

Town of Plymouth

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

Board of Finance

Telephone: 860-585-4001
Fax: 860-585-4015

1. **Call Meeting to Order:** Eugene Croce, Chairman, called the September 17, 2026, Board of Finance meeting to order at 7:00 p.m. in the Assembly Room. Members in attendance: Victoria Carey - Vice Chairman, Jennifer Brunnoli-excused absence, Jon Draper, Roxanne Perugino-excused absence, 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 Vicky Carey, to accept the August 20, 2026, minutes.

VOTE:

Jon Draper -Yes

Tony Osipiak - Yes

Vicky Carey - Abstain

Motions passed

5. **Audit update**

Vijay Dora, Director of Finance, provided an update on the status of the FY2025 audit. He reported that all documentation initially requested by the auditors - approximately 50 to 60 items spanning the general fund, ARPA fund, and other governmental funds had been submitted. He noted that the pace of the current audit compares favorably to the FY2024 audit, attributing the improvement to consistent communication with the audit lead, Kyle, and the growing experience of his finance staff. Director Dora acknowledged that while staff carry a significant day-to-day workload, the audit process has helped build accountability and familiarity with the town's financial operations.

Mayor David Sekorski added that the administration had met all required reporting obligations to MFAC (the Municipal Finance Advisory Committee, the enforcement arm of OPM), including submission of extensions and status documentation for both the FY2026 and FY2027 budgets. Mayor David Sekorski noted an upcoming MFAC meeting and stated that no surprises were anticipated, as the town had been in regular contact with MFAC representative Bill Plummer. He also noted that the town's auditor would be present at the MFAC meeting to speak to progress.

PLYMOUTH, CT
TOWN CLERK'S OFFICE
RECEIVED FOR RECORD
2026 SEP 30 PM 12:32
Stella K. Karpas
TOWN CLERK

Regarding the FY2026 audit, Mayor David Sekorski stated that the administration's goal is to submit within the statutory December deadline. He acknowledged this is a significant challenge and highlighted that he had worked with the audit firm to arrange for an on-site auditor during the FY2026 engagement, which is expected to expedite the process of responding to exhibit and sample requests - a source of delay in prior years.

Eugene Croce, Chairman, noted that in his experience, having at least one auditor physically on-site is standard practice and acknowledged the challenge the remote process had presented. No further questions were raised.

6. Current year budget transfer request for Land Use

Mayor David Sekorski presented a formal request for an additional budget allocation of \$28,000 for the Land Use Department, referencing an email he had sent to the Board of Finance on August 27, 2026, along with a modified job description for the Land Use Compliance Official position.

Mayor David Sekorski explained that, following a review of the department's workload and enforcement deficiencies — including a significant backlog of compliance issues, blight enforcement, and three active cease-and-desist orders — he made the administrative determination, under management rights within the current bargaining unit contract, to restructure the Land Use Department. The restructuring converted the Land Use Compliance Official into a full-time position while reducing the Town Planner to a part-time role of 25 hours per week. The Town Planner's salary, originally budgeted at \$92,713 based on a 37.5-hour work week, was prorated accordingly.

Mayor David Sekorski stated that, upon reviewing the budget, he discovered that the part-time planner line had been reduced during the budget process from the original \$48,000 to \$24,170 — a reduction he acknowledged was an oversight on his part. When aggregating both salaries, the department faced a shortfall of approximately \$25,000. The requested \$28,000 includes a 10% contingency and covers the cost of examinations and certifications required for the new full-time Land Use Compliance Official. He noted that while the individual is currently qualified in wetlands, she does not yet hold the state-required zoning enforcement officer designation, though municipalities are permitted up to two years to achieve that certification. In the interim, the town continues to retain two former employees on a per-meeting basis to cover zoning enforcement obligations.

Mayor David Sekorski also noted that, separately and at no additional cost to the Land Use budget, he had exercised management rights to assign a clerical staff member from the general pool to provide full-time support to the Land Use Department, with the expectation that she will also assist the Building Inspector's office over time.

