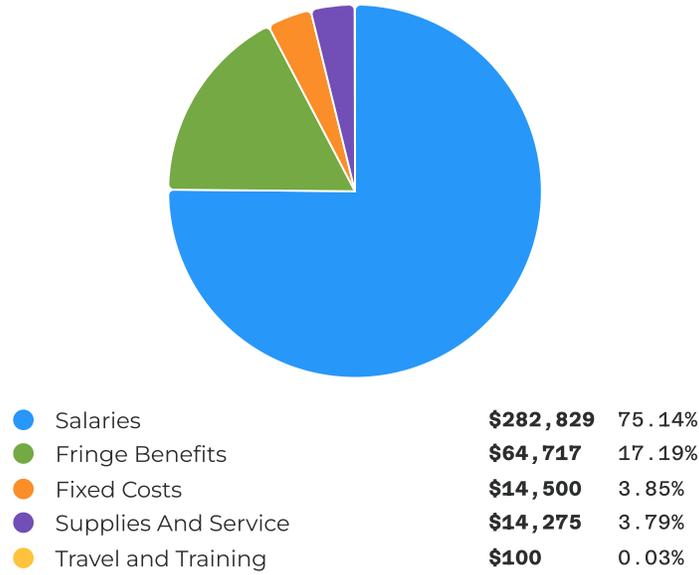
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Golf Course Superintendent	1.00	1.00	1.00
Assistant Golf Professional - PT	1.29	1.50	1.50
Assistant Guest Experiences Manager I	1.08	0.75	0.75
Clubhouse Coordinator - PT	0.48	0.57	0.57
Clubhouse Manager	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00
Golf General Manager	1.00	1.00	1.00
Golf Maintenance Specialist	0.95	0.75	0.00
Golf Maintenance Technician - FT	1.00	1.00	1.00
Golf Maintenance Technician PT	2.93	2.93	3.68
Guest Experiences Attendant II	0.00	0.00	4.21
Guest Experiences Attendant III	4.44	4.69	0.48
	16.17	16.19	16.19

Sharon Woods Guest Experiences Budget Control Group

Sharon Woods Guest Experiences implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$254,817	\$272,112	\$282,829
Fringe Benefits	\$49,600	\$60,696	\$64,717
Supplies And Service	\$23,235	\$22,600	\$14,275
Travel and Training	\$4,882	\$200	\$100
Fixed Costs	\$16,376	\$22,680	\$14,500
Total Expenditures	\$348,910	\$378,288	\$376,420

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Guest Experiences Manager I	0.00	0.00	0.60
Assistant Guest Experiences Manager II	1.34	1.35	1.32
Guest Experiences Attendant II	0.00	0.00	0.05
Guest Experiences Attendant III	5.07	5.09	4.47
Guest Experiences Manager - East	1.00	1.00	1.00
Shift Leader	0.54	0.54	0.00
	7.95	7.98	7.44

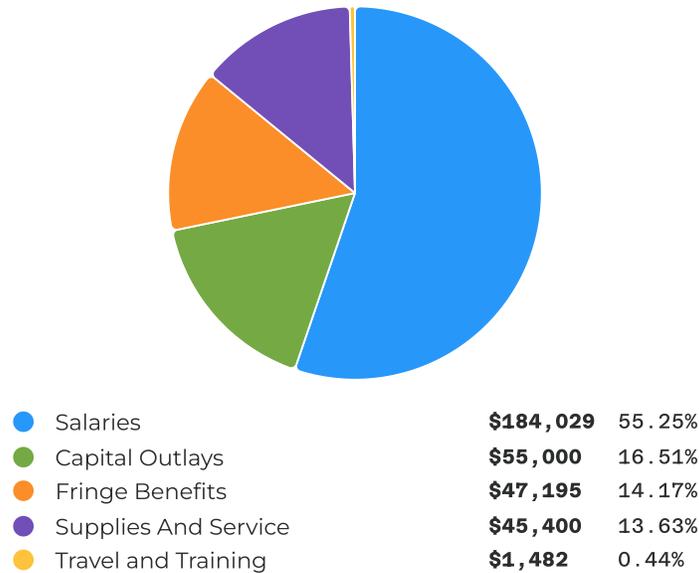
Shawnee Lookout Conservation & Parks Budget Control Group

The Shawnee Lookout Conservation & Parks Budget Control Group is responsible for the grounds keeping at one park and nature preserve within Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

This Budget Control Group is also tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$176,841	\$178,680	\$184,029
Fringe Benefits	\$30,099	\$27,175	\$47,195
Supplies And Service	\$40,001	\$40,900	\$45,400
Travel and Training	\$3,180	\$3,736	\$1,482
Capital Outlays	\$155,928	-	\$55,000
Total Expenditures	\$406,049	\$250,491	\$333,106

