Testimony of Lewis Ledford
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House Natural Resources Committee
Subcommittee on Public Lands and Environmental Regulations
Oversight hearing on
"Citizen and Agency Perspectives on the Federal Lands Recreation Enhancement Act"

1324 Longworth House Office Building
Tuesday, June 18, 2013, 10:00 a.m.

Good morning Chairman Bishop, Ranking Member Grijalva, and members of the Subcommittee, thank you for the opportunity to testify today. I am Lewis Ledford, Vice President of the National Association of State Park Directors (NASPD). I also serve on the board of directors for the National Recreation and Park Association, and I just recently accepted an appointment on the Southern Region Recreation Resource Advisory Committee for the U.S. Forest Service. My full-time job is serving as the Director of the North Carolina Division of Parks and Recreation. I have worked for the North Carolina state parks for more than thirty years. Parks and conservation have been the mainstay of my entire professional life. I appreciate the opportunity to be part of the discussion on this important issue today.

The NASPD officially met for the first time in 1962 at Illinois Beach State Park on the shores of Lake Michigan near Zion, Illinois. The mission of the Association is to promote and advance the state park systems of America for their own significance, as well as for their important contributions to the nation's environment, heritage, health, and economy. We are devoted to helping state park systems effectively manage and administer their state parks.

The Association is composed of fifty state park directors of the United States that have full membership privileges in the organization. The Association has also established memorandums of understanding (MOU's) with associates and affiliates that share common goals. One of those agreements includes a partnership with the National Park Service and the National Recreation and Park Association. The goal of that agreement is to increase public awareness to the value of connecting children and nature to improve the knowledge of our nation's natural resources.

As you might expect, the diversity between park systems across the country is significant. There can be a vast disparity in the number of areas, acreage, park personnel, and operating funds from one state to another. For example; in California there are 279 areas, 1.5 million acres, 5,246 personnel, and $387 million in operating expenses. Similarly in North Dakota there are 31 areas, 19,842 acres, 169 personnel, and $5.3 million in operating expenses. In my state of North Carolina, we have 74 areas, 218,772 acres, 1,159 personnel, and $33.7 million in annual operating expenses.

All together, the fifty states have 8,260 areas, comprising 14.9 million acres with 49,590 personnel, costing $736 million in general fund operating expenses.

Funding for state parks is a major issue all across the country as it is for the federal land managing agencies of the National Park Service, the Bureau of Land Management, the Bureau of Reclamation, the U.S. Fish and Wildlife Service and the U.S. Forest Service. Finding adequate funds for sufficient operations as well as maintenance and construction of new facilities is a major concern among all of my colleagues.

For many years the amount of money from state general funds going to state parks has been declining rapidly. In 2009, the total was $924 million, and in 2012, the amount was $736 million. As a percentage share of state budget the total for state parks in America was 0.211 percent in 2012. This ranged from 0.071 in Mississippi to 0.800 in California.

Based on the most recent information collected by the NASPD, Annual Information Exchange (AIX), there is almost 1 billion dollars ($941 million) generated annually in park revenues. Further, multiple studies have shown that state parks benefit their host communities through salaries paid to employees and spending by visiting tourists. In North Carolina, we determined through a recent study that our 74 state parks created $289 million in annual sales, $120 million on resident's income resulting in 4,924 full-time equivalent jobs.

We estimate that the annual economic impact nationally of our state parks is more than $20 billion.

Beyond state general revenue funds, financing of state parks comes mostly from sources including: dedicated funds, park generated revenue or user fees.

Sources of dedicated funds include: boat registration, fishing and hunting licenses, fuel tax, off-road vehicle registration, motor vehicle registration, lease royalties, proceeds from state lotteries, real estate transfer tax, and sales taxes. Generally speaking, these various sources provide a reliable annual funding amount.

Some states with examples of dedicated funds include: California has a boating gas tax; Colorado has lottery proceeds and the Great Outdoors Colorado Trust; Iowa has an Environment First Fund; and Minnesota has a legacy sales tax amendment. 35 states have dedicated funds for capital expenditures totaling $197 million. 20 states use some amount of park generated fees for capital expenditures totaling $57 million.

