

EHHD Finance Committee  
Special Meeting  
Thursday October 21, 2021, 4:00 PM  
Via Zoom\*

Call to Order

Approval of Minutes (June 17, 2021)

New Business

- Financial Report – period ending 6/30/21 (item #4.a. in regular meeting packet)
- FY 21/22 – proposed budget changes (item #4.b. in regular meeting packet)

Adjournment

In accordance with PA 21-2 §149 and social distancing guidelines recommended by the CDC to slow community spread of COVID-19, this meeting will be held virtually. A video recording of the meeting will be available on [www.ehhd.org](http://www.ehhd.org) within seven (7) days after the meeting. Please email [mbrosseau@ehhd.org](mailto:mbrosseau@ehhd.org) or call 860-429-3325 by 12:00 PM on the day of the meeting to receive instructions for how to view, or listen live.

EHHD Finance Committee  
Special Meeting Minutes - DRAFT  
June 17, 2021  
Virtual Meeting Via Zoom

E Paterson call to order at 4:03pm.

Members Present: E Paterson, J Rupert, J Elsesser, R Aylesworth

Staff present: R Miller, C Bradshaw-Hill

J Rupert MOVED, R Aylesworth seconded to approve the 11/24/20 finance committee meeting minutes as presented. Motion PASSED, unanimously.

**New Business**

R Miller presented the financial reports for the period ending 3/31/21. J Elsesser MOVED, J Rupert seconded to accept the financial reports as presented. Motion PASSED, unanimously.

**Old Business**

R Miller updated members on the adopted FY22 budget. He reported that the health insurance line is short \$12,524, due to premium increases reported after budget adoption. R Miller also reported that the state budget will likely be adopted with a significant increase in the per capita grant award to local health districts. As currently proposed the award is a \$72,837 increase above the adopted budget. By consensus, the finance committee will reconvene after the final state budget is adopted to consider FY22 Budget amendment recommendations to the full board.

Meeting adjourned at 4:26pm.

Respectfully submitted,

Robert Miller  
Secretary

**Eastern Highlands Health District**  
**General Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2021**  
(with comparative totals for June 30, 2020)

	<b>Adopted</b>	<b>Amended</b>	<b>Percent of</b>		
	<b>Budget</b>	<b>Budget</b>	<b>Adopted</b>		
	<b>2020/21</b>	<b>2020/21</b>	<b>2021</b>	<b>Budget</b>	<b>2020</b>
<b>Revenues</b>					
Member Town Contributions	\$ 457,530	\$ 457,530	\$ 457,535	100.0%	\$ 437,600
State Grants	133,600	133,600	136,253	102.0%	134,429
Septic Permits	43,930	43,930	61,170	139.2%	49,133
Well Permits	9,970	9,970	22,395	224.6%	10,680
Soil Testing Service	36,760	36,760	46,388	126.2%	49,490
Food Protection Service	86,670	86,670	81,930	94.5%	82,199
B100a Reviews	24,410	24,410	38,175	156.4%	33,690
Septic Plan Reviews	28,240	28,240	39,215	138.9%	34,235
Other Health Services	4,710	4,710	6,125	130.0%	10,581
Miscellaneous	6,800	6,800			
Appropriation of Fund Balance	50,920	50,920	-	0.0%	-
<b>Total Revenues</b>	<b>883,540</b>	<b>883,540</b>	<b>889,185</b>	<b>100.6%</b>	<b>842,036</b>
<b>Expenditures</b>					
Salaries & Wages	597,361	597,361	591,565	99.0%	548,798
Grant Deductions	(49,681)	(49,681)	(156,240)	314.5%	(63,084)
Benefits	225,470	225,470	220,237	97.7%	176,917
Miscellaneous Benefits	8,450	8,450	9,637	114.1%	9,951
Insurance	15,800	15,800	14,603	92.4%	13,870
Professional & Technical Services	16,020	16,020	16,574	103.5%	33,533
Vehicle Repairs & Maintenance	3,200	3,200	1,522	47.6%	2,119
Health Reg*Admin Overhead	29,670	29,670	29,670	100.0%	29,170
Other Purchased Services	24,650	24,650	20,945	85.0%	20,276
Other Supplies	6,000	6,000	20,084	334.7%	3,499
Equipment - Minor	3,600	3,600	2,774	77.0%	945
<b>Total Expenditures</b>	<b>880,540</b>	<b>880,540</b>	<b>771,370</b>	<b>87.6%</b>	<b>775,994</b>
<b>Operating Transfers</b>					
Transfer to CNR Fund	3,000	3,000	3,000	0.0%	3,000
<b>Total Exp &amp; Oper Trans</b>	<b>883,540</b>	<b>883,540</b>	<b>774,370</b>	<b>87.6%</b>	<b>778,994</b>
Excess (Deficiency) of Revenues	-	-	114,815		63,042
Fund Balance, July 1	495,337	495,337	495,337		432,295
Fund Balance plus Cont. Capital, Jun.30	\$ 495,337	\$ 495,337	\$ 610,152		\$ 495,337

