Waterville Estates Village District
562 Winterbrook Road, Campton, NH 03223
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*WEVD Commission APPROVED Meeting and Public Hearing Minutes
April 1, 2026 – 6:00 PM

Approved as amended on April 15, 2026

Attendees in physical location: Commissioners Maureen Patti, Gerry Panuczak, and Mark Canfield, General Manager (GM) Helen Chatel, Administrative Assistant Allison Smith, Finance Administrator Lisa Magerer, and Treasurer Denise Aguiló.

Attendees on Zoom: na

Members of the Public in physical location: na.

Members of the Public on Zoom: Ross Hernandez, Elizabeth Ellinwood, Bobbi & Dave Ketcham, David Rose, Ada Alfonso.

Members Excused: na

Call to Order: Commissioner Patti called the meeting to order at 6:00 PM.

Pledge of Allegiance: The meeting began with the Pledge of Allegiance.

Roll Call of Commissioners: Ms. Patti, Mr. Canfield, and Mr. Panuczak were present at the physical location.

If remote attendance, reason & vote: na

Adoption of Agenda
By consensus it was decided that item 11.d under General Calendar Items would be added for Procedural Defect Discussion.

Approval of Minutes

February 18, 2026 public meeting minutes.

*Mr. Patti moved to amend **February 18, 2026** public meeting draft minutes according to the 14 amendments she provided in the packet. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

*Mr. Patti moved to adopt the amended **February 18, 2026** public meeting minutes as official meeting minutes. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

March 4, 2026 public meeting minutes.

*Mr. Patti moved to amend **March 4, 2026** public meeting draft minutes according to the three amendments she provided in the packet. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

*Mr. Patti moved to approve **March 4, 2026** amended public minutes as official minutes. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

March 4, 2026 non-public meeting minutes.

*Mr. Patti moved to amend **March 4, 2026** non-public draft minutes according to one verbal amendment she noted. Mr. Canfield duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

*Mr. Patti moved to approve **March 4, 2026** amended non-public minutes as official minutes. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

March 7, 2026 budget, warrant and bond public hearing minutes.

*Mr. Patti moved to amend **March 7, 2026** budget, warrant and bond public hearing draft minutes according to the 12 amendments she provided in the packet. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

*Mr. Patti moved to approve **March 4, 2026** amended budget, warrant and bond public hearing minutes as official minutes. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

Treasurer's Report

Denise Aguiló provided an update. Campton's taxes have been received. Still waiting for Thornton's.

GM Report

Ms. Chatel spoke about the following:

Ski Operations

Ski season has officially wrapped up. Inspections on ski grips and chairs have begun. One grip failed; with three spares available, Mr. Pelchat is determining whether the failed grip can be repaired or must be replaced. Rope and line inspections are scheduled for May. The dynamic test is planned for the fall.

Maintenance

Building maintenance has resumed, including siding, fascia, and clapboard replacement. A lift may need to be rented to safely reach higher areas. Kitchen has been painted and it is ready for Food & Beverage department to set up for the upcoming season. Wedding linens have been organized and storage areas cleaned by Ms. McCarty-Pierce and staff. Merchandise and staff shirt inventory review will be conducted by Ms. Smart, Ms. McCarty-Pierce, and Ms. Chatel.

Items of concern:

- Couch in the kids' room;
- Couch outside the pool area;
- These will be addressed with the WEA Board.

WEA Board & Administrative Updates

Ms. Smart has requested a meeting with the WEA Board to plan for the upcoming season, including dues, payments, passes, and enforcement of rules and regulations. Due to increased incidents of alcoholic beverages being brought in, staff will set up a weekend bag-check table. A dedicated bag checker may be needed. Regular bi-weekly operations and event planning meetings have begun with Ms. Smart, Ms. McCarthy-Pierce, Mr. Pierce, Ms. Magerer, and Ms. Chatel.

Upcoming Events

Easter Egg Hunt - April 4 at 11:00 AM (Expected duration: ~15 minutes). Easter Bunny on site. Golden egg prize:

Age groups: 0–3, 4–8, and 8+ in separate areas

Reminder: Building closed on Easter Sunday; no early access.

