

Town of Plymouth

80 Main Street, Terryville, CT 06786
www.plymouthct.us

Board of Finance

Telephone: 860-585-4001
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1. **Call Meeting to Order:** Eugene Croce, Chairman, called the February 26, 2026, Board of Finance meeting to order at 7:03 p.m. in the Community Room. Members in attendance: Victoria Carey - Vice Chairman, Jennifer Brunnoli, Jon Draper, Roxanne Perugino, and Tony Osipiak. Also Present: Vijay Dora, 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:

Roxanne Perugino made a motion, seconded by Tony Osipiak, to cancel the Approval of Minutes.

VOTE:

Motion passed unanimously

5. **Mayor’s 2026-2027 Budget Presentation**

Mayor David Sekorski discussed various sections of the Town of Plymouth Fiscal Year July 1, 2026 – June 30, 2027

Mayor’s Proposed Draft Budget is for discussion purposes – DRAFT/WORKING COPY can be viewed in its entirety at the Plymouth, CT - Town Hall and on the Town of Plymouth’s website www.plymouthct.us.

The PowerPoint presentation - slides and highlights included the following:



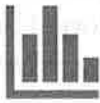
**Town of Plymouth
27’ Draft Budget**

Mayor’s Recommendations

❖ **Budget Summary**

Shirley Kempf
TOWN CLERK

PLYMOUTH, CT
TOWN CLERK'S OFFICE
RECEIVED FOR RECORD
2026 MAR -2 PM 3: 18



Re-evaluation

Base Comparison
 Mill Rate Change
 Budget Summary



**Expense Line
 Changes**

Contracts & Inflation
 Department Requests
 Staff Increases
 Capitals



Revenue Sources

Permits & Fees
 Grants & State Aid /
 Reimbursements
 Undesignated Fund Balance
 for Capitals

❖ RE-EVALUATION AND TOTALS

- ❖ Reval is not meant to raise taxes: it is meant to redistribute the tax burden according to market values
- ❖ Nearly 50% of the properties, including vacant land, realized a property value increase of over 50% - so if all things stayed the same...
- ❖ Examples of how the mill rate would change -
 - ❖ 50% assessment increase would need a mill rate of 26.38
 - ❖ 60% assessment increase would need a mill rate of 24.73
 - ❖ 70% assessment increase would need a mill rate of 23.28

Proposed Budget =\$48,749,225 - Mill rate = 31.67 – Increase 3.06 %

❖ MAJOR EXPENSE LINE CHANGES

- ❖ Fixed costs:
 - ❖ Contractual salaries, inflationary pressure, insurance, benefits
- ❖ Department requests – individual departments reviews scheduled
- ❖ Staff recommendations
 - ❖ Increase part-time position for permitting/code enforcement/blight to full-time – pg. 11
 - ❖ Increase part-time position for Town Clerk office to full-time – pg. 10
- ❖ Board of Education – No change to request
- ❖ Capital requests: Roads, PCOD, CIF, Library, Police Cameras & Cars (2) pg. 29

❖ **REVENUES**

- ❖ Revenues are dynamic
 - ❖ Examples of Estimates changing – pg. 4 Prior Year Tax & Interest and Liens
 - ❖ State aid and ECS
 - ❖ Investment Income – currently \$600,000
- ❖ Reimbursement of expenditures of promised grants – example CIF \$250,000
- ❖ Other revenues – Standing grants, Town Aid, STEAP (estimate not yet available)
- ❖ Injection of \$750,000 from “undesignated fund balance”
 - ❖ As of 2024 financial statement \$9,929,621 – 22.6% of operation budget
 - ❖ With reduction well within levels to secure excellent bond rating
- ❖ Police extra duty updated

Mayor David Sekorski stated that if you have any questions, and if I can't answer now, I will come back again.

Mayor David Sekorski stated that if you want to focus on any specific areas, he suggested working with the department and their requests.

Mayor David Sekorski thanked the Board of Finance for their attention, and any questions glad to answer them, and briefly elaborated.

Vicky Carey questioned the enforcement officer position - full-time with blight. I thought blight was given back to the Public Works Director.

Mayor David Sekorski stated it was in the absence of an enforcement officer.

Vicky Carey noted this was before, because the enforcement officer was not recouping any money ex. blight, and/or not issuing fines, etc.

Mayor David Sekorski stated that, with more understanding, the public works director cannot handle blight enforcement with their workload.

Mayor David Sekorski noted the new Public Works Director is taking on expanded Public Works responsibilities. He now oversees the facilities, works out of the Emergency Management facility, and serves as overall supervisor of the Highway Department, as outlined in the charter.

