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STATE OF WASHINGTON

WASHINGTON STATE PARKS AND RECREATION COMMISSION

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April 17, 2025

Item E-2: Financial Update - Report

EXECUTIVE SUMMARY: This item reports to the Washington State Parks and Recreation Commission on 1) 2023-25 biennium operating and capital budget expenditures, 2) Parks Renewal and Stewardship Account (PRSA) revenue, 3) Governor's recently proposed Operating and Capital budgets. This item advances the Commission's goal: "Obtain and effectively manage resources needed to create and sustain an exceptional park system".

CURRENT BIENNIUM FINANCIAL INFORMATION

2023-25 Biennium Operating Budget and Expenditures: State Parks' 2023-25 biennial operating budget is \$272.3 million. The amount of budget that funds general operations is \$244.9 million with dedicated program funding at \$27.4 million. Of the \$244.9 million, \$86.3 million is supported by tax dollars from the General Fund (GF-S) and \$5.5 million is from the new climate account funds. The remaining \$153.1 million is supported by earned revenue (PRSA).

As of February 28, the agency spent \$204.3 million; of which \$185.3 million was for general operations. Overall, spending for general operations (GF-S / PRSA) is 75.7 percent of the biennial spending plan.

The February 28, PRSA ending fund balance was \$18.2 million, \$4.9 million less than the November 30 ending balance of \$23.1 million.

2023-25 Biennium Capital Budget and Expenditures: State Parks' 2023-25 capital budget is \$199.2 million. \$143.2 million is from the State Building and Construction Account and is comprised of \$76.9 million for new projects and \$66.3 million for re-appropriated projects. \$2.4 million is from climate account funds. In addition, available grant and other spending authority dollars currently total \$53.6 million.

As of February 28, the agency spent or encumbered a total of \$92.6 million; \$25.8 million on new projects (\$12.8 million spent, \$13.1 million encumbered), \$43.7 million on reappropriated projects (\$29.9 million spent, \$13.9 million encumbered), and \$23.1 million on climate and grant related projects.

2023-25 Biennium Revenue (PRSA): PRSA earned revenue includes Discover Pass sales, camping, cabins & other overnight accommodations, "opt-out" donations through the Department of Licensing and other earned revenue.

The 2023-25 earned revenue forecast is currently \$136.9 million. As of February 28, “actual” earned revenue was \$110.5 million, \$767,000 (0.7 percent) above biennium-to-date estimates.

Comparing biennium-to-date revenue collections against estimates by major categories:

- 1) Discover Pass revenue is 3.9 percent (\$1.5 million) above projection
- 2) Camping revenue is 4.7 percent (\$1.8 million) below projection
- 3) Cabins and other lodging revenue is 16.4 percent (\$1.0 million) below projection
- 4) Donations through the DOL “opt out” program is 5.3 percent (\$665,600) below projection
- 5) Other revenue sources are 21.2 percent (\$2.7 million) above projection

BUDGET PROPOSALS OVERVIEW

The Governor’s 2025-27 Biennial Operating and Capital 2024 Supplemental Operating proposals were released December 17, 2024:

- 2025 Supplemental Operating Request: funded at \$2,298,000
- 2025-27 Biennial Operating Request; funded at \$19,079,000
- 2025-27 Biennial Capital Request; funded at \$165,027,000

The House and Senate Operating and Transportation budget proposals for 2025 Supplemental and 2025-27 were released March 24, 2025. The Capital budget proposals from the House and Senate are expected to be released March 31. Ongoing discussion between the House, Senate and the Governor’s office is expected to result in the three compromise budgets being released by April 20.

The regular Legislative session end April 27, 2025.

SUPPORTING INFORMATION

Appendix 1: 2023-25 Operating and Capital Budget Financial Report

Appendix 2: 2023-25 Parks Renewal and Stewardship Account (PRSA) Revenue Summary

Appendix 3: 2023-25 Parks Renewal and Stewardship Account (PRSA) “Other” Revenue Summary

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Reviewer(s):

Laura Holmes, Administrative Services Director

Kira Swanson, SEPA Review: Reviewed December 30, 2024. Pursuant to WAC 197-11-704, staff has determined that this Commission agenda item is a report and therefore is not subject to State Environmental Policy Act (SEPA) review.