Owners Meet & Greet Potluck - Thursday, April 9 at 4:30–7:00 PM. Ms. Chatel will attend.

Kentucky Derby Gathering – May 2, 2026

Fishing Derby – May 23, 2026

Planning meeting held March 26 with Ms. Ketcham, Ms. Ivers, Ms. McCarthy-Pierce, and Ms. Chatel. Monthly planning meetings will continue, next on April 29.

Lodge & Seasonal Operations

The lodge remained open Thursdays–Saturdays through March. April will be only Fridays and Saturdays. Cornhole boards will be available on the deck for guests enjoying the spring weather.

Lodge will close in the first week of May and reopen for weekends starting May 15 at the Summit Lounge.

Pools

Pools have been assessed by Mr. Pelchat; Quote came in just today. Ms. Chatel will bring it to WEA and the Commission. Ms. Chatel has spoken with Ms. Bobbie Ketcham, former WEA liaison, liaison for the pool project, and will continue follow-up.

Roads & Water

Quiet month overall. Roads report expected in May. Road boring delayed due to weather; work anticipated to begin in the next few weeks.

Mr. Panuczak asked about the dedicated bag checker and the fact that the District has not budgeted for that position. Ms. Chatel said that the management is trying to figure out how to get around that issue.

Mr. Canfield asked about the second quarter upcoming events and why they do not differ a lot from the past years, given that the District now has a person in charge of it. He also noted that the Kentucky Derby day is when the District usually has the community clean up day.

Ms. Chatel said that WEA has not confirmed the date for the Kentucky Derby so tentatively it is May 2nd.

Mr. Canfield also noted that the pools will have to be replastered in the fall, given the need for the plaster material to go through the off-gassing process that can alter the PH of the water. Consequently, this summer season the pools will not be patched up.

Ms. Chatel also said that she signed up for a couple of upcoming webinars for the NHDES grant applications.

CONSENT CALENDAR

Committee/Board reports

Planning Board

Planning Board had a meeting last Thursday and the final draft of the CIP handbook was disseminated to the members. Next meeting is planned in April and hopefully the CIP handbook will be finalized and adopted.

Water and Roads

Water and Roads Committee had a meeting last week to go over the warrant articles related to water and roads infrastructure.

Budget Advisory

Committee has not met since the 2026 Budget Opinion has been written.

Records and Retention

Committee will be meeting soon.

CIP Committee

Committee has been activated to start meeting in April.

Manifests

Ms. Patti called for a vote to accept the manifests as presented in the packet. Motion carried with a 3:0 roll call vote: Ms. Patti, Mr. Panuczak - aye, Mr. Canfield – aye.

Committee/Board reports

There were no written reports.

GENERAL CALENDAR ITEMS

Recreation Management Agreement (RMA)

Ms. Patti said that the final RMA document is in the handout and would need to be ratified by the Commissioners. She thanked all those involved in negotiations and expressed hopes for future productive cooperation.

Mr. Canfield made a motion to adopt and sign the current edition of the RMA. Ms. Patti duly seconded. Mr. Panuczak offered a friendly amendment for the motion to say, "ratify and sign". Mr. Canfield agreed with the friendly amendment, and Ms. Patti duly seconded the amended motion. Motion carried with a 3:0 roll call vote: Ms. Patti, Mr. Panuczak - aye, Mr. Canfield – aye.

Appointment to CIP Committee – D. Ketcham to replace L. Ivers

Ms. Patti moved to appoint David Ketcham to the CIP Committee. Mr. Panuczak duly seconded. Motion carried with a 3:0 roll call vote: Ms. Patti, Mr. Panuczak - aye, Mr. Canfield – aye.

Campton Mtn. Tables & Chairs

Ms. Patti noted that there was an email in the packet from Mr. Pierce about him finalizing the layout plan at the Lodge with the new tables, and chairs with Ms. Pierce. He says that it looks like they can increase the seating by about 30 seats. Mr. Pierce is requesting to order the following: 10 Tabletops & Bases, 46 Chairs, and 3 new Pub Tables. The estimate is $5,402.

