

Town of Plymouth

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Board of Finance

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1. **Call Meeting to Order:** Mayor David Sekorski, called the scheduled Plymouth Town Council Tri-Board Budget Meeting with the Board of Education, Board of Finance, on Tuesday, April 21, 2026, meeting to order at 6:44 p.m. in the Community Room, Plymouth Town Hall.

2. **Roll Call:** Present were Town Council Members, Ron Tiscia, T.J. Zagurski, Susan Boilard, Joe Green, and Raymond Engle. Also present: Mayor David Sekorski, Director of Finance Vijay Dora, and Mary Jane Boucher, Staff Accountant.

Present from the Board of Finance were Eugene Croce- Chairman, Vicky Carey -Vice-Chair, Board of Finance Member, Board of Finance Member Jennifer Brunoli, Board of Finance Member Tony Osipiak, and Board of Finance Member Jon Draper

Present from the Board of Education: Chair Karen Kulesa, Vice Chair Gerard Bourbonniere, Rebecca Allen, Nicole Corry, Robin Palmer, Gregory Showers, Kelly Tilton, Superintendent Brian Falcone, Assistant Superintendent Beth Melillo, and Business Manager Matthew Tencza.

3. **Fire Exit Notification:** Mayor David Sekorski noted the Fire Exits for the record.

4. **Pledge of Allegiance:** Mayor David Sekorski led the group and audience in the Pledge of Allegiance.

5. **Budget discussion between the Board of Education, Board of Finance, and Town Council.**

Board Discussion and Questions

Councilor Joe Green inquired about staffing for the parks department and library.

Eugene Croce, Chairman, explained that the library received two additional positions to allow extended hours weekly.

Mayor David Sekorski noted multiple occasions (budgets) brought before the Board of Finance that the library staffing was inadequate to support the hours that the Library Director thought were needed and briefly elaborated.

Eugene Croce, Chairman, noted that the parks department -last motion dedicated park employees, seasonal employees, totaling \$68,000 as recommended by the Mayor.

Vicky Carey, Vice-Chair confirmed it is part-time, \$35,000 on the park's budget for a part-time seasonal employee. And the other part-time total is \$68,000 as recommended by the Mayor.

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Councilor Joe Green questioned the Board of Education's capital requests.

Vicky Carey explained that the Capital Improvements Committee had met with the school department separately, noting significant capital needs throughout the town but emphasizing budget constraints, which may need bonding or special consideration through the town council, and briefly elaborated. Noting she is the liaison and they are awaiting quotes and briefly elaborated.

Brian Falcone, Superintendent, presented updated information on school capital needs, particularly highlighting safety concerns at Plymouth Center School. The priorities had shifted to sidewalk replacement due to children falling and tripping hazards, estimated at approximately \$65,000. He also discussed roof replacement needs, noting water damage affecting the fire alarm panel, with costs of \$263,920 plus an additional \$260,000 to remove and replace solar panels. Quotes were distributed for perusal.

Brian Falcone, Superintendent, explained the school's sinking fund usage, noting they were strategically spending funds on Fisher School heat pump replacements and holding approximately \$280,000 for math program replacement in two years to avoid budget impact. Noting after that need to replenish the non-lapsing fund to take care of the reading program that is going to expire, and briefly elaborated.

Brian Falcone, Superintendent, provided a list of different items that we were able to take care of internally.

Eugene Croce stated will be taking heat pump replacement off of the capital request – we can delete that from the request.

Brian Falcone, Superintendent, stated yes.

Vicky Carey expressed the need for schools to work through the Capital Improvements Committee process, encouraged them to make a strong case, and acknowledged the safety urgency of some of those requests.

Brian Falcone, Superintendent, stated that we have attended, and our needs are not being addressed.

Mayor David Sekorski stated there are opportunities through the course of the year to address emergency situations, provisions within our town government for emergency appropriations, the liberty to add, and not only one avenue, and briefly elaborated.

Mayor David Sekorski stated would like to work more consistently through that process (capitals) and look at the larger needs of the community, and briefly elaborated.

Councilor T.J. Zagurski raised questions about revenue items, particularly noting a significant drop in Police - parking ticket revenue from the actual 2023 nearly \$24,000, now down to \$150.

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Eugene Croce, Chairman, explained this was due to coding issues where revenues were buried in miscellaneous lines, which would be corrected in future budgets.

