

Town of Plymouth

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Board of Finance

Telephone: 860-585-4001
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- 1. Call Meeting to Order:** Eugene Croce, Chairman, called the April 6, 2026, Board of Finance meeting to order at 7:01 p.m. in the Assembly Room. Members in attendance: Victoria Carey - Vice Chairman, Jennifer Brunnoli, Jon Draper-excused absence, Roxanne Perugino, and Tony Osipiak. Also Present: Vijay Dora, Finance Director, Susan Boilard, and Raymond Engle -Town Council Members
- 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 approve the March 30, 2026, minutes as presented.

VOTE:

Motion passed unanimously

- 5. Continue and/or finish pass-thru of Budget, Finalize & Adjust Rev./Exp. & approve totals**

Eugene Croce requested a breakout of different revenue sources for next year with details.

Eugene Croce stated re. collection rate - need/want - adjust percentages for motor vehicle, personal property, and/or real estate – noted the same as last year.

Eugene Croce noted Fire Marshal permits - questioned any revenue amount.

*Vijay Dora, Finance Director, stated will follow up.

Eugene Croce noted Assessor \$20,000 contract for Rae Ann Walcott until the new assessor is certified (valid) charge.

Jennifer Brunoli questioned Police revenue - Hosting \$0, noted they still host, and questioned the parking ticket revenue amount.

PLYMOUTH, CT
TOWN CLERK'S OFFICE
RECEIVED FOR RECORD
2026 APR - 8 PM 4: 12
Suzanne K...
TOWN CLERK

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Vijay Dora, Finance Director, noted that when running the report on March 19, 2026, \$27,929 - from Tyler Technology YTD - Course Hosting \$1,800 - Moving forward, every month expenditure report will also provide revenue, having it in a way that it is structured for comparison and contrast.

Vijay Dora, Finance Director, stated that previously sent out to department heads, stressing that if your department generates revenue, please state it in your budget. We do not have a complete picture; not in operation, they have to provide us with the revenue, and we can only go by what we enter. We don't know the pattern of collection, may not have a clear picture, trying to improve upon it and briefly elaborated.

Vijay Dora, Finance Director, noted the importance of individuals/employees reading and/or following email instructions and summarizing if requested for budgetary purposes. A form was provided, individual needs to follow directions, and briefly elaborated.

Eugene Croce noted a significant number missing in the revenue screen that could tentatively reduce the mill rate that the taxpayers are responsible for, and briefly elaborated.

Vijay Dora, Finance Director, stated that their best guess is hard to predict re. Revenue. If you are a department head, they could do the research to help predict revenue, provide their best calculation, and briefly elaborated.

Eugene Croce reasonably believes it is more than \$150.00.

Tony Ospiak questioned the calculation rate.

Eugene Croce noted the formula.

Tony Ospiak stated, last year, we funded out of the extra duty fund previously; now, cruisers are in the budget. Significant revenue may be available to fund a capital project - that seems to have evaporated from our consideration.

Jennifer Brunoli questioned how much money is in there.

Tony Ospiak stated would like to meet with the auditors.

Vijay Dora, Finance Director, noted that the last analysis, \$200,000 plus, was left after you deduct all expenses, including budget, and will provide an updated number at the next meeting.

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Vijay Dora, Finance Director, everything that we contribute to pension from extra duty was never taken into account - needs to be shown as an expense, calculate all pensions to the comptroller's office, and briefly elaborated.

Eugene Croce noted that MERS employees are not entitled to a pension for extra duty. Questioned if this is a valid charge, so there is a lot to work out – before even gaining a confidence level in that number, and briefly elaborated.

Eugene Croce noted that state statute and MERS retirement plan are not eligible when doing extra duty to count towards their pension. That needs to be resolved by the auditor and obtain legal opinion.

Vicky Carey stated still working on the Police Extra Duty Fund policy and will continue to get it finalized and then move it to the town council.

Roxanne Perugino questioned structural permits, along with any electrical and/or plumbing.

Eugene Croce noted the original building permit may include and/or separate electrical and/or plumbing, etc. - New construction building permits those include everything, not quite sure, and briefly elaborated.

Vijay Dora, Finance Director, confirmed the \$245,000 extra duty fund. (unaudited)

Eugene Croce noted have not seen the 2025 audit yet.

Roxanne Perugino questioned Parks & Recreation grants pg. 8, noted past amounts - 2026 nothing listed.

Vijay Dora, Finance Director, stated that revenue grants need to be entered by the department head and briefly elaborated.

