

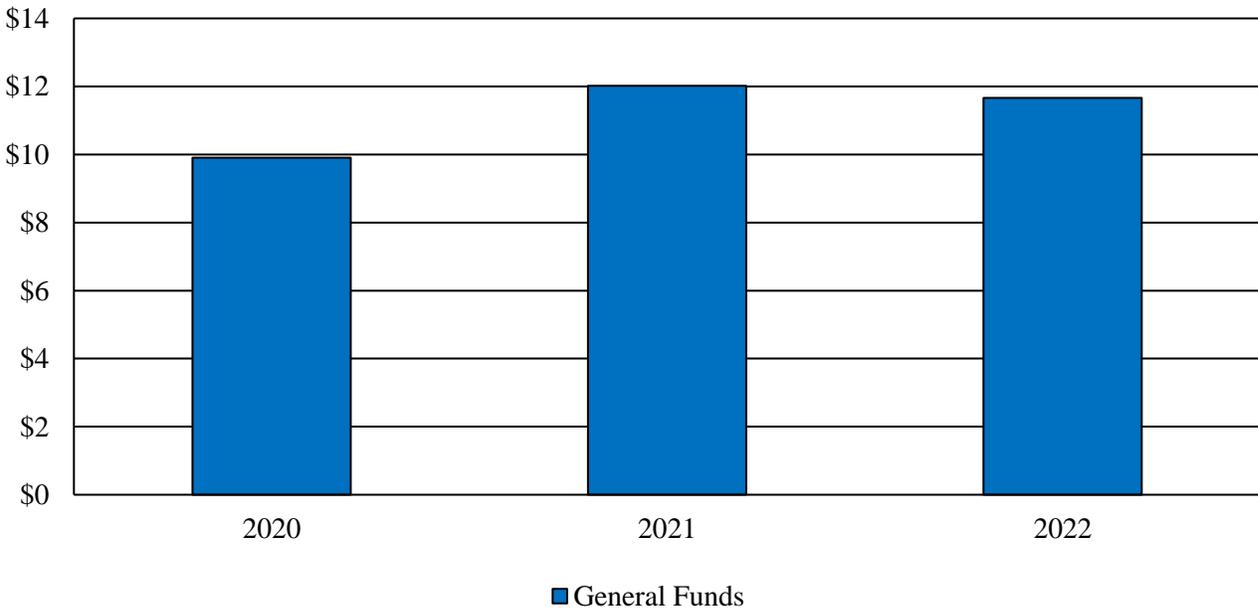
D05E01
Board of Public Works

Program Description

The Governor, the Comptroller, and the Treasurer comprise the Board of Public Works (BPW). The board approves leases and contracts executed by State agencies. It adopts and promulgates rules, regulations, and procedures for the administration of the State’s procurement law. The board approves the amount and timing of bond sales. BPW owns multiple properties in Annapolis for which the Historic Annapolis Foundation receives a grant to manage. **Appendix 2** has a map that lists the properties. The Wetlands Administration is a division of the board that is also responsible for the issuance of licenses to people seeking to dredge in or to place fill on State tidal wetlands. This program coordinates the State’s wetlands licensing program with other governmental agencies, landowners, and the general public. Primary goals include ensuring that procurements are necessary, fiscally responsible, lawful, and comply with Minority Business Enterprise procedures as well as that wetlands licenses are efficiently administered and environmentally sound.

Operating Budget Summary

Fiscal 2022 Budget Decreases \$0.4 Million, or 3.0%, to \$11.7 Million
(\$ in Millions)



Note: The fiscal 2021 appropriation includes deficiencies, planned reversions, and general salary increases. The fiscal 2022 allowance includes contingent reductions and annualization of general salary increases.

Fiscal 2021

Proposed Deficiencies

The budget bill includes the following general fund deficiencies:

- \$630,534 to payments of judgements against the State to support grants awarded to erroneously convicted individuals. These grants are discussed in the Key Observations section of the analysis;
- \$260,484 for a grant to the Maryland Zoo in Baltimore. The zoo is discussed in the Key Observations section of the analysis; and
- \$156,973 for the Contingent Fund to replace funds used to support grants to erroneously convicted individuals from BPW items 17, 18, and 19 on March 4, 2020, and item 15 on June 17, 2020.

Cost Containment

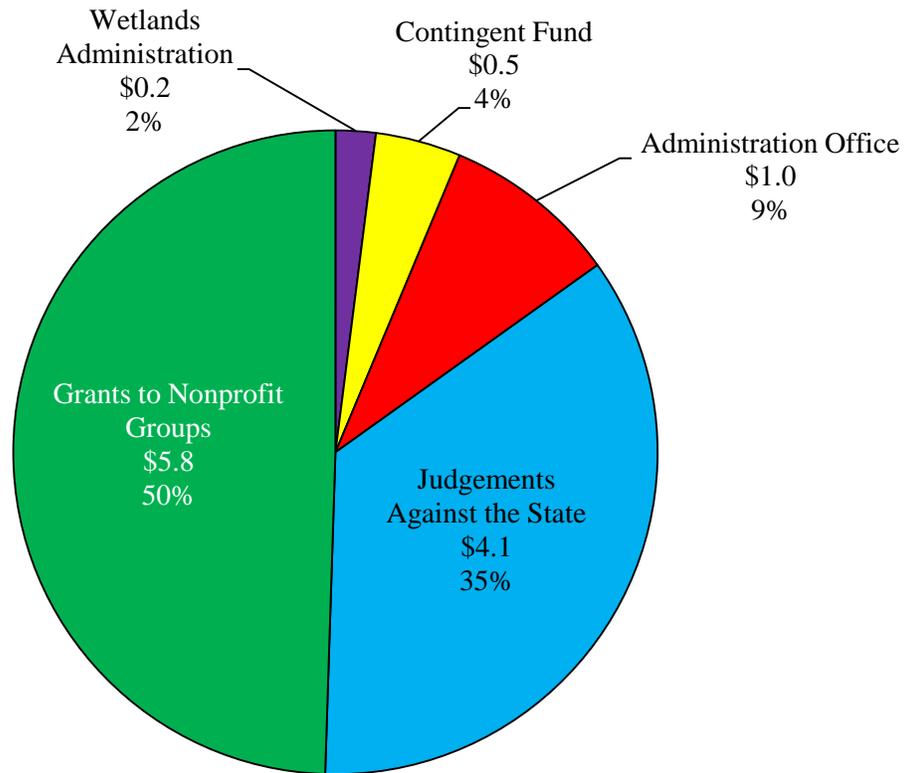
On July 1, 2020, BPW approved the following general fund reductions to the fiscal 2021 BPW budget:

- \$624,867, or 10%, of the grants to nonprofit organizations (\$520,967 to the Maryland Zoo in Baltimore, \$78,900 to the Historic Annapolis Foundation, and \$25,000 to the Western Maryland Scenic Railroad);
- \$34,172 to encourage operational efficiencies; and
- \$2,093 in an across-the-board reduction to Unemployment Insurance (\$1,668 to the Administration Office and \$425 to Wetlands Administration).

