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Board of Finance
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PLYMOUTH, CT
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TOWN CLERK

1. Call Meeting to Order: Eugene Croce, Chairman, called the August 20, 2026, Board of Finance meeting to order at 7:00 p.m. in the Assembly Room. Members in attendance: Victoria Carey - Vice Chairman-excused absence, 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:

Roxanne Perugino made a motion, seconded by Jon Draper, to accept the June 18, 2026 minutes.

VOTE:

Motions passed unanimously

Eugene Croce, Chairman clarified that, per board procedure, he votes only in the event of a tie, and that the motion carried with three affirmative votes.

5. Current fiscal year Library transfer requests

Gretchen D. DelCegno, Library Director, appeared before the Board of Finance to present a transfer request arising from the departure of a full-time library employee at the end of May. Following consultation with the Finance Office, Mayor David Sekorski, and the Library Board, it was determined that the most prudent course of action was to divide the vacated full-time position (35 hours per week) into two part-time positions (25 hours per week each), resulting in a net increase of 15 service hours per week.

Gretchen D. DelCegno, Library Director, explained that the total cost of the former full-time employee, including salary and benefits, was $58,765. Splitting the role into two part-time positions would save the town approximately $6,000–$7,000 overall; however, a transfer was required because the salary costs for the two part-time employees would exceed what remained in the library's salary line, necessitating a draw from the centralized employee benefits line.

The transfer request was for $9,016.40 from the Town Employee Benefits line to the Library Part-Time Employees line. Gretchen D. DelCegno, Library Director, noted that the benefits line would still reflect savings overall, as benefits costs associated with the former full-time employee would no longer be incurred.

Board members sought clarification confirming that the transfer was interdepartmental - originating from the town-wide benefits department - which is why Board approval was required rather than an administrative decision. Chairman Croce further clarified that converting a full-time position to part-time within a single department's budget would be an administrative matter and would not require Board action.

Tony Osipiak confirmed his support for the motion while noting the procedural distinction. Gretchen D. DelCegno, Library Director, advised that one part-time administrative assistant had already been offered a position set to begin September 8th, coinciding with an expansion of library hours: Monday through Friday, 10:00 AM to 5:00 PM (with extended evening hours Tuesday, Wednesday, and Thursday to 8:00 PM), and the reopening of Saturday hours.

MOTION:

Roxanne Perugino made a motion seconded by Tony Osipiak to approve the transfer of $9,016.40 from the Town Employee Benefits line to the Library Part-Time Employees line.

VOTE:

The motion carried unanimously.

6. Prior fiscal year transfers requiring Board approval

Mayor David Sekorski advised the Board that no prior fiscal year transfer requests were ready to be brought forward at this meeting. He provided a status update on the closure of the FY2026 books, noting that the administration remains within the guidelines for closing but is behind the anticipated schedule due to several concurrent demands: ongoing work on the FY2025 audit, implementation of process improvements (including requisition and purchase order procedures), staff vacations, and a week of staff training on the financial system.

Mayor David Sekorski outlined the principal areas of expected deficit in the FY2026 budget: (numbers dynamic not absolute)

Legal Costs: The legal expenditure line is currently overdrawn by approximately $116,800. Contributing factors include litigation costs related to the investigation surrounding the captain's position and ongoing labor matters, including arbitration proceedings stemming from the dismissal of the former Zoning Enforcement Officer, whose wrongful termination grievance was denied but who subsequently filed for state arbitration.

Employee Benefits: The employee benefits line currently reflects a deficit of approximately $215,382. Mayor David Sekorski noted that a portion of this deficit is expected to be resolved once final adjustments are made to the MERS pension contributions - particularly as those related to the Police Department's extra-duty fund are settled. The administration is also conducting a review to ensure that retirement payouts for three long-term retiring employees (Trish Hale, Jim Schultz, and Mr. Clarence Atkinson were charged to the correct budget lines. As an example, Mayor David Sekorski noted that a benefit payment to Ms. Hale for accumulated sick time was incorrectly charged to the salary line rather than the benefits line.

Police Overtime: The police overtime line reflects an overage of approximately $230,000. Mayor Sekorski acknowledged this as both an operational and fiscal challenge, attributing it to the continued absence of a second-in-command in the Police Department, as well as extended officer absences due to non-work-related injuries. He committed to ongoing discussions with the Chief of Police and stated that the Board should expect a formal request to adjust the overtime line during the current fiscal year.

A substantive discussion followed among Board members, including Roxanne Perugino, regarding the overtime situation. Tony Osipiak noted that the department had previously operated without a captain without generating comparable overtime expenditures, and questioned why the absence of the captain was now driving significant overtime costs. Eugene Croce, Chairman, suggested this may be the result of an internal policy change requiring a supervisor of a certain rank to be on duty at all times. Mayor David Sekorski acknowledged that he could not speak to the historical context but committed to examining the operational factors with the Chief.

Tony Ospiak questioned if there was a mathematical matrix for scheduling and briefly elaborated.

Roxanne Perugino also raised the question of whether it might be more cost-effective to hire a floating officer to cover absences rather than continually absorbing large overtime costs. Mayor David Sekorski indicated this operational question was under active review.

Public Works Deficit: Mayor David Sekorski reported a current deficit of approximately $240,000 across the Public Works department (inclusive of facilities), up from the $140,000 figure previously shared with the Board. He invited Public Works Director Joe Sopczneski to elaborate on the causes.

