

# Town of Plymouth

80 Main Street, Terryville, CT 06786  
[www.plymouthct.us](http://www.plymouthct.us)

# Board of Finance

Telephone: 860-585-4001  
Fax: 860-585-4015

1. **Call Meeting to Order:** Eugene Croce, Chairman, called the January 15, 2026, Board of Finance meeting to order at 7:00 p.m. in the Assembly Room. Members in attendance: Victoria Carey - Vice Chairman, Jennifer Brunoli, Jon Draper, Roxanne Perugino, and Tony Ospiak. Also present: Vijay Dora, Town of Plymouth Finance Director, and Mayor David Sekorski

2. **Pledge of Allegiance:** Eugene Croce, Chairman, led the group and audience in the Pledge of Allegiance.

3. **Notice of Fire Exits** – Eugene Croce noted the Fire Exits for the record.

4. **Approval of Minutes**

## MOTION:

Jon Draper made a motion, seconded by Vicki Carey, to approve/accept the December 18, 2025, minutes as presented

## VOTE:

Jon Draper - Yes

Jennifer Brunoli - Yes

Vicki Carey - Yes

Roxanne Perugino - Abstain

Tony Ospiak - Yes

Motion passes with one abstention

Eugene Croce noted the April 8, 2025, minutes for further clarification (need approval) and the July 31, 2025, minutes approval confirmation. (follow-up)

5. **Discuss and take action on Transfer Requests**

- a. **To cover the IT budget shorted in the FY26 budget development** From: Worker's Compensation credit \$14,688 #1000.41.4157.000000.55201 To: Software debit \$14,688 #1000.41.4124.000000.57350
- b. **To cover generator repair bills that were not budgeted for in FY26** From: Worker's Compensation credit \$30,000 #1000.41.4157.000000.55201 To: #1000.43.4332.000000.53300 debit \$30,000

*Victoria Carey*  
TOWN CLERK  
2026 JAN 22 PM 3:46  
PLYMOUTH, CT  
TOWN CLERK'S OFFICE  
RECEIVED FOR RECORD

**Board of Finance Meeting**

**January 15, 2026**

**Page 2 of 7**

Mayor David Sekorski gave a detailed explanation re. administration error (line item originally funded short). The project will overspend and would rather transfer now, and briefly elaborated.

Vijay Dora, Finance Director, stated looked at the overall adopted budget, and the best way to control charges and requirements, consulted IT and briefly elaborated.

Mayor David Sekorski stated money was never allocated in the first place, need to transfer and move money to where it was supposed to go originally, noted the previous administration, and fortunately there's money in the workers' compensation line item and briefly elaborated.

Roxanne Perugino stated where did you come up with that figure, informed that it was central supply and questioned breakdown, and approval.

Roxanne Perugino questioned why there was such an oversight of software in the budget (why so short).

Mayor David Sekorski stated not short on software, more of an accounting issue, and briefly elaborated.

Mayor David Sekorski noted the current amount in the software total should reflect the amount plus the \$14,688.

Mayor David Sekorski noted you could table this item and will provide more background information. (follow-up).

Eugene Croce noted clarification is in the June 19, 2025, minutes.

**MOTION:**

**Tony Osipiak made a motion, seconded by Jennifer Brunoli, to table the request to cover the IT budget shorted in the FY26 budget development From: Worker's Compensation credit \$14,688 #1000.41.4157.000000.55201 To: Software debit \$14,688 #1000.41.4124.000000.57350**

**VOTE:**

**Motion passed unanimously**

Mayor David Sekorski stated re. generator repair attempts and/or were never completed properly. Noted other generator failures, and other rentals needed due to the Emergency Preparedness Director, and along with the request of Public Works, - re. importance of sprinklers working, etc., and briefly elaborated.

Mayor David Sekorski stated included a small contingency, pays for repair, bill, rental bill, and subsequent installation of the new generator, and briefly elaborated.

Roxanne Perugino withdrew the original motion, and Jennifer Brunoli withdrew the second.

