OFFICE OF INTERNAL AUDIT
LOUISVILLE, KENTUCKY

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TO: Brent Ackerson
Metro Council President

Khalil Batshon
Metro Council, District 25

FROM: Jacqueline B. Lewis, CPA, CIA *Jacqueline B. Lewis*
Office of Internal Audit

DATE: July 31, 2026 (updated conclusion on August 7, 2026)

SUBJ: Metro Council – Financial Impact Statement: Urban Forest Master Plan

As requested, a Financial Impact Statement was prepared regarding the budget impact of the proposed Urban Forest Master Plan (UFMP) as described in Resolution R-142-25: A resolution urging the implementation of the Urban Forest Master Plan strategies / actions to ensure Louisville / Jefferson County Metro Government's tree canopy is resilient, protected, and sustainable. The sponsors for this ordinance are Metro Council Members Jennifer Chappell, Betsy Ruhe, Ben Reno-Weber, Andrew Owen, and JP Lyninger. The Financial Impact Statement was requested to inform decisions related to the resolution in accordance with Section 30.45 of Louisville Metro Code of Ordinances.

Information to determine the financial impact was obtained from the Office of Management and Budget (OMB) and Louisville Parks and Recreation. *Refer to Exhibit A for the Financial Impact Statement Form.* The objective of the impact statement was to identify the estimated financial cost to Louisville Metro Government (Metro) if Metro Council approves R-142-25, which seeks to support a sustainable urban canopy across Metro Louisville by recognizing trees as a vital part of the city infrastructure. Louisville Parks and Recreation estimated that the total implementation cost of the UFMP was $13,413,164. The total includes $7,822,164 in recurring annual costs, $5,441,000 in initial equipment costs, and other periodic costs of $150,000. The estimate identified $2,100,446 of currently budgeted personnel that would not add additional cost.

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Agencies involved with the analysis were:

- Louisville Parks and Recreation; obtained the estimated cost of equipment, personnel, and contracted services needed to launch the UFMP.
- Office of Management and Budget (OMB); reviewed the financial impact estimate provided by Louisville Parks and Recreation for reasonableness and completed the Financial Impact Statement Form.
- Office of Internal Audit (Internal Audit); reviewed the Financial Impact Statement Form and related financial analysis for reasonableness, completeness, and accuracy based on the available information.

The objective of Internal Audit was to answer the following questions based on the available information:

I. Were the methodologies and assumptions used to determine the financial impact reasonable?

II. Was the financial impact analysis complete?

III. Were the calculations used in the financial impact analysis accurate?

To achieve the objectives Internal Audit reviewed (1) the UFMP, (2) all costs estimated by Louisville Parks and Recreation to implement applicable strategies recommended in the plan and, (3) supporting documentation for the estimated costs. Separate meetings were held with representatives from Louisville Parks and Recreation and OMB to gain an understanding of the financial impact analysis, data used to calculate the financial impact, and the factors considered for the analysis. A recalculation of the financial impact analysis was also performed.

Objective I: Were the methodologies and assumptions used to complete the Financial Impact Statement reasonable?

The UFMP Financial Impact Statement is based on the study performed by Trees Louisville. The plan contains 10 strategy items divided into 33 actions. Of the 33 action items, 7 would be the responsibility of Louisville Parks and Recreation / Metro, and the remaining 26 actions would be the responsibility of non-Metro entities such as local nonprofits and hence were excluded from this analysis. The 7 action items that belong to Louisville Parks and Recreation would require hiring additional staff and purchasing equipment. The staff and equipment would be part of an expanded Urban Forestry Division within Louisville Parks and Recreation. The Urban Forestry Division would be composed of the Street Tree Maintenance team, the Parks and Parkways Tree Maintenance team, the Horticulture, Tree Planting, Tree Nursery team, and include administrative and Geographic Information Systems personnel.

Louisville Parks and Recreation used the following methodology and assumptions to calculate the estimated personnel costs:

- Evaluated the UFMP and determined 69 total Louisville Parks and Recreation staff positions would be needed as well as 20 seasonal staff. There would be a need to fill 44 additional staff positions as 25 are currently filled.
- Two additional positions outside the Urban Forestry Division would be needed, one in Public Works and one in Codes and Regulations; however, neither position has been authorized.
- Salary data from Workday was used to estimate personnel costs. The minimum salary rate for each position was assumed for both filled and needed positions.