**Eastern Highlands Health District**  
**General Fund**  
**Balance Sheet**  
**June 30, 2021**  
(with comparative totals for June 30, 2020)

	<u>2021</u>	<u>2020</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 647,466	\$ 527,135
Accounts Receivable	<u>1,442</u>	<u>2,257</u>
Total Assets	<u><u>648,908</u></u>	<u><u>529,393</u></u>
<b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Accounts Payable	<u>38,756</u>	<u>34,056</u>
Total Liabilities	<u>38,756</u>	<u>34,056</u>
Fund Balance	<u>610,152</u>	<u>495,337</u>
Total Liabilities and Fund Balance	<u><u>\$ 648,908</u></u>	<u><u>\$ 529,393</u></u>

**Eastern Highlands Health District**  
**Capital Non-Recurring Fund**  
**Balance Sheet**  
**June 30, 2021**  
(with comparative totals for June 30, 2020)

	<u>2021</u>	<u>2020</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ <u>125,980</u>	\$ <u>122,980</u>
Total Assets	<u>125,980</u>	<u>122,980</u>
<b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>125,980</u>	<u>122,980</u>
Total Liabilities and Fund Balance	<u>\$ 125,980</u>	<u>\$ 122,980</u>

**Eastern Highlands Health District**  
**Capital Non-Recurring Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**June 30, 2021**  
(with comparative totals for June 30, 2020)

	<u>2021</u>	<u>2020</u>
<b>Revenues</b>		
General Fund	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>
<b>Operating Transfers</b>		
General Fund	<u>3,000</u>	<u>3,000</u>
Total Operating Transfers	<u>3,000</u>	<u>3,000</u>
Total Rev & Oper Trans	<u>3,000</u>	<u>3,000</u>
<b>Expenditures</b>		
Professional & Technical Services	-	-
Office Equipment	<u>-</u>	<u>11,800</u>
Total Expenditures	<u>-</u>	<u>11,800</u>
Excess (Deficiency) of Revenues	3,000	(8,800)
Fund Balance, July 1	<u>122,980</u>	<u>131,780</u>
Fund Balance plus Cont. Capital, Jun.30	<u>\$ 125,980</u>	<u>\$ 122,980</u>



Eastern Highlands Health District

4 South Eagleville Road • Mansfield CT 06268 • Tel: (860) 429-3325 • Fax: (860) 429-3321 • Web: www.EHHD.org

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**Memo**

**To:** Finance Committee  
**Cc:** Charmaine Bradshaw-Hill, Director of Finance  
**From:** Robert Miller, Director of Health  
**Date:** October 18, 2021  
**Re:** Proposed FY 21/22 Budget Changes

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Attached for your review, and consideration is a document detailing proposed FY21/22 budget changes. These changes include:

Revenues

- Material increase in the states per capita grant in aid to local health departments.
- A proposal to adjust the member towns per capita assessment *holding it flat to the FY20/21 rate.*
- Deferring revenue from the Cosmetology inspections program (Implementation is delayed to FY22/23).
- Reduction in appropriation from fund balance needed to balance the FY21/22 operating budget.

Expenditures

- Increase in Regular Salaries/benefits to reflect COVID performance bonuses, and staff increases that were previously authorized by the board.
- Increase in Health Insurance premiums that occurred after the budget was adopted.