Fiscal 2022 Overview of Agency Spending

Exhibit 1 shows that 89% of the BPW budget supports grants to nonprofits, judgements against the State, and the Contingent Fund. Costs of administering the board and wetlands program total \$1.2 million, which is the remaining 11% of the fiscal 2022 allowance.

Exhibit 1
Overview of Board of Public Works Spending by Program
Fiscal 2022 Allowance
(\$ in Millions)



Note: Judgements Against the State is the name of the program. There was no adverse judgement against the State. Compensation is granted under Section 10-501 of the State Finance and Procurement Article. Includes annualization of the January 1, 2021 general salary increase.

Source: Department of Budget and Management

Proposed Budget Change

Exhibit 2 shows that the fiscal 2022 allowance decreases by approximately \$359,000 when compared to the fiscal 2021 working appropriation and proposed deficiencies. The largest reduction is returning the appropriation for the Contingent Fund, which receives a deficiency totaling approximately \$157,000 to its base appropriation of \$500,000.

**Exhibit 2
Proposed Budget
Board of Public Works
(\$ in Thousands)**

How Much It Grows:	General Fund	Total
Fiscal 2020 Actual	\$9,906	\$9,906
Fiscal 2021 Working Appropriation	12,021	12,021
Fiscal 2022 Allowance	<u>11,662</u>	<u>11,662</u>
Fiscal 2021-2022 Amount Change	-\$359	-\$359
Fiscal 2021-2022 Percent Change	-3.0%	-3.0%

Where It Goes:	<u>Change</u>
Personnel Expenses	
Annualize fiscal 2021 general salary increase	\$9
Employee and retiree health insurance	-17
Grants and Contingent Fund	
Erroneous Conviction Grants.....	-82
Western Maryland Scenic Railroad	-113
Deficiency for Contingent Fund	-157
Administrative Expenses	
Legal services	7
Travel.....	-1
Office supplies	-2
Printing costs.....	-2
Other Changes	-1
Total	-\$359

Note: Item 13 of the September 23, 2020 Board of Public Works Secretary’s Action Agenda identified \$156,973 of the contingent fund as the revenue source for fiscal 2021 grants to erroneously convicted individuals. Numbers may not sum to total due to rounding.

Grants to Private Nonprofits

The fiscal 2022 allowance for grants to private nonprofits totals \$5.8 million in general funds. The grants provide:

- \$4.9 million for the Maryland Zoo in Baltimore. This is equal to the fiscal 2021 working appropriation with the proposed deficiency appropriation;
- \$710,100 for the Historic Annapolis Foundation, which is the same as fiscal 2021; and
- \$112,500 for the Western Maryland Scenic Railroad, which is a 50% decrease compared to fiscal 2021.

Budget Reconciliation and Financing Act Proposes 50% Local Cost Share for Erroneous Conviction Grant Awards

In fiscal 2020, BPW approved 10 grants to individuals that were erroneously convicted. These grants are supported by the State’s General Fund. The Budget Reconciliation and Financing Act (BRFA) proposes that local governments be required to fund 50% of the grants. Erroneous conviction grants are discussed in the Key Observations section of the analysis.

Personnel Data

	<u>FY 20 Actual</u>	<u>FY 21 Working</u>	<u>FY 22 Allowance</u>	<u>FY 21-22 Change</u>
Regular Positions	9.00	9.00	9.00	0.00
Contractual FTEs	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Personnel	9.00	9.00	9.00	0.00

Vacancy Data: Regular Positions

Turnover and Necessary Vacancies, Excluding New Positions	0.00	0.00%
Positions and Percentage Vacant as of 12/31/20	0.00	0.00%
Vacancies Above (Below) Turnover	0.00	

Key Observations

1. Annual Review of Maryland Zoo in Baltimore Attendance and Financial Statement: Pandemic Impacts

As in recent years, the zoo submitted financial statements and attendance reports to the budget committees. Attendance reports are provided monthly, and the audited fiscal 2020 financial statement was received in October 2020. This year, in addition to reviewing financial statements, the analysis will examine the effect of the pandemic on attendance and revenues.

Zoo Attendance Declines Sharply Due to the COVID-19 Pandemic

The Department of Legislative Services (DLS) has monthly attendance data since June 2009. Prior to the pandemic, which forced the zoo to close from March 16, 2020, to June 23, 2020, attendance ranged from 46 (in February 2010) to 97,367 (May 2017). This attendance is seasonal, so certain months tend to have lower attendance, such as February, while others commonly have higher attendance, such as May.