- Existing staff are likely compensated above the minimum salary rate. Additionally, non-union applicants may negotiate higher salaries during the hiring process, up to 8%.

- To factor benefit costs into the salary estimates, the minimum salary rates were multiplied by a rate of 1.5. Internal Audit confirmed with OMB that this benefit rate was reasonable.

Equipment costs were estimated based on historical purchases, web searches, quotes, and purchasing contracts. Equipment costs were approximations rather than exact costs. Actual equipment costs may vary depending on market fluctuations and equipment features purchased as well as available discounts. Equipment costs were estimated as part of Action Item 1.3, Metro Government takes over full care and management of street trees. Estimates for supplies were not included in Action Item 1.3; the estimate includes personnel and equipment only. However, Action Item 5.1 - Create an urban forestry workforce development program, includes training and supply costs. The training and supply costs were preliminary estimates based on Louisville Parks and Recreation's historical knowledge and experience.

Costs for contractor services were estimated based on historical / contractual costs, knowledge / memory, and from running prior programs. Specific details are noted below.

- Contractor costs for tree planting and maintenance (Action Item 1.3) were based on historical / contractual pricing plus the projected contractual price increase. For the purchase of tree stock, Louisville Parks and Recreation used an estimate of $200 per tree due to the wide range of pricing.
- The cost of updating the urban tree canopy assessment (Action Item 6.2) was based on historical knowledge from the 2015 assessment.
- The cost of completing the public tree inventory (Action Item 6.3) was based on the current contractual pricing per tree multiplied by a projection of 120,000 trees.
- Lastly, the financial assistance program (Action Item 8.1) is an estimated ask of $100,000; the program could be run with more or less funds if appropriated. The amount of funding received for the financial assistance program impacts how many individuals receive assistance. Using the 2020 funding allocation and program costs, Louisville Parks and Recreation estimated that $100,000 would aid 25 individuals.

Based on Internal Audit's review of supporting documentation and interviews with personnel from Louisville Parks and Recreation and OMB, the methodologies and assumptions used to complete the Financial Impact Statement were reasonable.

Objective II: Was the financial impact analysis complete?

The UFMP represents a "middle of the road" estimate to implement the plan, not actual costs. Based on Internal Audit's review the financial impact analysis is complete except for the following items that could result in additional future costs:

- As noted under Objective I, the estimate did not include incidental purchases and supplies under the UFMP Action Item 1.3 – Metro Government takes over full care and management of street trees.
- The UFMP Action Item 6.3 recommends the creation of a public tree inventory. Currently, a public tree inventory has been funded and is in progress, however there could be need for the public tree inventory to recur every 3 to 5 years (if budget is provided), unless Louisville Parks and Recreation staff maintain the tree inventory. The current estimated cost of the inventory is $786,000.

- The UFMP Action Item 10.4 recommends updating the UFMP every 15 years. If Louisville Metro Government decides to fund an update to the UFMP, there would be additional cost.

Objective III: Were the calculations used in the financial impact analysis accurate?

Internal Audit obtained supporting documentation for the payroll, equipment, and contractor costs included in the estimate. Supporting documentation was compared to the estimate to verify costs were supported and accurate. A recalculation of the estimate was also performed to verify mathematical accuracy.

During the review of the estimate and supporting documentation, the following items were noted regarding calculation accuracy.

