CALL TO ORDER: The Chair called the meeting to order at 7:6 p.m. All present joined in a moment of silence and the Pledge of Allegiance.

ROLL CALL: The clerk called the roll and recorded it as follows:

PRESENT: Mike Buswell Mary Isaac Jason Marsh
Ashley Gaudiano Steve Lemoine Kelly Mallozzi
Donna Seidell Tony Scinto Alissa Hall
Dawn Cantafio Christopher DeCruze Tony Scinto
Kevin Shively Bill Mecca Thomas Whitmoyer
Joy Colon Olga Leiva (By conference call)
Nicole Satin

ABSENT: Steve Choi, Dede Robinson, Lissette Colón

ALSO PRESENT: First Selectman Vicki A. Tesoro, Chief Administrative Officers Cynthia Katske and Kathleen McGannon, Town Attorney James Nugent, Director of Finance Maria Pires, Internal Auditor Rebecca Lopez, BOF Chairman Lanie McHugh, Parks Superintendent Dmitri Paris, Director of Public Works George Estrada, Fire Marshal Megan Murphy, Recreation Program Manager Noreen Wilpiszeski, Joseph Centofanti, CPA of PKF O’Connor Davies Accountants and Advisors.

DISCUSSION ITEMS:

Recognition of Trumbull United Under 11 Boys’ and Girls’ Soccer Teams: The Chair explained this was the first time in Connecticut the club won both the boys and girls divisions in the same bracket in the same year. Close to 90 under 11 teams entered the tournaments. The Eagles who are the boys’ team defeated Old Greenwich in the final game, and the Heat which is the girls’ team beat Naugatuck in the final game.
The Heat was coached by Jamie George and the Eagles were coached by Tyler George making them the first father-son duo to win a championship on the same day in Connecticut Cup history. Congratulations to both of these teams. Each team member introduced themselves and what school they would be attending. First Selectman Tesoro and Chairman Gaudiano presented each team a certificate of excellence and each team member received a Town pin. All present congratulated the teams.

Recognition of Trumbull Babe Ruth 14U All Star Team: The Chair explained on July 14th the Trumbull Babe Ruth baseball team defeated Waterford 11 to 1 to capture the Connecticut State Championship at Unity Park in Trumbull. Connecticut State Babe Ruth Tournament was comprised of 11 teams throughout the state. Trumbull went 4-0 in the tournament. The team batted quite well and outscored all opponents 54 to 5. The head coach is Matt Renzoni and the assistant coach is Vinson Guglietti. All team members introduced themselves and what school they would be attending in the fall. First Selectman Tesoro and Chairman Gaudiano presented the team a certificate of excellence and each team member received a Town pin. All present congratulated the teams.

Recognition of Madison Murdoch – Above and Beyond Award: Recreation Program Manager Noreen Wilpiszeski explained if you're not already friends with Maddie, you absolutely should be. Every day they have what she considers to be little emergencies. There was very hot day at Tashua pool about two weeks ago, and unfortunately one of our campers fainted. However, Maddie went above and beyond what you would ever expect, especially for a tween. She not only gave up her spot in the concession line which as you know is a hard thing to do, she assisted them in every way possible. She held her friend’s hand when her friend was nervous, she ran to get her belongings for them because they didn't know where it was since there were 150 campers there at the time. She did absolutely everything that Noreen would expect of her staff, but you will see she's not one of her staff members, she hasn't been trained she's a tween. First Selectman Tesoro and Chairman Gaudiano presented a certificate to Madison for going above and beyond in an emergency situation. They wanted to celebrate Madison this evening and extended their congratulations to Madison on behalf of the Town of Trumbull.

Auditor’s Report: Mr. Centafani of PKF distributed the attached documents and reviewed the first sheet with the Council. The following is a brief summary of the Mr. Centafanti’s explanations to the Council’s questions:

Fraud Policy: The example he always uses are simple ones, an employee stealing time, putting time on their timesheet that they didn't actually work, which is considered fraud, or taking copy paper home is another example. The policy would define behavior that the Town says is unacceptable and outline the consequences. What the Town currently has is probably not written that way, the personnel policy is probably written in a positive way, (i.e. “That you fill out your timesheet for the hours worked”). The policy would make clear that not doing that or adding hours wouldn't be acceptable.
**Intergovernmental Revenues:** The 1.3 million over budget is additional revenue not budgeted for. If you look at RSI, A and B that's where those numbers are coming from. It's looking at the budget and actuals and is presented in the audit. Those are some of the variances. He confirmed the expenditures were less than was budgeted for.

**Net increase of Capital Assets of $8.3 million:** This would be found by category in the finance department. It's net of depreciation. There is a footnote on capital assets on page 58 shown by category, not by each item, that listing is what the finance department prepares but the audit report shows it by land construction, progress or improvements.

**Long Term Debt Increase of $11 million Over the Prior Budget Year:** That is a statement and can change year to year. There are more details in the footnote. Page 61 is the detail by bond issue on long term debt. Comparing the issuances and payments, and refunded bonds. The net change from year to year is the 246.

**General Fund Budgetary Basis:** If you look on page 99, by each department, the total adjusted budget was 178,788,999, you only spent 174,987,068. It's the difference in total, your adjusted budget compared to what was actually spent. The budget was underspent by $3.8 million and he confirmed it offsets the use of the fund balance.

**Dissemination of Formal Written Fraud Policy:** By the handbook and signing after a certain period of time. It's always recommended one year or less, straightaway or at least when people who sign for the handbook that they received are expected to understand all the policies in the handbook and if something is added that would be signed again.

**Child Nutrition Cluster - Cafeteria Funding:** Everything was free last year. What they looked at was the lunch counts provided, that was the basis to pay the town from the free lunches. There was no question about anything.