Councilor T.J. Zagurski noted the capital's new line compaction system is \$180,000, not included in the total confirmed \$1.9 M.

Vicky Carey confirmed that it is the amount in the last column.

Councilor T.J. Zagurski questioned crossing guard wage increases and the contingency fund usage history.

Mayor David Sekorski noted that all crossing guards' wages have been increased.

Eugene Croce stated that the contingency fund has been used at the end of the year for emergencies and briefly elaborated.

Mayor David Sekorski noted used for emergency communication tower -damage - (lightning strike) and briefly elaborated.

Tony Ospiak sought clarification on the tax collection rate assumptions.

Eugene Croce, Chairman, stated expecting to collect 100% after you factor in the collection rate percentages. If you take the grand list and multiply times the collection rate, and you get to the adjusted for collection, that's the amount that we assume we're going to collect.

Tony Ospiak stated that we are anticipating 100% collection rate - everyone is going to pay their taxes.

Eugene Croce stated 100% after adjustment, allowing for those that we don't collect.

Mayor David Sekorski noted various acceptable calculation methods for the mill rate.

Mayor David Sekorski noted mill rate methods vary; using a 98.4% collection rate instead of 100% raises the rate and shifts costs to on-time taxpayers. No method was mandated after consultation; both the Mayor and Finance Department recommended this method, despite some risk, and briefly elaborated.

Mayor David Sekorski noted that historically, collections average 99.2-99.3%, suggesting minimal risk, though uncertainty remains (e.g., ECS funding). The Board of Finance will decide the method and briefly elaborated.

Eugene Croce, Chairman, preferred the more conservative adjusted rate, confirming with the other members of the Board of Finance.

6. Board of Finance/Mayor to present the recommended budget for fiscal year 2026-2027 and, by a majority vote, contingent on quorum, make changes, if necessary, to the budget and, by a majority vote, recommend the budget to the Town Council

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Mayor David Sekorski stated that the discussion portion was being returned to the Board so members could make any final adjustments they wished. Noting that items **No. 5 and No. 6** were being addressed together, which was acceptable. Mayor David Sekorski stated that the Board could then make its recommendation, by majority vote, to send the proposed budget to the Town Council.

Chairman Eugene Croce stated that there were no further recommendations at this time.

MOTION:

Vicky Carey made a motion, seconded by Jon Draper, to forward the budget to the Town Council reflecting total revenues of \$48,600,702 and total expenditures of \$48,600,702.

VOTE:

Tony Ospiak - No

John Draper - Yes

Jennifer Brunoli - Yes

Vicky Carey - Yes.

Motion passed 3–1

7. Discuss and take action on approval of the budget, recommended by the Board of Finance, for fiscal year 2026-2027 (See Town Council meeting minutes)

8. To allow, if applicable, the Board of Finance to set the property tax mill rate for fiscal year 2026/2027

Eugene Croce, Chairman, stated that I would need a motion to have the fiscal year 2027 mill rate set at 28.73.

Eugene Croce, Chairman, stated Board of Finance at this time elects not to set a mill rate.

Tony Ospiak requested a recess.

Mayor David Sekorski stated that if the Board of Finance refuses to set a mill rate, he recommends convening and having a follow-up meeting with the Board. Under the town charter, there is a limited window to address the matter; however, the town attorney is not present to provide guidance at this time. He noted that the Town Council has exercised its vested authority to adopt a budget and has made adjustments within its legal rights. Given the uncertainty surrounding next steps for establishing the mill rate, he advised that Chairman Croce coordinate a meeting with him and the town attorney as soon as possible to obtain direction on how to proceed.

Eugene Croce stated I suggest that we try to work this out while we are all still here.

MOTION:

Tony Ospiak made a motion, seconded by Jennifer Brunoli, for discussion of setting the mill rate.

VOTE:

Tony Ospiak - Yes

John Draper - Yes

Jennifer Brunoli - Yes

Vicky Carey - No

Motion passed 3–1

DISCUSSION:

Tony Ospiak stated that I had initially asked the Chairman if we could take a brief recess. However, I believe we absolutely need to set the mill rate. Personally, if it came to a vote, I was prepared to vote present. One of our former presidents often took in arguments that were highly controversial.

Tony Ospiak stated I think we have to have a mill rate - happy that we are under the 3%, but my advice, since we are an advisory board, we can only offer our recommendations and hope they are considered. One of my concerns is how much money is being taken from the rainy-day fund and how that may impact next year's budget (creating a budget hole).