In Arkansas, as a result of a state referendum, 1/8 of 1 percent of the state sales tax is dedicated to state parks. In North Carolina, we have a dedicated fund which allows for one half of the state's share of real estate transfer tax to go to state parks and a grants program for local government parks and recreation departments. Those funds provide for land acquisition and capital construction but not park operational costs.

User fees may include adult admission, passenger vehicle and bus admission, vehicle parking, annual pass, annual senior pass, lodging rental, camp site rental, and activities which require equipment rental such as, golfing, boating or horseback riding.

Two states report operating almost entirely on fees; New Hampshire ($15 million) and South Carolina ($25 million). But in my view those are very challenging situations. In contrast, several states generate revenue that goes into their General Fund to be appropriated back. Nationally, the average share of user fees as a percentage of operating budget is 41 percent.

States may have variations on the stated mission of their park system that impact the way they administer the parks. For example, in North Carolina we have a deep-rooted tradition of protecting our stunning natural resources and making them accessible at low cost to citizens and visitors. So, we charge admission only on a limited basis.

Much has been made about public/private partnerships as a way to help solve some of the financial difficulties. I know of one example several years ago of a particular state that entered into a lease agreement with a private concessioner to manage and operate multiple lodges on multiple park sites.

My understanding is the agreement was not renewed primarily due to considerable visitor dissatisfaction relating to poorly maintained facilities. Certainly, there may be other circumstances where such a situation would meet or exceed expectations, but I believe this underscores the need for states to understand the need for caution when considering having private firms operate parks. It may be a reasonable option to consider but, ultimately, it won't cure the funding problem. In essence, some states that contract with concessionaires have found the relationship workable in the short term, but it has yet to be proven to be a viable long-term solution primarily because of the mandate and considerable costs to protect the significant natural and cultural resources.

The impact of federal land fees on state parks is a mixed result. Generally speaking, consistency in fees helps all of us. I have not encountered a situation in my state where federal fees made any measureable impact on our state parks.

In North Carolina we are proud of having a truly seamless system of federal, state and local parks including the most visited NPS unit, Blue Ridge Parkway, and the most visited national park, the Great Smoky Mountains. We are one of the fastest growing state park systems with record levels of visitation for three consecutive years. We also have a highly recognized corps of 224 local parks and recreation departments serving the 10th most populous state. But it is my experience that most park visitors don't really distinguish the managing agency of the parks they visit.

Ultimately, I believe we are all proud that state and national parks combine for over a billion visitors per year generating over $50 billion in economic impact.

As part of my written testimony, I have included a number of tables with information compiled from our association's Annual Information Exchange (AIX). These tables provide more details and a state by state breakdown highlighting the sources of some of the revenues and fees in state parks.

As I conclude my remarks relating to the issue of funding for public lands, I would like to mention a critically important federal program for state parks, the Land and Water Conservation Fund (LWCF). I would implore you to recognize that for 48 years the LWCF Stateside Assistance Program has provided over 40,000 grants - matched at least dollar for dollar locally creating a total of over $7.2 billion, extending to every county in America.

We all recognize the current limitations on the federal budget. But every member of Congress can agree that the dollars invested through the LWCF State Assistance Program for local projects like parks, ball fields, pools, and playgrounds which preserve those spaces in perpetuity are very worthy investments in the future health and well-being of America. We look forward to speaking with you about the LWCF which will be up for reauthorization in 2015.

Chairman Bishop, Ranking Member Grijalva, and members of the committee, thank you again for the opportunity to speak with you this morning. We appreciate your consideration and support for America's state parks – the largest chain of natural areas on the planet that are also wonderful centers for environmental education, outdoor recreation, and wellness. I am happy to answer any questions you may have.