**Review of Pending Digital Tax Appeals:** The Chair noted this item would be discussed before the last item of the agenda.

**APPROVAL OF MINUTES:** Moved by Colon, seconded by Cantafio to approve the regular June minutes as submitted. Attorney Nugent confirmed votes could be taken by unanimous consent. VOTE: Motion CARRIED by unanimous consent.

**PUBLIC COMMENT:** There was no one from the public to speak.

**NEW BUSINESS**

1. **RESOLUTION TC29-66:** Moved by Cantafio, seconded by Satin

BE IT RESOLVED, That the appointment by the First Selectman of Amy Wiley as a member of the Trumbull Education and Government Access Television Commission for a term extending to the first Monday of December 2024 be and the same is hereby approved.

Committee Report: The R&R Committee met 07-25-2022 and voted unanimously.

VOTE: ADOPTED by unanimous consent.
2. RESOLUTION TC29-67: Moved by Buswell, seconded by Cantafio

BE IT RESOLVED, That the reappointment by the First Selectman of Kate Donahue as a member of the Trumbull Education and Government Access Television Commission for a term extending to the first Monday of December 2024 be and the same is hereby approved.

Committee Report: The R&R Committee met 07-25-2022 and voted unanimously.

Kate Donahue was present and indicated her party affiliation as republican. Councilman Cantafio extended her gratitude for all the work Ms. Donahue has done for the Town and the community.

Ms. Donahue appreciates the opportunity to serve another term and thinks they have done good things for the Town. Having spent 20 years in the cable television industry at C-Span she believes in government, being transparent and available to people whether it's at the local, state, or national level. This is her way to support continuing to make that happen in Trumbull.

The Chair noted it is appreciated. TCTV has been been a great asset for the Town during the pandemic, we wouldn't have had access to as many things and the community wouldn't have had access to as many things if we didn’t have TCTV.

Ms. Donahue thanked the Town Council for their continued support and funding the station and all the work they are trying to do to make it available on different platforms, that support has really made a big difference.

VOTE: ADOPTED by unanimous consent

3. RESOLUTION TC29-68: Moved by Mallozzi, seconded by Cantafio

BE IT RESOLVED, That $106,646 is hereby appropriated from Golf Course Commission Retained Earnings to Capital Outlay 20100000-581888 for additional improvements and equipment.

Committee Report: The Finance Committee met on 7-25-2022 and voted to AMEND unanimously and AS AMENDED unanimously.

Moved by Satin, seconded by Massaro amend the account number to read as, “21100000-581888”. VOTE: Motion CARRIED by unanimous consent.

VOTE: ADOPTED as amended by unanimous consent.

4. RESOLUTION TC29-69: Moved by Lemoine, seconded by Cantafio
BE IT RESOLVED, That $190,000 is hereby appropriated from the Fund Balance to Program expenses 01080800-522205 to cover the shortfall in tree work for public safety.

Committee Report: The Finance Committee met on 7-25-2022 and voted to PASS WITHOUT RECOMMENDATION unanimously.

Mr. Estrada presented the attached power point presentation. Points of discussion by the Council and Mr. Estrada’s explanations are as follows:

- **Average timeframe from the time the tree is deemed dangerous to getting that tree down:** A tree deemed category 4, and in a state of failure would be taken down immediately. In the report distributed to the Council prior to this meeting there are instances where a tree was removed immediately but the information was not inputted into the system until 9 month later, but the tree was removed immediately. This will be the first full year they have ticket counts in this format.

- **How long has the Veoci system been used?** The Veoci system transitioned in in early 2020. Throughout 2020 there were a lot of challenges with people not being on site. Many people had difficulty working the system. This past year they worked with the vendor and added drop down menus, and modified the Veoci system. So it's about a year and a half into it and confirmed this is the first full year with ticket counts in this format. One of the challenges is to get a predicted number, the trees vary widely. You can have a tree one stem, or a tree that has multiple stems, it could be 100 feet tall, or it could be 40’. They just removed a tree that had completely died, it was almost up against the Helen Plumb building, it required police to block off White Plains Road, there was a crane on the road so they could cut into pieces and carry it over the house. A lot depends on the location. In looking at the numbers for last month, there were 90 work tickets, which is substantially lower. We don't know what can happen or how the year will end.

- **Are right-of-ways ever reconsidered?** A perfect examples are paper streets, undeveloped areas. In many communities, they will deed those to the adjoining property owners, they split them at the center, they become part of those parcels and go on the tax rolls, because the town makes a calculated decision that they are not going to develop those in the future and won’t need them for a right of way drainage. The property owner must agree to it. Mr. Estrada suggested an analysis of all these locations, and see if the town can shed those. They would go on the tax rolls and the Town would no longer have the responsibility that it has today. His department will look into this and report back at a later date.

- **Disposal of the trees and wood?** The Town is fortunate to have a disposal site at the transfer station and Indian Ledge where it can sometimes be accumulated and bring in a chipper that will provide us with the byproduct or it goes to the transfer station where it is removed by Grillo an organization in Orange that fully recycles all of the organic products.

- **The average cost, & how is it paid.** The current cost for a three-man crew is $200 an hour, the next lowest bid was $325, and the highest was $350. We have the benefit of a competitive price for the service. They don't round off. But usually when they arrive at a location, it's a half day or a full day. In 2022, just tree work was $267,100 which was a dramatic increase from the prior year. Sometimes the work is charged to the capital project it belongs to. The majority of the work in the parks is done in-house. These
numbers are strictly right-of-way work. The $267,000 includes only a small amount of Town owned property. The $100,000 budgeted is primarily tree maintenance.