Personnel Summary

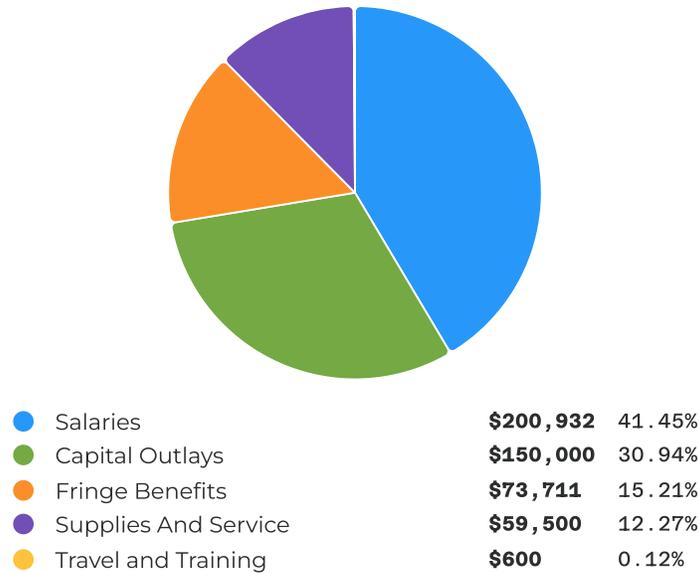
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
C&P Park Manager	1.00	1.00	1.00
Conservation & Parks Technician - FT	1.00	1.00	1.00
Conservation & Parks Technician - PT	2.15	2.11	2.11
	4.15	4.11	4.11

Site Construction Budget Control Group

The Site Construction Budget Control Group is responsible for the internal projects at all parks and nature preserves within Great Parks. They build and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	-	\$197,968	\$200,932
Fringe Benefits	-	\$73,925	\$73,711
Supplies And Service	-	\$64,000	\$59,500
Travel and Training	-	\$4,359	\$600
Capital Outlays	-	\$150,000	\$150,000
Total Expenditures	-	\$490,253	\$484,743

Personnel Summary

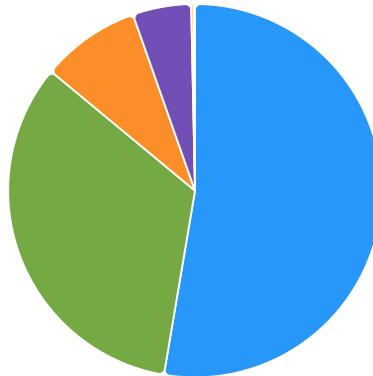
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Site Construction Manager	0.00	1.00	1.00
Site Construction Technician	0.00	2.00	2.00
	0.00	3.00	3.00

Special Events Budget Control Group

Special Events implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Supplies And Service	\$363,080	52.65%
● Salaries	\$230,123	33.37%
● Fringe Benefits	\$59,254	8.59%
● Fixed Costs	\$34,853	5.05%
● Capital Outlays	\$1,600	0.23%
● Travel and Training	\$650	0.09%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$169,209	\$210,068	\$230,123
Fringe Benefits	\$36,973	\$48,753	\$59,254
Supplies And Service	\$253,155	\$241,900	\$363,080
Travel and Training	\$9,594	\$500	\$650
Fixed Costs	\$4,517	\$6,000	\$34,853
Capital Outlays	\$86,090	\$25,000	\$1,600
Total Expenditures	\$559,539	\$532,221	\$689,560

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Events Manager	1.00	1.00	0.00
Director of Events	0.00	0.00	1.00
Events Assistant	0.00	0.00	1.44
Events Coordinator	0.00	0.00	1.00
Events Manager	1.00	1.00	0.00
Guest Experiences Attendant	1.60	1.80	0.00
Shift Leader	1.03	0.44	0.00
	4.63	4.24	3.44