Table 1: Inventory

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	Total Areas			Total Trails		
STATE	**Number**	**Number Operating**	**Acreage**	**Number**	**Number Operating**	**Miles**
Alabama	22	22	48,154	119	119	194
Alaska	139	139	3,386,702	102	102	550
Arizona	31	29	64,088	124	124	124
Arkansas	52	52	54,370	140	140	388
California	279	279	1,596,267	2,302	2,302	5,095
Colorado	592	569	1,045,523	407	407	584
Connecticut	138	138	206,633	6	5	95
Delaware	34	27	25,866	64	64	154
Florida	171	171	785,395	602	602	1,668
Georgia	73	63	92,880	123	123	523
Hawaii	68	68	39,824	46	46	125
Idaho	32	29	58,922	3	3	1,003
Illinois	321	321	480,353	6	6	262
Indiana	36	36	171,441	-	-	-
Iowa	185	174	71,081	1	1	6
Kansas	25	25	32,900	2	2	82
Kentucky	51	51	45,180	170	170	317
Louisiana	61	37	43,919	25	25	120
Maine	139	115	98,065	14	14	331
Maryland	66	66	134,539	2	23	32
Massachusetts	339	317	353,889	35	35	2,145
Michigan	101	96	292,721	5	5	227
Minnesota	1,790	1,790	284,131	25	25	1,323
Mississippi	25	25	24,591	38	38	115
Missouri	85	86	204,331	233	233	933
Montana	66	66	46,035	-	-	-
Nebraska	79	78	135,484	2	2	324
Nevada	25	22	144,683	114	114	290
New Hampshire	91	90	233,071	131	131	3,864
New Jersey	118	112	441,110	4	4	167
New Mexico	39	39	196,677	59	59	128
New York	1,419	1,411	1,351,569	292	292	3,436
North Carolina	70	36	215,404	4	3	781
North Dakota	31	30	19,842	36	36	3,250
Ohio	75	75	174,342	498	498	1,498
Oklahoma	35	35	70,031	36	36	402
Oregon	256	219	108,613	6	6	147
Pennsylvania	120	120	297,055	964	964	1,494
Rhode Island	77	65	9,475	14	14	102
South Carolina	56	56	90,167	149	149	366
South Dakota	131	131	101,943	111	111	1,896
Tennessee	54	54	190,144	220	220	998
Texas	96	96	638,391	3	3	97
Utah	50	50	150,758	105	105	302
Vermont	103	86	69,349	47	47	249
Virginia	43	36	71,637	293	293	508
Washington	204	178	119,548	6	5	465
West Virginia	47	47	177,133	2	2	149
Wisconsin	80	78	146,183	42	39	2,000
Wyoming	40	40	119,600	248	248	119
Total	8,260	7,975	14,960,010	7,980	7,995	39,429

Table 5A: Financing – Operating Expenditures (page 1 of 19)

Expenditures are reported in two general categories: operating expenditures and fixed capital expenditures. Please refer to the definition of terms section for a detailed description of each. Table 5 comprises six subsections on various aspect of financing issues. Due to the complexity of this table explanatory notes are provided after each subsection. States that provided "0" or no data are excluded from averages.

