

**D05E01**  
**Board of Public Works**

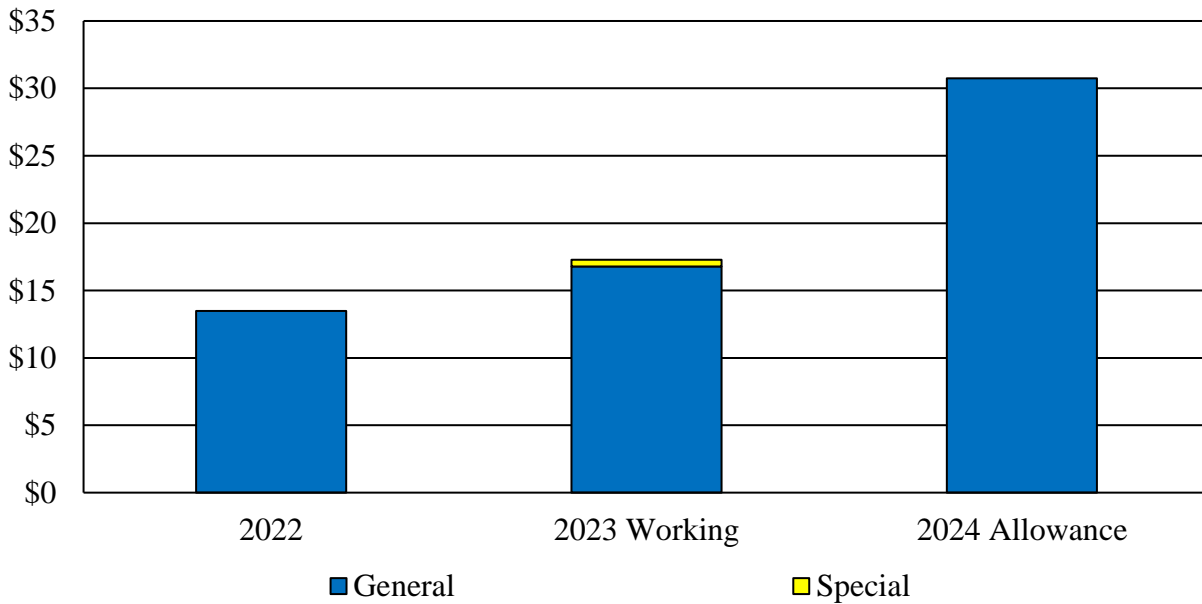
**Program Description**

The Governor, the Comptroller, and the State 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 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***

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**Fiscal 2024 Budget Increases \$13.5 Million, or 77.9%, to \$30.7 Million**



Note: The fiscal 2023 working appropriation includes deficiency appropriations including this agency's share of a deficiency appropriation budgeted in the Statewide Account within the Department of Budget and Management (DBM). Fiscal 2024 salary enhancements are budgeted in the Statewide Account within DBM.

## Fiscal 2022

The contingent fund allows BPW to supplement any agency’s appropriation during the course of the fiscal year. **Exhibit 1** provides the annual summary of contingent fund activity.

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### Exhibit 1 Contingent Fund Activity Fiscal 2022

<b><u>Fund Activity</u></b>	<b><u>Amount</u></b>
Fiscal 2022 Legislative Appropriation	\$500,000
Fiscal 2022 Deficiency Appropriation in Fiscal 2023 Budget Bill	286,738
Fiscal 2022 Supplemental Budget No. 1 Deficiency Appropriation in Fiscal 2023 Budget Bill	86,738
<b>Total Appropriations</b>	<b>\$873,476</b>
Supplemental Erroneous Conviction Grants and Attorney Fees Awards	\$389,342
Treasurer Kopp Portrait	45,500
<b>Total Board of Public Works Approvals</b>	<b>\$434,842</b>
<b>Unspent Funds Reverted to the General Fund</b>	<b>\$438,635</b>

Source: Board of Public Works; Department of Legislative Services

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## Fiscal 2023

### Proposed Deficiencies

The fiscal 2024 Budget Bill includes \$1,855,076 in general fund deficiency appropriations, specifically:

- \$1,467,407 for payments of judgements against the State to support grants to erroneously convicted individuals. Through November 16, 2022, when BPW approved the most recent erroneous conviction grant, \$5.9 million in grants were awarded to be funded in fiscal 2023. The fiscal 2023 working appropriation for judgements against the State is just over \$4.4 million. The additional funds are needed to support previous awards;
- \$374,241 to increase the contingent fund’s balance to \$500,000. As of December 2022, fiscal 2023 uses of the contingent fund are (1) \$300,000 to support implementation of Chapter 741 of 2022 that expands the Board of Contract Appeals and increases the number

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of law clerks; (2) \$39,241 for an erroneous conviction grant approved by BPW on November 16, 2022; and (3) \$35,000 for a portrait of former Comptroller Franchot; and