Mr. Paris explained there has been alot of the conversation driven about what are the causes and have tried to give some indication, but don't have an absolute certainty. What they do know is somewhere around 2019-2020, a spike existed that didn't exist before. The only things that they know that may have changed is they opened the window to the residents of Trumbull. It was with the objective to make it easier for the residents to communicate these type of problems, maybe they were too successful. The data that they have is there are more requests. They're not self generated. They're brought to us in much the same way as DPW has to respond within a reasonable period of time on a pothole, it could cause potential harm to a car driving, they have been put on notice and has to take action. Many shovels of asphalt are now going to be spent on that hole. Using that analogy if we had a Veoci asphalt window, and everybody started calling, we now have tractor trailer loads of asphalt having to go out. People called and then we're put in the position where we have to. Once it has been reported they don't take it lightly. If there's a threat they will look at it. A branch that's hanging over a strike factor that could be devastating. Those are the kinds of things that the Tree Warden takes into consideration and the risk assessment. But once you call us out there, there is no more plausible deniability. We inherited a bill.

The Chair noted what didn't happen the criteria use to grade a tree was not changed. We're getting more requests, but we didn't suddenly say what's now a category four, was a three before, we're still using the same criteria. We are getting more requests, and there's natural forces such as decaying trees, insects, and climate change. All of these things are at play.

- As indicated most everywhere utilizes the ANCI A300. It's our risk assessment on standard book and all of the things that you should consider, it covers any community's liability. We have followed that for decades. All of those drivers that are in that presentation are very real. Every year a tree grows bigger, it becomes a bigger threat. An extra couple of inches is sometimes 1,000’s of extra pounds of weight that are now starting to develop farther and farther out the geometry, the tree can only take so much. Mr. Paris has the utmost faith in the Tree Warden’s assessment abilities. They have gone through through iteration after iteration of cross checking each other’s opinions. Sometimes Mr. Paris would check Warren and Warren checks Mr. Paris and when they had our assistant Tree Warden, they were all checking each other. They work to the same conclusion based on industry standards.

- **Invoices & Billing-All the same number os hours**: Many of the invoices are for the same amount of 8 hours because they have multiple locations of tree work that make up the 8 hours. Mobilizing in one area of where multiple trees saves the town money instead of bringing them out on different days for one tree that might be a half a days’ work. This maximizes efficiency. Something new implemented this fiscal year is the category 4’s will be attached to each line item on an invoice so that going forward they know that we had a work order and know what that work order entailed. That number will be on the invoice otherwise they will not be paid.
• Councilman Cantafio appreciates all of the work and so do a lot of the people who are using the trails now. Because of COVID there are more people on the trail and the parks. They are making the calls to let you know what is and isn't being taken away. People know that even though you close off the trail from time to time to clear, people are still walking, the workers have to stop what they're doing to get the people by. That doesn't just happen once or twice, it's like four, five or six times. She extended her gratitude for all the work throughout town and in the parks.

• Mr. Estrada had not checked with other towns yet on aesthetics of trees being taken down as indicated at the BOF meeting.

The clerk called the roll call vote and recorded it as follows:

<table>
<thead>
<tr>
<th></th>
<th>Aye</th>
<th>Nay</th>
<th>Abstain</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mike Buswell</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mary Isaac</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nicole Satin</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donna Seidell</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alissa Hall</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jason Marsh</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ashley Gaudiano</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Olga Leiva (By Conference Call)</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Joy Colon</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Steve Lemoine</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kelly Mallozzi</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dawn Cantafio</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Christopher DeCruze</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carl Massaro</td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Tony Scinto</td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Kevin Shively</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thomas Whitmoyer</td>
<td></td>
<td>✓</td>
<td></td>
</tr>
</tbody>
</table>

VOTE: ADOPTED 15-2 (AGAINST: Massaro, Scinto)

5. RESOLUTION TC29-70: Moved by Whitmoyer, seconded by Mallozzi
   BE IT RESOLVED, That $218,750 is hereby appropriated from the Fund Balance to Snow A/C-Salaries – OT 01030101-501105 $58,850 and to Program Supplies 01030101-534402 $159,900 to cover the shortfall in the Snow account due to additional storms during this year.

Committee Report: The Finance Committee met on 07-25-2022 aand voted to PASS WITHOUT RECOMMENDATION unanimously.

VOTE: ADOPTED by unanimous consent

6. RESOLUTION TC29-71: Moved by Seidell, seconded by Cantafio
BE IT RESOLVED, That $424,800 is hereby transferred from ARPA Funding, and BE IT FURTHER RESOLVED that the use of ARPA Funding for expenses that were removed from the FY 2023 Budget is hereby authorized.

Committee Report: The Council waived the reading of the report by unanimous consent.

The Chair announced there is a scheduled joint meeting for the BOF & Town Council on ARPA on September 1, 2022 at the high school, it will not be a voting session, it will be a discussion with department heads and the Town Council and BOF.

Moved by Shively, seconded by Cantafio to amend the amount to $424,280.
VOTE: Motion CARRIED by unanimous consent.

The Tricaster system in the Council Chambers is old. It's basically what all the cameras and mics connect to in order to record and stream events live from the Council Chambers. The system we have now is out of date. It's basically an old discontinued model. It uses some components like Internet Explorer, for example, that don't actually work with the system any longer. We can't stream live using it. That's why a lot of our council meetings have not been streamed live recently. The idea was to replace this with the newer system so that we can stream these events live again for the public.

Councilman Massaro was hoping they would get something with large screens to do projections easier.