- Action Step 1.3 (Metro Government takes over full care and management of street trees) includes a $45,000 SUV. The estimate says the vehicle is already available and not needed, but this was a typo. Louisville Parks and Recreation needs two SUVs for the Administration team: one is already available, and one still needs to be purchased. The cost for the second SUV is included in the estimate totals.
- Action Step 1.3 (Metro Government takes over full care and management of street trees) equipment costs totaling $5,401,000, were estimated based on historical purchases, web searches, quotes, and purchasing contracts. On average, estimated equipment costs were 8% greater than the costs per supporting documentation. Actual equipment costs may vary depending on market fluctuations and equipment features purchased. Many equipment contracts offer discounts rather than listed prices.
- Action Step 1.3 (Metro Government takes over full care and management of street trees) includes contractor costs of $1,369,750 for tree planting and maintenance. There was an error in the estimate calculation which understates the cost by $250,000; the cost adjusted for the error is $1,619,750. However, differences were identified between the cost estimate and supporting documentation. A cost of $1,561,250 was supported by contractual pricing adjusted for the projected price increase, which is $191,500 higher than the estimated cost. Contractor pricing was supported by four different contracts. Internal Audit used the closest contract price to each line item identified in the estimated tree planting costs.
- Action Step 5.1 (Create an urban forestry workforce development program) included annual costs for training and supplies totaling $19,282. The training and supply budgets were estimates, therefore accuracy of the budgets could not be determined based on supporting documentation.
- Action Step 6.2 (Update the urban tree canopy assessment) includes a cost of $150,000 every 5-10 years. This cost was estimated based on the last tree canopy assessment which occurred in 2015. Supporting documentation was not available. The accuracy of this cost cannot be determined.
- Action Step 6.3 (Complete a public tree inventory) includes a future estimate for $786,000 in contractor expenses based on a cost of $6.55 per tree, with a projected tree count of 120,000. Based on current contractual pricing the cost per tree is $5.95, which would yield a projected cost of $714,000. The inventory was not included in the estimated financial impact provided by Louisville Parks and Recreations because the most recent inventory was already funded. However, the inventory will need to be repeated in the future, resulting in a $714,000 understatement.

Conclusion:

Internal Audit reviewed the Financial Impact Statement and supporting documentation provided by Louisville Parks and Recreation and based on the information available concludes the following:

- The estimated financial impact to implement the UFMP (based on the available information) is approximately **$14.3 Million (includes $2.1 Million of current staffing costs.**

Expense Type	Estimated Expense (from Financial Impact Analysis)	Expense Frequency	Internal Audit Estimated Expense	Estimated Expense Difference
Staffing Related	$5.7 Million (New Costs) $2.1 Million (Existing Costs) *Total $7.8 Million*	Recurring	$5.7 Million (New Costs) $2.1 Million (Existing Costs) *Total $7.8 Million*	**$0**
Equipment Related	$5.4 Million	One-time expense	$5.6 Million	**<$191,500>**
Urban Tree Canopy Assessment	$150,000	Every 5-10 years	$150,000	**$0**
Public Tree Inventory	$0 (An estimated cost of $786,000 was included within the analysis (based on projected future cost) but was not included in the final estimate because the cost was already funded.)	Ad Hoc	$714,000 (Internal Audit included the expense (based on current contract costs) because the inventory will need to be repeated in the future.)	**<$714,000>**
TOTAL	**$13.4 Million**		**$14.3 Million**	**<$905,500>**

- Louisville Parks and Recreation's total estimate is understated by $905,500[1]. Specific details can be found under objective III (action steps 1.3 and 6.3). In addition, the estimate includes $169,282[2] in costs that could not be verified by supporting documentation, and estimated equipment costs were 8% greater than the costs per supporting documentation on average. Variances in actual equipment purchase prices are expected.
- The methodologies and assumptions used to prepare the Financial Impact Statement were reasonable.
- The financial impact analysis is complete except for incidental purchases and supplies noted above.

[1] The understatement reported in the original memo dated 7/31/26 was $74,500, however this amount did not include the full amount of the public tree inventory, and it also included an SUV cost in error.
[2] This amount includes $150,000 for the urban tree canopy assessment and $19,282 for training and supplies costs.

- Overall, the final calculations used for the analysis were mostly accurate.

cc: Metro Council Members
Angela Dunn, Office of Management and Budget
Michelle King, Louisville Parks and Recreation
Jason Canuel, Louisville Parks and Recreation
Dr. Mesude Ozyurekoglu, Louisville Parks and Recreation

Exhibit A- Financial Impact Statement

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT
FINANCIAL IMPACT STATEMENT

Mark one: ______Ordinance _______Resolution

Subject/title: Urban Forest Master Plan

Submitting Sponsor: ____

Summary (Financial): ___X___Impact______No impact _____Indeterminable Impact

Department/Division with Impacted Budget: Metro Parks

Fund(s) Impacted: __X____General ____X__ Other – please indicate non-general fund(s) impacted: Capital

FISCAL IMPACT

Fiscal Estimates	Current Fiscal Year	Full Fiscal Year	Future Annual Rate of Change
Revenues (+/-)	0.00	0.00	0.00
Expenditures (+/-)	2.1m	+$7.8m	+$5.7m

Net Effect: Implementation would increase expenditures by $11.1 million in the first year, consisting of $5.7 million in recurring annual costs and $5.4 million in one-time equipment expenses. No dedicated revenue source currently exists to fund these additional expenditures.