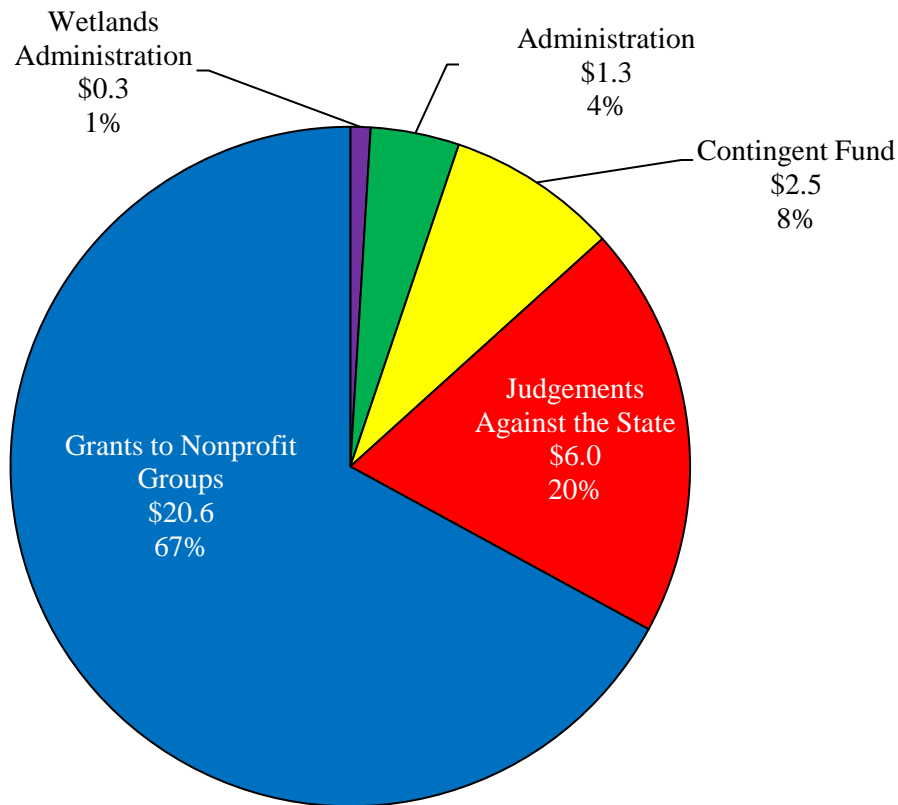
- \$13,428 to support live-streaming BPW meetings with captions.

## **Fiscal 2024 Overview of Agency Spending**

**Exhibit 2** shows that 95% 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 \$1.6 million, which is the remaining 5% of the fiscal 2024 allowance.

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**Exhibit 2**  
**Overview of Board of Public Works Spending by Program**  
**Fiscal 2024 Allowance**  
**(\$ in Millions)**



Source: Department of Budget and Management

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**Proposed Budget Change**

**Exhibit 3** shows that the fiscal 2024 allowance increases by approximately \$13.5 million when compared to the fiscal 2023 working appropriation and proposed deficiencies. All changes in excess of \$100,000 relate to grants, payments of judgements against the State, or the contingent fund.

**Exhibit 3  
Proposed Budget  
Board of Public Works  
(\$ in Thousands)**

<b>How Much It Grows:</b>	<b><u>General Fund</u></b>	<b><u>Special Fund</u></b>	<b><u>Total</u></b>
Fiscal 2022 Actual	\$13,476	\$0	\$13,476
Fiscal 2023 Working Appropriation	16,779	500	17,279
Fiscal 2024 Allowance	<u>30,744</u>	<u>0</u>	<u>30,744</u>
Fiscal 2023-2024 Amount Change	\$13,965	-\$500	\$13,465
Fiscal 2023-2024 Percent Change	83.2%	-100.0%	77.9%
<b>Where It Goes:</b>			<b><u>Change</u></b>
<b>Personnel Expenses</b>			
Increments and other compensation .....			\$37
Reclassifications .....			20
Annualization of 4.5% general salary increase .....			16
Employee retirement system.....			11
Employee and retiree health insurance .....			6
<b>Grants, Contingent Fund, and Payment of Judgements Against the State</b>			
Grant to Chesapeake Bay Trust to grow trees as required by Chapter 645 of 2021 .....			10,000
Contingent Fund .....			1,961
Chesapeake Bay Trust grant for Chesapeake Conservation Corps as required by Chapter 38 of 2022 .....			1,500
Sotterley plantation, as required by Chapter 595 of 2022 .....			350
Western Maryland Railroad.....			113
Payments of judgements against the State.....			125
Maryland Zoo .....			75

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<b>Where It Goes:</b>	<b><u>Change</u></b>
West North Avenue Development Authority (established as a separate agency in the fiscal 2024 budget) .....	-250
One-time fiscal 2023 grant to Baltimore City for State Center redevelopment	-500
<b>Administrative Costs</b>	
Other administrative costs .....	3
<b>Total</b>	<b>\$13,465</b>

Note: The fiscal 2023 working appropriation includes deficiency appropriations including this agency’s share of a deficiency appropriation budgeted in the Statewide Account within the Department of Budget and Management (DBM). Fiscal 2024 salary enhancements are budgeted in the Statewide Account within DBM.