Long-term Trends Were Favorable Prior to the Pandemic

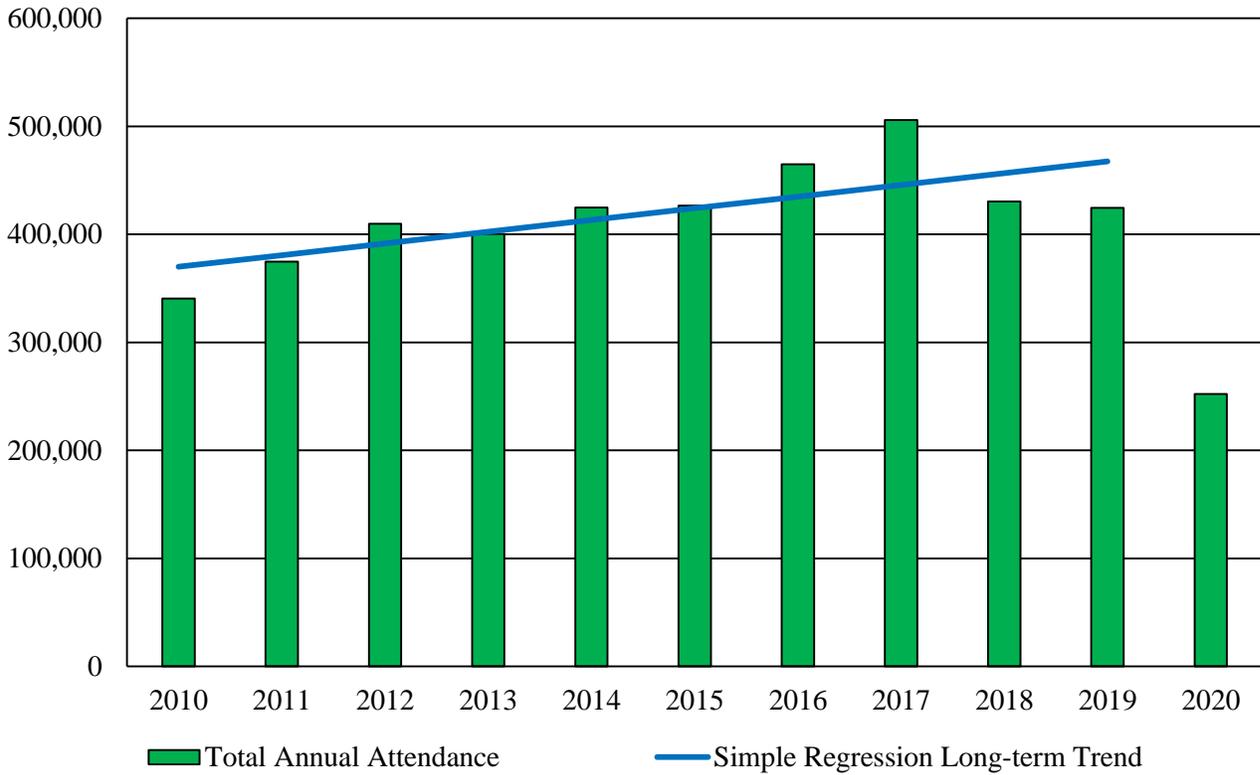
Exhibit 3 shows annual attendance and the growth trend from fiscal 2010 through 2020. There is a limited boom and bust cycle beginning in 2017. Attendance was unusually high in fiscal 2016 and 2017 and dropped off in fiscal 2018 and 2019. The unusually high attendance from January to June 2017 is attributed to good weather, animal births, and new animals. A giraffe calf was born in February, and the Presidents' Day weekend had 70 degree weather. The zoo also added new species, grizzly bears, and bobcats. The weather is believed to be the primary factor that led to reduced attendance. The zoo's attendance tends to be lower when it rains, and fiscal 2018 had more rainy days. Market research indicates that 60% of memberships are purchased while visitors are at the zoo, so rain affects both general admission and membership sales. A second factor is the construction at the elephant/giraffe/lion exhibit. The zoo anticipated that this would reduce attendance. Attendance increased again in the beginning of fiscal 2020 as attendance was 17.5% more than the previous summer. However, the pandemic led to a shutdown of the zoo for over three months, resulting in lower fiscal 2020 attendance. An analysis of the effects of the pandemic is provided in the pandemic discussion later in the analysis.

To get a sense of the long-term trend, DLS calculated a simple regression long-term trend. The slope of the trend line suggests that attendance was increasing at an average rate of 75 individuals per month prior to the pandemic.

Earned Income and Expenses Also Affected by the Pandemic

Exhibit 4 shows the changes in zoo revenues and expenses from fiscal 2016 to 2020 as detailed in the audited financial statements. Fiscal 2019 grants supporting capital projects were unusually high and attendance revenues declined in fiscal 2020. **Appendix 3** shows a detailed list of the various grants, revenues, and expenses.

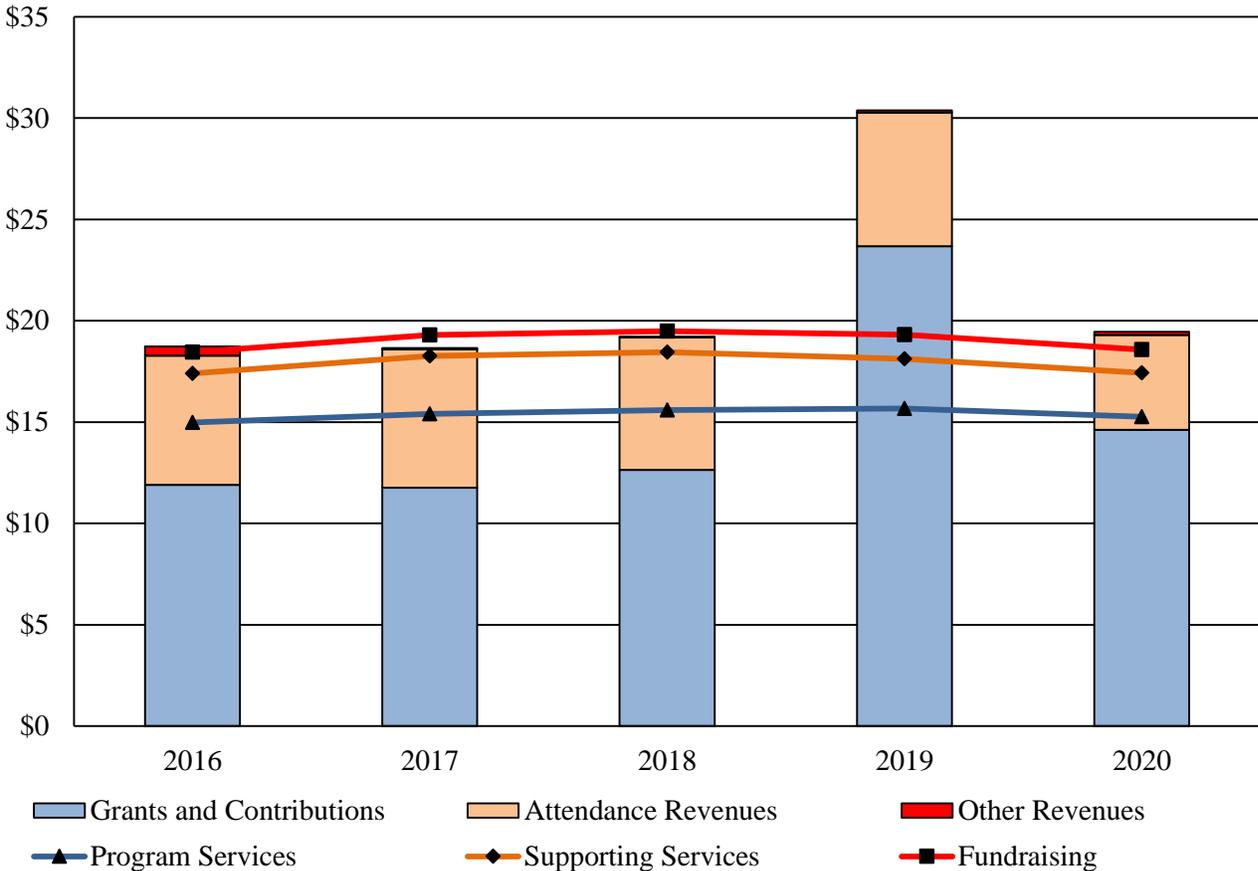
Exhibit 3
Zoo Attendance and Long-term Trend Prior to the Pandemic
Fiscal 2010-2020



Note: Pearson's correlation is used to compute the long-term trend slope with monthly data from June 2009 to December 2019, so the data excludes the months affected by the pandemic.