Explain or attach the necessary adjustment to the current fiscal year budget:

FISCAL EXPLANATION:

Proposal identifies an estimate for a mix of additional operating and capital budgets to implement the master plan. Capital estimate of $5.4m includes the initial equipment costs. Operating estimate includes $5.7m additional personnel and contractor costs. The total first year cost would be $13m, which includes the existing $2.1m personnel budget.

Data Source(s) (attach appropriate documentation): Metro Parks prepared analysis

Preparer and phone number: Office of Internal Audit Note: Document received from Angela Dunn, Chief Financial Officer, on 7/27/2026. Phone: 574-6093

Date: ____-____-_______

Exhibit B – UFMP Financial Impact Analysis- See Excel File

Column1	Column2	Column3	Column32	Column4	Column5	Column52	Column6	Column7
Strategy		Action	Current Annual UF* Personnel Budget	Additional Annual Personnel and Contractor Cost to Implement UFMP	Initial Equipment Costs to Implement UFMP	Other Periodic Costs (not start up)	Total	Notes
Startegy 1	1.3	Metro Government takes over full care and management of street trees	$2,100,446.40	$4,871,794.00	$5,401,000.00		$12,373,240.40	
Strategy 2	2.1	Create a higher level Urban Forester position.	$0.00	$113,380.80	$0.00		$113,380.80	
Strategy 3	3.1	Provide a dedicated staff member for enforcement of existing code regulations.	$0.00	$88,826.40	$0.00		$88,826.40	
Strategy 5	5.1	Create an urban forestry workforce development program.	$0.00	$547,716.40	$40,000.00		$587,716.40	
Strategy 6	6.2	Update the urban tree canopy assessment (UTC) every 5-10 years.	$0.00			$150,000.00	$150,000.00	
Strategy 6	6.3	Complete public tree inventory (streets, parks, any other public land).						Already funded
Strategy 8	8.1	Develop a financial assistance program for tree care on private property.		$100,000.00	$0.00		$100,000.00	
Total			**$2,100,446.40**	**$5,721,717.60**	**$5,441,000.00**	**$150,000.00**	**$13,413,164.00**	

Current UF Personnel Budget	$2,100,446.40
Additional Annual Personnel Cost	$5,721,717.60
Total Annual Costs	**$7,822,164.00**
Initial Equipment Cost	**$5,441,000.00**
Other Periodic Costs	**$150,000.00**

*UF = Urban Forestry Division of Parks and Recreation

Action 1.3 - Metro government takes over full care and management of street trees.

Note: This analysis includes costs for expanding the current Urban Forestry Division to include full care and managment of street trees. Thus, it also includes maintaining the portions of the Urban Forestry Division that maintain and care for park and parkway trees and for Parks and Recreation landscape areas. Personnel and equipment are differentiated by applicable duties in the spreadsheet below.

Administration Personnel

Serving all districts of street tree program and parks trees program

Position:	Per District	Overall Total:	Currently Employed Total:	Note:	Total Pay:	Current Pay:	Funds Needed
Director		1	1	Reclassify the c	$175,905.60	$144,705.60	$31,200.00
Administrative Assistant		1	1		$66,300.00	$66,300.00	$0.00
Community Outreach Supervisor		1	0		$84,614.40	$0.00	$84,614.40
Total					**$326,820.00**	**$211,005.60**	**$115,814.40**

Streets Tree Maintenance

3 districts - 2 crews per district

Position:	Per district:	Overall Total:	Currently Employed Total:	Note	Total Pay:	Current Pay:	Funds Needed
Administrator	0	1	1		$113,380.80	$113,380.80	$0.00
Manager	1	3	0		$308,505.60	$0.00	$308,505.60
Arborist II	1	3	1		$266,479.20	$88,826.40	$177,652.80
Forestry Supervisor II	2	6	0		$559,728.00	$0.00	$559,728.00
Forester I	6	18	0		$1,417,478.40	$0.00	$1,417,478.40
Total		**31**	**2**			**$202,207.20**	**$2,463,364.80**

