

Account Number	Account Description	Account Name	FY2025 Appropriation	Dept Request	SB FY2026 Proposed 2.8%	Bud Com FY2026 Approved	Increase	% Increase
01-4195-25-115	C/M - WAGES	Cemetery	\$ 9,800	\$ 10,298	\$ 10,283	\$ 10,298	\$ 483	4.9%
01-4195-25-120	C/M - STIPEND	Cemetery	\$ 1	\$ 1	\$ 1	\$ 1	\$ -	0.0%
01-4195-25-225	C/M - FICA/MEDICARE	Cemetery	\$ 750	\$ 788	\$ 787	\$ 788	\$ 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	\$ 250	\$ -	0.0%
01-4195-25-410	C/M - ELECTRIC	Cemetery	\$ 300	\$ 350	\$ 350	\$ 350	\$ 50	16.7%
01-4195-25-662	C/M - VEHICLE FUEL & OIL	Cemetery	\$ 350	\$ 350	\$ 350	\$ 350	\$ -	0.0%
01-4195-25-700	C/M - LAND MAINTENANCE	Cemetery	\$ 1,000	\$ 2,000	\$ 1,500	\$ 1,500	\$ 500	50.0%
01-4195-25-740	C/M - EQUIPMENT PURCHASES	Cemetery	\$ 1	\$ 1	\$ 1	\$ 1	\$ -	0.0%
01-4195-25-210	C/M - HEALTH INSURANCE	Cemetery	\$ -				\$ -	#DIV/0!
		<b>Total</b>	\$ 13,740	\$ 14,038	\$ 13,522	\$ 13,538	\$ (218)	-1.6%
		<b>Salaries</b>	\$ 9,801	\$ 10,299	\$ 10,283	\$ 10,298	\$ 483	4.9%

## 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
<b>TOTAL Wages</b>	<b>\$ 10,282.86</b>
<i>Stipend*</i>	\$ 1.00
<b>Total Salary</b>	<b>\$ 10,283.86</b>

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%	\$ -
<b>Total Retirement</b>	<b>0.00%</b>	<b>\$ -</b>
		\$ 786.72
<b>Total Employee</b>	<b>\$ 11,070.57</b>	

Superintendent no longer eligible for NH Retirement

Non-Labor	
Training	\$ 250.00
Electric	\$ 350.00
Fuel/Oil	\$ 350.00
Land Maintenance	\$ 2,000.00
Equipment	\$ 1.00
<b>Total non-labor</b>	<b>\$ 2,951.00</b>

slight increase based on expected rate increases

lowered from \$2000 by Select Board on Jan 1st, will run short in 2025. add maintenance of new Brentwood Poor Farm Cemetery.

	Change	% Change
<b>Total 2025-2026 Budget</b>	<b>\$ 281.57</b>	<b>2.05%</b>

<b>2023-2024 Total Budget</b>	<b>\$ 13,740.00</b>
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