Vicky Carey, Vice-Chair, raised several questions regarding the arrangement, including the cost structure, the role of the two part-time zoning enforcement contractors during the transition, and whether the assigned clerical staff member would eventually be budgeted under the Land Use or Planning and Zoning line. Mayor David Sekorski indicated there is no current intention to move the clerical line but acknowledged that budget season will provide an opportunity to reassess departmental structures more broadly.

Tony Osipiak raised substantive questions regarding the reorganization, including whether the positions constitute separate department heads (they do not, and neither reports to the other), whether the Town Council had approved the reorganization (it is not required under management rights), and whether adequate safeguards exist against the town investing in employee certification only to have the individual leave for another employer. Mayor Sekorski acknowledged this risk exists under the bargaining unit contract and noted it is a challenge the town faces with other positions as well, including the assessor.

Tony Osipiak also expressed concern that the full-time need for a compliance officer was not surfaced during the original budget process, noting that both the Board of Finance and the Town Council had been presented with a part-time structure and acted accordingly. He emphasized the importance of bringing such needs forward during the budget cycle rather than after adoption.

Eugene Croce, Chairman, clarified for the Board that, under Connecticut General Statutes Chapter 106, the Board of Finance does not have the authority to prevent the mayor from performing his statutory duties or exercising his administrative discretion. The Board's role in this instance is to identify the appropriate funding source. Mayor David Sekorski and Vicky Carey, Vice-Chair, both recommended that the funds be drawn from the Board of Finance contingency, which currently stands at \$50,000. Mayor Sekorski stated he saw no foreseeable risks to the contingency at this stage of the budget year.

MOTION:

Vicky Carey made a motion, seconded by Tony Osipiak, to transfer \$28,000 from the Board of Finance contingency fund to supplement the Land Use Department salary lines.

VOTE:

Jon Draper -Yes

Tony Osipiak - Yes

Vicky Carey - Abstain

Motions passed

7. Prior year budget transfer requests

Vijay Dora, Director of Finance, presented the prior year budget transfer requests for the fiscal year ending June 30, 2026. He explained that the document presents surplus line items on the left and deficit line items on the right, and that the purpose of the exercise is to ensure the budget closes in balance. He noted that transfers within a department do not require Board approval but were included in the presentation for completeness and transparency. Transfers crossing departmental lines - including those involving property and casualty, utilities, and snow removal - were identified as requiring Board approval.

Mayor David Sekorski noted the broader value of the exercise, observing that the granular view of expenditures by department and line item is helping the administration better understand spending patterns and improve departmental budget management going forward. He cited the upcoming implementation of a formal requisition and purchase order process as one of the controls being put in place as a result of audit findings.

Tony Osipiak commended the finance department for the quality and clarity of the presentation, calling it the best transfer documentation he had seen since joining the Board. He identified the police department wage surplus as a noteworthy item, observing that a substantial surplus in regular wages was required to offset a significant overtime deficit, and he expressed hope that the next budget would produce a more accurate wage projection. He also noted that the imminent loss of two officers would likely result in higher overtime costs going forward. Vijay Dora, Director of Finance, and Eugene Croce, Chairman, confirmed the police wage surplus and overtime dynamic. Vijay Dora, Director of Finance, also recognized the efforts of staff member Mary Jane Boucher, who spent significant hours compiling the 34-page expenditure report underlying the three-page summary presented to the Board.

Vijay Dora, Director of Finance, distributed the transfer requests for the Board of Finance meeting page 1 of 2, for perusal

MOTION:

Vicky Carey made a motion, seconded by Tony Osipiak, to accept the requested fiscal year ending June 30, 2026 budget transfers as presented by Mayor David Sekorski and Vijay Dora, Finance Director.