If the Finance Committee Concurs with the proposed changes, then the following motion is in order: *Move, to recommend the full board approve the changes to the FY21/22 operating budget as presented on October 21, 2021, with total authorized spending of \$939,534.*

**Eastern Highlands Health District  
Summary of Revenues and Expenditures for FY20/21**

**Fund: 634 Eastern Highlands Health District  
Activity: 41200**

Object	Description	Adopted	Adopted	Change	Proposed
		20/21	Budget 21/22		
<b>Revenues:</b>					
40220	Septic Permits	43,930	48,470		
40221	Well Permits	9,970	14,400		
40491	State Grant-In-Aid	133,600	135,270	72,836	208,106
40630	Health Inspec. Service Fees	3,500	3,500		
40633	Health Services-Bolton	27,800	28,770	(1,000)	27,770
40634	Health Services-Coventry	70,570	73,080	(2,550)	70,530
40635	Health Services-Mansfield	146,770	150,120	(5,230)	144,890
40636	Soil Testing Service	36,760	33,740		
40637	Food Protection Service	84,170	80,000		
40638	B100a Review	24,410	33,540		
40639	Engineered Plan Rev	27,240	27,880		
40642	Health Services - Ashford	24,220	25,060	(870)	24,190
40643	Health Services - Willington	33,470	34,540	(1,200)	33,340
40645	Nonengineered Rev	-	-		
40646	GroupHome/Daycare inspectior	1,210	1,200		
40647	Subdivision Review	1,000	1,500		
40648	Food Plan Review	2,500	2,500		
40649	Health Services - Tolland	83,310	86,100	(3,000)	83,100
40685	Health Services - Chaplin	12,830	13,190	(460)	12,730
40686	Health Services - Andover	18,370	19,060	(660)	18,400
40687	Health Services - Columbia	30,610	31,680	(1,100)	30,580
40688	Health Services - Scotland	9,580	9,850	(340)	9,510
	Cosmotology Inspections	6,800	6,800	(6,800)	0.0
40999	Appropriation of Fund Balance	50,920	49,807	(20,149)	29,658
<b>Total Revenues</b>		<b>883,540</b>	<b>910,057</b>	<b>29,477</b>	<b>939,534</b>



**Expenditures:**

51050	Grant deductions	(49,681)	(62,586)		
51601	Regular Salaries - Non-Union	597,361	625,750	14,920	640,670
52001	Social Security	37,040	39,130	925	40,055
52002	Workers Compensation	10,150	10,150		
52007	Medicare	8,620	9,152	216	9,368
52010	ICMA (Pension)	31,200	32,545	895	33,440
52103	Life Insurance	2,270	2,390		
52105	Medical Insurance	135,540	138,250	12,520	150,770
52117	RHS	2,250	2,320		
52112	LTD	650	672		
52203	Dues & Subscriptions	2,100	2,100		
52220	Vehicle allowance		5,400		
52210	Training	3,500	3,500		
52212	Mileage Reimbursement	600	600		
53120	Professional & Tech	7,120	7,495		
53122	Legal	2,000	3,000		
53125	Audit Expense	6,900	6,900		
53303	Vehicle Repair & Maintenance	3,200	2,500		
53801	General Liability	15,800	14,800		
53924	Advertising	1,000	1,000		
53925	Printing & Binding	1,150	1,150		
53926	Postage	1,500	1,500		
53940	Copier maintenance	1,000	1,000		
53960	Other Purchased Services	16,200	18,350		
53964	Voice Communications	3,800	3,800		
54101	Instructional Supplies	800	800		
54214	Books & Periodicals	200	200		
54301	Office Supplies	2,000	2,000		
54601	Gasoline	3,000	2,500		
55420	Office Equipment	3,000	3,000		
55430	Equipment - Other	600	600		
56302	Admin. Overhead	29,670	30,090		
56303	Other General Expenditures	-	-		
56312	Contingency	-	-		
58410	Capital Nonrecurring Fund	3,000	-		
	<b>Total Expenditures</b>	<b>883,540</b>	<b>910,057</b>	<b>29,477</b>	<b>939,534</b>