There was brief discussion about asking WEA to cover this expense given that the District did not budget for this. Another issue was to make sure that the occupancy maximum required by the fire code is not exceeded with the new seating being added.
Consensus was that the District would need to approach WEA about financing and details of the furniture design and to keep in mind the maximum occupancy limit for the Lodge.

Procedural defect noticing the Annual meeting.

Ms. Patti explained that a procedural meeting noticing issue was discovered after the District Annual Meeting was posted. Ms. Chatel explained that the MS-636 Form, which is a Department of Revenue Administration (DRA) required budget document, was posted short of one page when the Annual Meeting was noticed. Ms. Patti added that DRA also received a shorter document after it had been signed by the Commissioners, and that is how it ended up being posted short of one page. The full document was 11 pages, and the page that was missing was simply a summary of all the headings of actual budget itself, which were all listed on the missing page 11. Ms. Patti then read the headings into the record.

Ms. Patti noted that the procedural defect is not severe enough for the Annual Meeting to be cancelled but the issue still needs to be addressed; therefore, there are currently two options available to the District, which are: cancel the Annual Meeting and reschedule it with proper notice; or have the Annual Meeting on April 4th as planned, and have the public hearing to explain what had happened with the missing page, and then have a separate short special meeting later to ratify page 11 of the MS-636 Form that was omitted from posted MS-636 Form. She added that since the issue has been discovered, the missing page was posted on the website.

Mr. Patti made a motion to make the following documents attachments to this meeting minutes: 4/1/2026 options page, NHMA Article and the missing page 11 of the MS-636 Form. Mr. Canfield duly seconded. Motion carried with a 3:0 roll call vote: Ms. Patti, Mr. Panuczak - aye, Mr. Canfield – aye.

Discussion ensued about the options for the Annual Meeting. Mr. Panuczak and Mr. Canfield agreed that having two meetings is burdensome for the legislative body. Discussion continued about the logistics of having two meetings and notice requirements.

Mr. Canfield moved to go forward with the Annual Meeting as scheduled on April 4th, and address this missing page at the Annual Meeting. Ms. Patti offered a friendly amendment to say, "speak to the missing page". Mr. Canfield agreed to the friendly amendment. Ms. Patti duly seconded the amended motion. Motion carried with a 2:0:1 roll call vote: Ms. Patti, Mr. Panuczak - abstained, Mr. Canfield – aye.

Ms. Patti summed up that the Commissioners voted to conduct the Annual Meeting on April 4th as planned and to speak to the missing page at that meeting and correct the procedural defect pursuant to the New Hampshire law. Then a special meeting will be held at a future date to ratify the missing page.

Annual Meeting – Saturday, April 4, 2026 @ 9:00 AM

Regular Meeting – Wednesday, April 15, 2026 @ 6:00 PM

Public Comment Period

Na

Non-Public Session

Ms. Patti motioned at 7:19 PM to enter non-public session for the purposes described in RSA 91-A:3, II (a), (c) and (l). Mr. Canfield duly seconded. Motion carried with a 3:0 roll call vote: Ms. Patti, Mr. Panuczak - aye, Mr. Canfield - aye.

Non-public session was entered at 7:19 PM, Commissioners Patti, Canfield, and Panuczak were present in person. Also present were General Manager Helen Chatel, Treasurer Denise Aguiló, and Finance Director Lisa Magerer (left at 7:28 PM).

Resumption of Public Session.

Mr. Canfield motioned to exit non-public session. Mr. Panuczak duly seconded. Motion carried with a 3:0 roll call vote: Ms. Patti, Mr. Panuczak - aye, Mr. Canfield - aye.

Public session was entered at 8:03 PM. Commissioners Patti, Canfield, and Panuczak were present in person.

Mr. Canfield motioned to seal the non-public minutes due to the fact that divulgence of that information will adversely affect the reputation of any person other than this commission. Ms. Patti duly seconded. Motion carried with a 3:0 roll call vote: Ms. Patti, Mr. Panuczak - aye, Mr. Canfield - aye.

Adjourn Meeting

Mr. Panuczak made a motion to adjourn the meeting. Mr. Canfield duly seconded. Motion carried with a 3:0 roll call vote: Ms. Patti, Mr. Panuczak - aye, Mr. Canfield - aye.

Meeting adjourned at 8:05 PM.

