

From: [Matt Hoban](#)
To: [* City Clerk](#)
Subject: Public Comment on Item #31 of the 1/12/26 City Council Agenda
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Dear Mayor and City Council,

I would like to make my opinion on the proposed resolution a matter of public record. City staff propose amending various Capital Reserve funds in an effort to 'clarify/revise' their purpose. The report specifically makes reference to the 'Recreation Reserve' fund and changes thereto.

NH RSA 34:1 establishes the purpose of special reserves and the use of such a fund for the cost of any of the following items:

- I. The construction, reconstruction, or acquisition of a specific capital improvement, or the acquisition of a specific item or of specific items of equipment;
- II. The construction, reconstruction, or acquisition of a type of capital improvement or the acquisition of a type of equipment;
- III. A reappraisal by appraisers of the department of revenue administration or such other appraisers, appraisal firms or corporations approved by the commissioner of revenue administration, of the real estate in such city for tax assessment purposes;
- IV. The acquisition of land;
- V. The acquisition of a tax map of such city;
- VI. Municipal and regional transportation improvement projects including engineering, right-of-way acquisition and construction costs of transportation facilities, and for operating and capital costs for public transportation; or
- VII. The repayment of bonded debt issued for the purpose specified in the fund, in conformance with existing Internal Revenue Service rules.

The Recreation reserve fund was established to finance the City Wide Community Center Project (CIP#443), which is a *specific* capital improvement project falling within Item (I) of RSA 34:1.

The resolution seeks to amend the purpose of the recreation reserve such that money from this reserve may be applied to CIP#433 and *other recreation related purposes as approved by the City Council*. In my opinion, this essentially creates a slush fund that can be used for any

purpose that can be associated with the title of the reserve ('recreation').

The fund clearly was not created to support such a broad scope of projects. The amendment as proposed betrays the will and intent of previous councils and renders moot the public testimony, discussion, and deliberation of those previous councils when such Reserves were created.

Furthermore, the amendment as proposed does not appear to comply with State Law as set forth in RSA 34:1, which requires that the fund be used in terms of a **specific** purpose. The purpose as proposed has been amended to be *generic* and not *specific*.

Finally, I think it is important to note that the person who realized that the city's use of these funds did not comply with state law is a city councilor. That same city councilor now appears to be experiencing retaliation from both the city manager and the mayor (as reported by the Concord Monitor article "Mayor foresees 'difficult choices' published January 10, 2026). I find this treatment wrong.

Thank you for your consideration,

Matt Hoban
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