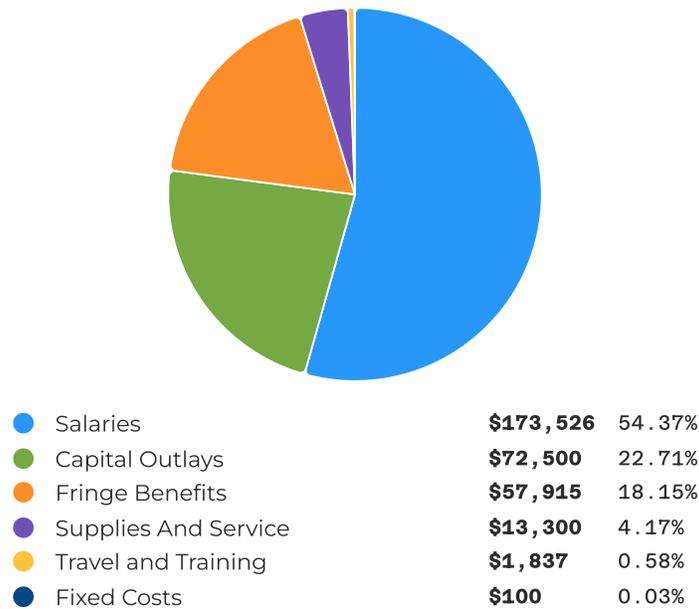
Trails Budget Control Group

The Trails Conservation & Parks Budget Control Group is responsible for the grounds keeping of trails located at all parks and nature preserves within Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

This Budget Control Group is also tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$72,484	\$178,508	\$173,526
Fringe Benefits	\$11,576	\$54,204	\$57,915
Supplies And Service	\$9,677	\$13,000	\$13,300
Travel and Training	\$3,231	\$2,635	\$1,837
Fixed Costs	-	\$100	\$100
Capital Outlays	\$4,470	\$20,000	\$72,500
Total Expenditures	\$101,437	\$268,446	\$319,178

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Conservation & Parks Technician - PT	0.00	0.27	0.27
Trails Manager	0.00	1.00	1.00
Trails Specialist	0.00	2.00	2.00
	0.00	3.27	3.27

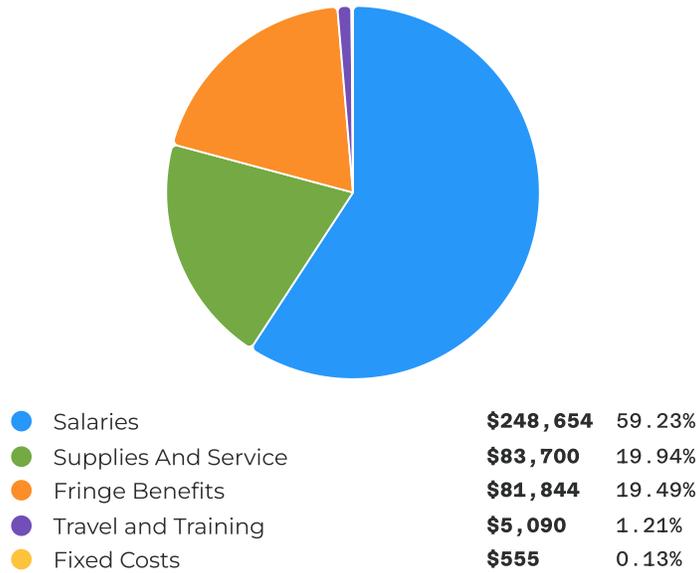
Urban Forestry Budget Control Group

The Urban Forestry Conservation & Parks Budget Control Group is responsible for tree health at all parks and nature preserves within Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

This Budget Control Group is also tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	-	\$239,841	\$248,654
Fringe Benefits	-	\$80,989	\$81,844
Supplies And Service	-	\$83,000	\$83,700
Travel and Training	-	\$4,926	\$5,090
Fixed Costs	-	\$555	\$555
Capital Outlays	-	\$5,000	-
Total Expenditures	-	\$414,311	\$419,842

Personnel Summary

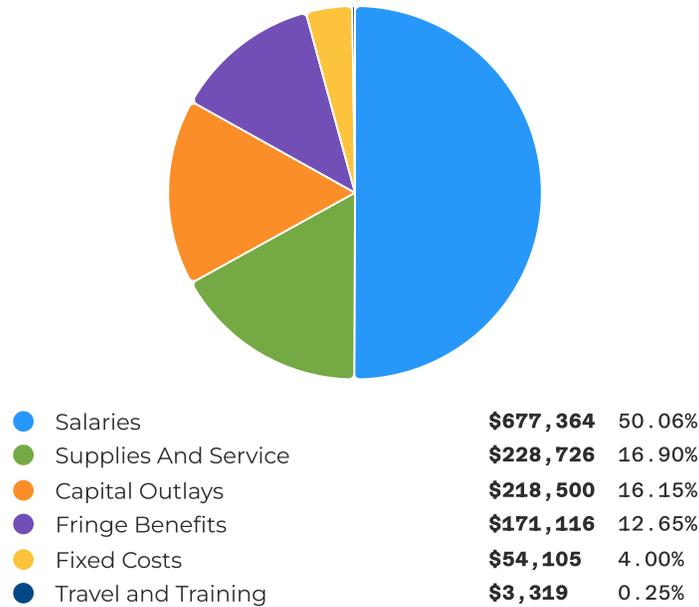
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Arborist	0.00	2.00	2.00
Conservation & Parks Technician - PT	0.00	1.35	0.00
Manager of Urban Forestry	0.00	1.00	1.00
Urban Forestry Survey Technician	0.00	0.00	1.35
	0.00	4.35	4.35