Mayor David Sekorski stated there has been a strained relationship between the Public Works Director and the Highway Superintendent, which has created operational challenges. The Public Works Director already has a full workload but continues to manage these added responsibilities. A properly trained and licensed enforcement code officer could handle both enforcement and permitting—an area where we are currently lacking. This includes issuing permits and serving as a customer service resource to help residents access services at Town Hall, which is not consistently happening now.

Vicky Carey questioned whether two part-time positions would be better.

Mayor David Sekorski stated that the current possible arrangement is adequate. I would be concerned about the long-term impact. We are very fortunate, but not sustainable. Best represented the town as a full-time, qualified, skilled employee in that role beneficial.

Vicky Carey questioned whether we have both the new administrative assistant and secretarial positions' job descriptions for the mayor's office.

Mayor David Sekorski stated no.

Mayor David Sekorski stated that what I did was I took the previous mayor's assistant's salary and then broke it into two. Now I have two part-time people, one serving as an executive assistant, somebody who can do research for me and represent me in various situations, and the executive secretary, who is more of a clerical role.

Vicky Carey stated I'd like to see the job descriptions. Because, as per the charter, according to the Charter, it's up to the Board of Finance to set the salary of the administrative assistant. I would like to see the exact job descriptions for both. If you could please provide this.

Mayor Sekorski stated yes.

Vicky Carey stated will speak with the police regarding their vehicles, noted cars not being used, and briefly elaborated.

Roxanne Perugino questioned telephone communication - the departments have increased.

Mayor David Sekorski stated that some are inflationary pressures, working closely with vendors. Technology items (areas) can still be consolidated, but have not been targeted in this budget; they can still be investigated and briefly elaborated.

Roxanne Perugino stated under Capital Projects – Technology, why is the annual computer replacement program - why isn't it, if annual is not a line item, and briefly elaborated.

Mayor David Sekorski noted that because of the current rule of engagement with the Capital Improvement Committee. Any purchase over \$5,000 needs to go through capitals.

Eugene Croce stated I would defer to Vijay Dora, but typically in comprehensive financial statements, certain things are not expensed in the year they are bought. These are classified as capital expenditures, and their depreciation becomes an expenditure.

Vijay Dora, Finance Director, confirmed yes.

Tony Ospiak confirmed that neither of those positions (executive and assistant) receives benefits and splits the hours, 40 hours before and 40 hours after and briefly elaborated.

Mayor David Sekorski confirmed not increasing their hours.

Tony Ospiak questioned what happens if they're both part-time and if they are both there at the same time. What happens when both are not there?

Mayor David Sekorski stated I answer the phone.

Tony Ospiak noted the updated version of the budget, notably capitals - police cruisers.

Tony Ospiak questioned are we going to utilize the "rainy day fund"

Mayor David Sekorski stated going to utilize those funds.

Tony Ospiak questioned this present budget, as it is 1.5, would we have to go to a referendum?

Mayor David Sekorski stated yes.

Tony Ospiak questioned why there were no cruisers in the first proposed budget, noting budget constraints.

Mayor David Sekorski stated oversight. I planned to restore the one vehicle, and after discussion with the road foreman, I was convinced it is necessary. Noted the (replacement program), hybrid - steadily too much to repair, noted existing warranty, causing staff and shift problems, and briefly elaborated.

Tony Ospiak questioned the Police Extra Duty Fund amount because things were not being charged correctly. How many years did we go back?

Mayor David Sekorski stated 4.

Tony Ospiak stated where did the money go? Somewhere else, it confirmed that it was a clerical error.

Mayor David Sekorski stated this was an error and that the amount of deduction from the fund was not accounted for properly.

Tony Ospiak questioned how we went from \$800,000 on the 25th end of the budget year to losing this money - due to a lot of chargebacks.

Mayor David Sekorski stated I tend to think there was a lot of misrepresentation and errors in the communications in this fund balance.

Tony Ospiak stated, in essence, that we were not getting correct financial information.

Mayor David Sekorski stated there was an accounting error in the 2024 calculation and that the budget dollar. The starting amount used by our current finance director was inaccurate (not accounting). (Went back four years to find and validate), and briefly elaborated.

Mayor David Sekorski stated that the figure on the handout is the audited amount, the audited starting point based on the 2024 financial audit filed with the State and accepted by the State, did not have a balanced starting point, and briefly elaborated.

Tony Ospiak stated that we now know that we charged it incorrectly because of the audit trail. Which meant that other auditors we hired never saw it mischarged, otherwise they would have brought it to our attention.

Mayor David Sekorski stated objection speculation.