STATE	Operating Expenses - Source of Funds					Total Operating Expenses
	Park Generated Revenue	General Fund	Dedicated Funds	Federal Funds	Other	
Alabama	30,070,557	-	3,795,223	-	2,576,940	36,442,720
Alaska	2,316,670	5,617,900	75,100	18,600	1,494,600	9,522,870
Arizona	9,506,830	-	6,979,630	938,740	-	17,425,200
Arkansas	25,657,964	14,812,833	14,118,102	-	-	54,588,899
California	105,965,000	121,219,000	131,220,000	3,700,000	25,748,000	387,852,000
Colorado	23,048,097	-	9,018,453	251,967	17,276,394	49,594,911
Connecticut	-	17,756,210	-	-	-	17,756,210
Delaware	13,727,660	8,633,958	439,715	1,524,891	48,531	24,374,755
Florida	52,512,359	-	26,175,926	860,000	-	79,548,285
Georgia	31,783,973	13,044,514	750,969	785,785	2,438,889	48,804,130
Hawaii	3,658,821	-	3,836,516	612,779	592,686	8,700,802
Idaho	6,295,600	1,308,500	6,361,200	1,298,500	367,900	15,631,700
Illinois	10,162,917	11,197,725	25,322,292	-	-	46,682,934
Indiana	47,135,038	9,333,758	-	-	613,257	57,082,053
Iowa	4,205,846	6,111,113	3,210,000	290,463	1,013,120	14,830,542
Kansas	6,207,887	3,510,816	1,079,673	769,266	428,067	11,995,709
Kentucky	49,611,973	29,772,700	-	-	-	79,384,673
Louisiana	1,153,205	20,142,905	8,397,513	-	50,400	29,744,023
Maine	-	6,312,180	1,270,227	104,126	-	7,686,533
Maryland	12,425,426	370,000	22,200,000	684,992	354,838	36,035,256
Massachusetts	7,358,514	52,210,439	-	712,469	788,473	61,069,895
Michigan	40,948,003		14,455,400			55,403,403
Minnesota	14,392,000	16,944,000	44,545,000	519,000	-	76,400,000
Mississippi	8,493,466	4,865,118	-	-	-	13,358,584
Missouri	7,122,262	-	20,187,610	1,561,875	-	28,871,747
Montana	4,230,472		3,477,915	178,095	639,906	8,526,388
Nebraska	14,349,979	6,514,155	249,047	166,297	-	21,279,478
Nevada	4,125,717	2,948,926	1,394,041	264,540	1,114,540	9,847,764
New Hampshire	15,224,193	-	-	-	-	15,224,193
New Jersey	9,154,430	19,455,500				28,609,930
New Mexico	5,670,028	9,246,200	357,000	2,029,652	724,926	18,027,806
New York	88,153,900	119,461,200	1,500,000	5,150,900	-	214,266,000
North Carolina	6,446,732	22,422,210	-	-	4,895,340	33,764,282
North Dakota	2,106,660	3,004,413	-	254,354	-	5,365,427
Ohio	29,591,380	30,000,000	4,192,601	-	-	63,783,981
Oklahoma	16,232,247	11,465,499	2,345,779	-	-	30,043,525
Oregon	18,976,139	-	15,923,561	507,405	16,406,513	51,813,618
Pennsylvania	20,000,000	34,826,000	3,000,000	-	27,013,000	84,839,000
Rhode Island	-	9,545,302	-	-	-	9,545,302
South Carolina	21,228,140	-	-	-	4,105,330	25,333,470
South Dakota	11,079,928	2,355,721	1,277,855	2,184,549	-	16,898,053
Tennessee	33,600,400	44,268,070		274,130	2,750,600	80,893,200
Texas	16,437,617	22,275,152	25,182,658	654,626	97,988	64,648,041
Utah	17,544,330	6,706,900	575,400	1,753,900	9,600	26,590,130
Vermont	7,882,880	263,825	-	74,946	8,112,901	16,334,552
Virginia	18,218,901	16,984,988	-	-	-	35,203,889
Washington	23,972,825	8,876,000	3,776,188	1,977,600	21,170,849	59,773,462
West Virginia	23,122,871	11,884,441	4,773,371	-	-	39,780,683
Wisconsin	19,935,100	2,551,600	122,200	975,800	-	23,584,700
Wyoming	-	8,703,809	1,326	31,010	-	8,736,145
Total	941,044,937	736,923,580	411,587,491	31,111,257	140,833,588	2,261,500,854

Table 5B: Financing – Capital Expenditures (page 3 of 19)

