Town of Plymouth — Board of Finance

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1. Call Meeting to Order: Eugene Croce, Chairman, called the June 18, 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-excused absence, Jon Draper, Roxanne Perugino, and Tony Osipiak. Also Present: Vijay Dora, Finance Director, and Raymond Engle -Town Council Member

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

3. Notice of Fire Exits - Eugene Croce, Chairman, noted the Fire Exits for the record.

4. Approval of Minutes

MOTION:

Jon Draper made a motion, seconded by Roxanne Perugino, to accept the April 21, 2026 - Tri-Board, two sets of minutes.

VOTE:

Jon Draper - Yes

Vicky Carey - No

Roxanne Perugino - Abstain

Tony Ospiak - Yes

PLYMOUTH, CT
TOWN CLERK'S OFFICE
RECEIVED FOR RECORD
2026 JUN 30 AM 8:16
TOWN CLERK

Motions passes 2 to 1 with one abstention

The April 13th regular meeting minutes were identified but not voted upon at this meeting, and Eugene Croce, Chairman, indicated the item would be addressed at the next meeting.

5. Review and approval of any transfer requests

Mayor David Sekorski advised the Board that the town is still in the process of closing the fiscal year 2026 books and is not yet in a position to bring forward formal transfer requests. He provided the Board with a high-level financial overview, highlighting key areas of deficit and surplus, and described the process currently underway to prepare for year-end closing.

Book Closing Process: Mayor Sekorski explained that the Administration met with department heads in May and instructed them to begin preparing for year-end closing, including identifying internal transfers needed within their departments and submitting any encumbrances. A moratorium was placed on new purchase requisitions after June 15th to facilitate an orderly close. He noted that past delays in this process had compounded reconciliation difficulties during prior audit cycles.

Areas of Deficit:

- Attorney's Fees: An estimated over-expenditure of approximately $80,000 in legal fees. Mayor Sekorski attributed this to a labor matter that commenced in August 2025 and was recently resolved, which generated significant investigative costs, preparation for potential hearings before the police commission, and additional land use-related legal matters arising from applicants contesting how their applications were handled.
- Police Overtime: An estimated over-expenditure of approximately $150,000 in police overtime. Mayor Sekorski explained this was attributable to the extended vacancy of the police captain position since August 2025, which required sergeants to absorb supervisory duties, and to a general shortage of officers. He acknowledged that the captain position was budgeted and that the former occupant continued to receive compensation through accumulated sick time and vacation time per contract, which extended payments into the new fiscal year.
- Snow Removal and Winter Operations: An estimated over-expenditure of approximately $140,000 covering snow, salt, and overtime for the town crew. Mayor Sekorski noted that the town crew operated with three fewer staff members through most of the winter, driving overtime costs, and that a region-wide salt shortage due to heavy snowfall across the East Coast resulted in the town paying elevated per-ton prices.
- Unemployment Insurance: An unanticipated expenditure of $104,000 to settle workers' unemployment insurance claims dating back to 2024, originating from the period when the prior Finance Director departed. Mayor Sekorski explained that because the claims were not contested at the time they were filed, due to notification failures, the town had no recourse to challenge them.

Areas of Surplus:

- The property and casualty insurance line, including workers' compensation, is expected to show a surplus of nearly $200,000 due to fewer claims than budgeted.
- Salary lines in the highway department and other departments where staff vacancies occurred are expected to yield additional surplus funds.
- An approximately $200,000 FEMA settlement related to Hurricane Irene infrastructure work was finalized after state outreach, and additional FEMA reimbursements of up to $200,000 are still pending.
- The NAPCO bridge repair project also generated unanticipated reimbursement revenues.

Mayor Sekorski noted that all incoming FEMA-related revenues flow into the undesignated fund balance and expressed confidence that these surpluses would be sufficient to offset the identified deficits. He also noted that the Administration is working with Finance Director Vijay Dora to better account for deferred receivables going forward.

Police Extra Duty Fund: Mayor Sekorski referenced the police extra duty account, noting that revenue of approximately $1,143,507 against expenditures of $924,099 yielded a variance of approximately $219,408. However, he clarified that capital commitments previously approved by the Board and funded from the extra duty account have not yet been applied, and once applied, the balance would be reduced to approximately zero.

