



April 6, 2026

Via Email

Mayor Aftab Pureval
Members of Cincinnati City Council
City Manager Sheryl Long
City of Cincinnati
801 Plum Street
Cincinnati, Ohio 45202

Re: Follow-Up to Budget Committee Public Comments

Dear Mayor Pureval, Members of Council, and City Manager Long:

This is to follow up on my public comments at today's meeting of the Budget Committee. I recommended that the Administration consult with the City's external auditors prior to finalizing the FY27 budget regarding the classification of certain proposed "capital" expenditures.

This issue was raised in my April 4, 2026, correspondence concerning the Farmer Music Center, but it also pertains to other proposed allocations designated as 'capital' in councilmembers' budget priority memos. Several items appear to involve grants, subsidies, or programmatic spending that will not result in a City-owned asset or enforceable financial interest. While such expenditures may be permissible, their classification affects how they are evaluated in relation to the General Fund and the City's projected deficit.

If these expenditures are ultimately treated as operating expenses in the City's audited financial statements, they should be evaluated accordingly in the budget process, where trade-offs among competing priorities are more transparent. Clarifying this issue prior to budget adoption would help ensure alignment between budget classifications and financial reporting and support informed decision-making.

Please let me know if you have any questions or would like to further discuss.

Respectfully submitted,

A handwritten signature in blue ink that reads "Todd J. Zinser".

Todd J. Zinser
The Cincinnati Oversight Project