Eugene Croce stated the town clerk's office agreement was part-time to a full-time position in their expenditures.

Eugene Croce noted Registrars - Early Voting Expenses.

Vicky Carey noted that if they don't use it will go back.

Eugene Croce noted the Board of Finance contingency.

Eugene Croce noted the central supply.

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Roxanne Perugino noted that telecommunications went up from \$13,000 to \$28,000.

Vicky Carey stated the Public Works Director needs own clerical help, amount \$48,809, 37.5 hours, we could make our own suggestion. We cannot dictate, only put in the amount, that's for part-time or take out the Parks & Recreation - part-time maintainer for the \$35,000, possibly save that way. Also noted, the library needs that part-time person.

Eugene Croce noted Clerical Office -move and/or increase regular employees to public works.

Vicky Carey stated part-time planning zoning enforcement officer, to a full-time position may not happen.

Eugene Croce may consider reducing that line item if reduced to part-time.

Eugene Croce noted the police overtime line item is high, if fully staffed, and briefly elaborated.

Roxanne Perugino noted reducing Parks - should be in highway presently in both places.

Vicky Carey noted highway 8 full-time - increase \$68,000, department head \$98,000 part time seasonal \$45,000, the Parks & Recreation maintainer \$35,000.

Eugene Croce noted to reduce the Parks section part-time seasonal employees by \$42,170, not going to add it anywhere.

Jennifer Brunoli stated, if fully staffed, I would suggest going down on overtime.

Vicky Carey stated re. union contract should also be considered.

Roxanne Perugino stated that both the highway and transfer station - both up by \$17,000.

Vicky Carey requested of Vijay Dora, Finance Director to research the Public Works Director employee request of \$44,577 for the part-time and full-time positions, the \$17,000 for overtime, and justify it for us, decrease due to an extra employee, and take into account the vacation schedule.

Roxanne Perugino noted Highway 56% increase. Noted \$17,000 in the Highway Overtime line item - questioned the increase.

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Eugene Croce noted Parks -part-time, seasonal line item \$68,000, is that going to be reduced, \$42,170 coming out of there?

Vicky Carey confirmed Transfer Station - bought only one trailer, not going to buy a second, more important to fix the compactor.

Eugene Croce noted past description updates.

<u>ERROR /REPLACE LIST</u>	<u>CORRECTION</u>
❖ MAYOR'S DRAFT #3 BUDGET	Vehicle Docking Station
❖ MV Tax Revenue \$120,185,870 @ 94% collection rate	Body Cams and Dash Cams
❖ Personal Property Revenue \$51,685,516 @ 95% collection rate	Vests

Eugene Croce noted that maybe move the cruiser over to extra duty.

Eugene Croce noted calculation for 3% expenditure would have to come in at \$48,722,498.

Eugene Croce stated that on this version, you are at \$76,036 over.

Vicky Carey stated would consider it - deficit spending. Never have we used a fund balance injection of \$750,000 dollars to fund capital.

Vicky Carey stated that if the mayor wants to take \$750,000 to do his own budget, and go into deficit spending and briefly elaborated.

Vicky Carey noted, we should not be using general fund balance to balance our budget, then next year we may need \$1 million to offset our budget.

Vicky Carey stated that we have never used the undesignated fund balance.

Vicky Carey noted the Capitals only went up \$210,000; if we add \$80,000, then \$290,000.

Vijay Dora, Finance Director, explained that withdrawing \$750 from the fund balance would cause the mill rate to increase, which means you would have to expend this from the general fund. The mayor's goal, however, was to maintain a healthy fund balance - typically around 20-25% of the budget - which supports a strong bond rating. According to bond counsel, the town's budget is healthy.

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Vijay Dora, Finance Director, stated that to avoid raising the mill rate, the mayor proposed using money from the fund balance, noting it would not have a lasting impact. Historical data over the past five years—and even over 40 years—consistently shows year-end surpluses, often ranging from \$700,000 to over \$1 million. Auditor reports also confirm the fund balance is stable, with only a negligible variance.

Vijay Dora, Finance Director, stated that based on this, withdrawing \$750,000 now is unlikely to harm the fund balance. In fact, projected surpluses are expected to replenish it, keeping it healthy overall.

Tony Ospiak stated I don't want to touch that fund balance either. Noted cutting, prefer not to go to referendum - town council decides, if we stay under 3%, council can adjust anyway they want, they can't add tons of money if over the 3%, door is wide open for additions, from them and/or let voters decide. Prefer to stay within 3%, evaluate new positions in the budget, can we afford it, not going to the rainy day fund. and briefly elaborated.