Mayor David Sekorski stated that we understand errors made, we have remedied them, and now we are in a position, and briefly elaborated.

Tony Ospiak noted may not have had this problem if it had gone into the general fund originally.

Tony Ospiak questioned an increase in manpower in the library.

Mayor David Sekorski stated, Town Clerk, Land Use (code enforcement)

Mayor David Sekorski stated did not review the Terryville Library detail and briefly elaborated.

Tony Ospiak stated an excellent job in re-evaluation of the mill rate. The projected mill rate shows a decrease of 8 mills, which does not mean my taxes are going down, reevaluation increased and briefly elaborated.

Mayor David Sekorski noted not in a re-evaluation year.

Tony Ospiak stated not an easy job.

Eugene Croce requested an explanation of the police extra duty fund.

Eugene Croce stated noticed town of Plymouth they charge pensions against those wages. Look at the general statute - not required. Most towns do not count that toward pension; they were missing pension contributions.

Mayor David Sekorski stated that at one point, it happened. In our investigation, we just found out that, not being inputted correctly, FICA errors, above and beyond the wage. We need to look at the entire police, revisit the formula, margins of revenue gaining or going down, and the opportunity to adjust the formula locally. I cannot speak to whether pension contribution is valid; I need to revisit.

Eugene Croce questioned the Plymouth Police Department's space issue.

Board of Finance Meeting

February 26, 2026

Page 7 of 8

Mayor David Sekorski stated that we are looking at the space issue and trying to solve it internally in this building, still investigating what that would be. We have preliminary numbers, which do not support the Capitals' addition/temp. The building may need to be remedied within facilities, need to consider other considerations to confirm what we are allowed to do in this building.

Roxane Perugino questioned the police cars, one destroyed. Did we get any compensation from the insurance company?

Mayor David Sekorski stated I think they did.

Roxanne Perugino stated that if we did, how much and where is the money?

Mayor David Sekorski stated back into the general fund.

Mayor David Sekorski stated working with the finance department to ensure accounting and briefly elaborated.

Tony Ospiak questioned if final deliberations on the budget go to referendum - would you initiate an opportunity to put these extra duty funds into the general fund?

Mayor David Sekorski stated I would say it would be prudent to work with our administration to come up with clear fiscal policies to resolve some of these discrepancies and briefly elaborated.

Mayor David Sekorski thanked everyone, noted will work together! Any other questions, don't hesitate to reach out.

6. Future Schedule of Meeting

Mayor David Sekorski stated that historically, we have held the public hearing on a different night than the Tri-Board meeting. The board may want to consider returning to that practice. Currently, the public hearing is held just before the Tri-Board meeting, which does not give board members adequate time to fully review and consider public comments. I understand the schedule is tight, and I will work with you, Mr. Chairman, to finalize the date for the Tri-Board meeting. If the calendar allows, I would support separating the two meetings. Of course, we must ensure all three boards can convene as required by the charter. It's something to consider, and I appreciate your support.

Vicky Carey stated want to know when the Board of Education meets with the Town Council for their presentation of their budget. I would like to attend and ask questions as a citizen.

7. Public Comment

Ann Marie Rheault, 125 N. Main Street, Terryville, CT - noted Public Works Equipment Sales - Auction proceeds are placed in the capital fund and can only be used for future equipment purchases with Town Council approval. Computer Replacements -These are typically managed through the capital fund for

centralized planning. Unlike operating funds, capital funds roll forward if unspent. Noted timeframe of financial statements (6 months beyond fiscal year close). Extra Duty Fund -Police: All wages and extra duty wages are pensionable. Salary, pension, fringe benefits, and profit margins must be billed to contractors. The confusion last year stemmed from fiscal year 2024 not being fully closed after the Finance Director left. Some accounting entries, including pension transfers, had not yet been recorded. As a result, the reported balance was incomplete. The larger issue was relying on unaudited numbers. Extra duty revenue is unpredictable, and the best practice is to allocate funds only after audited balances are confirmed.

Eugene Croce stated the biggest problem was that the audits were delayed, and we did not have the numbers we needed to do our job.

Tony Ospiak noted that this goes back four years and briefly elaborated.

Melanie Church, 328 Main Street, Terryville, CT - Extra Duty Fund is revenue, Vehicle replacement, Senior Center, Salt & Sand, Consider Taxpayers, and Library.

8. Correspondence

None

9. Board Member's Comments

Jon Draper - None

Vicky Carey - Need copies of narratives.

Roxanne Perugino - None

Tony Ospiak - None

10. Adjournment

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

Respectfully submitted,

Michele Yokubinas

Michele Yokubinas
Recording Secretary