Source: Maryland Zoo in Baltimore

Exhibit 4
Maryland Zoo in Baltimore – Audited Consolidated Statement of Activities
Fiscal 2016-2020
(\$ in Millions)



Note: Revenues are stacked bars and expenses are stacked lines.

Source: Maryland Zoological Society Consolidated Financial Statements, Years Ending June 30, 2016 to 2020

Attendance Revenues

Prior to the pandemic, attendance revenues were increasing at an average rate of 4% to 5%. These revenues are generated from activities such as admission ticket sales, concession commissions, membership dues, education programs, and special events. The pandemic had a substantial effect on attendance revenues. As a group, these revenues declined by \$1.9 million, or 29%.

Grants, Contributions, and In-kind Donations

Grants and contributions have fluctuated in recent years, ranging from a high of \$23.7 million in fiscal 2019 to a low of \$11.9 million in fiscal 2016. In fiscal 2020, grants and contributions account for 77% of total revenues. Trends include:

- **Grants and awards** decreased by \$7.5 million, or 38%, in fiscal 2020. Grants and awards primarily consist of public funding from State and local jurisdictions for both operating and capital funds. The unusually high level of grants in fiscal 2019 is attributable to State capital grants, which totaled \$12.1 million in fiscal 2019. State capital grants total \$4.6 million in fiscal 2020, and the Department of Budget and Management’s *Capital Improvement Program* proposes approximately \$5 million annually through fiscal 2026. As shown in **Exhibit 5**, the State provides most grants. In fiscal 2020, the zoo received approximately \$410,000 in private foundation funds in addition to grants from State and local governments.

Exhibit 5 Grants and In-kind Contributions from State and Local Governments Fiscal 2020 (\$ in Thousands)

<u>Source</u>	<u>Amount</u>	<u>Percent of Total</u>
Maryland Board of Public Works – Operating Grant	\$5,210	41%
Maryland Board of Public Works – Capital Grant	4,557	36%
Maryland State Department of Education School Children Grant	852	7%
City of Baltimore – Operating Grant	603	5%
City of Baltimore – In-kind Contributions	984	8%
Howard County – Operating Grant	27	0%
Baltimore County Commission on the Arts and Sciences Operating Grant	450	4%
Total	\$12,683	100%

Source: Maryland Zoological Society Consolidated Financial Statements, Year Ending June 30, 2020

- **Contributions** are comprised of annual donations from individuals and corporations, excluding memberships, and are often provided in support of specific exhibit projects. The zoo reports that contributions received in fiscal 2020 were lower than fiscal 2019. That year included a higher number of private capital gifts related to the elephant exhibit capital expansion.
- **In-kind donations** totaled just over \$1 million in fiscal 2020. In-kind donations are noncash donations that the zoo received, such as reduced State rent, Baltimore City waste removal, electricity, and other services.

Expenses

From fiscal 2016 to 2019, expenses increased 1.5% annually. The zoo's total expenses decreased 4% in response to the pandemic. More details about actions taken are discussed in the next section, which discusses how the pandemic affected the zoo.

Program services were 82% of spending in fiscal 2020. Program services expenses are costs related to maintaining the zoo such as facilities maintenance, care of the animals, and education programs. Supporting services reflect such activities as accounting, personnel administration, and strategic direction. Expenses associated more closely with programs, such as credit card fees incurred when tickets are purchased, are included in program services.

Over half of the zoo's budget supports payroll. In fiscal 2020, payroll totaled \$10.04 million, which is 54% of total expenditures. Other large expenses include maintenance (\$1.54 million), utilities (\$1.02 million), and expensing depreciation and amortization (\$3.47 million).

Effect of COVID-19 Pandemic

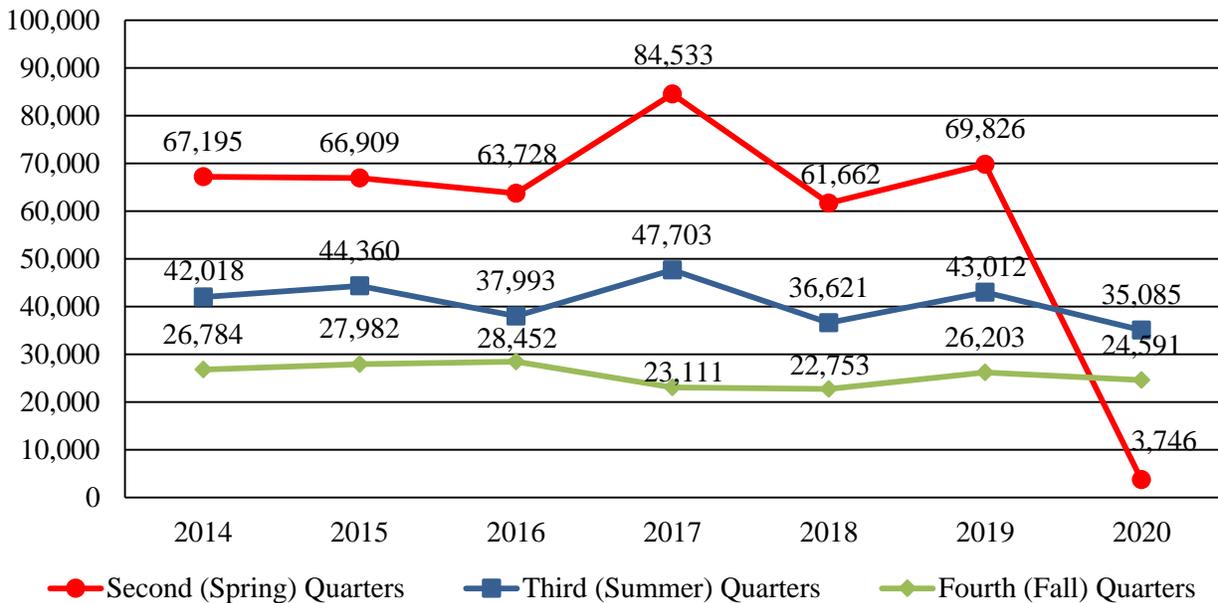
In response to the COVID-19 pandemic, the Governor called a State of Emergency on March 5, 2020, and issued and enforced a shelter-at-home order from March 30, 2020, to May 15, 2020. The zoo was closed from March 16 to June 23, 2020.