Parks and Parkways Tree Maintenance

3 district- 1 crew for each district

Position:	Per district:	Overall Totall	Currently Employed Total:	Note:	Total Pay:	Current Pay:	Funds Needed
Manager		1	1		$102,835.20	$102,835.20	$0.00
Forestry Supervisor II	1	3	2		$279,864.00	$186,576.00	$93,288.00
Forestry Supervisor I	0	0	2	Convert to Sup I	$0.00	$177,652.80	($177,652.80)
Arborist	1	3	1		$253,843.20	$84,614.40	$169,228.80
Forester I	3	9	5		$708,739.20	$393,744.00	$314,995.20
Total		**16**	**11**			**$945,422.40**	**$399,859.20**

Horticulture, Tree Planting, Tree Nursery

Parks Landscape Maintenance, Tree Nursery Operation and Tree Planting

Position:	Per District:	Overall Total:	Currently Employed Total:	Note:	Total Pay:	Current Pay:	Funds Needed
Forestry Manager		1	1		$102,835.20	$102,835.20	$0.00
Landacape Supervisor		1	1	Ladscape bed n	$93,288.00	$93,288.00	$0.00
Landacape Supervisor		1	0	Invasive manag	$93,288.00	$0.00	$93,288.00
Nursery Supervisor		1	0		$93,288.00	$0.00	$93,288.00
Horticulture I		1	0	For the nursery	$63,960.00	$0.00	$63,960.00
Horticulture I		3	0	Invasive manag	$191,880.00	$0.00	$191,880.00
Horticulture I		6	6		$383,760.00	$383,760.00	$0.00
Total		**14**	**8**			**$579,883.20**	**$442,416.00**

GIS

Serving all districts

Position:	Column1	Overall Total:	Currently Employed Total:	Note	Total Pay:	Current Pay:	Funds Needed

Personnel	Cost
Administration	$115,814.40
Streets	$2,463,364.80
Parks and Parkways	$399,859.20
Horticulture, Tree Planting, Tree Nursery	$442,416.00
GIS	$80,589.60
Total	**$3,502,044.00**

Equipment	Cost
Administrative Equipment	$45,000
Street Equipment	$4,128,000.00
Parks and Pkwy Equipment	$870,000.00
Hort Team	$358,000.00
GIS Team	$0.00
Total	**$5,401,000.00**

Contractual	Column2
Contractor tree Planting	$1,369,750.00
Total	**$1,369,750.00**

Needed for implementation **$10,272,794.00**

Current personnel budget **$2,100,446.40**

Position:	Annual Salary:	Note:
Director	$175,905.60	
Assistant Director	$144,705.60	
Admin Assistant	$66,300.00	
Community Outreach Supervis	$84,614.40	
Administrator	$113,380.80	
Forestry Manager	$102,835.20	
Arborist	$84,614.40	
Arborist II	$88,826.40	
Forestry Supervisor II	$93,288.00	
Forestry Supervisor I	$88,826.40	
Forester I	$78,748.80	
Landscape Supervisor	$93,288.00	
Nursery Supervisor	$102,835.20	Comparable to Forestry Manager
Horticulture I	$63,960.00	
GIS Supervisor	$88,826.40	
GIS Analyst II	$80,589.60	Comparable to Data Analysis Coordinator
GIS Analyst I	$73,101.60	

GIS Supervisor	1	1	$88,826.40	$88,826.40	$0.00
GIS Analyst II	1	0	$80,589.60	$0.00	$80,589.60
GIS Analyst I	1	1	$73,101.60	$73,101.60	$0.00
Total				**$161,928.00**	**$80,589.60**

Administration Vehicles and Equipment

Type:	Column1	Overall Total	Currently Available	# Needed	Cost Per Type	Total Cost	Notes
SUV		1	1	0	$45,000	$45,000	
Total						**$45,000**	

Streets Vehicles and Equipment

Type:	Per District	Overall Total	Currently Available	# Needed	Cost Per Type	Total Cost	Notes
SUV		1	1	0	$45,000.00	$0.00	Administrator
SUV		3	0	3	$45,000.00	$135,000.00	Managers
Pickup truck	1	3	0	3	$60,000.00	$180,000.00	
Mini Dump		6	0	6	$80,000.00	$480,000.00	
Aerial lift (50-70ft)	1	3	0	3	$275,000.00	$825,000.00	
Spider lift	1	3	0	3	$80,000.00	$240,000.00	
Chipper	1	3	2	1	$150,000.00	$150,000.00	
Chipper truck	1	3	0	3	$150,000.00	$450,000.00	
Grapple truck	1	3	0	3	$175,000.00	$525,000.00	
Stump grinder	1	3	1	2	$100,000.00	$200,000.00	
Mini skid	1	3	0	3	$70,000.00	$210,000.00	
Skid steer	1	3	0	3	$200,000.00	$600,000.00	
Trailer	2	6	1	5	$17,000.00	$85,000.00	
Arrowboard	2	6	0	6	$8,000.00	$48,000.00	
Total						**$4,128,000.00**	