Vineyard Golf Budget Control Group

Vineyard Golf implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$628,916	\$641,626	\$677,364
Fringe Benefits	\$127,837	\$148,032	\$171,116
Supplies And Service	\$231,633	\$229,726	\$228,726
Travel and Training	\$2,155	\$2,755	\$3,319
Fixed Costs	\$46,116	\$51,862	\$54,105
Capital Outlays	\$101,414	\$249,278	\$218,500
Total Expenditures	\$1,138,070	\$1,323,279	\$1,353,130

Personnel Summary

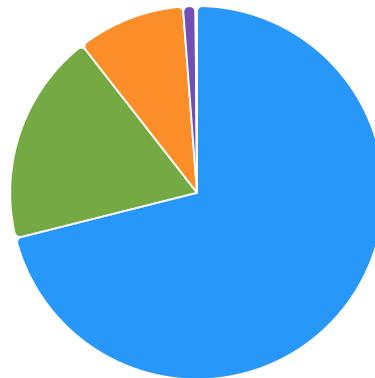
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Golf Course Superintendent	1.00	1.00	1.00
Assistant Golf Professional - PT	0.52	0.75	0.75
Clubhouse Coordinator - PT	0.62	0.62	0.62
Clubhouse Manager	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00
Golf General Manager	1.00	1.00	1.00
Golf Maintenance Specialist	1.00	0.00	0.00
Golf Maintenance Technician - FT	1.00	1.00	1.00
Golf Maintenance Technician PT	2.29	3.29	3.30
Guest Experiences Attendant II	4.26	4.02	4.03
Second Assistant Golf Professional	0.41	0.41	0.40
Snack Bar Manager	0.00	0.33	0.33
	14.10	14.42	14.43

Volunteers Budget Control Group

The Volunteers Budget Control Group supports the Comprehensive Master Plan goals and priorities by promoting diversity, equity and inclusion in Great Parks volunteer programs and promoting partnerships with local organizations for volunteering opportunities.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Salaries	\$193,641	71.07%
● Fringe Benefits	\$50,111	18.39%
● Supplies And Service	\$25,450	9.34%
● Travel and Training	\$2,889	1.06%
● Fixed Costs	\$360	0.13%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$178,673	\$189,179	\$193,641
Fringe Benefits	\$46,682	\$53,447	\$50,111
Supplies And Service	\$21,275	\$24,550	\$25,450
Travel and Training	\$2,153	\$3,075	\$2,889
Fixed Costs	\$300	\$375	\$360
Capital Outlays	\$4,675	-	-
Total Expenditures	\$253,757	\$270,625	\$272,452

Personnel Summary

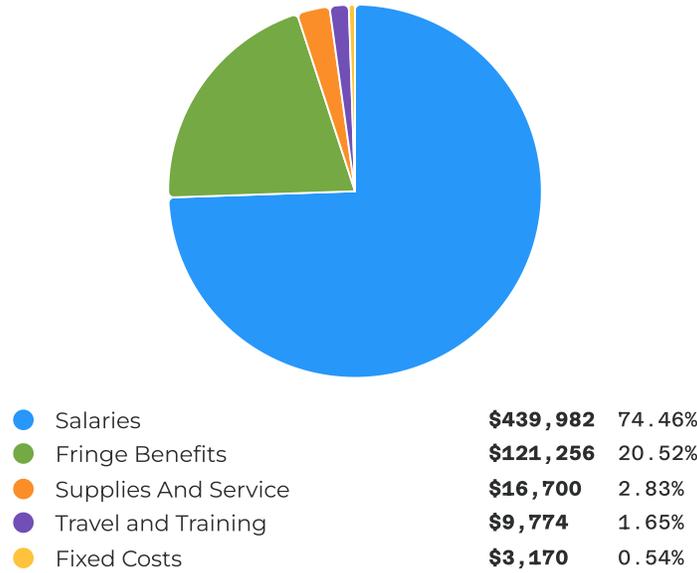
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Director of Volunteer Engagement	1.00	1.00	1.00
Volunteer Engagement Specialist	2.00	2.00	2.00
	3.00	3.00	3.00