Attendance Drops Sharply and Then Rebounds

The winter quarter (January to March) has the least attendance. Since calendar 2014, 8% of the zoo's attendance is in the winter quarter. Spring quarter has the most attendance, with almost half of the attendance from April to June. **Exhibit 6** shows a sharp decline in attendance from April to June 2020 compared to the previous years. Fortunately, the attendance rebounded substantially in summer and fall 2020. Average attendance from July to December 2020 was approximately 39,800 per month, which is 88% of the same period in previous years.

Although attendance is lower, the mix of attendees is encouraging. Lower attendance is primarily attributable to lower membership attendance. While membership attendance may be lower, purchases of memberships are actually higher in 2020 than in 2019. Also, general attendance was particularly strong in summer 2019.

**Exhibit 6
Spring and Summer Average Monthly Attendance
Calendar 2014-2020**



Note: Data is provided monthly, so the quarters do not exactly match the seasons. Spring quarters are April, May, and June; summer quarters are July, August and September; and fall quarters are October, November, and December.

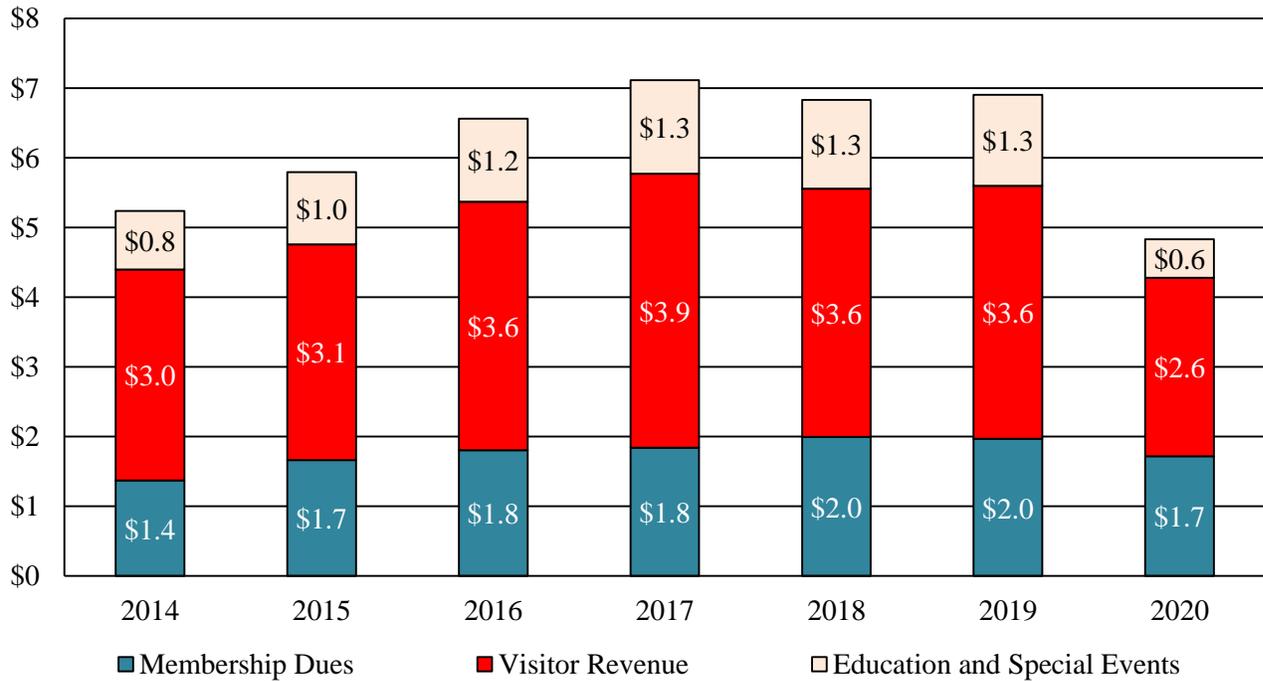
Source: Maryland Zoo in Baltimore

Lost Fiscal 2020 Attendance Revenues

Exhibit 7 shows that attendance revenues generally increased from fiscal 2014 to 2019 but declined sharply in fiscal 2020. Membership dues declined less than revenues generated from visitors, special events, and education programs. Revenue sources include:

- Visitor revenue** obtained from admission ticket sales, concession commissions, enjoyment of rides (net of revenue sharing paid to vendors), and facility rentals. The category of visitor revenue does not include membership sales. Though fee structures change, this is linked to attendance. Visitor revenues declined by \$1.1 million (29.5%) from fiscal 2019 to 2020. Fortunately, this revenue source appears to be rebounding since the zoo reopened. The zoo advises that visitor revenue for the first three months of fiscal 2021 was just over \$1,000,000 compared to approximately \$1,050,000 in the first three months of fiscal 2020.

Exhibit 7
Change in Attendance Revenues by Type of Revenue
Fiscal 2014-2020
(\$ in Millions)



Source: Maryland Zoological Society Consolidated Financial Statements, Years Ending June 30, 2014 to 2020

- Membership dues** were affected less by the pandemic than other revenues. Although revenues declined by approximately \$247,000 (12.6%) in fiscal 2020, revenues still exceed collections prior to fiscal 2016. The zoo has attempted to boost these revenues in recent years. The zoo attributes three changes that helped contribute to the increase in member dues prior to the pandemic. The first change was a discount program that incentivized existing members to renew their memberships before they expired, thereby increasing the retention rate of members and increasing total revenues. The second change involved restructuring membership levels to simplify the sales process. The third change was an increase in membership pricing; prices for the most popular family membership levels, basic and plus, were increased by \$3 and \$10, respectively.
- Special events** revenue declined by approximately \$377,000 (58%) in fiscal 2020. For example, the most popular event is Brew at the Zoo, which takes place over the Memorial Day weekend, which, along with other events, was canceled.