**MOTION:**

**Roxanne Perugino made a motion, seconded by Jennifer Brunoli, to cover generator repair bills that were not budgeted for in FY26 From: Worker's Compensation credit \$30,000 #1000.41.4157.000000.55201 To: #1000.43.4332.000000.53300 debit \$30,000 with the caveat that we discuss future responsibility of the generators with the Board of Education in this budget cycle.**

**DISCUSSION:**

Vicky Carey noted the Board of Education needs a generator for refrigeration, etc.

Vicky Carey noted that the State of Connecticut Board of Education – re. generator responsibility is up to each school, and briefly elaborated.

Mayor David Sekorski stated that presently, generators are under Public Works maintenance (jurisdiction) are briefly elaborated.

Tony Ospiak stated the generator needs to be repaired (safety concern) and noted the charter under Department of Public Works section 5A, re. cross-billing and briefly elaborated.

Eugene Croce noted the need to notify the Board of Education.

Mayor David Sekorski noted they are responsible for their own general maintenance, and this item needs clarification.

**VOTE:**

Jon Draper - Yes

Jennifer Brunoli - Yes

Vicky Carey - No

Roxanne Perugino - Yes

Tony Ospiak - Yes

**Motion passes 4 to 1**

**6. Discuss and take action on the financial report format**

The financial report format was distributed for review and discussion.

**Board of Finance Meeting  
January 15, 2026  
Page 4 of 7**

Tony Ospiak requested to see the report - current as possible, and requested that the numbers be given to the Finance Director in a more timely fashion.

Vijay Dora stated part of the reason - can present December numbers, but some of the entries are not there, and briefly elaborated.

**MOTION:**

**Jon Draper made a motion, seconded by Roxanne Perugino, to accept this report as the monthly financial report in this format to be presented at every meeting.**

**VOTE:**

**Motion passed unanimously**

**7. Discuss and take action on Police Extra Duty Fund Policy**

**MOTION:**

**Jennifer Brunoli made a motion, seconded by Roxanne Perugino, to approve the Police Extra Duty Fund Policy draft.**

**VOTE:**

**Motion defeated**

**DISCUSSION:**

Tony Ospiak stated I strongly oppose it. My view - Extra Duty fund has been examined and still doesn't have all the answers, resolved with the Town Attorney.

Tony Ospiak noted policy – support the Police Department. Voted for many capital expenditures out of this fund – re. adoption of policy – town attorney noted that this can be used for many purposes. Police have legitimate needs. Against setting aside a certain amount and then rolling over at the end of the fiscal year, that should be the end, and briefly elaborated.

Eugene Croce noted that if we don't adopt the policy, the other option is a revenue stream directly into the general fund.

Roxanne Perugino questioned why it wasn't originally set up that way.

Eugene Croce stated that legislation on the State side stated you could have an extra duty fund.

**Board of Finance Meeting  
January 15, 2026  
Page 5 of 7**

Eugene Croce reiterated that if you establish a specific fund created for a certain purpose, you have to use it for that – an accounting rule. Noted the difference/importance between restricted and non-restricted funds (uses) and briefly elaborated.

Vicky Carey questioned balances.

Vicky Carey questioned whether the town attorney reviewed this draft and, if not, suggested that it be reviewed and briefly elaborated.

Vijay Dora, Finance Director, noted actual numbers – projected, retirement contribution based on average, this transfer out is already budgeted out, negative balance, expenses and revenue increase, and briefly elaborated.

Eugene Croce stated that a non-lapsing fund has no unexpended balance to transfer at the end of a fiscal year.

Roxanne Perugino stated would like more time to review.