The tricaster is just a production box. First Selectman Tesoro explained the $35,000 was a figured in the budget for the tricaster and was pulled from the budget to be paid by ARPA There will be a discussion more of what Councilman Massaro referred to at the joint meeting. It's about other equipment that is going to be recommended to be purchased.

VOTE: ADOPTED as amended by unanimous consent.

Moved by Cantafio, seconded by Whitmoyer to ENTER into Executive Session to discuss ongoing litigation/tax appeal. VOTE: Motion CARRIED by unanimous consent.

The Town Council entered into Executive Session at 9:20 p.m. with the following people present:

- Mike Buswell
- Ashley Gaudiano
- Donna Seidell
- Dawn Cantafio
- Kevin Shively
- Joy Colon
- Cynthia Katske
- Attorney Jim Nugent
- Mary Isaac
- Steve Lemoine
- Tony Scinto
- Christopher Decruze
- Bill Mecca
- Nicole Satin
- Kathleen McGannon
- Jason Marsh
- Kelly Mallozzi
- Alissa Hall
- Tony Scinto
- Thomas Whitmoyer
- Olga Leiva (By conference call)
- First Selectman Tesoro
- Maria Pires

Trumbull Town Council August 1, 2022 Minutes
Moved by Cantafio, seconded by Colon the Town Council ENDED Executive Session at 9:38 p.m. VOTE: Motion CARRIED unanimously.

7. RESOLUTION TC29-72: Moved by Colon, seconded Mallozzi
BE IT RESOLVED, That $1,659,091 is hereby appropriated from the Fund Balance to Claims and Judgments 01012800-501118 to satisfy a judgment in the matter of Digital 60 & 80 Merritt LLC v. Board of Assessment Appeals of the Town of Trumbull, et al (Docket #HHB-CV14-6025041 S and HHB-CV-15-6029300 S).

Committee Report: Moved by DeCruze, seconded by Sation to waive the reading of the committee minutes. VOTE: Motion CARRIED by unanimous consent.

VOTE: ADOPTED by unanimous consent.

ADJOURNMENT: There being no further business to discuss and upon motion made by Colon, seconded Cantafio the Town Council adjourned by unanimous consent at 9:42 p.m.

Respectfully Submitted,

______________________________
Margaret D. Mastroni, Clerk

Margaret D. Mastroni
Town of Trumbull, CT  
Financial Statements Highlights  
Fiscal Year Ended June 30, 2021

<table>
<thead>
<tr>
<th>ACFR page</th>
<th>Item</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Highlights</td>
<td></td>
</tr>
<tr>
<td>123</td>
<td>ARPA revenue</td>
<td>$5,278,723, Natural Disasters Fund</td>
</tr>
<tr>
<td>114-115</td>
<td>New Education Nonlapsing Fund</td>
<td>Combined with General Fund</td>
</tr>
</tbody>
</table>

**Financial Statements**

| 11-13      | Opinion on the Financial Statements                                  | Unmodified opinion "clean opinion"                                                                                 |

**Management's Discussion and Analysis**

| 14-25      | Executive summary of fiscal year operations                           |                                                                                                                    |
| 14-16      | Financial highlights                                                 | Government wide and fund financials                                                                                |
| 23         | General Fund                                                         | Significant budgetary highlights                                                                                   |
|            | Intergovernmental revenues                                           | Over budget by $1,359,856                                                                                         |
|            | Debt service expenditures                                            | Under budget by $1,073,000                                                                                       |
| 22         | Operations of each major fund                                        | Positive operations of $6,869,338 (bond issue)                                                                     |
|            | Five year capital plan                                               |                                                                                                                    |
| 23         | Capital assets                                                       | Net increase of $8,302,645                                                                                         |
|            | **Governmental activities:**                                         |                                                                                                                    |
| 24         | Construction in progress                                             | Strobel road of $3,093,093                                                                                        |
| 24         | Land purchase                                                        | Hardy lane $7,027,455                                                                                             |
|            | **Business-type activities:**                                        |                                                                                                                    |
| 24         | Vehicles                                                             | Golf carts $752,088                                                                                               |
| 25         | Long-term debt                                                       | Net increase of $11,246,219                                                                                       |

**General Fund - GAAP basis**

| 4          | Exhibits C and D                                                     |                                                                                                                    |
| 29         | Unassigned fund balance                                              | $24,259,660 (Ex C) 13.86% of budgetary expenditures and transfers out                                             |
| 31         | Net change in fund balance                                           | Combined - $1,299,212 (Ex D)                                                                                      |
| 115        | Net change in fund balance                                           | General fund only - $397,799                                                                                      |

**General Fund - Budgetary Basis**

| 5          | RSI-1A                                                              |                                                                                                                    |
| 97         | Revenues under budget by                                             | $3,505,667 (Use of fund balance $3,120,265)                                                                      |
| 97         | Revenues in excess of budget                                         | Special Education excess cost grant of $805,709 and Town clerk fees of $796,642                                 |
| 99         | Expenditures under budget by                                         | $3,801,931                                                                                                        |
| 96-99      | Significant contributors                                            | Town Hall of $400,346, Public works of $419,961, Parks and recreation of 545,053 and Debt service of $1,012,048 |
**Town of Trumbull, CT**  
**Financial Statements Highlights**  
**Fiscal Year Ended June 30, 2021**