Public Works Director Joe Sopczneski identified three primary cost drivers:

1. Winter Operations: An unusually active winter season accounted for approximately $150,000 of the deficit, driven by overtime for town employees (as many storms fell on weekends), seasonal outside hires to operate equipment, subcontractor costs for plowing schools, and above-budget expenditures on salt and sand mix.
2. Transfer Station: A salary shortage at the transfer station will be offset by an internal transfer from a surplus in the highway department salary line, representing a near-even trade. Additional costs arose from the breakdown of the compactor, which necessitated temporary open-top container operations and equipment rentals through the end of the year, when a new compactor is expected to be installed.
3. Municipal Utilities: The hydrant/fire service line was significantly under-budgeted. The FY2026 budget assumed a monthly cost of approximately $28,000–$30,000 for Connecticut Water fire service; the actual cost has been approximately $41,000 per month, a figure still under negotiation by Connecticut Water.

Joe Sopczneski, Public Works Director, noted that the department had proactively managed expenditures in the maintenance garage and highway department to generate internal savings and partially offset these costs.

A separate overage in telephone and communications (approximately $52,000) was also noted. Mayor David Sekorski and Joe Sopczneski, Public Works Director, indicated that the town is in negotiations with Frontier Communications to recover over $20,000–$25,000 in payments made for services not received. Chairman Croce characterized this as an unacceptable procedural failure requiring correction.

Mayor David Sekorski closed by offering a positive outlook, stating that revenue collections are expected to significantly offset expenditure deficits. Tax collections are running at approximately 105% of projected collections, largely due to strong back-tax recovery by the Tax Collector. The undesignated fund balance for FY2025 is preliminarily estimated at approximately $10,500,000, up from $9,350,000 in FY2024 (unaudited). Mayor David Sekorski also addressed public commentary suggesting the town's bond rating had deteriorated, clarifying that Plymouth currently holds a double-A-minus (AA-) bond rating from S&P Global, and that the town is not at risk, as has been suggested on social media. He committed to working with Eugene Croce, Chairman, to better communicate the town's fiscal position to the public.

The administration indicated its intention to bring a complete list of proposed fund transfer recommendations to the Board's September meeting.

7. Proposed sales of assets by public works policy

Eugene Croce, Chairman, noted that a draft policy on the proposed sale of public works assets - prepared by Town Attorney and previously endorsed by the Public Works Board- had been provided to the Board. The policy would govern how proceeds from the sale of surplus or retired town equipment are handled, and would supersede any prior known or unknown procedures on the matter. Mayor David Sekorski confirmed that the administration is still researching whether a formal adopted policy on the topic previously existed.

Eugene Croce, Chairman, indicated the item would be carried forward to the September agenda for further review and member comment.

8. Status of audits

Mayor David Sekorski reported that the FY2025 audit remains in progress and is consuming significant staff time. The administration's goal is to complete both the FY2025 and FY2026 audits by the end of the calendar year.

9. June Revenue and Expenditures reports

Eugene Croce, Chairman, noted that the June Revenue and Expenditure reports had been distributed to Board members via email and in printed form. He highlighted that several significant revenue line items are being collected each fiscal year without a corresponding budget projection, meaning those revenues are building up surpluses without being reflected in the mill rate calculation. Eugene Croce, Chairman, stated that in the upcoming budget cycle, the Board must ensure that recurring revenue sources are properly projected to allow for a more accurate mill rate and fair treatment of taxpayers.

Vijay Dora, Director of Finance, acknowledged the challenge of revenue forecasting and noted that departments generating revenue are best positioned to predict those figures. He confirmed that Mayor David Sekorski has committed to ensuring greater departmental feedback in the FY2028 budget process.

Eugene Croce, Chairman, indicated the item would be discussed further at the September meeting, and noted his intention to meet with the Finance Director and Tax Collector to review the reports in advance.

10. Suggested items for September's Agenda

The following items were identified for inclusion on the September agenda:

- Prior fiscal year fund transfer requests (complete list to be provided in advance)
- Proposed sale of assets by public works policy
- June Revenue and Expenditure reports review
- Police overtime and operational staffing review update

11. Public comment

None

12. Board members' comments

Jon Draper – None

Roxanne Perugino - None

Tony Osipiak brought to the Board's attention findings from the most recently completed audit (dated December 23, 2025, covering FY2024). Specifically, Tony Osipiak read into the record the following finding identified by the auditors as a deficiency:

"The town's financial reporting system allows for journal entries to be posted without review and approval."

Vijay Dora, Director of Finance, noted his disagreement with this characterization, but Member Tony Osipiak and Mayor David Sekorski confirmed that this finding appears in the audit report as written.

Tony Osipiak connected this deficiency to his ongoing concern regarding the Police Extra Duty Fund, which had previously held a balance of approximately $800,000 and has since been drawn down significantly. He expressed a desire to understand the journal entries through which those funds were transferred or applied, particularly in light of the audit finding that entries could be posted without review. Tony Osipiak was careful to state that he was not implying any illegal conduct, but emphasized the importance of transparency and accountability regarding the disposition of those funds. He noted that the drawdown appeared to have occurred shortly after a legal opinion was received indicating the funds could be applied to a broader range of purposes.

Eugene Croce committed to working with Vijay Dora, Director of Finance, to provide Member Tony Osipiak with a sufficient account of the relevant journal entries and dates.

Roxanne Perugino – None

13. Adjournment

There being no further business of the Board of Finance, a motion was made by Roxanne Perugino, seconded by Tony Ospiak, to adjourn at 8:00 p.m. This motion was approved unanimously.

Respectfully submitted,

Michele Yokubinas

Michele Yokubinas
Recording Secretary