Capital Accounts Review: Mayor Sekorski noted that the Administration is actively reviewing all open capital accounts to confirm balances and close out completed projects. He cited the SIFT ramp contribution ($200,000 per year for three years) and the library HVAC capital line as examples. He also noted that the fiscal year 2027 capital commitments funded from the extra duty account have not yet been posted.

Vicky Carey, Vice-Chair, observed that capital projects have historically been carried on the books beyond the standard three-year period without funds being returned to the general fund, and expressed support for the Administration's thorough review. She also noted a historical issue with LOCIP funds being applied to non-road expenditures, creating reconciliation problems, and emphasized the importance of ensuring any newly established policies are securely recorded and accessible.

Board Member Tony Ospiak questioned whether the elimination of the police captain's position had been considered, given the sustained overtime costs incurred in its absence.

Mayor Sekorski acknowledged the question and indicated that the police commission would be the appropriate body to determine whether the department requires a captain, assistant chief, or lieutenant as second-in-command, but affirmed that some form of supervisory position is operationally necessary. Board Member Tony Ospiak also sought clarification on the financial terms of the labor settlement and the long-term cost of lifetime benefits for the affected police officers. Mayor Sekorski clarified that no new lifetime benefit was created—rather, officers already covered under the existing contract retained their benefit—and identified approximately six police officers with such benefits. He confirmed that the settlement involved no cash payment but that the former captain's accumulated sick and vacation time, totaling approximately 1,300 hours, was paid out in weekly increments rather than as a lump sum, and that those payments would continue briefly into the new fiscal year.

Eugene Croce, Chairman asked whether any salary surplus existed in the police department's regular salary line, given the captain's budgeted position. Mayor Sekorski clarified that the captain was on paid administrative leave throughout the period and then transitioned to paid-out accumulated time, meaning no salary savings were realized.

Mayor David Sekorski anticipated bringing a formal transfer request to the Board in July, prioritizing the larger items identified, and expected the full list to be finalized by September in coordination with the Finance Director.

6. Update on Audit Completion

Mayor David Sekorski indicated that the fiscal year 2025 audit is still in progress, noting the Finance Department is managing concurrent demands from the year-end book closing and the audit process. He referenced a meeting scheduled with the auditors the following day to discuss the status. Finance Director Vijay Dora confirmed that electronic filings for the fiscal year 2024 audit have been completed, though a printed copy of the full audit report has not yet been delivered to Board members.

Vicky Carey inquired whether Board of Education audit reports, which are conducted as part of the same audit engagement, could be shared with Board of Finance members. Mayor Sekorski committed to following up with the auditors and briefly elaborated.

Tony Ospiak reiterated his interest in having the auditors present to the Board and specifically walk through the disposition of approximately $800,000 that had been held in the police extra duty fund at the start of the prior budget season. He noted that the auditors had confirmed experience auditing police extra duty funds during the selection process, and expressed the view that the Board and the public deserve a factual accounting of how those funds were spent.

7. New Revenue Codes for Next Fiscal Year

Chair Eugene Croce initiated a discussion on establishing new revenue tracking codes effective July 1st. The items identified for potential new codes included:

- Parking tickets: Chair Croce noted that the revenue estimate for parking tickets in the police department had historically been set at a nominal figure (as low as $150), which did not reflect actual collections. Finance Director Vijay Dora noted that the majority of parking ticket revenue flows from the state, and offered to bring a detailed breakdown to the next meeting.
- Police court appearance fees: Board Member Tony Ospiak recalled a prior Board motion related to ensuring that fees generated when officers appear in court are captured in the police department's revenue line.
- Electric vehicle charging station revenue (library): Board Member Tony Ospiak suggested establishing a code to track revenue from the charging stations at the library to gauge usage and offset utility costs.
- Police training reimbursements: Board Member Tony Ospiak referenced a prior Board motion to track training reimbursements received by the police department.

Chair Croce stated the goal is for Finance Director Vijay to have the appropriate revenue codes established and in use beginning July 1st, working in coordination with the relevant departments.

8. Discussion of Items on List of Issues to Consider

Chair Eugene Croce presented a list of policy and procedural items for the Board's consideration, several of which had already been touched upon during earlier agenda items.

Recreation Fund and Police Extra Duty Policies: Chair Eugene Croce noted that while draft policies for the recreation fund and the police extra duty fund exist, he found no evidence that either had been formally forwarded to the mayor, presented to the Town Council, voted upon, or codified as an ordinance. He proposed that the Board take a leadership role in advancing these policies through the formal approval process.

