

| Account Number | Account Description | Account Name | FY2025 Appropriation | Dept Request | SB FY2026 Proposed | Bud Com FY2026 Proposed | Increase | % Increase |
|----------------|---------------------------|--------------|----------------------|--------------|-----------------------|-------------------------------|------------|------------|
| 01-4195-25-115 | C/M - WAGES | Cemetery | \$ 9,800 | \$ 10,298 | \$ 10,283 | | \$ 483 | 4.9% |
| 01-4195-25-120 | C/M - STIPEND | Cemetery | \$ 1 | \$ 1 | \$ 1 | | \$ - | 0.0% |
| 01-4195-25-225 | C/M - FICA/MEDICARE | Cemetery | \$ 750 | \$ 788 | \$ 787 | | \$ 37 | 4.9% |
| 01-4195-25-230 | C/M - NH RETIREMENT | Cemetery | \$ 1,288 | \$ - | \$ - | | \$ (1,288) | -100.0% |
| 01-4195-25-240 | C/M - TRAINING | Cemetery | \$ 250 | \$ 250 | \$ 250 | | \$ - | 0.0% |
| 01-4195-25-410 | C/M - ELECTRIC | Cemetery | \$ 300 | \$ 350 | \$ 350 | | \$ 50 | 16.7% |
| 01-4195-25-662 | C/M - VEHICLE FUEL & OIL | Cemetery | \$ 350 | \$ 350 | \$ 350 | | \$ - | 0.0% |
| 01-4195-25-700 | C/M - LAND MAINTENANCE | Cemetery | \$ 1,000 | \$ 2,000 | \$ 1,500 | | \$ 500 | 50.0% |
| 01-4195-25-740 | C/M - EQUIPMENT PURCHASES | Cemetery | \$ 1 | \$ 1 | \$ 1 | | \$ - | 0.0% |
| 01-4195-25-210 | C/M - HEALTH INSURANCE | Cemetery | \$ - | | | | \$ - | #DIV/0! |
| | Total | | \$ 13,740 | \$ 14,038 | \$ 13,522 | | \$ (218) | -1.6% |
| | Salaries | | \$ 9,801 | \$ 10,299 | \$ 10,284 | \$ - | \$ 483 | 4.9% |

| Employees | |
|------------------|---|
| Full-Time | 0 |
| Part-Time | 1 |

Brentwood Cemetery Fiscal Budget

2025-2026 Budget

| Employee Salary | |
|---------------------|---------------------|
| Weeks at 2025 Rate | 13 |
| Weeks at 2026 Rate | 39 |
| Hours per week | 6.0 |
| Wages at 2025 Rate | \$ 2,517.84 |
| Wages at 2026 Rate | \$ 7,765.02 |
| TOTAL Wages | \$ 10,282.86 |
| <i>Stipend*</i> | \$ 1.00 |
| Total Salary | \$ 10,283.86 |

| Wage increase | |
|------------------|----------|
| 2025 Hourly Rate | \$ 32.28 |
| 2026 Hourly Rate | \$ 33.18 |
| Rate increase | \$ 0.90 |
| % Rate increase | 2.80% |

| Note: Rate increase includes | |
|------------------------------|---------|
| COLA (3%) | \$ - |
| Merit increase (0%) | \$ 0.90 |

| | |
|------------------------------|-----------------|
| COLA | 0.00% |
| Merit (Max) | 2.80% |
| Merit increase | 2.80% |
| Performance Appraisal Rating | 5 |
| | Max PA Rating 5 |

| Employee Benefits | | |
|-------------------------|---------------------|-------------|
| Benefit | Rate | Cost |
| FICA | 6.20% | \$ 637.60 |
| Medicare | 1.45% | \$ 149.12 |
| Retirement (Jan-Jun) | 0.00% | \$ - |
| Retirement (Jul-Dec) | 0.00% | \$ - |
| Total Retirement | 0.00% | \$ - |
| | | \$ 786.72 |
| Total Employee | \$ 11,070.57 | |

Superintendent no longer eligible for NH Retirement

| Non-Labor | |
|------------------------|--------------------|
| Training | \$ 250.00 |
| Electric | \$ 350.00 |
| Fuel/Oil | \$ 350.00 |
| Land Maintenance | \$ 1,500.00 |
| Equipment | \$ 1.00 |
| Total non-labor | \$ 2,451.00 |

slight increase based on expected rate increases

lowered from \$2000 by Select Board

| | Change | % Change |
|-------------------------------|--------------------|---------------|
| Total 2025-2026 Budget | \$ (218.43) | -1.59% |

| | |
|-------------------------------|---------------------|
| 2023-2024 Total Budget | \$ 13,740.00 |
|-------------------------------|---------------------|