Parks and Parkways Equipment

Type:	Per District	Overall Total	Currently Available	# Needed	Cost Per Type	Total Cost	Notes
SUV		1	1	0	$45,000.00	$0.00	Manager
Pickup truck	1	3	2	1	$60,000.00	$60,000.00	
Mini Dump	2	6	6	0	$80,000.00	$0.00	
Aerial lift (50-70ft)	1	3	3	0	$275,000.00	$0.00	
Spider lift	1	3	0	3	$80,000.00	$240,000.00	
Chipper	1	3	3	0	$150,000.00	$0.00	
Chipper truck	1	3	2	1	$150,000.00	$150,000.00	
Grapple truck	1	3	1	2	$175,000.00	$350,000.00	
Log Truck		1	1	0	$150,000.00	$0.00	
Stump grinder	1	3	3	0	$100,000.00	$0.00	
Mini skid	1	3	2	1	$70,000.00	$70,000.00	
Skid steer		2	2	0	$200,000.00	$0.00	
Trailer	2	6	6	0	$17,000.00	$0.00	
Arrowboard	1	3	3	0	$8,000.00	$0.00	
Total						**$870,000.00**	

Horticulture, Tree Planting, Tree Nursery, Invasive Removal Equipment

Type:	Per District	Overall Total	Currently Available	# Needed	Cost Per Type	Total Cost	Notes
SUV		1	1	0	$45,000.00	$0.00	
Pickup truck	1	4	4	0	$60,000.00	$0.00	
Mini Dump	1	4	4	0	$80,000.00	$0.00	
Spider lift		1	0	1	$80,000.00	$80,000.00	
Chipper	0	2	2	0	$150,000.00	$0.00	

Stump grinder	0	1	1	0	$100,000.00	$0.00	
Mini skid		1	0	1	$70,000.00	$70,000.00	
Skid steer		1	0	1	$200,000.00	$200,000.00	
Trailer		6	6	0	$17,000.00	$0.00	
Arrowboard		1	0	1	$8,000.00	$8,000.00	
Total						**$358,000.00**	

GIS Equipment

Type:	Per District	Overall Total	Currently Available	# Needed	Cost Per Type	Total Cost	Notes
Sedan		1	1	0	$45,000.00	$0.00	
Passenger Van		1	1	0	$40,000.00	$0.00	
Total						**$0.00**	

Contractor Work

Tree planting and tree maintenance during establishment period

Number of trees	cost per tree	Total Cost
1000	$1,369.75	$1,369,750.00
Total		**$1,369,750.00**

Action 2.1 - Create a higher level Urban Forester position.

Position:	Overall Total:	Currently Employed Total:	Total Pay:	Current Pay:	Funds Needed
Administrator	1	0	$113,380.80	0	$113,380.80
Total					**$113,380.80**

This position at Public Works will ensure that trees are considered in all major planning efforts and infrastructure planning from the beginning, not included as an afterthought. This position can also work across divisions at a high level to ensure implementation of the UFMP and would serve as one of the Metro representatives when coordinating with the UFMP implementation coalition.

Policy and regulation changes that require trees where they are needed. ● Development of metrics to track progress. ● Street and sidewalk improvements. ● Improvements to public realm and community spaces. ● Corridor planning. ● Multi-modal transit design. ● Stormwater planning. ● Park improvements. ● Neighborhood placemaking. Page 63 of 117 ● Major sector and transportation planning.

Action 3.1 - Provide a dedicated staff member for enforcement of existing code regulations.