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- **Education programs** generate revenues through ZOOMobile visits as well as educational breakfasts, lectures, and guided tours. These revenues declined by approximately \$213,000 (63%) in fiscal 2020. In fiscal 2019, approximately 83,000 individuals, of which 58,000 were students, attended educational events. This dropped substantially in fiscal 2020 to 14,000, of which 10,000 were students. While students, teachers and chaperones are free, additional parents or extra chaperones (above the zoo's standard student-teacher-chaperone ratio) pay a reduced fee of \$11/person. When the zoo was forced to close in March 2020, there were hundreds of field trip reservations with over 57,260 participants scheduled that could not be fulfilled.

The Zoo's Response to the Pandemic

Closing the zoo for more than three months reduced revenues and strained the zoo's operations. In response, the zoo reduced costs, received funds from the federal Paycheck Protection Program (PPP), and borrowed funds.

- **Cost Reductions:** Reduced revenues forced the zoo to reduce costs as well. Prior to the COVID-19 pandemic, there were 231 budgeted positions at the zoo, including full-time, part-time, and seasonal positions, of which 204 were filled. On April 1, 2020, the zoo laid off 66 positions, of which 30 returned to work when the zoo reopened. Additionally, the reorganization on August 7, 2020, resulted in a reduction of an additional 4 positions. The fiscal 2021 budget has been reduced to 184 positions. This is an overall reduction of 47 salaried, hourly, full-time, and part-time and seasonal positions since the beginning of the pandemic.
- **Federal PPP:** Included in the federal Coronavirus Aid, Relief, and Economic Security Act was PPP, which provides loans to small business to support operations. The loans could be forgiven if employees are retained and at least 60% of the loan supports payroll costs. The zoo advises that it received \$1.99 million in PPP loans and that over 60% of the funds supported payroll with the remaining used for utility costs (including water bills and technology infrastructure). The zoo expects all of the loan to be forgiven.
- **Short-term Borrowing:** The line of credit outstanding as of June 30, 2020, was \$1,109,000. There was no outstanding balance on the line of credit outstanding at the end of fiscal 2017, 2018, and 2019. The end of fiscal 2020 balance reflects the pressures that the closure had on the cash flows of the zoo. The zoo borrowed additional amounts against the line of credit after the end of fiscal 2020 but repaid the full amount upon receipt of the State operating grant proceeds in accordance with the terms of the bank agreement.

Zoo Outlook: Pandemic Adds to Fiscal Strain

Average State Operating Budget Support Has Been \$5 Million Annually Since the Great Recession

The State provides an annual operating grant in the BPW budget. This grant has been between \$4.7 million and \$5.3 million since fiscal 2008. While the State provides substantial support for the zoo, this support is fairly constant over the last decade and has not increased as costs have increased.

What Happens After the COVID-19 Pandemic Ends?

Prior to the pandemic, the zoo faced a number of questions concerning the zoo's long-term health. These questions include:

- ***How to Rebuild Attendance After the COVID-19 Pandemic Is Over:*** State operating grants have been flat, which means that attendance revenues, the second largest source of revenues after grants and contributions, will need to increase as costs increase. **The zoo should be prepared to discuss its attendance and revenue projections with the committees. This should include a discussion of what long-term growth trends are anticipated after the pandemic is over.**
- ***Can Costs Be Constrained So That They Do Not Exceed Revenues?*** The zoo has fairly high fixed costs such as the care and feeding of animals. The zoo advises that 99 employees work in departments that care and feed the animals. In addition to general inflationary pressures, the zoo will also be affected by Chapters 10 and 11 of 2019, which increase the minimum wage to \$15 per hour by July 1, 2026. The zoo advises that, as of December 2020, 37 positions are below the \$15 per hour minimum wage, which is significantly less than in a year earlier, when 83 positions were below \$15 per hour. Raising minimum wages can also result in wage compression that could result in salary increases for some employees currently earning more than \$15 per hour. **The zoo should be prepared to brief the committees on its plans to manage employee costs, including a discussion of how minimum wage increases affect costs.**
- ***Will the Zoo Require Short-term Borrowing to Get through Fiscal 2021?*** The zoo ended fiscal 2020 owing \$1.1 million that was borrowed on a line of credit. This was repaid upon receipt of the fiscal 2021 State operating grant. In other words, the fiscal 2021 grant was required to pay fiscal 2020 costs. **The zoo should be prepared to discuss how it will manage its fiscal 2021 expenditures after using \$1.1 million in fiscal 2021 State operating grants to support fiscal 2020 costs.**

2. Erroneous Convictions

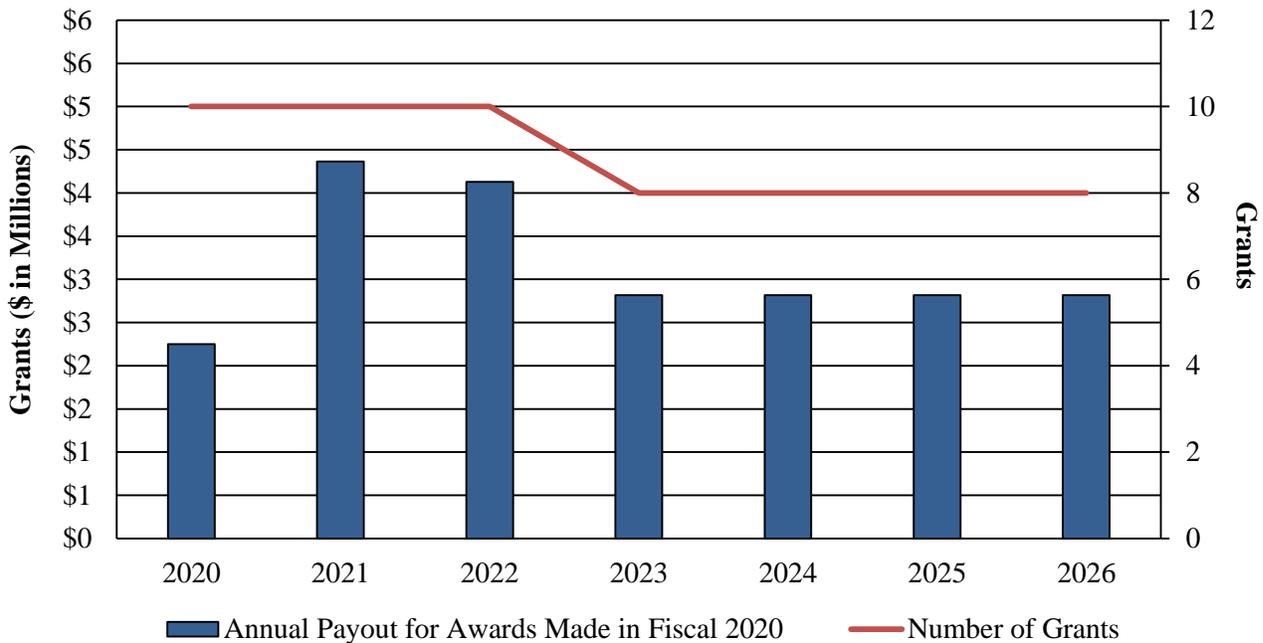
BPW is authorized by statute to award compensation to individuals who have been erroneously convicted, sentenced, and confined if they have received from the Governor a full pardon stating that the individual's conviction was shown conclusively to be in error. The awards are at the discretion of the board. Chapters 799 and 800 of 2017 broadened eligibility to add individuals who may not have received a gubernatorial pardon but have received a State's Attorney certification that the individual's conviction was in error under Section 8-301 of the Criminal Procedure Article. If a conviction was made in error, an imprisoned individual can petition BPW for a grant to compensate the individual for time imprisoned.