Minutes prepared by Alvina Snegach

4/1/2026

We have two options to fix the error of missing 1 page from the posting.

1. Cancel the meeting this Saturday, hold a new meeting before May 1st 2026, but not more than 60 days from the hearing for the plow truck. Anything before May 1st does fall within that 60-day time frame.

2. Go ahead with Saturday's meeting as normal. Then we would hold a special meeting called a "Procedural Defect meeting".
   A. The decision would be the responsibility of the Commissioners. They would call for a special town meeting for the exclusive purpose of curing the defect. In our case the missing summary page.
   B. Can not take place prior to 21 calendar days after the original vote.
   C. Would need a hearing, not less than 7 calendar days prior to the special town meeting, not counting the day of the special town meeting, which at the hearing the reason for the meeting would be discussed, the missing page.
   D. Comply with all statutory notice and procedural requirement for holding the special town meeting.
   E. At the special town meeting a straight up or down vote on the missing page.

TITLE III
TOWNS, CITIES, VILLAGE DISTRICTS, AND UNINCORPORATED PLACES

CHAPTER 31
POWERS AND DUTIES OF TOWNS

Powers

Section 31:5-b

31:5-B Legalization of Meetings. –

I. In the past, irregularities and procedural defects in actions of municipal legislative bodies have been cured by actions of the general court. The procedure in this section is an alternative approach which enables municipalities to effect legalization by local action.

II. Whenever the legislative body of a municipality has voted by the requisite majority, by written ballot or in any other manner legally authorized, to take any legal actions and the vote is subsequently discovered to be procedurally defective, such defects may be cured and legalized by a vote at a special meeting called for the purpose of ratifying the procedurally defective action. Procedurally defective actions shall mean minor procedural irregularities such as failure to comply with statutory requirements regarding time or place of notice, vote, hearing, or wording, or with any procedural act not contrary to the spirit or intent of the law. The ratification of the procedurally defective action shall be subject to the following requirements:

(a) The municipality may, on the authority of the governing body, call a special town meeting for the exclusive purpose of curing such defect.

(b) The special town meeting called for that purpose may not take place less than 21 calendar days after the original vote.

(c) Not less than 7 calendar days prior to the special town meeting, not counting the day of the special town meeting, the governing body shall conduct a public hearing at which the reasons for the special town meeting shall be explained.

(d) The municipality shall comply with all statutory notice and procedural requirements for holding special town meetings.

(e) The necessary majority required to cure the defects shall be the same as the majority as required for passage of the original article.

III. When any procedural defect has been cured under this section, actions of the voters shall be valid as if all statutorily required proceedings had been complied with.

Source. 1988, 284:1. 1989, 287:1, eff. July 28, 1989.

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Recovering from Procedural Errors at Town Meeting

Author
Jonathan Cowal, Municipal Services Counsel

The information contained in this article is not intended as legal advice and may no longer be accurate due to changes in the law. Consult NHMA's legal services or your municipal attorney.

One of those things that will keep a municipal official or administrator awake at night is the fear of a procedural mistake during the time leading up to, during or immediately after a town meeting. Such a mistake could undo months or even years of work in preparing an important local ordinance, zoning change, collective bargaining agreement or bonded capital project for the voters. If the mistake requires going back to the voters again, there is always a possibility that the result once obtained could be reversed.



With any large project, there are many different local officials who must work together to draft the initial request, and then perform a bewildering array of tasks in order to place the issue in final form before the voters. For example, assume the request is for a municipal bond issue to buy a piece of fire apparatus. This matter would involve the fire department, town administrative staff, the board of selectmen and the official budget committee, as well as the town clerk who prepares a ballot, the supervisors of the checklist who update

the voting list, and the moderator who prepares for a written ballot. There will be professional advice from the equipment vendor, town counsel, bond counsel, Department of Revenue Administration, and perhaps the banking institution used by the town. If there has been a capital reserve fund used to save for a portion of the cost, the treasurer will be involved. The local newspaper will have to publish various notices at the right time, and in the correct format.