Andy Woo, Assistant Attorney General: Reviewed as of 12/27/2024.

Approved for Transmittal to Commission



Diana Dupuis, Director

**APPENDIX 1
OPERATING AND CAPITAL BUDGET FINANCIAL REPORT
2023-25 BIENNIUM
As of February 28, 2024**

Operating Budget:

Fund/Account	Biennial Budget ¹	Expenditures To Date	Balance	Percent Spent
General Operating Funds				
General Fund - State	86,288,000	68,355,521	17,932,479	79.2%
Parks Renewal and Stewardship Acct. (PRSA)	153,073,000	112,380,039	40,692,961	73.4%
Climate Accounts	5,533,000	4,544,654	988,346	82.1%
	244,894,000	185,280,213	59,613,787	75.7%
Other Funds				
PRSA/Dedicated Funds ²	27,432,000	19,015,221	8,416,779	69.3%
	272,326,000	204,295,434	68,030,566	75.0%

(1) Includes 2023-25, 2024 Supplemental

(2) Includes Boating and Winter Recreation Programs, ORV, Roads, Private/Local Grants, and No Child Left Inside (NCLI)

PRSA Fund Balance:

Date	Balance
July 1, 2023	20,159,679
February 28, 2025	18,210,083
June 30, 2025 (Projected Ending Balance ¹)	3,600,157

(1) Includes 2023-25, 2024 Supplemental, \$391,494 2023-25 BBAL GASB87 reduction

Capital Budget:

Funding Source	Biennial Budget ¹	Expenditures To Date ²	Balance	Percent Spent
Fund 057 - State Building Const. Account				
New Projects	76,897,000	25,843,862	51,053,138	33.6%
Reappropriations	66,312,414	43,736,385	22,576,029	66.0%
	143,209,414	69,580,248	73,629,166	48.6%
Climate Accounts				
Fort Worden Energy Efficiency Update (26C)	1,000,000	0	1,000,000	0.0%
Statewide Fish Barrier Removal Project (26D)	1,375,000	713,313	661,687	51.9%
Grants/Donations/Pass Through Funds				
State Grants/Pass Through Funds ³	45,684,957	18,696,162	26,988,795	40.9%
Local Grants/Donations/Parkland Acquisition ⁴	4,500,000	3,015,270	1,484,730	67.0%
Federal Grants/Pass Through Funds ⁵	3,350,000	590,748	2,759,252	17.6%
Palouse to Cascades Trail Noxious Weed (23P)	50,000	42,000	8,000	84.0%
	199,169,371	92,637,741	106,531,630	46.5%

(1) Includes 2023-25, 2024 Supplemental

(2) Includes expenditures and encumbrances

(3) Includes prior biennium grant carry-forward

(4) Includes private/local spending authority for grants including reappropriations