STATE	Capital Expenditures - Sources of Funds						Total Capital Expenditures
	Park Generated Revenue	General Fund	Dedicated Funds	Bonds	Federal Funds	Other	
Alabama	-	-	5,862,605	-	-		5,862,605
Alaska	-	3,607,000	-	-	-	-	3,607,000
Arizona	-	-	201,663	-	338,062	-	539,725
Arkansas	1,078,490	1,421	4,556,496	-	283,576	5,965,982	11,885,965
California	-	-	3,469,000	11,558,000	100,000	768,000	15,895,000
Colorado	-	-	5,929,609	-	3,270,268	-	9,199,877
Connecticut	-		-	210,000	-	-	210,000
Delaware	-	72,264	827,832	2,595,793	-	361,811	3,857,700
Florida	-	-	13,090,279	-	1,250,635	-	14,340,914
Georgia	3,852,727	16,988	750,000	-	729,891	-	5,349,606
Hawaii	-	-	635,000	800,000	137,192	-	1,572,192
Idaho	84,546	12,850	1,288,944	-	162,205	61,693	1,610,239
Illinois	-	-	48,896,026	10,835,254	-	-	59,731,280
Indiana	-	-	-	-	-	7,454,249	7,454,249
Iowa	-	-	9,862,032		650,447		10,512,479
Kansas			200,000	-	654,277	300,000	1,154,277
Kentucky	1,793	714,756	332,100	3,222,728	457,716	4,360	4,733,452
Louisiana	-	425,000	-	-	-	-	425,000
Maine	-	-	350,581	485,871	111,480	-	947,932
Maryland	-	-	618,757	6,163,376	-	-	6,782,133
Massachusetts	-	-	-	41,563,231	-	-	41,563,231
Michigan	3,253,334					2,485,069	5,738,403
Minnesota	-	23,000	14,244,000	6,417,000	519,000	-	21,203,000
Mississippi	7,796,664	-	-	556,400	-		8,353,064
Missouri	2,788,829	1,844	889,798	-	813,463	476,148	4,970,082
Montana	400,000	-	-	-	-	500,000	900,000
Nebraska	77,356	29,600	995,666	-	1,493,302		2,595,924
Nevada	33,586	-	-	692,161	100,149	117,451	943,347
New Hampshire			-	6,214,173	-	-	6,214,173
New Jersey			7,514,078	3,034,850			10,548,928
New Mexico	11,576	4,961	1,664,915	1,276,186	460,232	-	3,417,870
New York	25,969,000	-	17,094,000	1,468,000	4,000,000	-	48,531,000
North Carolina	-	-	16,396,092	4,200,000	450,000		21,046,092
North Dakota	355,966	58,000	-	-	2,955	-	416,921
Ohio	-	-	2,951,556	4,997,360	-	1,559,938	9,508,854
Oklahoma	-	1,921,548	13,400,922	-	-	-	15,322,470
Oregon	-	-	4,675,593	-	143,592	5,715,608	10,534,793
Pennsylvania	2,017,000	-	17,627,876	-	-	-	19,644,876
Rhode Island	-	-	-	-	612,685	4,544,133	5,156,818
South Carolina	270,230	299,381	54,315	206,501	395,420	192,967	1,418,814
South Dakota	3,469,354	-	1,152,557	-	5,040,372	933,464	10,595,747
Tennessee		18,468,445			1,114,175		19,582,620
Texas	3,303,213	2,180,693	18,266	11,811,219	235,872	880,437	18,429,700
Utah	1,611,700	122,700	64,500	-	1,223,300	757,600	3,779,800
Vermont	-	-	-	3,155,624	-	-	3,155,624
Virginia	-	-	519,239	6,786,421	-	-	7,305,660
Washington	4,882	-	117,182	6,615,681	200,167	4,215,202	11,153,114
West Virginia	-	-	1,391,463	-	-	-	1,391,463
Wisconsin	-	-	325,000	6,000,000	672,407	796,350	7,793,757
Wyoming	657,445	-	-	-	-	-	657,445
Total	57,037,691	27,960,451	197,967,941	140,865,829	25,622,840	38,090,462	487,545,215

Table 5C: Financing - Parks' Share of State Expenditures (page 5 of 19)