**MOTION:**

**Jennifer Brunoli made a motion, seconded by Roxanne Perugino, to readdress the Police Extra Duty Fund Policy draft and receive input from the Town Attorney on the Police Extra Duty Fund Policy draft.**

**VOTE:**

**Motion passed unanimously**

**8. Audit update**

Vijay Dora, Finance Director, gave a detailed audit update, re. Marcum. Noted the Office & Policy Management, they mentioned this is a link that the auditor needs to click on link and file, etc. relayed message, noted new auditor and this is the final for 2024, needs to file other reports, state and single audit along with audit report, awaiting update (will provide info as soon as made available) and briefly elaborated.

Mayor David Sekorski stated has communicated with William Plummer, Office of Policy and Management, noted the need to have the final audit documents formally uploaded, noted the MFAC (Municipal Finance Advisory Commission) meeting in February, upcoming events, confident -no issues, filing is an administrator process for completion.

Mayor David Sekorski stated - Audit statements completed, and pass through all auditors' quality control has been completed. Caveat to that meeting with the Bond Council, we need to not be behind on the audit, and briefly elaborated.

**Board of Finance Meeting**  
**January 15, 2026**  
**Page 6 of 7**

Mayor David Sekorski have sent out a memo to all department heads with timeline for budget preparation January 20, 2025 due to my office. Vijay Dora did a lot of work on putting together a budget template. Will be meeting with departments - Tuesday to review the budget process and expectations, on target, and briefly elaborated.

Eugene Croce stated that when we have the complete package, we will make copies, both will be sent electronically, and hard copies will be made available for perusal.

**9. Public Comment**

Ray Engle, 6 Knight Lane, Plymouth, CT – noted past agreement (Board of Education), noted increase in health care cost, fiscal 2024 audits – questioned any findings or recommendations, and questioned if any future changes for auditor (bids).

Melanie Church, 156 Main Street, Terryville, CT - Board of Education, Police Commission, noted Town Council - legislative body, charter review, and town manager.

Jim Moslak, 18 Carriage Drive, Terryville, CT – Town Charter – any revenue goes back to the General Fund – any changes need to be voted on by the public.

Mayor David Sekorski stated in contact with Tax Collector and Assessor – working on calculation, complicated because of the revaluation process that has been completed -on target for the development of the Grand List, and briefly elaborated.

Mayor David Sekorski commend chairman for readdressing the extra duty fund -noted the importance of policies to provide direction, optimistic that this policy and others will be brought before appropriate boards and help guide yourselves and future members.

Eugene Croce stated read the Fraud Risk Assessment, a few areas that the administration has to look at, and briefly elaborated.

Vijay Dora noted the importance of internal controls, how we handle the finance department, and internal control for computer systems (IT), etc., and briefly elaborated.

**10. Correspondence**

**None**

**Board of Finance Meeting  
January 15, 2026  
Page 7 of 7**

**11. Board Member's Comments**

Jon Draper - None

Jennifer Brunoli - None

Vicky Carey stated that the Capital Improvement Committee has been meeting every Thursday for quite some time. The four commissioners developed an unbiased scoring system and have completed rankings for all requests, including economic development, the technology park, parks and recreation, and public works. They are generally following last year's format, excluding items already in years two and three of the five-year plan.

Vicky Carey noted they plan to meet with the Town Council on February 3rd to present the scoring (not recommendations) before the budget process begins. The goal is for the Town Council, Mayor, and others to use the scoring to develop the Capital Improvement Plan. The Board of Finance is invited to attend.

Vicky Carey noted that the Capital items, such as generator repairs, building repairs, and HVAC replacements, have been scored and ranked. Similar scoring was done with the Board of Education and technology requests. Meeting minutes are public record and are being finalized, along with a comprehensive spreadsheet listing all capital requests—currently about three times the typical budget amount.

Vicky Carey requested copies of the packets before the meeting.

Roxanne Perugino - None

Tony Ospiak - Appreciate that you allow everyone to express their opinion.

**12. Adjournment**

**There being no further business of the Board of Finance, a motion was made by Roxanne Perugino, seconded by Vicky Carey, to adjourn at 8:45 p.m. This motion was approved unanimously.**

Respectfully submitted,

*Michele Yokubinas*

Michele Yokubinas  
Recording Secretary