West Region Interpreters Budget Control Group

The West Region Interpreters implement the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$256,998	\$302,852	\$439,982
Fringe Benefits	\$65,267	\$81,299	\$121,256
Supplies And Service	\$15,627	\$14,700	\$16,700
Travel and Training	\$3,561	\$4,983	\$9,774
Fixed Costs	\$988	\$1,910	\$3,170
Total Expenditures	\$342,441	\$405,744	\$590,881

Personnel Summary

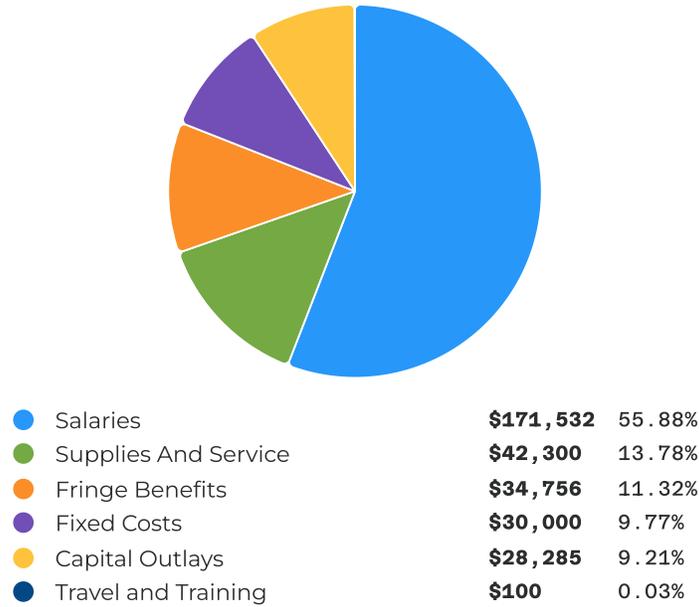
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Adventure Coordinator	0.00	0.00	1.00
Adventure Instructor - PT	0.00	0.00	0.77
Education Manager - West	1.00	1.00	1.00
Interpreter	2.00	2.00	2.00
Interpreter I	0.00	0.00	1.05
Interpreter II	3.29	3.30	2.25
	6.29	6.30	8.07

Winton Woods Campground Budget Control Group

Winton Woods Campground implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$177,398	\$165,929	\$171,532
Fringe Benefits	\$36,833	\$34,905	\$34,756
Supplies And Service	\$46,553	\$43,000	\$42,300
Travel and Training	-	-	\$100
Fixed Costs	\$30,214	\$33,000	\$30,000
Capital Outlays	\$5,409	-	\$28,285
Total Expenditures	\$296,407	\$276,834	\$306,973

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Guest Experiences Manager I	0.67	0.71	0.64
Campground Manager - FT	1.00	1.00	1.00
Guest Experiences Attendant III	1.34	1.31	1.42
Shift Leader	1.50	1.50	1.46
	4.51	4.52	4.52

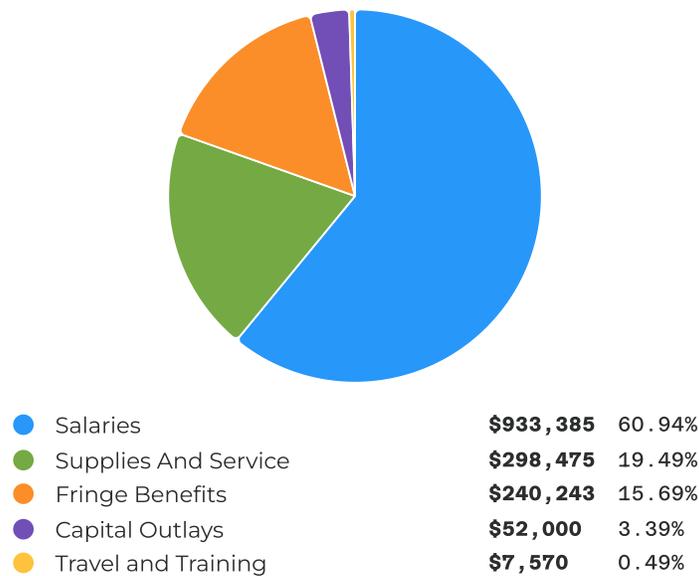
Winton Woods Conservation & Parks Budget Control Group

The Winton Woods Conservation & Parks Budget Control Group is responsible for the grounds keeping at one park and nature preserve within Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