Not only is every project somewhat unique, but it also seems that every year brings some change in a federal or state statute, administrative rule, accounting standard or tax law that could impact the project. Do not assume that what worked for a similar project in the past will work in every instance. To help officials stay informed of changes, each year the New Hampshire Municipal Association publishes a municipal calendar to alert municipal officials to the dates for notice and posting that pertain in that particular year, and the Legislative Bulletin and Court Update to highlight changes in applicable law.

Even a team that is well prepared can be set back by an error or situation that is beyond their control. A notice properly delivered to a newspaper well in advance can still fail to make it to publication on the correct day. During the meeting, the citizens can take an action that can't be legally implemented, or a local official may in good faith give an incorrect opinion on a legal issue or make a procedural mistake. How can these problems be corrected?

Fortunately, in some instances, time does by itself heal all things. RSA 31:126 through 131 creates a "presumption of procedural validity." For all forms of municipal legislation, whether it be a police power ordinance, zoning ordinance, or warrant article vote at town meeting, once five years have passed from the time of enactment, the legislation is conclusively presumed to have been validly enacted. No challenge to the enactment based on a procedural defect can be asserted after that time, although the ordinance may still be challenged for other reasons, such as its constitutionality. This is important to know at the research stage, because it means that officials currently in office may rely on the validity of past enactments, which often provide a basis for current projects.

Five years can be a long time to wait and worry that a challenge might be made, especially if the enactment in question requires local officials to take some action in reliance upon the enactment. For example, if the enactment changes the method of choosing a local official, such as requiring the election of zoning board of adjustment members who were previously appointed or changes the amount of a property tax exemption for the elderly, these are items that must be implemented within the next cycle of elections or collection of the property tax. In these cases, municipalities are supervised by state agencies that have statutory powers to oversee these local activities and direct local officials to take action. The secretary of state will direct local officials on questions relating to elections and ballots, and the Department of Revenue Administration will supervise the implementation of property tax exemptions. In issues such as these, local officials will not face the procedural dilemmas alone, and state officials may counsel local officials to proceed with their duties as set forth in the questionable enactment on the theory that a municipal enactment is presumed to be valid until it has been challenged.

Local and state officials are willing to proceed in these cases because the courts have not always required technical perfection in the enactment of municipal ordinances in instances where challenges to these enactments have been litigated. As Attorney Peter Loughlin explains in his treatise, *Land Use Planning and Zoning*, the New Hampshire Supreme Court has adopted the "substantial compliance doctrine," which holds that minor deviations from the procedure required by an enabling statute will not invalidate an enactment if there was "substantial compliance" with that legislation. There are limits to this rule. If the defect serves to deprive the voters of meaningful notice of a proposed

enactment or meaningful opportunity to be heard in debate, the enactment will be declared invalid. Each situation must be evaluated upon its own facts, but in general, if the defect is minor and technical, the enactment will probably survive. However, if the defect is such that the voters did not know they would be considering the issue due to lack of notice, or if required public hearings were never held, the ordinance will probably be invalidated.

The notion of "probably will survive" still means that there is substantial risk of challenge if a defect is found, so the state legislature has provided other procedures to permit defects to be cured and enactments validated. Because municipalities in New Hampshire have only such powers as are granted to them by the legislature, the legislature has the power to correct or "legalize" certain types of defects arising out of a town meeting. There are limits to this power, both legal and practical.

The legal limits arise when a procedure has been so deficient that constitutional requirements of due process, including adequate notice and the opportunity to be heard, are not met. Thus, even the legislature cannot validate a zoning enactment that was not properly noticed to the voters. *Calawa v. Litchfield*, 112 N.H. 263 (1972). The practical limits arise from the legislative process itself. Even though the legislature meets in annual sessions, it has a great deal of other work to do, and these "special acts" filed to cure a local procedural defect may not be dealt with quickly in the legislative process. There is always the risk that either the House or the Senate will refuse to pass the bill, or the governor will refuse to sign the legislation.