<table>
<thead>
<tr>
<th>ACFR page</th>
<th>Item</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>34-37</td>
<td>6 Enterprise Funds</td>
<td>Exhibits F-H</td>
</tr>
<tr>
<td>36</td>
<td>Change in net position:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>WPCA -</td>
<td>$1,060,178</td>
</tr>
<tr>
<td></td>
<td>Golf Course -</td>
<td>$731,588</td>
</tr>
<tr>
<td>34-37</td>
<td>7 Internal Service Fund</td>
<td>Exhibits F-H</td>
</tr>
<tr>
<td>36</td>
<td>Change in net position:</td>
<td>($201,444)</td>
</tr>
<tr>
<td>40-95</td>
<td>8 Footnotes</td>
<td></td>
</tr>
<tr>
<td>67</td>
<td>a Coronavirus note</td>
<td>Future funding disclosure</td>
</tr>
<tr>
<td>95</td>
<td>b Prior period adjustment note</td>
<td>Fund reclassifications - GASB No. 84 and other Corrections</td>
</tr>
<tr>
<td>9</td>
<td>Pension and OPEB</td>
<td></td>
</tr>
<tr>
<td>101-102</td>
<td>a Town Plan - RSI - 2A</td>
<td>Decrease in net liability of $7,150,744</td>
</tr>
<tr>
<td>101-102</td>
<td>b Town Plan - RSI - 2A</td>
<td>Increase in fair value - $9,589,386 (26.29%)</td>
</tr>
<tr>
<td>104-105</td>
<td>c Town Plan - RSI - 2A</td>
<td>52.58% funded (2020 - 42.92%)</td>
</tr>
<tr>
<td>104-105</td>
<td>d Police Plan- RSI-3A</td>
<td>Decrease in net liability of $12,803,721</td>
</tr>
<tr>
<td>104-105</td>
<td>e Police Plan- RSI-3A</td>
<td>Increase in fair value - $18,284,937 (25.53%)</td>
</tr>
<tr>
<td>104-105</td>
<td>f Police Plan- RSI-3A</td>
<td>95.18% funded (2020 - 80.65%)</td>
</tr>
<tr>
<td>109-110</td>
<td>g OPEB - RSI 5A</td>
<td>2.87% funded (2020 - 2.35%)</td>
</tr>
<tr>
<td></td>
<td>h Decrease in net OPEB liability of</td>
<td>$7,696,041 (Difference between actual and expected experience)</td>
</tr>
<tr>
<td>10</td>
<td>Federal Single Audit</td>
<td>Total expended $8,725,278</td>
</tr>
<tr>
<td>4</td>
<td>a Unmodified opinion on compliance</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>b 4 programs tested</td>
<td>Child Nutrition Cluster, CDBG</td>
</tr>
<tr>
<td></td>
<td>c Findings and questioned costs</td>
<td>Coronavirus Relief Fund, FEMA</td>
</tr>
<tr>
<td>10</td>
<td>c Findings and questioned costs</td>
<td>None</td>
</tr>
<tr>
<td>11</td>
<td>State Single Audit</td>
<td>Total expended $7,095,692</td>
</tr>
<tr>
<td>4</td>
<td>a Unmodified opinion on compliance</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>b 3 programs tested</td>
<td>Vocational Agriculture, Town Aid Road</td>
</tr>
<tr>
<td></td>
<td>c Findings and questioned costs</td>
<td>Main Street Investment Fund</td>
</tr>
<tr>
<td>9</td>
<td>c Findings and questioned costs</td>
<td>None</td>
</tr>
<tr>
<td>12</td>
<td>Recommendations</td>
<td>Improvements and best practices</td>
</tr>
<tr>
<td>13</td>
<td>Communication with those charged with governance</td>
<td>Estimates/Disclosures/Independence</td>
</tr>
<tr>
<td>14</td>
<td>New applicable GASB Statements</td>
<td>GASB 87 (2022)</td>
</tr>
</tbody>
</table>
Report on Communication of Internal Control
Related and Other Matters Identified in the Audit

Independent Auditors' Report

Town Council
Town of Trumbull, Connecticut

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances solely for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses as defined above.

However, we identified several matters that are opportunities to strengthen internal control, improve operating efficiency or upgrade policies and procedures to best practices. The "Recommendations to Management" that accompanies this report summarizes our comments and recommendations regarding those matters. This report does not affect our Federal and State single audit reports or our report on the financial statements dated January 21, 2022.

This report is intended solely for the information and use of management, the Board of Finance others within the entity and Federal and State awarding agencies and is not intended to be and should not be used by anyone other than those specified parties.

PKF O'Connor Davies, LLP

Wethersfield, Connecticut
January 21, 2022
Town of Trumbull, Connecticut
Recommendations to Management
For the Year Ended June 30, 2021

We present for your consideration our comments and recommendations relating to the internal control and other operating and administrative matters, which came to our attention during the course of our audit.

**Education**

We performed an operational review of the Education Department and issued our report dated October 30, 2020. The report contained both internal control and operational related recommendations. The internal control recommendations were included in Section D of the report "Review of Accounting Procedures and Internal Control".

Based upon review of the latest status report dated September 30, 2021, we noted that the majority of the significant recommendations were implemented after June 30, 2021. Therefore, the recommendations in the October 30, 2020 report included in Section D of the report are incorporated by reference and will be reviewed and updated as part of the fiscal year 2022 audit and recommendations to management.

**Best Practices**

**Town**

2. **General Ledger Maintenance**

**Conditions:**

During the audit we noted the following:

- Certain transactions were recorded directly to fund balance instead of being recorded as current year activity. These amounts were reclassified for reporting purposes.

- Certain grants were recorded net in expenditures activity vs being recorded as revenue

- Although the Town uses a pooled cash system, we noted that there were interfund accounts in various funds

**Recommendations:**

We recommend the following:

- All transactions be recorded as current year activity

- All grants received be properly recorded as revenue in accordance with generally accepted accounting principles

- All interfunds for funds that are included in the pool be closed to the pool. This will increase efficiency and reduce reconciliation efforts.