Position:	Overall Total:	Currently Employed Total:	Total Pay:	Current Pay:	Funds Needed
Arborist II	1	0	$88,826.40	0	$88,826.40
Total					**$88,826.40**

The existing development code is currently only partially enforced. While there is a dedicated staff member who provides review of site plans for compliance with tree/landscape code Page 69 of 117 requirements, there is no staff available for field inspections. To fully enforce code, multiple field inspections are needed throughout the project to ensure tree protection is maintained and new landscaping is installed as approved and properly planted. Follow up inspections after the warranty period for new landscaping are also necessary to ensure landscape is being maintained and preserved trees are in good health. At least one staff position is needed for the following: ● Perform field inspections including: ○ Ensure tree protection is installed and maintained through construction activity. ○ Inspect required plantings for appropriate species, space design, and planted properly. ○ Follow up inspection after one year maintenance period. ○ Enforce all code requirements, investigate potential violations, and follow up. ● Assist in plan review as needed. ● Provide education to development on requirements, maintenance responsibilities, etc. ● Be prepared to evaluate needs and workload and add another position as necessary.

Action 5.1 - Create an urban forestry workforce development program.

Item	Qty	$ Amount	Totals
Seasonal Staff	20	$17,316.00	$346,320.00
Forestry Supervisor II	1	$93,288.00	$93,288.00
Forestry Supervisor II	1	$88,826.40	$88,826.40
Full time staff Trainings and Certifications	2	$500.00	$1,000.00
Laptop, monitors, iPad with case, cellphone	2	$3,266.00	$6,532.00
Office supplies, promotional materials	1	$250.00	$250.00
Office supplies, promotional materials	20	$225.00	$4,500.00
Trainings for seasonals	20	$230.00	$4,600.00
PPE	20	$120.00	$2,400.00
Total			**$547,716.40**

Cost	Total
Annual Cost	$547,716.40
Initial Cost	$40,000.00
Total	**$587,716.40**

Passenger Van	1	$40,000.00	$40,000.00

The Workforce development program will be a 3-month intensive training program with an optional 3-month extension for specialized training. The seasonal program will include 6-10 seasonal staff per cohort. There will be two cohorts per year.

To implement a successful program Urban Forestry will need one full time Forestry Supervisor II and Forestry Supervisor I to implement this program. An additional vehicle would be needed to assist with transportation of the cohort.

Action 6.2 - Update the urban tree canopy assessment

Updates to Urban Tree Canopy are recommended every 5-10 years to monitor changes in the urban forest. In Louisville, it will also be one of the orimary ways to track and measure UFMP implemantation progress over time. Louisville has completed two rounds of canopy assessments. The first one in 2015 cost $150,000.00

Action 6.3 - Complete public tree inventory (streets, parks, any other public land)

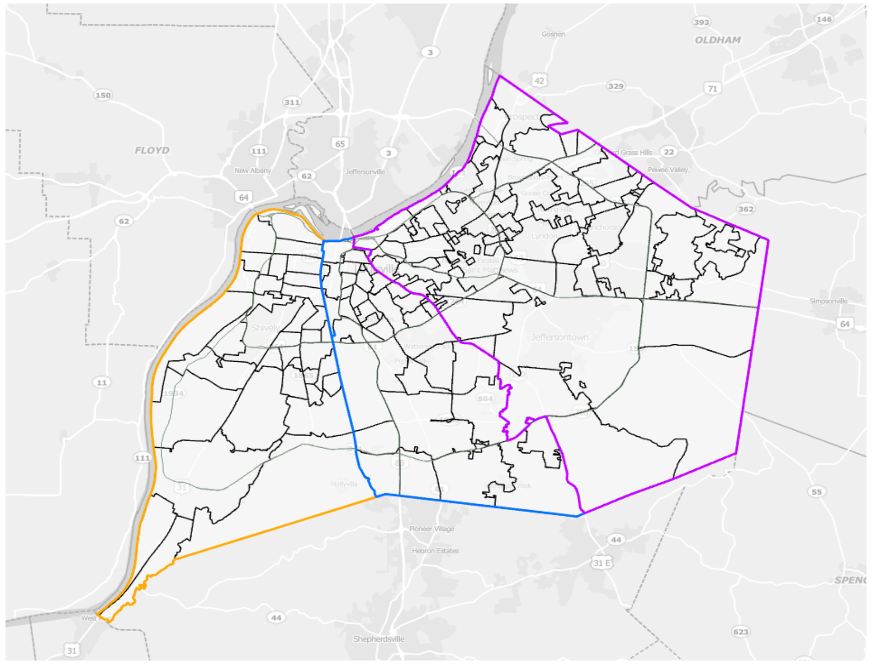
Projected # of trees	Cost per tree	Total Cost
120,000	$6.55	$786,000.00
Total		**$786,000.00**