STATE	Share of Budget		
	State Operating Budget	State Park Operating Budget	% of State Budget
Alabama	18,016,546,000	36,451,401	0.202%
Alaska	10,147,853,400	12,644,200	0.125%
Arizona	26,883,064,100	19,483,900	0.072%
Arkansas	21,187,877,519	63,680,683	0.301%
California	48,509,010,000	387,852,000	0.800%
Colorado	19,598,400,000	49,594,911	0.253%
Connecticut	20,090,093,515	17,756,210	0.088%
Delaware	4,538,177,700	19,809,100	0.436%
Florida	69,676,600,000	84,075,709	0.121%
Georgia	18,295,831,853	56,111,620	0.307%
Hawaii	11,050,795,327	11,900,058	0.108%
Idaho	5,646,619,100	15,631,700	0.277%
Illinois	56,404,111,000	46,510,000	0.082%
Indiana	26,674,793,024	57,082,053	0.214%
Iowa	5,856,041,493	14,830,542	0.253%
Kansas	13,400,000,000	11,838,035	0.088%
Kentucky	28,736,906,850	79,284,600	0.276%
Louisiana	25,590,819,058	29,744,023	0.116%
Maine	3,130,209,894	7,686,533	0.246%
Maryland	35,636,873,208	36,035,256	0.101%
Massachusetts	32,477,017,000	61,069,896	0.188%
Michigan	46,627,231,900	56,411,900	0.121%
Minnesota	31,181,000,000	76,400,000	0.245%
Mississippi	18,947,060,507	13,358,584	0.071%
Missouri	23,233,326,714	35,920,662	0.155%
Montana	5,269,200,000	8,964,514	0.170%
Nebraska	5,437,504,129	22,313,023	0.410%
Nevada	22,911,157,552	12,525,780	0.055%
New Hampshire	5,375,879,533	18,726,876	0.348%
New Jersey	30,989,000,000	28,609,930	0.092%
New Mexico	14,871,104,100	23,017,300	0.155%
New York	28,658,460,151	214,266,000	0.748%
North Carolina	51,493,647,654	33,730,365	0.066%
North Dakota	5,324,486,940	4,296,588	0.081%
Ohio	59,576,052,093	63,783,981	0.107%
Oklahoma	6,325,592,836	18,900,046	0.299%
Oregon	29,420,500,000	52,933,490	0.180%
Pennsylvania	27,161,435,000	84,839,000	0.312%
Rhode Island	8,099,856,384	9,889,660	0.122%
South Carolina	21,901,829,654	24,808,208	0.113%
South Dakota	4,095,587,960	18,927,697	0.462%
Tennessee	30,200,405,300	80,893,200	0.268%
Texas	92,606,622,368	79,093,224	0.085%
Utah	11,735,079,400	26,875,504	0.229%
Vermont	6,386,763,507	8,187,847	0.128%
Virginia	39,567,009,510	35,203,889	0.089%
Washington	31,969,493,000	63,692,409	0.199%
West Virginia	18,800,000,000	39,780,683	0.212%
Wisconsin	14,166,186,500	23,584,700	0.166%
Wyoming	4,267,396,842	9,715,255	0.228%
Total	1,198,146,509,575	2,308,722,745	
Average			0.211%

Table 5F: Financing – Revenue Sources (page16 of 19)

STATE	Entrance Fees & Permits	Motor Fuel Tax	Registration Fees: Snow-mobiles	Registration Fees: OHV's/ ATV's	Registration Fees: Boats	Lottery	Real Estate Transfer Tax	Vehicle Plates / Permits	Hunting Licenses/ Fines
Alabama	No	No	No	No	No	No	No	No	No
Alaska	Yes	No	No	No	No	No	No	No	No
Arizona	Yes	Yes	No	Yes	Yes	No	No	No	No
Arkansas	Yes	No	No	No	No	No	Yes	No	No
California	Yes	Yes	No	Yes	Yes	No	No	No	No
Colorado	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No
Connecticut	No	No	No	No	No	No	No	No	No
Delaware	Yes	No	No	No	No	No	Yes	No	No
Florida	Yes	No	No	No	No	No	Yes	No	No
Georgia	Yes	No	No	No	No	No	No	No	No
Hawaii	No	No	No	No	No	No	No	No	No
Idaho	Yes	Yes	No	No	No	No	No	Yes	No
Illinois	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Indiana	Yes	No	Yes	Yes	Yes	No	No	No	Yes
Iowa	No	Yes	Yes	No	Yes	Yes	No	Yes	No
Kansas	Yes	No	No	No	No	No	No	No	No
Kentucky	Yes	No	No	No	No	No	No	No	No
Louisiana	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Maine	Yes	No	No	No	No	No	No	Yes	No
Maryland	Yes	No	No	No	No	No	Yes	Yes	No
Massachusetts	Yes	No	No	No	No	No	No	No	No
Michigan	Yes	No	No	Yes	No	No	No	No	No
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No
Mississippi	Yes	No	No	No	No	No	No	No	No
Missouri	Yes	No	No	No	No	No	No	No	No
Montana	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No
Nebraska	Yes	Yes	Yes	No	No	No	No	Yes	No
Nevada	Yes	Yes	No	No	No	No	No	No	No
New Hampshire	Yes	Yes	Yes	Yes	No	No	No	Yes	No
New Jersey	Yes	No	No	No	No	No	No	Yes	No
New Mexico	Yes	Yes	No	No	Yes	No	No	No	No
New York	Yes	No	Yes	No	Yes	No	Yes	No	No
North Carolina	No	No	No	No	No	No	Yes	Yes	No
North Dakota	Yes	Yes	Yes	Yes	No	No	No	No	No
Ohio	No	No	No	No	No	No	No	Yes	No
Oklahoma	Yes	No	No	No	No	No	No	No	No
Oregon	Yes	Yes	No	Yes	No	Yes	No	Yes	No
Pennsylvania	No	No	No	No	No	No	Yes	No	No
Rhode Island	No	No	No	No	No	No	No	No	No
South Carolina	Yes	No	No	No	No	No	No	No	No
South Dakota	Yes	Yes	Yes	No	Yes	No	No	No	No
Tennessee	No	No	No	No	No	No	No	Yes	No
Texas	Yes	Yes	No	Yes	Yes	No	No	Yes	No
Utah	Yes	Yes	Yes	Yes	Yes	No	No	No	No
Vermont	Yes	No	No	No	No	No	No	No	No
Virginia	Yes	No	No	No	No	No	No	No	No
Washington	No	Yes	Yes	Yes	No	No	No	Yes	No
West Virginia	Yes	No	No	No	No	Yes	No	No	No
Wisconsin	Yes	No	Yes	Yes	No	No	No	Yes	Yes
Wyoming	Yes	Yes	Yes	Yes	No	No	No	No	No
# Yes	38	19	15	16	13	5	8	19	3