Roxanne Perugino noted that even if you cut positions - will still go to a referendum.

Roxanne Perugino stated can't cut the Board of Education more than you gave them last year.

Tony Ospiak stated Capitals - non-recurring expenses include a lot of things that seem to be operating expenses.

Eugene Croce stated to entertain all changes, vote and see what number is on Thursday, look at the board and capitals, and move forward. Enough questionable items we are \$77,000 away from the magic mark.

Tony Ospiak stated that only if you raid the rainy day fund.

Eugene Croce stated built up for the purpose of this, not to make a habit of it, and briefly elaborated.

Roxanne Perugino stated everyone is going to pay taxes more this year, even if it is less than 3%, due to the revaluation.

Roxanne Perugino stated that even if you take away from the rainy day fund \$750,000 you have to make up how many more mill points is that on top of that, and briefly elaborated.

Roxanne Perugino noted cut positions, capital improvement is still going up. Some residents have say they never get to vote on a budget, which gives them a word and briefly elaborated.

Eugene Croce noted 3% was never a reasonable number to begin with, along with inflation and salary increases, how do you stay under?

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Tony Ospiak stated that maybe we could gamble, maybe we just don't see it right now. In 2025, \$1,717,000, and 2024 \$1,500,000, 2023 2.5 million, the money is already there, the previous budgets could have been cut easily, not aware of the excess money, and briefly elaborated.

Eugene Croce stated always been conservative in the past in order to build up the rainy day fund.

Tony Ospiak noted the bank is generating interest.

Eugene Croce noted that you are not giving any tax relief to the citizens by not using it, and briefly elaborated.

MOTION:

Roxanne Perugino made a motion, seconded by Jennifer Brunoli, to reduce by \$24,000 from the Land Use budget, regular employees line item 51610.

VOTE:

Motion passed unanimously

MOTION:

Jennifer Brunoli made a motion, seconded by Roxanne Perugino, to increase the Board of Finance contingency fund line item 59510, from \$50,000 to \$75,000, adding \$25,000.

VOTE:

Motion passed unanimously

MOTION:

Vicky Carey made a motion, seconded by Tony Ospiak, to remove the requested additional park maintainer from Parks & Recreation's budget in the amount of \$35,000.

VOTE:

Motion passed unanimously

MOTION:

Jennifer Brunoli made a motion seconded by Roxanne Perugino to reduce Highway overtime to \$30,000, a \$17,000 decrease. Line item 51630

VOTE:

Motion passed unanimously

MOTION:

Vicky Carey made a motion, seconded by Tony Ospiak, to reduce the Public Works clerical position to \$25,000, a savings of \$23,809.

VOTE:

Motion passed unanimously.

MOTION:

Roxanne Perugino made a motion, seconded by Jennifer Brunoli, to reduce Transfer Station Overtime line item 51630 by reducing by \$17,000.

VOTE:

Motion passed unanimously

MOTION:

Tony Ospiak made a motion, seconded by Vicky Carey, Town Clerk, regular employees line item 51610, to reduce by \$24,597 for the requested part-time position amount increase.

VOTE:

Jennifer Brunoli - Yes

Vicky Carey - Yes

Roxanne Perugino - No

Tony Ospiak - Yes

Motion passed 3 to 1

MOTION:

Vicky Carey made a motion, seconded by Roxanne Perugino, for clarification purposes to take \$50,000 out from the Transfer Station Compaction trailer and the additional \$50,000 that they were going to use for the transfer station, include/add \$80,000, for a total of \$180,000, and put it under the Transfer Station's New Compactor System equipment line item.

VOTE:

Motion passed unanimously

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MOTION:

Tony Ospiak made a motion, seconded by Roxanne Perugino, that the recreation section should be transferred out to decrease to 0, that line except for the one salary line item, of \$67,468. Increase that transfer out by \$5,000 that increases revenue by \$5,000.

VOTE:

Motion passed unanimously

MOTION:

Vicky Carey made a motion, seconded by Roxanne Perugino, take out of Capitals -Police under Dash Cameras and Body Cameras \$95,000 reduce by \$45,000 new amount \$50,000.

VOTE:

Motion passed unanimously

MOTION:

Roxanne Perugino made a motion, seconded by Vicky Carey, to reduce Police - Overtime line item 51630 and leave it at \$305,000.