This Budget Control Group is also tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$706,566	\$858,156	\$933,385
Fringe Benefits	\$176,509	\$250,822	\$240,243
Supplies And Service	\$452,491	\$336,975	\$298,475
Travel and Training	\$5,775	\$9,794	\$7,570
Capital Outlays	\$39,266	\$50,000	\$52,000
Total Expenditures	\$1,380,607	\$1,505,747	\$1,531,673

Personnel Summary

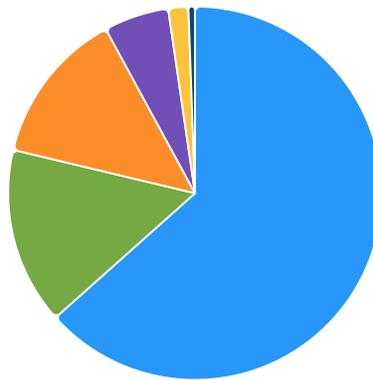
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
C&P Maintenance Specialist	1.00	1.00	1.00
C&P Park Supervisor	1.00	1.00	1.00
C&P Senior Park Manager	1.00	1.00	1.00
Certified Master Mechanic	2.00	3.00	3.00
Conservation & Parks Technician - FT	5.00	5.00	5.00
Conservation & Parks Technician - PT	7.37	7.30	8.60
Mechanic	1.00	0.00	0.00
	18.37	18.30	19.60

Winton Woods Farm & Equestrian Center Budget Control Group

Winton Woods Farm & Equestrian Center implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Salaries	\$694,088	63.40%
● Supplies And Service	\$167,750	15.32%
● Fringe Benefits	\$146,218	13.36%
● Capital Outlays	\$61,578	5.62%
● Fixed Costs	\$18,980	1.73%
● Travel and Training	\$6,160	0.56%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$775,829	\$725,726	\$694,088
Fringe Benefits	\$153,851	\$164,711	\$146,218
Supplies And Service	\$216,768	\$66,420	\$167,750
Travel and Training	\$5,003	\$10,350	\$6,160
Fixed Costs	\$16,398	\$21,300	\$18,980
Capital Outlays	\$87,868	\$13,616	\$61,578
Total Expenditures	\$1,255,719	\$1,002,123	\$1,094,774

Personnel Summary

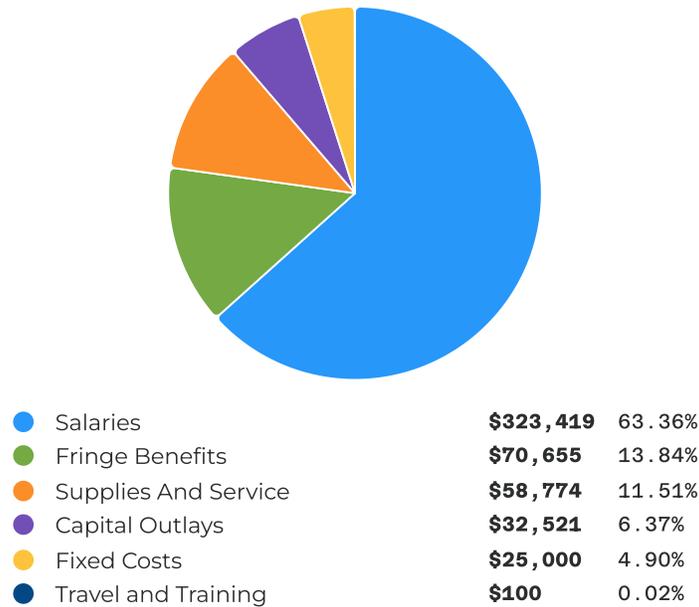
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Agriculture & Education Manager	1.00	1.00	1.00
Animal Care Coordinator	1.00	1.00	1.00
Assistant Farm Manager	1.00	1.00	0.00
Assistant Guest Experiences Manager	0.67	0.68	0.00
Barn Attendant	4.04	4.04	3.84
Farm Maintenance Technician	1.29	1.30	0.00
Guest Experiences Attendant III	1.29	1.30	0.96
Interpreter	2.00	2.00	2.00
Interpreter I	0.00	0.00	0.51
Interpreter II	1.52	1.53	2.33
Park's Farm Office Clerk	0.60	0.61	0.48
Riding Center Instructor - PT	1.34	1.34	1.34
Riding Instructor FT	2.00	2.00	2.00
Shift Leader	0.56	0.56	0.59
	18.31	18.36	16.05

Winton Woods Guest Experiences Budget Control Group

Winton Woods Guest Experiences implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$306,001	\$298,900	\$323,419
Fringe Benefits	\$58,121	\$65,882	\$70,655
Supplies And Service	\$76,224	\$59,634	\$58,774
Travel and Training	\$274	-	\$100
Fixed Costs	\$17,433	\$27,000	\$25,000
Capital Outlays	\$1,760	\$5,412	\$32,521
Total Expenditures	\$459,813	\$456,828	\$510,469