Table 5F: Financing – Revenue Sources (page 17 of 19)

STATE	State Taxes/Fees Dedicated to Park & Recreation						
	Employee Housing Payments	Permits (Ski, Lake, Ag.)	Donations	Publications & Souvenir Sales	Conces-sionnaires Licensing	Tobacco Products Tax	Sporting Goods Tax
Alabama	No	No	No	No	No	Yes	No
Alaska	Yes	No	No	No	No	No	No
Arizona	Yes	No	Yes	Yes	Yes	No	No
Arkansas	No	No	Yes	Yes	Yes	No	No
California	Yes	Yes	Yes	Yes	No	Yes	No
Colorado	Yes	Yes	Yes	Yes	Yes	No	No
Connecticut	No	No	No	No	No	No	No
Delaware	Yes	Yes	Yes	Yes	Yes	No	No
Florida	No	Yes	Yes	Yes	No	No	No
Georgia	No	Yes	Yes	Yes	Yes	No	No
Hawaii	No	No	No	No	No	No	No
Idaho	No	Yes	Yes	Yes	Yes	No	No
Illinois	Yes	Yes	Yes	Yes	No	No	Yes
Indiana	No	Yes	Yes	Yes	Yes	Yes	No
Iowa	No	Yes	Yes	Yes	Yes	No	No
Kansas	No	Yes	Yes	Yes	Yes	No	No
Kentucky	No	No	Yes	Yes	Yes	No	No
Louisiana	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Maine	Yes	Yes	Yes	Yes	No	No	No
Maryland	Yes	Yes	Yes	Yes	Yes	No	No
Massachusetts	Yes	Yes	Yes	No	Yes	No	No
Michigan	Yes	Yes	Yes	Yes	Yes	No	No
Minnesota	Yes	No	Yes	Yes	Yes	No	No
Mississippi	No	Yes	No	Yes	Yes	No	No
Missouri	Yes	Yes	Yes	Yes	Yes	No	No
Montana	Yes	Yes	Yes	Yes	Yes	No	No
Nebraska	No	Yes	Yes	Yes	Yes	Yes	Yes
Nevada	No	No	Yes	Yes	No	No	No
New Hampshire	No	Yes	Yes	Yes	Yes	No	No
New Jersey	Yes	Yes	Yes	Yes	No	No	No
New Mexico	No	No	Yes	No	Yes	No	No
New York	Yes	Yes	Yes	No	Yes	No	No
North Carolina	No	No	No	No	No	No	No
North Dakota	Yes	Yes	Yes	Yes	Yes	No	No
Ohio	Yes	Yes	Yes	Yes	Yes	No	No
Oklahoma	Yes	Yes	Yes	Yes	No	No	No
Oregon	Yes	Yes	Yes	Yes	No	No	No
Pennsylvania	No	No	Yes	No	No	No	No
Rhode Island	No	No	No	No	No	No	No
South Carolina	No	No	Yes	Yes	Yes	No	No
South Dakota	No	Yes	Yes	Yes	Yes	No	Yes
Tennessee	No	No	Yes	Yes	Yes	No	No
Texas	Yes	Yes	Yes	Yes	Yes	No	Yes
Utah	No	No	Yes	Yes	Yes	No	No
Vermont	No	Yes	Yes	Yes	Yes	No	No
Virginia	No	Yes	Yes	Yes	Yes	No	No
Washington	Yes	Yes	Yes	Yes	No	No	No
West Virginia	Yes	No	Yes	Yes	Yes	No	No
Wisconsin	Yes	Yes	Yes	Yes	Yes	No	No
Wyoming	No	Yes	Yes	Yes	No	No	No
# Yes	23	32	42	39	32	4	4