We also recommend that the Town review all separate bank accounts and, unless a separate account is required by the State or grantor, that the accounts be closed and managed through pooled cash.
3. **Fraud Policy**

**Condition**

The Town does not have a formal written policy with respect to fraud.

**Recommendation**

We recommend the Town develop and implement a policy to specifically address fraud, the Town's position on fraud and the consequences for noncompliance with the policy.
January 21, 2022

To the Town Council
Town of Trumbull, Connecticut

Auditors' Communication with Those Charged with Governance

We have audited the financial statements of Town of Trumbull, CT ("Town") as of and for the year ended June 30, 2021 and have issued our report thereon dated January 21, 2022. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. This letter provides additional required communications related to our audit.

Our responsibility under professional standards

Our responsibility is to form and express an opinion about whether the financial statements, which are the responsibility of management, are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("US GAAP"). Those individuals charged with governance of the Town are responsible for the oversight of the financial reporting process, and our audit does not relieve management and those charged with governance of their respective responsibilities.

Our responsibility for the supplementary information accompanying the financial statements is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

With respect to such supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with US GAAP, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Our responsibility under the Federal Single Audit Act

In connection with our audit, we performed tests of the Town's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the Town's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on the Town's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it does not provide a legal determination on the Town's compliance with those requirements.
Our responsibility under the State Single Audit Act

Our responsibilities include considering internal control over compliance with requirements that could have a direct and material effect on a major state program, testing and reporting on internal control over compliance in accordance with Connecticut General Statutes Sections 4-230 to 4-236, and testing evidence of the Town's compliance with the types of compliance requirements described in the Office of Policy and Management's Compliance Supplement applicable to each of its major federal programs.

Planned scope and timing of the audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Qualitative aspects of significant accounting practices

Significant accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the reporting period that had a significant impact on the financial statements. No matters have come to our attention that would require us to inform you about (1) the methods used to account for significant unusual transactions, and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant accounting estimates

Accounting estimates made by management are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Actual results could differ from those estimates.

Certain accounting estimates are particularly sensitive because of their significance to financial statements and their susceptibility to change, such as:

- Actuarial assumptions related to the net pension liability
- Actuarial assumptions related to the other post employment benefit ("OPEB") liability

Management believes that the estimates used and assumptions made are adequate based on the information currently available. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements as a whole.

Financial statement disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements relate to employee benefit related liabilities and contingencies note related to the coronavirus' impact on the economy.

- Net pension liability
- Other post-employment benefit liability

The financial statement disclosures are consistent and clear.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.
Uncorrected and corrected misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management.

We are required to communicate to you misstatements that remain uncorrected, including any related to prior periods, and the effect, if any, that they may have on the opinion in our report, and request their correction. There are no such financial statement misstatements that remain uncorrected.

None of the misstatements identified by us and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this letter, a disagreement with management is a matter, whether or not resolved to our satisfaction, concerning financial accounting, reporting, or auditing, which could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations requested from management

We have requested certain written representations from management in a separate letter.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to the best of our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other matters discussed with management

We generally discuss with management a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Town, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed and our responses thereto were a condition to our retention as auditors.

Auditor independence

We affirm that PKF O'Connor Davies, LLP is independent with respect to the Town in accordance with professional standard.

This communication is intended solely for the information and use of the Town Council and management of the Town and is not intended to be and should not be used by anyone other than these specified parties.

PKF O'Connor Davies, LLP

January 21, 2022
Wethersfield, Connecticut
Tree Warden
01080800
What is “The Tree Warden”?

- Tree wardens are appointed public officials. Each municipality is required to have a tree warden.

- Under Conn. State General Statute Sec. 23-59 Powers and Duties, the tree warden is responsible for “the care and control of all trees and shrubs” along town public roads or on town grounds except those along state highways under the Control of Commissioner of Transportation. The tree warden is also responsible for assessing the need for the removal or pruning of town trees as matter of public safety.
Utility Maintenance

The Town’s Tree Management Program and UI’s Enhanced Tree Trimming Program (ETT) address different issues.

- Power outage prevention (*Enhanced Tree Trimming Program - ETT*)
  - Prune/remove trees near utility lines
  - United Illuminating Company removes all material

- Tree work for the Town with wire involvement
  - Tree Warden submits request to UI
  - UI contractor performs all work affecting utility lines and removes debris associated with such work
  - Town of Trumbull removes all remaining material
What are some of the challenges?

Several factors that impact or are expected to impact Connecticut forests

- **Insects** - often transported through international trade and make their way across the country in cargo, shipping materials, and even personal travel
  - Emerald Ash Borer
  - Hemlock Woolly Adelgid - HWA
  - Asian Longhorned Beetle – ALB (47% of trees in CT susceptible, 32% highly susceptible)
  - Spongy Moth (oaks are more susceptible but affects most trees)
  - Southern Pine Beetle
  - Winter Moth (oak, maple, etc)
  - Spotted Lanternfly (47% of trees in CT susceptible)
  - Japanese Beetle (affects over 300 different species of plants)

- **Disease** - caused by a variety of organisms, including bacteria, viruses and, most commonly, fungi. Some of the most serious causes of tree mortality within the state have been diseases
  - Elongate hemlock scale – EHS
  - Chestnut Blight
  - Dutch Elm Disease
  - Oak Wilt
  - Beech Leaf Disease
  - Anthracnose Diseases (ash, maple, oak, beech, birch, elm, walnut, dogwoods, etc.)