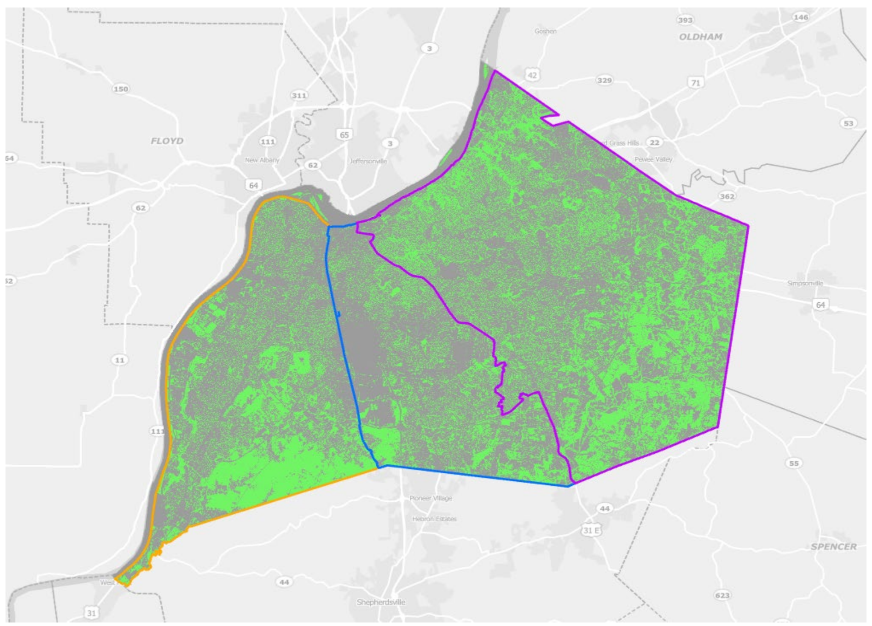
***Inventory project is already underway using previously budgeted funds**

Action 8.1 - Develop a financial assistance program for tree care on private property.

$200,000 appropriated to a Tree Assistance Fund in 2020
45 individuals received assistance from 2021-2026
$192,000 spent on tree removal, pruning, and planting
49 trees received assistance
~$3,918/ tree (included removals or pruning, replanting, watering)
$100,000 would provide assistance to roughly 25 individuals

Note: As currently administered, the Tree Assistance Fund authorized under LMCO §102.11 applies to qualifying homeowner street tree assistance, not private property. The one time appropriation has now been expended. LMCO §102.11 would authorize tree removal assistance on private property if ordered by the city (LMCO §102.10); however, funding is not currently available.





West District:
Total Acreage (including home rule cities): ~70,027 acres
Total Road Miles (Metro Maintained and Metro Contracted): 782.34
Excluding alleys: 778.69
Total Road Miles (all roads): 1022.68
Excluding alleys: 1019.03

Central District:
Total Acreage (including home rule cities): ~50,101 acres
Total Road Miles (Metro Maintained and Metro Contracted): 551.19
Excluding alleys:
Total Road Miles (all roads): 797.12
Excluding alleys: 793.13

East District:
Total Acreage (including home rule cities): ~125,887 acres
Total Road Miles (Metro Maintained and Metro Contracted): 841.88
Excluding alleys: 840.97
Total Road Miles (all roads): 1657.87
Excluding alleys: 1656.82

Western Canopy Coverage: (percent covered)
40.25%

Acreage covered in West District:
~ 28,186 acres

Central Canopy Coverage:
28.37%

Acreage Covered in Central District:
~ 14,214 acres

Eastern Canopy Coverage:
41.89%

Acreage Covered in East District:
~ 52,735 acres

Contractor cost of a 2" tree, planted and maintained for 3 years.

Item	cost
Tree stock 2"	$200.00
Tree installation 2" caliper	$255.00
Staking- 2 stakes	$25.00
Stake removal	$25.00
Fertilization	$8.00
Soil amendment	$69.00
Greenwell purchase & install	$30.00
Watering YR1 (20 weeks @ $17/tree)	$340.00
Watering YR2 (10 weeks @ $17/tree)	$170.00
Watering YR3 (5 weeks @ $17/tree)	$85.00
Tree Stock pickup and delivery (more than 30 miles)	$13.80
In- person canvassing	$75.00
Total:	$1,095.80

*25% projected increase with contractor renewal:	$1,369.75