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Guest Experiences Manager I	0.00	0.00	0.38
Assistant Guest Experiences Manager II	1.13	1.13	0.75
Boat and Motor Repair Technician	0.11	0.11	0.11
Guest Experiences Attendant II	0.00	0.00	1.04
Guest Experiences Attendant III	4.78	5.12	4.08
Guest Experiences Manager - Central	1.00	1.00	1.00
Shift Leader	1.76	1.76	1.76
	8.78	9.12	9.12

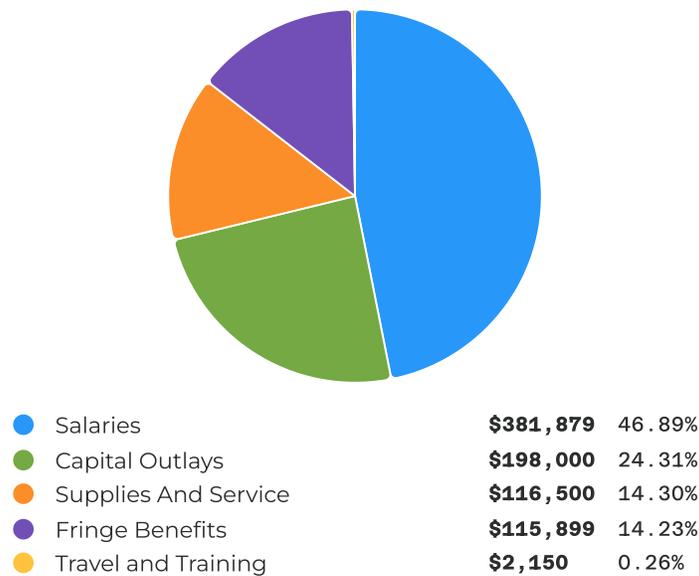
Woodland Mound Conservation & Parks Budget Control Group

The Woodland Mound Conservation & Parks Budget Control Group is responsible for the grounds keeping at three parks and nature preserves within Great Parks. They maintain and improve these areas along with servicing each park facility to help ensure the safety and enjoyment of Great Parks' visitors.

This Budget Control Group is also tasked with conserving the Parks' natural resources, continuously increasing sustainability initiatives and educating the public on ways to live a more sustainable lifestyle.

Expenditures by Object Group

FY25 Expenditures by Object Group



Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$324,723	\$362,548	\$381,879
Fringe Benefits	\$89,192	\$116,520	\$115,899
Supplies And Service	\$124,319	\$164,550	\$116,500
Travel and Training	\$3,047	\$7,895	\$2,150
Capital Outlays	\$87,252	\$55,000	\$198,000
Total Expenditures	\$628,534	\$706,513	\$814,427

Personnel Summary

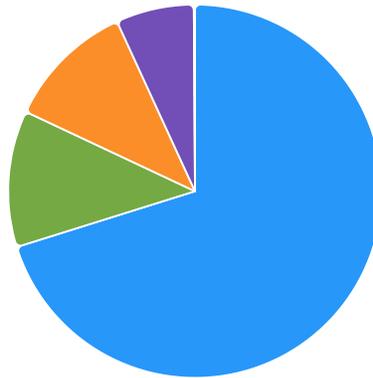
Position Name	FTE		
	FY 2023	FY 2024	FY 2025
C&P Senior Park Manager	1.00	1.00	1.00
Certified Master Mechanic	0.00	1.00	1.00
Conservation & Parks Technician - FT	3.00	3.00	3.00
Conservation & Parks Technician - PT	2.49	2.41	2.45
Mechanic	1.00	0.00	0.00
	7.49	7.41	7.45

Woodland Mound Guest Experiences Budget Control Group

Woodland Mound Guest Experiences implements the Comprehensive Master Plan goals and priorities by providing innovative programming as a gateway to nature exploration, creating outstanding experiences, adding programming and events for diverse audiences and expanding access for all users.