- **Other factors**
  - Drought
  - Invasive plants
  - Storms
  - Aging urban forest
Cost Drivers

- Urban forests in CT heavily impacted by emerald ash borer and the gypsy moth/drought ... high mortality in the late 2010’s

- American Chestnut mostly wiped out in early 20th century by Chestnut Blight

- Northern red oak – *the leading species in 1950s – 1970’s* - replaced by red maple

- Dying/diseased/damaged trees create public unsafe conditions

- Declining large tree population - replacement with smaller trees ... environmental benefits are less substantial

- Rising costs of tree removal are taxing on municipalities
Town Risk and Cost Mitigation Strategy

Define Tree “Public Right of Way” vs Private Property Tree
Town Risk and Cost Mitigation Strategy

Define Tree “Public Right of Way” vs Private Property Tree
Define Tree “Public Right of Way” vs Private Property Tree
Town Risk and Cost Mitigation Strategy

Define Tree “Public Right of Way” vs Private Property Tree
Tree Assessment Process Reporting - VEOCI

**Tree Assessment**

**Inspection Date:** REQUIRED

- 2022-07-11

**Species:**

- Ash
- Beech
- Birch
- Black Locust
- Buttonwood
- Cedar
- Cherry
- Chestnut
- Crabapple

**Type of Tree Issue:**

- Tree
- Trees/Leaves/Branches Down • Road Obstruction
- Tree Debris Removal

**Reason for Call:**

- Enter Text...

**Phone #**

- (201) 550-0123

**Cell Phone**

- (201) 550-0123

**Email**

- Enter Text...

**Priority Rated:**

- Select an Option

- 1 • Highest
- 2
- 3 • Lowest

**Risk Rating:** REQUIRED

- Select an Option

- 1 - Improbable
- 2 - Possible
- 3 - Probable
- 4 - Imminent

**Electrified?** REQUIRED

- Yes
- No

**Tree Damage?** REQUIRED

- Storm
- Disease
- Dead
- N/A

**Recommendation:**

- Remove
- Prune
- Raise / Clear / Reduce
- No action required

**Assigned to:** REQUIRED

**Date and time of recommended resolution:** 2022-07-11 11:51
Tree Assessment Criteria

**Risk Level**

**High**

**Imminent (#4)**
Immediate action required due to public safety concern.

**Probable (#3)**
Reported concern has been confirmed corrective action to be scheduled.

**Possible (#2)**
Assessment completed appropriate pruning to be scheduled.

**Improbable (#1)**
Determined to not required action or not within ROW. Proper notification provided to adjacent property owner if further action is required.
Tree Warden Process Map

1. VEOCI Service Request initiated (Internal/Public)
   - Tree Warden Reviews VEOCI Request
2. Tree Warden performs visual & physical assessment
   - Tree Warden Inputs ALL assessment data into VEOCI
3. Tree Warden Assesses Risk Category

   Tree Warden Documents full tree assessment & risk category

   Tree Warden Closes VEOCI request

   Tree Warden Documents full tree assessment & risk category

   Tree Warden Updates VEOCI to reflect work completed

   Tree Warden Closes VEOCI request

4. Tree Warden Contacts requester to notify private property tree

5. Engineering Performs “ROW” check

   Tree Warden Assesses Risk Category

   Tree Warden Closes VEOCI request

6. Town Tree?
   - yes
     - Tree Warden contacts requester to communicate next steps
     - Tree Warden coordinates tree work with external contractor
    - no

7. Tree work required?
   - yes
     - Tree Warden Inspects tree work performed by external contractor
     - Tree Warden Updates VEOCI to reflect work completed
   - no

   Tree Warden contacts requester to communicate next steps

   Tree Warden coordinates tree work with external contractor

   Tree Warden Inspects tree work performed by external contractor

   Tree Warden Updates VEOCI to reflect work completed

   Tree Warden Closes VEOCI request
## VEOCI Tree Assessment Data FY2022

<table>
<thead>
<tr>
<th>Risk Rating</th>
<th>Closed Tickets</th>
<th>Open Tickets</th>
<th>Total Tickets</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 - Imminent</td>
<td>47</td>
<td>2</td>
<td>49</td>
</tr>
<tr>
<td>3 - Probable</td>
<td>52</td>
<td>22</td>
<td>74</td>
</tr>
<tr>
<td>2 - Possible</td>
<td>8</td>
<td>-</td>
<td>8</td>
</tr>
<tr>
<td>1 - Improbable</td>
<td>38</td>
<td>23</td>
<td>61</td>
</tr>
<tr>
<td>Pending Review</td>
<td>-</td>
<td>64</td>
<td>64</td>
</tr>
<tr>
<td>Total</td>
<td>145</td>
<td>111</td>
<td>256</td>
</tr>
<tr>
<td>Year</td>
<td>Orig. Budget</td>
<td>Rev. Budget</td>
<td>Actuals</td>
</tr>
<tr>
<td>------</td>
<td>--------------</td>
<td>-------------</td>
<td>---------</td>
</tr>
<tr>
<td>2010</td>
<td>$55,000</td>
<td>$59,180</td>
<td>$59,180</td>
</tr>
<tr>
<td>2011</td>
<td>$60,000</td>
<td>$60,000</td>
<td>$59,980</td>
</tr>
<tr>
<td>2012</td>
<td>$65,000</td>
<td>$64,921</td>
<td>$50,795</td>
</tr>
<tr>
<td>2013</td>
<td>$70,000</td>
<td>$70,000</td>
<td>$70,052</td>
</tr>
<tr>
<td>2014</td>
<td>$68,000</td>
<td>$60,000</td>
<td>$67,961</td>
</tr>
<tr>
<td>2015</td>
<td>$80,000</td>
<td>$79,935</td>
<td>$79,574</td>
</tr>
<tr>
<td>2016</td>
<td>$100,000</td>
<td>$100,000</td>
<td>$100,000</td>
</tr>
<tr>
<td>2017</td>
<td>$100,000</td>
<td>$100,746</td>
<td>$100,745</td>
</tr>
<tr>
<td>2018</td>
<td>$96,500</td>
<td>$93,278</td>
<td>$92,598</td>
</tr>
<tr>
<td>2019</td>
<td>$100,000</td>
<td>$99,974</td>
<td>$99,863</td>
</tr>
<tr>
<td>2020</td>
<td>$100,000</td>
<td>$221,736</td>
<td>$221,735</td>
</tr>
<tr>
<td>2021</td>
<td>$100,000</td>
<td>$260,682</td>
<td>$260,682</td>
</tr>
<tr>
<td>2022</td>
<td>$100,000</td>
<td></td>
<td>$281,773</td>
</tr>
<tr>
<td>2023</td>
<td>$100,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Public Safety
- Always Respond to Public Safety Concerns
- Immediate Action & Notification

