As I have indicated previously (October 14 email) the treasurer has authority by statute to appoint a deputy, subject only to the approval of the school board. No separate vote of citizens is required. I understand that in the past voters approved a separate warrant article to establish a deputy treasurer at no additional cost to the district. That vote was evidently before 2010 when the statute, RSA 197:24-a, was amended to allow the treasurer to appoint a deputy subject to the school board's approval. In any event no deputy treasurer was ever appointed. As a result of the statutes amendment over 10 years ago I would be leery of asking voters for permission to do something the statutes give the treasurer and the board the authority to deal with already. Also, as I have previously indicated (email on December 8 to Marjorie), there is no need to have a separate warrant article to approve increases in the stipend for the treasurer or one for the establishment of a stipend for a deputy treasurer. Both stipends can be budgeted in the annual budget and do not require a separate warrant article.

That said if there is some reason the board feels it is necessary to ask for voters to approve authority that has been given to the board by the legislature, a separate warrant article or articles can be used at the board's option.

To accomplish both purposes in one article it could read:

Shall the district vote to increase the treasurer's annual stipend by \$750 and to add a deputy treasurer with a an annual stipend of \$500? (The amount to fund these stipends is included in the operating budget.)

To separate out the two articles?

- 1) Shall the district vote to increase the district treasurer's stipend by \$750 to \$3750? (The amount to fund this increase is included in the district's operating budget.)
- 2) Shall the district vote to add a stipend of \$500 for a deputy treasurer to be appointed by the district treasurer, subject to the approval of the school board in accordance with RSA 197:24-a? (The amount to fund this stipend is included in the district's operating budget)

In terms of placement of these articles in the warrant I recommend they be placed before the district's operating budget appears . That way if voters at the deliberative are not in favor of either article it can be amended to \$0 and the operating budget can be amended to delete the changes to the stipend or stipends at the voters option. If the board is going to give the voters the authority to control these positions and the stipends for them they should make it easy for the voters to do so.

Incidentally there is no need to reference FICA for either position or for the bond cost for the deputy.