VOTE:

Motions passed unanimously

8. Recreation revolving fund draft

Eugene Croce, Chairman, indicated that no vote would be taken on the Recreation Revolving Fund draft at this meeting, as the Board was not at full attendance. He presented the draft policy, noting its origins as a revolving account historically used for senior and youth trips, which had grown to hold over \$300,000 in accumulated funds.

Eugene Croce, Chairman, stated his primary concern with the current draft language is paragraph four, which would set a fund ceiling of \$500,000 — a figure he considered excessive — and the provision recording revenues and expenses on a monthly rather than daily basis.

Vicky Carey, Vice-chair, expressed concern that the draft, as written, appears to circumvent the Town Council, the Capital Improvement Committee, and applicable state requirements for capital expenditures over \$50,000. She stated that any capital requests from the Recreation Department should proceed through the established budgetary process, including the Capital Improvement Committee. She also requested that the town attorney review the draft before a vote is taken.

Vicky Carey, Vice-chair, referenced the fund's history, noting that when it was originally established, any balance exceeding \$50,000 was to be returned to the general fund.

Eugene Croce, Chairman, noted that the fund is comparable in structure to the police extra duty fund and is likely governed by GASB 54 (confirmed by Director Dora). He stated his intent to edit the draft to ensure that capital requests go through the Capitals Committee, that language covers senior trips and youth events broadly, and that the Town Council is included in the approval process. He indicated his goal is to have the policy approved prior to the budget cycle so that any Recreation Department capital requests can be incorporated into the normal budget process.

Tony Osipiak stated that the draft requires significant study before the Board acts on it and concurred that it should not be rushed.

Eugene Croce, Chairman, committed to circulating an edited version of the draft ahead of the next meeting, at which the full Board is expected to be present. He will forward the current draft to Mayor David Sekorski for transmittal to the town attorney.

9. Public Comment

Melanie Church, 328 Main Street, Terryville, CT, addressed the Board. Noting that the Recreation revolving fund is provided for in state statutes and must be established by the legislative body. Also raised the question of whether the town had sought reimbursement from a departing police officer's new employer for training costs, referencing a prior discussion about retention bonuses and repayment timelines. Chairman Croce acknowledged the issue and noted the officer in question had not been employed long enough to trigger a repayment obligation.

10. Board members' comments

Tony Osipiak raised three items:

- **Phone System Cost:** Member Osipiak requested a rough estimate of the cost of the new town phone system. Director of Finance Dora confirmed he could provide that figure and noted the expenditure was processed through the IT budget, which now consolidates all technology-related purchases for improved accountability.
- **Police Detective Wing Renovation and Furniture:** In response to public inquiries about recently delivered furniture, Member Osipiak asked about the cost and funding source. Mayor Sekorski stated that the full renovation project cost approximately \$28,000, funded across FY2026 and FY2027 budget allocations from the facilities and police lines. He noted the total is significantly less than figures being circulated informally and that a complete breakout would be provided to the Town Council following a request by Councilman Zagurski, with a copy to be made available to the Board of Finance.
- **Frontier Service Contract Overpayment:** Member Osipiak referenced a prior discussion regarding approximately \$25,000 paid to Frontier Communications for services not received under a contract that was no longer active. Director Dora confirmed the town is actively pursuing recovery of those

funds. Mayor Sekorski noted this issue was an audit finding in the FY2024 audit related to inadequate internal controls, which are now being addressed through the new requisition and purchase order process.

Eugene Croce, Chairman, noted the need to appoint a Board of Finance volunteer to serve on the retirement committee, which is expected to convene during the current fiscal year. He also referenced an in-progress comprehensive financial management policy being developed by Vijay Dora, Director of Finance, intended to support the town's planned spring bond issuance and improve its credit rating. He noted the policy is currently under review and will be brought to the Board in the coming months.

Jon Draper - None

Vicky Carey - None

11. Adjournment

There being no further business of the Board of Finance, a motion was made by Vicky Carey, seconded by Tony Ospiak, to adjourn at 8:25 p.m. This motion was approved unanimously.

Respectfully submitted,

Michele Yokubinas

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Recording Secretary