Communication
- Establish Improved Communication with BOF
- Develop Quarterly Dashboard

Processes
- Improve Tree Warden Work Order Processes
- New Tree Warden direct phone extension
- Mobile Work Order technology upgrades

Plan Going Forward
Sec. 23-59a. Required coursework for tree wardens. Failure to comply. Extension of time. Record of completion. Tree Wardens Association of Connecticut coursework. Exemptions. Fee. (a) Not later than one year after appointment or reappointment as a tree warden, pursuant to section 23-58, such tree warden shall successfully complete coursework, as approved by the Commissioner of Energy and Environmental Protection. The minimum requirements for such coursework shall include: Tree biology, tree maintenance and pruning, urban forest management and tree laws. The commissioner may administer such coursework or may, in the commissioner's sole discretion, delegate responsibility to administer such coursework to a professional or educational organization capable of providing such training.
Tree Warden Duties

- Coordinate pruning of trees for safety and health
- Assess trees for potential hazards to public safety
- Recommend the removal of Town trees that are dead/dying (*from storms, insects, disease or old age*)
- Coordinate and inspect contracted tree work
- Communicate with the public and address public concerns
- Provide tree program updates to the Town’s Municipal Department Heads
Tree Warden Objectives

- Oversee the care, maintenance or removal of all public trees
- Address, assess and document tree concerns
- Protect and advocate trees to maximize the total amount of forest
- Protect the public from trees where necessary
1962 Town Ordinance Amendment

ARTICLE III. TREES

Sec. 17-51. Planting permit.

No person shall plant any tree or shrub within the limits of any public road or grounds under the jurisdiction of the Tree Warden except upon approval of a written application made to the Tree Warden, setting forth the size, specie, type and location of each tree, bush or shrub for which a permit is requested. The Tree Warden shall consider the effect of planting the specified trees, bushes or shrubs upon the present and future use, safety, development and improvement of the highway for all lawful purposes, and he shall grant or deny such permit upon the basis of such considerations.

(Code 1962, § 13-1)

Charter reference(s)—Tree Warden, Ch. III, § 12G.

State law reference(s)—Trees generally, G.S. § 23-58 et seq.

https://library.municode.com/ct/trumbull/codes/code_of_ordinances?nodeId=PTIIMUCO_CH17STSIHI_ARTIIITR
61% of Connecticut is forested
1% decrease since 2013

Two people per acre of forest
7th most in the U.S.

Oaks and Maples dominate forest landscape

CT has the highest urban cover in the U.S.
61.6%

~ 72% of trees are privately owned

Source: CT DEEP Forestry Division
Why are forests important?

- Wildlife habitat
- Water quality & environmental protection
- Biodiversity
- Climate change mitigation
- Recreational benefits
69% of Connecticut’s forests are classified as an “oak/hickory forest type group”

An “oak/hickory forest type group” includes:

- White oak/red oak/hickory
- Northern red oak
- Red maple/oak
- Chestnut oak/black oak/scarlet oak
- Cherry/white ash/yellowpoplar
- Mixed upland hardwoods
- Yellow-poplar/white oak/northern red oak
- Scarlet oak
- White oak
- Elm/ash/black locust
- Sassafras/persimmon
- Chestnut oak

<table>
<thead>
<tr>
<th>Top Ten Species by Volume (million ft³)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Red maple</td>
</tr>
<tr>
<td>Northern red oak</td>
</tr>
<tr>
<td>Black oak</td>
</tr>
<tr>
<td>Eastern white pine</td>
</tr>
<tr>
<td>Black birch</td>
</tr>
<tr>
<td>White oak</td>
</tr>
<tr>
<td>Eastern hemlock</td>
</tr>
<tr>
<td>White ash</td>
</tr>
<tr>
<td>Sugar maple</td>
</tr>
<tr>
<td>Scarlet oak</td>
</tr>
</tbody>
</table>

Source: USDA Forest Service 2019

Source: CT DEEP Forestry Division
What is hurting and damaging our trees?

2019 Main Causes of Defoliation
Emerald Ash Borer

Emerald Ash Borer First Detected

- 2012
- 2013
- 2014
- 2015
- 2016
- 2017
- 2018
- 2019
- 2020

Town Boundary
County Boundary

Updated 1-9-2020

CAES
The Connecticut Agricultural Experiment Station
Putting Science to Work for Society since 1875
Spongy Moth (Gypsy Moth)

Source: CT DEEP
Tree Damage from Insects

Emerald Ash Borer damage

Spongy Moth defoliated trees in North Branford

Hemlock Woolly Adelgid damage after severe drought

Before and after Asian Longhorn Beetle tree removals (Worcester, MA)
Historical Drought Conditions

Connecticut Percent Area in U.S. Drought Monitor Categories

Source: U.S. Drought Monitor