Expenditures by Object Group

FY25 Expenditures by Object Group



● Salaries	\$149,671	70.16%
● Fringe Benefits	\$25,249	11.84%
● Supplies And Service	\$23,800	11.16%
● Fixed Costs	\$14,400	6.75%
● Travel and Training	\$200	0.09%

Expenditures by Object Group

Category	FY 2023 Actual	FY 2024 Adopted	FY 2025 Budgeted
Salaries	\$143,800	\$139,979	\$149,671
Fringe Benefits	\$26,037	\$22,816	\$25,249
Supplies And Service	\$50,103	\$23,800	\$23,800
Travel and Training	-	\$400	\$200
Fixed Costs	\$9,613	\$14,200	\$14,400
Capital Outlays	\$4,398	\$18,900	-
Total Expenditures	\$233,951	\$220,095	\$213,320

Personnel Summary

Position Name	FTE		
	FY 2023	FY 2024	FY 2025
Assistant Guest Experiences Manager I	0.00	0.00	0.18
Assistant Guest Experiences Manager II	0.85	0.86	0.68
Guest Experiences Attendant II	0.00	0.00	0.55
Guest Experiences Attendant III	3.40	3.42	2.87
Shift Leader	0.54	0.55	0.55
	4.79	4.83	4.83

Debt Summary

Debt

Great Parks does not have any debt. All expenditures are funded from tax revenues, charges for services and other revenue sources received.

Debt Limits

While Great Parks does not have any debt, per the Ohio Revised Code (ORC) the aggregate principal amount of bonds that could be issued in anticipation of the collection of the voted tax levy of Great Parks would be equal to 1% of the tax valuation of all property subject to taxation as calculated by the Hamilton County Auditor.

Glossary

The following definitions are provided to aid in understanding the terminology included in the text of the budget and financial documents.

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Basis of Accounting: The basis of accounting where revenues are recognized as soon as they are earned and expenses are recognized as soon as the liability is incurred, regardless of the timing of related cash inflow and outflows.

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Adopted Budget: The final operating budget approved by the Board of Park Commissioners.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Appropriation Resolution: The official enactment by the Board of Park Commissioners establishing the legal authority for divisions to obligate and expend resources.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to the application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Beginning Fund Balance: Balance available in a fund from the end of the prior year for use in the following year.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time.

Budget Control Group: The specific organizational units that comprise departments. There can be several budget control groups in a single department.

Budget Message: A discussion of the proposed budget presented by the Chief Executive Officer in writing to supplement the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the CEO.

Capital Assets: Assets having a value of \$5,000 or more. Capital assets are also referred to as fixed assets.

Capital Outlay: Expenditures used for the acquisition of capital assets, including the costs for land acquisition, facility construction and improvements, large equipment and vehicles.

Capital Projects: Projects which typically involve the purchase of or construction of capital assets.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Charges For Services: Fees received from guests in return for use of Great Parks golf courses, boat rentals, education programs, banquet and catering services, campgrounds and special events.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Comprehensive Master Plan: A guiding document that sets the vision for parks, facilities, programming and services over ten years.

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Limit: The maximum amounts of gross or net debt which is legally permitted.

Department : An organizational unit comprised of budget control groups.

Division: An organizational unit comprised of departments.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Full-Time Equivalent (FTE): A measure of determining personnel staffing, computed by equating 2,080 hours of work per year with one full-time equivalent position.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: An accumulation of revenues less expenditures that can be used in future years for purposes approved by the Board of Park Commissioners.

Fund Type: In governmental accounting, all funds are classified by fund type. Great Parks utilizes a General Fund, Special Revenue Funds and an Internal Service Fund.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Government Finance Officers Association (GFOA): The GFOA is the professional association of state/provincial and local officers in the United States and Canada.

Governmental Accounting Standards Board (GASB): Provides the ultimate authoritative accounting and financial reporting standards for state and local governments.

Infrastructure: Agency-owned facilities supporting the operation of the governmental unit, including roads, bridges, buildings and utilities.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Fund: Fund used to account for the financing of goods or services provided by one department to other departments.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Modified Accrual Basis of Accounting: Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which they are measurable (at the time they are incurred).

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Expenses: The cost of personnel, materials and equipment required for a department to function.

Operating Revenue: The funds that the agency receives as income to pay for ongoing operations, such as taxes and fees.

Other Expenses: Refers to expenses that are not related to salaries and benefits. Includes supplies and services, travel and training, fixed costs and capital outlay.

Performance Measure: An indicator of the attainment of an objective; it is a specific quantitative measure of work performed or services provided within an activity or program, or it may be a quantitative measure of results obtained through a program or activity.

Personal Services: Expenditures for employees' salaries and benefits.

Property Tax: A tax levied on the assessed value of real property. May also be called a real estate tax.

Proposed Budget: The budget submitted to the Board of Park Commissioners for review and approval.

Purchased Services: The cost of services that are provided by a vendor.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Special Revenue Funds: Funds used to record the proceeds from certain revenue sources that are restricted to being used for specific purposes.

Tax Levy: The total dollar amount that optimally should be collected based on tax rates and assessed values of real property.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and person