Since 2018, when the law no longer required a gubernatorial pardon, BPW has awarded 10 grants to individuals that had been incarcerated for a total of 260 years. Five awards were made on October 30, 2019, three awards were made on March 4, 2020, and two awards were made on June 17, 2020. The BPW action provides a framework for future payments to individuals. For example, the law also requires that individuals are awarded actual damages but does not specify what that means. When BPW approved the grants, the BPW item specified that the payments would be annuities paid over a period of years. It may be easier for individuals to manage a large grant as an annuity rather than as a large one-time payment. Annuities also reduce the State's immediate financial exposure, which makes it easier to manage the State budgetary impact. The framework adopted by BPW is that each individual receives:

- the median Maryland household income at the time of the grant award, which was approximately \$84,000 in 2020 according to the U.S. Census, for each year that they were incarcerated;
- approximately \$5,600 for psychotherapy;
- \$5,000 for financial counseling; and
- annual payments for three years if the individual is Medicare eligible or seven years if the individual is not Medicare eligible.

Awards made in fiscal 2020 totaled \$22 million. **Exhibit 8** shows that awards support two grants from fiscal 2020 to 2022 and eight grants from fiscal 2020 to 2026. Two of the grants were condensed into three years because the recipients are Medicare-eligible individuals.

Exhibit 8
Grants Awarded for Erroneous Convictions in Fiscal 2020 by Year of Payout
Fiscal 2020-2026



Source: Board of Public Works

However, there still are these unresolved issues:

- What is the State’s Financial Exposure?** The number of awards and the sums awarded are unprecedented. In past years, awards were uncommon. Prior to fiscal 2020, BPW advises that the last award for an erroneous conviction was in November 2004. This suggests that the new law could substantially increase the number of grants awarded by BPW, and it is unclear how many new awards will be approved by the BPW.
- Consistency among Jurisdictions?** The law does not provide guidance for State’s Attorneys about what kinds of errors should receive compensation. Different jurisdictions could develop different standards.
- Should the State be Able to Indemnify Local Jurisdictions?** To indemnify is to be reimbursed for losses caused by that party. The current law places the entire liability on the State. The BRFA proposes that local governments be required to fund 50% of the grants beginning with grants awarded in fiscal 2021. The previously awarded grants would be funded entirely by the State.

Operating Budget Recommended Actions

1. Adopt the following narrative:

Maryland Zoo Operational Reporting: In continuance of the practice that began in July 2008, the committees request that the Maryland Zoological Society submit audited financial statements for fiscal 2021 and year-to-date monthly attendance figures for the zoo for fiscal 2022 by visitor group. This should include a breakdown of the kinds of passes allocated.

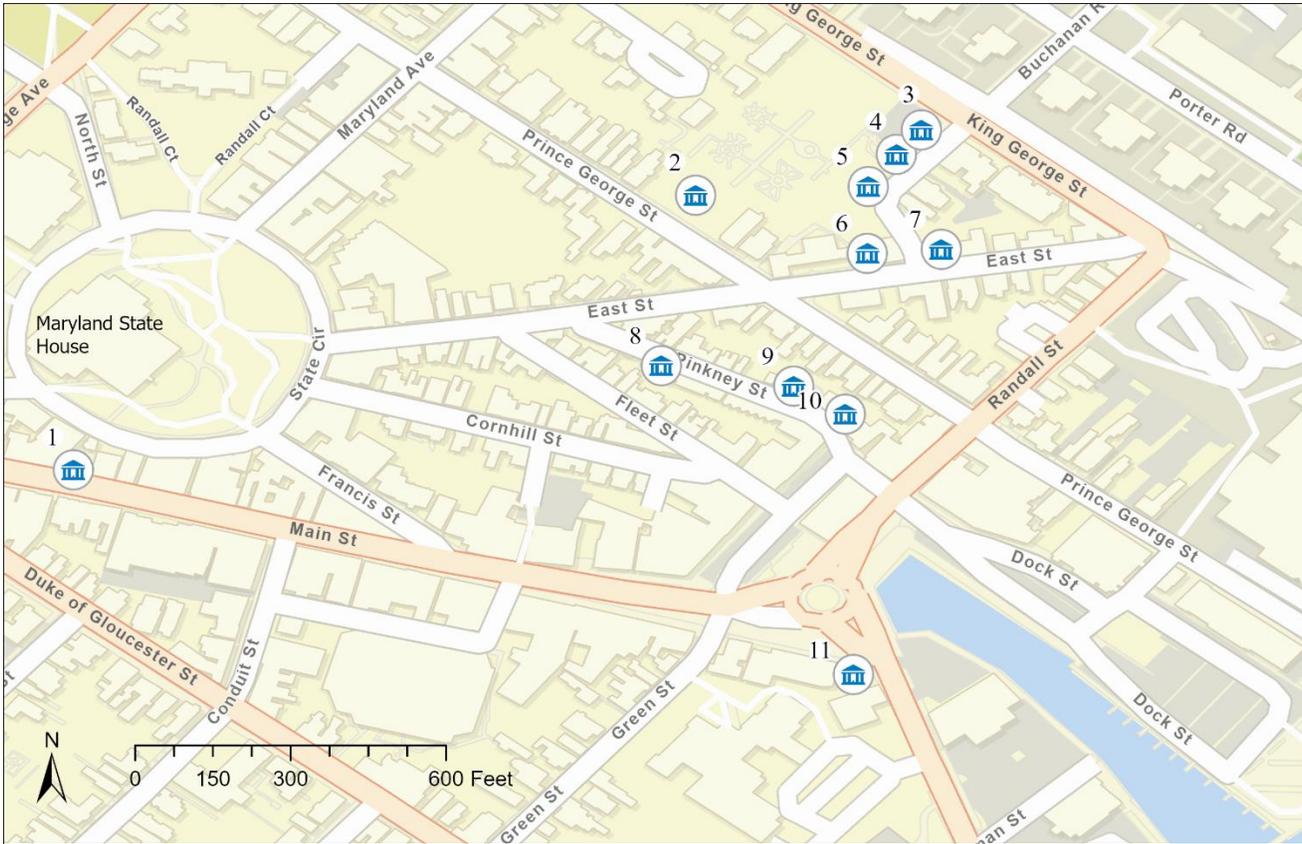
Information Request	Author	Due Date
Audited financials	Maryland Zoological Society	November 1, 2021
Monthly attendance	Maryland Zoological Society	Quarterly report by July 15, 2021 October 15, 2021 January 15, 2022 April 15, 2022