Table 5F: Financing – Revenue Sources (page 18 of 19)

STATE	State Taxes/Fees Dedicated to Park & Recreation					
	Petroleum Products Tax	Sales Tax Tourism	Investment Interest	State Land Board Trusts	Other	General Fund
Alabama	No	No	No	No	Yes	No
Alaska	No	No	No	No	Yes	Yes
Arizona	No	No	Yes	No	Yes	No
Arkansas	Yes	No	Yes	Yes	Yes	No
California	Yes	No	Yes	No	No	Yes
Colorado	No	No	Yes	Yes	Yes	Yes
Connecticut	No	No	No	No	No	Yes
Delaware	No	No	Yes	No	No	Yes
Florida	No	No	No	No	No	No
Georgia	No	Yes	No	No	Yes	Yes
Hawaii	No	No	No	No	No	No
Idaho	No	No	Yes	No	No	Yes
Illinois	No	Yes	No	Yes	Yes	Yes
Indiana	No	Yes	Yes	No	No	Yes
Iowa	No	No	No	No	No	Yes
Kansas	No	No	No	No	Yes	Yes
Kentucky	No	No	No	No	No	Yes
Louisiana	Yes	Yes	Yes	Yes	Yes	Yes
Maine	No	No	Yes	No	No	Yes
Maryland	No	No	No	No	No	No
Massachusetts	No	No	Yes	No	Yes	Yes
Michigan	No	No	Yes	No	Yes	No
Minnesota	No	No	No	No	Yes	Yes
Mississippi	No	No	Yes	No	No	Yes
Missouri	No	No	No	No	Yes	No
Montana	No	Yes	Yes	No	No	No
Nebraska	No	Yes	Yes	No	No	Yes
Nevada	No	No	No	No	No	No
New Hampshire	No	No	No	No	No	Yes
New Jersey	No	No	No	No	No	Yes
New Mexico	No	No	No	No	No	Yes
New York	No	No	No	No	No	Yes
North Carolina	No	No	No	No	No	Yes
North Dakota	No	No	Yes	No	No	Yes
Ohio	No	No	No	No	No	Yes
Oklahoma	No	No	No	No	Yes	Yes
Oregon	No	No	No	No	No	No
Pennsylvania	No	No	No	No	Yes	Yes
Rhode Island	No	No	No	No	No	Yes
South Carolina	No	No	No	No	Yes	Yes
South Dakota	Yes	No	No	No	Yes	Yes
Tennessee	No	No	No	No	No	Yes
Texas	No	No	No	No	Yes	Yes
Utah	No	No	No	No	No	Yes
Vermont	No	No	No	No	No	Yes
Virginia	No	No	No	No	Yes	Yes
Washington	No	No	No	No	Yes	Yes
West Virginia	No	No	No	No	No	Yes
Wisconsin	No	No	No	No	No	Yes
Wyoming	No	No	No	No	No	Yes
# Yes	3	5	14	3	18	38