Vicky Carey-Vice Chair observed that many policies developed by prior administrations - some of which were approved by the Town Council—have become difficult or impossible to locate, as successive administrations have not consistently preserved them. She stressed the importance of ensuring any newly adopted policies are stored securely, posted on the town and Board of Finance websites, and listed in the town's ordinances. Chair Eugene Croce agreed and noted that any newly adopted policy should include language explicitly superseding any prior version to avoid conflicts.

Undesignated Fund Balance Policy: Chair Eugene Croce shared a sample fund balance policy from the Town of Fairfield as a reference document, commending its clear definitions of fund types as an educational resource for board members without accounting backgrounds. He expressed a preference for setting a minimum fund balance threshold (noting that 15–17% of expenditures is recommended by bond rating agencies) rather than both a minimum and maximum, and proposed that any balance above the minimum be reported to the mayor and Town Council after each audit acceptance, with a Board recommendation on disposition to provide taxpayer relief.

State Statute — Chapter 106: Chair Eugene Croce distributed the relevant section of Connecticut General Statutes governing Boards of Finance, noting that its provisions are mandatory and non-negotiable. He specifically highlighted the statutory prohibition on a Board of Finance refusing to adopt a budget estimate, which has been established by case law.

Financial Calendar: Chair Eugene Croce proposed the development of a coordinated financial calendar with the Finance Department to track recurring deadlines for state reporting, grant applications, and other filings—including submissions required by quasi-public organizations such as the volunteer ambulance service and fire departments that receive town funding. He also suggested that nonprofits receiving town funds be required to submit their financial reports at budget time.

Budget Format Standardization: Chair Eugene Croce proposed establishing a standard budget format for the upcoming budget cycle, including a defined number of historical expenditure columns and clearly labeled Board of Finance recommendation columns. He requested that future budget drafts be presented as a single complete document, with all changes compiled at once rather than distributed across multiple iterative drafts, which had caused confusion in the prior cycle.

Capital Improvement Planning: Vicky Carey noted that the state and the Planning and Zoning commission now expect a five-year capital outlay plan and recommended that Chair Eugene Croce coordinate with George Castle, Chairman of the Capital Improvement Committee, who has been working on expanding the Public Works Director's three-year road plan to a five-year horizon.

Purchasing Policy and Asset Inventory: Chair Eugene Croce inquired whether the town maintains a current purchasing policy and a comprehensive asset inventory system. Finance Director Vijay Dora confirmed that approximately 20 draft policies have been prepared and are awaiting mayoral review before being brought to the Board, and was requested that the Board be given several weeks to review materials prior to any meeting. He also confirmed the town has an older inventory program and is exploring integration with the current Tyler Technologies financial system, which would link purchase orders directly to inventory and accounts payable to eliminate coding errors.

Mayor David Sekorski noted that a facilities inventory does not currently exist but that the Facilities Planning Committee has discussed developing one for the purpose of predicting future capital needs and tracking depreciation.

Sale and Trade-In Policy: Chair Eugene Croce raised the question of whether the town has a consistent policy governing the disposition of surplus assets. Vicky Carey noted that a policy for public works equipment sales has been in place since approximately 2019. Chair Eugene Croce expressed the view that proceeds from the sale of general fund assets should return to the general fund, consistent with his experience in prior roles.

Town Clerk Revenue: During the discussion, it was noted that the town clerk's office collects various fees by statute, a portion of which the town clerk is permitted to retain for office operations (record digitization, record keeping, etc.). Mayor David Sekorski reported that during a review of the Finance Department's records, it was discovered that the proper accounting separation of this revenue stream had lapsed during the period of Finance Department turnover, and that funds had been deposited into the general fund without being properly segregated. The Finance Department has since worked with the Town Clerk to establish correct revenue codes so that deposits are routed to the appropriate accounts going forward. Mayor David Sekorski and Chair Eugene Croce noted that any amounts not expended by the town clerk for statutorily permitted purposes should ultimately revert to the undesignated fund balance.

9. Additional State Revenues

Mayor David Sekorski reported that the town received approximately $525,000 in additional state revenues. Of that total, approximately $390,000 is restricted and must be directed to the Board of Education per guidance from the Office of Policy and Management (OPM), while approximately $133,000 is designated as town aid and must be expended and reported on by the town.