Appendix 1
2020 Joint Chairmen’s Report Responses from Agency

The 2020 *Joint Chairmen’s Report* (JCR) requested that the Board of Public Works prepare one report. Electronic copies of the full JCR responses can be found on the Department of Legislative Services Library website.

- **Operational Reporting:** The Maryland Zoological Society was asked to submit audited financial statements for fiscal 2020 and monthly attendance figures for fiscal 2021 by visitor group. The reports have been submitted on time. The zoo’s finances and attendance are discussed in Key Observation 1.

Appendix 2
Board of Public Works’ Properties in Annapolis



- 1. Maryland Federation of Art/Alpaca International
- 3. Parking Lot
- 5. Middendorf Horticulture Center
- 7. The Found House/McGarvey’s
- 9. Shiplap House
- 11. Victualizing Warehouse

- 2. William Paca House and Garden
- 4. Preservation Center
- 6. James Brice House
- 8. Hogshead Barracks
- 10. Waterfront House

Source: Board of Public Works

Appendix 3
Maryland Zoo in Baltimore – Audited Financial Statements
Fiscal 2016–2020
(\$ in Thousands)

Revenues	2016	2017	2018	2019	2020	Change 2019-2020	% Change 2019-2020	Annual % Change 2016-2020
Attendance Revenues								
Visitor Revenue	\$3,568	\$3,932	\$3,562	\$3,631	\$2,561	-\$1,070	-29.5%	-8.0%
Membership Dues	1,804	1,840	1,998	1,967	1,720	-247	-12.6%	-1.2%
Special Events	597	672	636	652	275	-377	-57.8%	-17.6%
Education Programs	398	397	334	340	127	-213	-62.6%	-24.8%
Subtotal	\$6,367	\$6,841	\$6,530	\$6,592	\$4,684	-\$1,907	-28.9%	-7.4%
Grants and Contributions								
Grants and Awards	\$9,590	\$10,011	\$10,604	\$19,565	\$12,109	-\$7,456	-38.1%	6.0%
Contributions	1,491	793	1,046	3,131	1,483	-1,647	-52.6%	-0.1%
In-kind Donations	823	949	989	981	1,027	46	4.7%	5.7%
Subtotal	\$11,905	\$11,754	\$12,638	\$23,676	\$14,619	-\$9,057	-38.3%	5.3%
Other Revenues								
Insurance Recoveries	\$455	\$0	\$0	\$0	\$0	\$0	n/a	-100.0%
Investment Income	-5	20	14	28	22	-6	-20.8%	n/a
Other Revenue	10	37	32	94	124	30	32.0%	89.3%
Subtotal	\$460	\$57	\$45	\$122	\$146	\$24	19.8%	-25.0%
Total Revenues	\$18,731	\$18,652	\$19,213	\$30,389	\$19,449	-\$10,940	-36.0%	0.9%
Expenses								
Program Services	\$14,980	\$15,407	\$15,598	\$15,675	\$15,255	-\$419	-2.7%	0.5%
Supporting Services	2,424	2,860	2,846	2,439	2,175	-264	-10.8%	-2.7%
Fundraising	1,042	1,035	1,044	1,193	1,140	-53	-4.5%	2.3%
Total Expenses	\$18,447	\$19,301	\$19,488	\$19,307	\$18,570	-\$737	-3.8%	0.2%
Net Income	\$284	-\$649	-\$275	\$11,082	\$878	-\$10,204		

Source: Maryland Zoological Society Consolidated Financial Statements, Years Ending June 30, 2016 to 2020

**Appendix 4
Object/Fund Difference Report
Board of Public Works**

<u>Object/Fund</u>	<u>FY 20 Actual</u>	<u>FY 21 Working Appropriation</u>	<u>FY 22 Allowance</u>	<u>FY 21 - FY 22 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	9.00	9.00	9.00	0.00	0%
Total Positions	9.00	9.00	9.00	0.00	0%
Objects					
01 Salaries and Wages	\$ 1,133,897	\$ 1,141,365	\$ 1,124,688	-\$ 16,677	-1.5%
02 Technical and Special Fees	15,215	10,444	17,687	7,243	69.4%
03 Communication	1,214	1,089	1,089	0	0%
04 Travel	511	3,357	2,131	-1,226	-36.5%
08 Contractual Services	66,953	87,916	83,767	-4,149	-4.7%
09 Supplies and Materials	19,384	13,570	11,652	-1,918	-14.1%
10 Equipment – Replacement	0	524	524	0	0%
11 Equipment – Additional	0	83	0	-83	-100.0%
12 Grants, Subsidies, and Contributions	8,664,734	9,702,289	10,399,091	696,802	7.2%
13 Fixed Charges	3,773	3,065	3,145	80	2.6%
14 Land and Structures	425	0	0	0	0.0%
Total Objects	\$ 9,906,106	\$ 10,963,702	\$ 11,643,774	\$ 680,072	6.2%
Funds					
01 General Fund	\$ 9,906,106	\$ 10,963,702	\$ 11,643,774	\$ 680,072	6.2%
Total Funds	\$ 9,906,106	\$ 10,963,702	\$ 11,643,774	\$ 680,072	6.2%

Note: The fiscal 2021 appropriation does not include deficiencies, targeted revenues, general salary increases or across-the-board reductions. The fiscal 2022 allowance does not include contingent reductions or annualized general salary increases.