In order to avoid requests for validation bills, the legislature has enabled municipalities to correct minor procedural defects themselves by calling a special town meeting to ratify their action pursuant to RSA 31:5-b. RSA 40:16 makes it clear that this procedure applies to SB2 municipalities as well. The authority is limited to correcting "minor procedural irregularities," which specifically include failure to comply with statutory requirements regarding time or place of notice, vote, hearing or wording, or with any procedural act not contrary to the spirit or intent of the law. Presumably, this authority would be used most often in the first year after the enactment, since that is when the defects are usually detected, and the risk of challenge is greatest. Theoretically, it could be used in years two through four after enactment if that is when the problem is detected, but after the fifth anniversary of the enactment, a procedural challenge is barred by RSA 31:126 and the need to validate the enactment disappears.



If the enactment in question does not result in the appropriation of money, then it is clear that the selectmen can call a special town meeting for the purpose of ratifying the action using the procedure found in RSA 31:5-b. If an appropriation was involved, then the issue arises whether the meeting is a special meeting for the purpose of appropriating money, which would require the prior approval of the superior court under RSA 31:5. There is no reported decision on this point, although in the case of *Bedford Chapter–Citizens for a Sound Economy v. SAU #25, Bedford School District*, 151 N.H. 612 (2004), the New Hampshire

Supreme Court made it clear that an article at a special school district meeting that had the effect of raising and appropriating money would be treated as a request for an appropriation, even if such words were not contained in the article.

The language of RSA 31:5-b suggests that the procedure can be used to validate a minor procedural defect, even on an article involving an appropriation. However, as there is no clear case law to serve as a guide, NHMA suggests that you proceed with caution in such a situation. If you have the type of defect that is expressly covered in the language of RSA 31:5-b, the argument that superior court approval is not required is quite strong. As you move to other types of defects, especially defects in notice to the voters, the argument becomes considerably weaker. We suggest that you review the situation with town counsel, and if a bond is involved, then with bond counsel as well.

If there is a major problem with notice to the voters, or other constitutionally based requirement, a special town meeting called under RSA 31:5-b will not serve to overcome the defect. If the issue can wait until the next annual town meeting, the best solution may be to regard the matter as a lesson learned, and wait to place the matter before the voters at the next meeting using the correct and required procedure.

There are times when waiting is not an option. Examples include: a significant land use project may be proceeding in reliance upon a change in a zoning ordinance that could be invalidated; a capital project has commenced, and the defect is found after contracts are signed and work is underway; a piece of equipment has been ordered and received, and now payment must be made; or an article has passed, officials have acted in reliance upon it, and the Department of Revenue Administration has now invalidated the article.

As noted previously, the selectmen have the authority to call a special town meeting to deal with any issue that does not involve an appropriation at any time during the year up to 60 days prior to the date of the next annual meeting. If an appropriation is required, the matter becomes more complex. Pursuant to RSA 31:5, the burden is placed upon the selectmen to petition the superior court and document that an emergency exists of sufficient importance to warrant the call of a special town meeting. Part of that proof is evidence that the situation was not foreseeable or avoidable. Notice must be provided to the Department of Revenue Administration, and copies of the petition for a special town meeting must be posted locally and published in a newspaper.

If the petition to hold the meeting is granted, there remain many steps to successfully calling and holding the special meeting. Peter Loughlin has provided a timetable and checklist of these items at Local Government Law, 13 *New Hampshire Practice: Local Government Law*, section 230. As he notes, it can take five to seven weeks to complete the steps and hold the meeting. The procedure involves the superior court, and virtually every elected official in the town, and involves a fair amount of work and expense to the town.

It should be clear that local officials do not want to get to the point of petitioning for a special meeting in the absence of a true emergency or a truly unexpected circumstance. Therefore, we will close as we began, with a suggestion of careful research well in advance of presenting an issue to the voters, all in the hope that a good night's sleep may be restored to the local official.

Original article, written by Paul Sanderson, first appeared in the March 2006 issue of New Hampshire Town and City. This article has been revised and updated by Jonathan Cowal and Stephen Buckley with the New Hampshire Municipal Association. They may be contacted at 603.224.7447 or at legalinquiries@nhmunicipal.org.

Topics

Proposed Budget

Item	Period ending 12/31/2026
Operating Budget Appropriations	$2,883,127
Special Warrant Articles	$450,000
Individual Warrant Articles	$263,120
Total Appropriations	$3,596,247
Less Amount of Estimated Revenues & Credits	$1,192,557
Estimated Amount of Taxes to be Raised	**$2,403,690**