VOTE:

Jennifer Brunoli -Yes

Vicky Carey-Yes

Roxanne Perugino-Yes

Tony Ospiak- No

Motion carries 3 to 1

Discussion

Tony Ospiak stated I would like to see it even lower at \$275,000. Overtime can be controlled to a certain extent. The salary account should save money, spend a lot of money on training, and maybe need training on how to schedule, understanding that scheduling can affect overtime, and briefly elaborated.

Roxanne Perugino stated that they will be fully staffed and briefly elaborated.

Vijay Dora stated re. Overtime - they'll fill out the timesheet and send it to Christine. Payroll needs to watch budget and then process, what needs to happen when they approve time, need to look at your budget not just approve don't know their operational side and/or their needs, if cannot justify they need to work with budget number, a lot of effort here, whether who is following up on this - department heads need to own their own budget, look at every angle to see how money is spent and briefly elaborated.

Eugene Croce noted Telephone and Communication -Central Supply increase.

Vijay Dora, Finance Director, stated there is an issue with telecommunication, how it is structured, partly central supply - telephone & communication, other departments have this, previous practice, what needs to happen is it should go under one umbrella and one department, and then one vendor, might afford us some discounts, and briefly elaborated.

Vijay Dora noted if under one department, a cost allocation share noting amount, or leave as is, and briefly elaborated.

Vijay Dora confirmed part of that \$17,000 is for different vendors - may need to bring consistency in areas and split costs, and briefly elaborated.

Eugene Croce stated I wanted to add \$25,000 to the budget to start documenting procedures for the Board of Finance and other departments, so we have an idea of who is doing what, when, why, and how.

Vicky Carey indicated that we can use \$25,000 increase from the Board of Finance Contingency.

Vicky Carey stated that I would also like to revisit the administrative assistant position, as we are the only body that sets this salary. I have repeatedly requested a job description but have not yet received one. Without clarity on the role and responsibilities, it is difficult to justify a salary at any level, anywhere between \$19,000 - \$42,000.

Vicky Carey stated at this point, I do not have a clear understanding of what duties are being performed, such as administrative support, grant research, or other responsibilities. This lack of information has been an ongoing concern since the beginning of the budget process several weeks ago.

Vicky Carey stated you can technically leave this, or we can put him to zero until a description is given; we're the only ones that can do it per charter. Compensation for similar roles in other towns varies widely, depending on the scope of responsibilities. A job description or any relevant update should be shared with the Board and the Chair by Thursday. It would also be worth reviewing and updating job descriptions for positions that are not covered by union contracts, as well as those with the union that currently lack defined roles. Clear, up-to-date descriptions would help ensure transparency and consistency across all positions.

Eugene Croce stated that this makes my case for my desire to organize all of this, and briefly elaborated.

Tony Ospiak stated I don't care if the mayor has one person or nineteen people. I do care how much we are allocating; understand he is slicing up what the last figure in the budget was. Our major concern is that it does not go up, because he decided to organize the office, and briefly elaborated.

Eugene Croce noted the timeline Thursday - finish budget with adjustments, discussion of the education budget, and wrap it up for presentation.

Vijay Dora, Finance Director, confirmed that we will be on version number 5

6. Public Comment

Susan Boilard noted that the Fire Department meeting noted the Electric bill they had never seen. Both part-time position in the mayor's office earns \$25,000 each.

Vijay Dora noted another issue we have observed is that utility bills are being sent directly to Accounts Payable, where they are processed without review by the appropriate department heads. Going forward, all utility bills should be forwarded to the responsible department head for review and approval before payment is made. This will allow departments to verify charges, address any discrepancies, and take ownership of their budgets. I am compiling a list of which departments are responsible for these bills so that a formal memo can be issued instructing them to expect and review invoices. In addition, these expenses should follow the proper requisition and purchase order process prior to payment. Implementing this change will improve accountability and help departments better manage and forecast their budgets.

Melanie Church, 328 Main Street, Terryville, CT - suggested grant writer – need to look at.

7. Correspondence

None

8. Board Member's Comments

Jennifer Brunoli - None

Roxanne Perugino - None

Vicky Carey - Calculation for the adm. asst. and secretary is \$5,192 more than last year's budget. Confirmed last year \$72,870, and if you add \$58,539 and \$19,000 comes to \$78,062.

Tony Ospiak - None

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9. Adjournment

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

Respectfully submitted,

Michele Yokubinas

Michele Yokubinas
Recording Secretary