Tony Ospiak stated I believe everyone involved is trying to do the right thing, and I do not question anyone's motives. My concern is for the taxpayers. In my view, if there was a surplus of over \$1 million, there were many things that could have been done with that money, including taxpayer relief and addressing opportunities to improve our town, safety in the schools, roads, etc.

Tony Ospiak stated that when I looked into this further, I was informed that the town has had surpluses in recent years. Based on the figures, approximately \$1.5 million in fiscal year 2025, \$1.7 million in 2024, and over \$2.5 million in 2023. If those figures are accurate, I have a difficult time reconciling -that's there's not places in the budget where there is extra money.

Tony Ospiak stated I've shared my perspective, and I'm open to hearing from other board members. I'm willing to compromise and work toward the collective best judgment. Again, I do not question anyone's motives, and I hope others do not question mine.

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Eugene Croce, Chairman, stated that I have failed to move a motion forward, will set up time, and determine the next step.

Tony Ospiak stated, I would second that motion for a vote to establish the mill rate.

The budget discussion returned to the Board of Finance for setting the mill rate - using the adjusted collection rate of 98.4% as preferred by the Board of Finance, rather than the 100% rate initially proposed by the Mayor, the mill rate was calculated at 28.73.

MOTION:

Jon Draper made a motion, seconded by Tony Ospiak, to establish the mill rate at 28.73 for fiscal year 2026-2027.

VOTE:

Tony Ospiak - Present

Jon Draper - Yes

Jennifer Brunoli - Yes

Vicky Carey - No

Motions passed 2 to 1 with one present

Eugene Croce, Chairman, stated the mill rate has been established at 28.73.

DISCUSSION:

Board of Finance Vice-Chair Vicky Carey expressed disappointment that most Town Council members had not attended Board of Finance meetings during budget preparation, with only Councilors Engle and Boilard consistently attending and taking the time to understand the budget discussions.

Vicky Carey, Vice-Chair, stated it is frustrating that no other council members have come to observe how the budget process works or the discussions involved. Because of this, I feel the town is not getting its fair share of attention and consideration. Education is clearly a priority, and we are close to the 3.99% increase that was requested – congratulations - but the town also has significant needs.

Vicky Carey, Vice-Chair, stated the Board of Finance has tried to remain balanced and middle of the road, doing its best to be fair to both the Board of Education and the taxpayers. Whether we like numbers or not, there is a lot of work that still needs to be done.

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Vicky Carey, Vice-Chair, stated I also have concerns about a potential conflict of interest when a person serves on both the Board of Education and the Town Council and is making suggestions and/or recommendations on both sides. I would prefer legal guidance or representation to ensure fairness in those situations.

Vicky Carey, Vice-Chair, stated that overall, this board has worked very hard to stay balanced. We have proposed a 3.7% increase for the Board of Education and a 2.7% increase for the town. At the same time, we have major town needs that cannot be ignored - our roads and some buildings are in poor condition, and those issues must be addressed alongside education priorities.

Vicky Carey, Vice-Chair, stated, unfortunately, not all Town Council members appear to see the situation this way.

Mayor David Sekorski thanked the Board of Finance for working that out and briefly elaborated.

Closing Comment

Mayor David Sekorski stated that it is evident that budget work is a year-long process. It starts with reviewing the current year and establishing where we are.

Mayor David Sekorski stated the town needs to do a better job to Mr. Ospiak's point, a large budget surplus does not necessarily mean the town is budgeting correctly, and briefly elaborated.

Mayor David Sekorski also pointed out that the Town Council and Board of Finance will need to work together. The Chair suggested establishing guidelines for what is an appropriate amount to keep in the undesignated fund balance. Currently, the town is in a fairly strong financial position because it has a large undesignated fund balance, but the use of those funds, as well as other funds, such as what has been referred to as the sinking fund, needs to be carefully evaluated and negotiated among all boards.

Mayor David Sekorski stated that the town will not be successful, nor be able to address the town's infrastructure and building issues, and advance the town, physically or otherwise, without collaboration among all elected officials. He thanked everyone for their time and energy, including Board of Education members, Town Council members, and Board of Finance members. He expressed confidence in their efforts and announced that a budget and mill rate had been adopted.

9. Adjournment

(See Town Council Minutes)

Respectfully submitted,

Michele Yokubinas

Michele Yokubinas
Recording Secretary