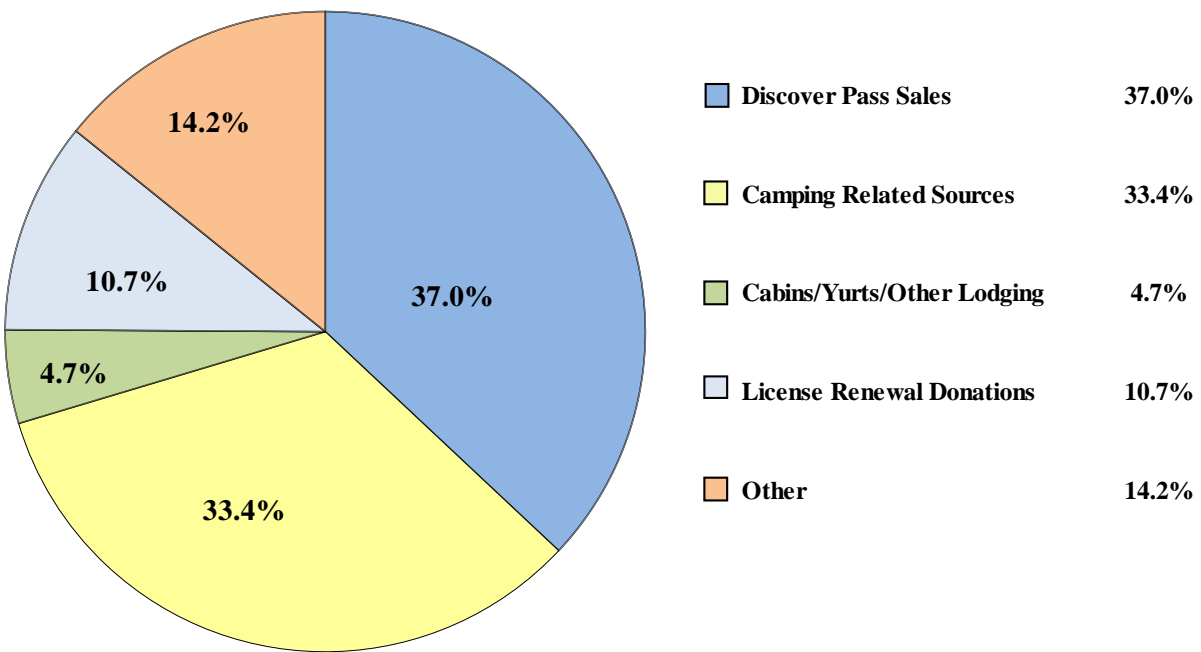
(5) Includes Clean Vessel grants issued to other entities, and spending authority for grants

**APPENDIX 2
PARKS RENEWAL AND STEWARDSHIP ACCOUNT (PRSA) REVENUE SUMMARY
2023-25 Biennium
As of February 28, 2024**

Revenue Category	Biennial Estimate	Estimate To Date	Actuals To Date	Variance To Date	Percent Actuals Over/Under To Date
Discover Pass Sales	50,476,000	39,623,600	41,149,583	1,525,983	3.9%
Camping	47,707,000	38,948,000	37,120,025	(1,827,975)	(4.7%)
Other Overnight Lodging	7,667,000	6,294,000	5,259,713	(1,034,287)	(16.4%)
License Renewal Donations	15,176,000	12,560,600	11,894,998	(665,602)	(5.3%)
Other *	15,879,000	13,037,300	15,806,196	2,768,896	21.2%
	136,905,000	110,463,500	111,230,515	767,015	0.7%

* Other revenue sources include leases, reservation fees, retreat centers, boat moorage and watercraft launch fees, day use fees, etc.

Percent of Revenue Collected by Source



APPENDIX 3
PARKS RENEWAL AND STEWARDSHIP ACCOUNT (PRSA) “OTHER” REVENUE
SUMMARY
2023-25 BIENNIUM
As of February 28, 2024

Revenue Category	Biennial Estimate	Estimate To Date	Actuals To Date	Variance To Date	Percent Actuals Over/Under To Date
Real Property Agreements (Leases)	2,400,000	2,064,000	3,194,081	1,130,081	54.8%
Boat Moorage/Watercraft Launch	2,150,000	1,655,200	1,777,457	122,257	7.4%
Retreat Centers	620,000	514,600	1,224,528	709,928	138.0%
Discover Pass Infractions	504,000	456,100	420,162	(35,938)	(7.9%)
Day Use Shelters	900,000	738,000	1,095,652	357,652	48.5%
Interpretive Talks/Tours	500,000	412,500	723,947	311,447	75.5%
Shower Meters	600,000	510,000	54,929	(455,071)	(89.2%)
Concessions	520,000	400,400	1,028,482	628,082	156.9%
Online Discover Pass Handling Fees	1,020,000	775,200	923,463	148,263	19.1%
Other	6,665,000	5,511,300	5,368,785	(142,515)	(2.6%)
Total	15,879,000	13,037,300	15,811,487	2,774,187	21.3%

Percent of Revenue Collected by Source