Finance Director Vijay Dora conducted an analysis showing that if the entire $525,000 were applied to reduce the mill rate, it would yield a reduction of approximately 0.42 mills. Mayor Sekorski stated that by the time the town was informed of the allocation, the budget had already been finalized and submitted to OPM, tax bills had been formatted and prepared for printing, and reopening the budget for a 0.42 mill reduction was not, in his judgment, worth the disruption. He confirmed multiple calls were made to OPM to explore options.

Mayor David Sekorski noted that the timing of payment is still uncertain—it is unclear whether the Board of Education's share will arrive in full in fiscal year 2027 or be split between fiscal years 2027 and 2028. He indicated that a meeting with MFAC is scheduled for the following Wednesday, at which this question will be raised. Dedicated revenue accounts have been established so that both the town's and the Board of Education's shares can be specifically tracked for state reporting purposes.

Mayor David Sekorski also noted that the Board of Education's receipt of the $390,000 does not count toward the Minimum Budget Requirement (MBR) calculation, meaning it represents genuinely additional resources for the schools.

Regarding the Board of Education's offer to return $62,000 to the town, Mayor David Sekorski characterized this as a political gesture and recommended the Board of Finance allow the Board of Education to retain the funds and apply them to capital needs. He noted that at current asphalt prices, $62,000 represents the cost of a single day's paving project, and that the Board of Education's own capital needs list exceeds $400,000 before roofing is included.

Tony Ospiak observed that while the Board of Finance cannot direct the Board of Education on how to spend its allocation, the Board can note that the Board of Education is now pursuing initiatives—such as the supplemental dial-a-ride service—that were not presented as priorities during budget deliberations when funding requests were denied. He urged members to review the Board of Education's monthly financial reports, noting that he identified at least 25 budget lines with no expenditures and no encumbrances recorded, with little time remaining in the fiscal year.

Chair Eugene Croce indicated that the Board of Finance cannot and will not be influenced by the offer of a partial return of funds, and expressed the view that the Board of Education should retain and deploy its state allocation for its own capital needs.

10. Public Comment

Melanie Church, 328 Main Street addressed the Board regarding the town's practice of allowing departments to retain proceeds from the sale of surplus equipment originally purchased with taxpayer funds. The resident argued that this constitutes double taxation, as taxpayers fund the original acquisition and do not benefit when the used asset is sold. She contended that proceeds should be returned to the general fund to support town-wide needs, including road maintenance. The resident also expressed broader concern about the state of town services, particularly for recreation programming, which she described as having significantly diminished compared to prior years.

11. Correspondence

Chair Eugene Croce confirmed that all Board members had received the correspondence from the Board of Education.

12. Board Member's Comments

Tony Ospiak offered several observations. He encouraged members to review the Board of Education's monthly financial reports, citing numerous budget lines with no expenditures or encumbrances recorded near year-end as noteworthy. He reiterated his concern about the long-term cost implications of the police labor settlement's lifetime benefit provisions and the sustained level of police overtime. He urged the Board to request that the auditors present a detailed accounting of the police extra duty fund, tracing the disposition of approximately $800,000 that was on hand at the start of the prior budget season.

Tony Ospiak also noted that a supplemental dial-a-ride service has been introduced and is being operated concurrently with the existing vendor while negotiations for a replacement contract are underway. He sought and received confirmation from Mayor Sekorski that unspent funds from the existing dial-a-ride budget line would be used to offset the cost of the supplemental service.

Roxanne Perugino – None

Vicky Carey inquired about the status of the Board of Education's audit report, confirming that the Board of Education conducts its audit through the same auditors engaged by the town. Mayor Sekorski committed to following up at the next day's meeting with the auditors. Vicky Carey also requested a copy of the most recent recreation fund revolving account policy, noting that the last version she is aware of was drafted during a prior administration. She further noted that the land use department has advertised for a full-time zoning enforcement officer, whereas the adopted budget contains funding for only a part-time position. Mayor David Sekorski confirmed that he is in negotiations to realign the land use department and acknowledged that a budget adjustment would be necessary to reflect any change in staffing level.

Chair Eugene Croce advised the Board that he will be unavailable in July. He indicated that if the Board needs to meet, Vice Chair Vicky Carey will conduct the meeting. If no urgent business arises, the July meeting may be skipped, and the Board will reconvene in August.

13. 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 8:30 p.m. This motion was approved unanimously.

Respectfully submitted,

Michele Yokubinas

Michele Yokubinas
Recording Secretary