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### **Grants to Private Nonprofit Organizations**

The fiscal 2024 allowance includes the following grants to private nonprofits totaling \$20.6 million in general funds:

- \$11.5 million for two first-time grants to the Chesapeake Bay Trust (CBT), discussed in more detail in the following section;
- \$5.63 million for the Maryland Zoo, which is \$75,000 more than the fiscal 2023 working appropriation;
- \$1.75 million for the Justice Thurgood Marshall Amenity Center at P.S. 103 in Baltimore City to support the operations of the center, which is the same amount as the fiscal 2023 working appropriation;
- \$880,100 for the Historic Annapolis Foundation, which is the same amount as the fiscal 2023 appropriation;
- \$350,000 for the Sotterley Plantation, a first-time grant required by Chapter 595 of 2022;
- \$250,000 for the Signal 13 Foundation, which is the same amount as the fiscal 2023 working appropriation; and
- \$250,000 for the Western Maryland Scenic Railroad, which is \$112,500 more than provided in fiscal 2023.

The West North Avenue Development Authority received \$250,000 in grants in fiscal 2022 and 2023. There is no grant in the BPW budget in fiscal 2024. Instead, the allowance includes \$11.26 million for the authority in its own program, which includes \$10 million for grants,

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\$1.11 million for salaries and fringe benefits for 9 regular positions, and \$0.15 million for other operating expenses. Additional details can be found in budget assignment D91 West North Avenue Development Authority.

### **New Grants to CBT**

The allowance includes two new grants to CBT, \$10 million to support a program that plants trees in urban areas and \$1.5 million to support the Chesapeake Conservation Corps. The grant to plant trees is required by Chapter 645 of 2021. Funds can only support areas with low median household income levels, high unemployment, and neighborhoods with housing projects or that were historically red-lined. In an annual progress report submitted to the General Assembly, the Maryland Department of the Environment noted that it is developing a 5 million trees website with a geographic information system tracking tool. The final mandated \$10 million appropriation is in fiscal 2031.

Administered by CBT, the Chesapeake Conservation Corps program trains young people to be stewards of the environment. The fiscal 2023 appropriation to the Revenue Stabilization Account (Rainy Day Fund) includes \$1.125 million restricted so that it can only be used as a grant to CBT for the corps. Governor Wes Moore announced the release of these funds on January 19, 2023, transferring the appropriation for fiscal 2023 to the Department of Natural Resources.

**CBT should brief the committees on how it will use these funds to achieve the goals of the legislation and its plans to administer these new programs. This should include a discussion of when the 5 million trees website will be implemented.**

### **Update on Justice Thurgood Marshall Amenity Center at P.S. 103**

Funding is provided to develop P.S. 103, the school in Baltimore City that U. S. Supreme Court Justice Thurgood Marshall attended, into a national park. The center, which is operated by the Beloved Community Services Corporation (BCSC), received its first BPW grant of \$1.8 million in fiscal 2023. BCSC advises that the fiscal 2023 grant supports operations, including salaries, insurance, marketing, and permit fees, as well as the center's development costs for consultants and project managers. Funds have been raised to support the center's redevelopment, which is projected to be completed in December 2023.

As noted in **Appendix 1**, BCSC submitted a timely response to a 2022 *Joint Chairmen's Report* (JCR) request for information about the center. The National Park Service (NPS) is preparing a Special Resource Study to determine if Justice Marshall's former school should be designated as a national park. The criteria for recommending this designation are that the location (1) contains nationally significant natural or cultural resources; (2) represents a resource that is not adequately represented; (3) is sufficient in size and is configured to ensure long-term protection and visitor enjoyment; and (4) requires direct NPS management that is clearly superior to other management approaches. The NPS report is in the final stage of review at the U.S. Department of

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the Interior. Once complete, the report will be released in a letter of transmittal to the U.S. Congress and made public.

***Personnel Data***

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	<b><u>FY 22</u></b> <b><u>Actual</u></b>	<b><u>FY 23</u></b> <b><u>Working</u></b>	<b><u>FY 24</u></b> <b><u>Allowance</u></b>	<b><u>FY 23-24</u></b> <b><u>Change</u></b>
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>
<b>Total Personnel</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>

***Vacancy Data: Regular Positions***

Turnover and Necessary Vacancies, Excluding New Positions	0.00	0.00%
Positions and Percentage Vacant as of 12/31/22	0.00	0.00%
Vacancies Above Turnover	0.00	

## ***Key Observations***

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### **1. Annual Review of Maryland Zoo Attendance and Financial Statement**

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 2022 financial statement was received in November 2022. This year, in addition to reviewing financial statements, the analysis will examine the effect of the pandemic on attendance and revenues.

#### **Zoo Attendance Trends**

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, monthly attendance ranged from 46 in February 2010 to 97,367 in May 2017. 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**

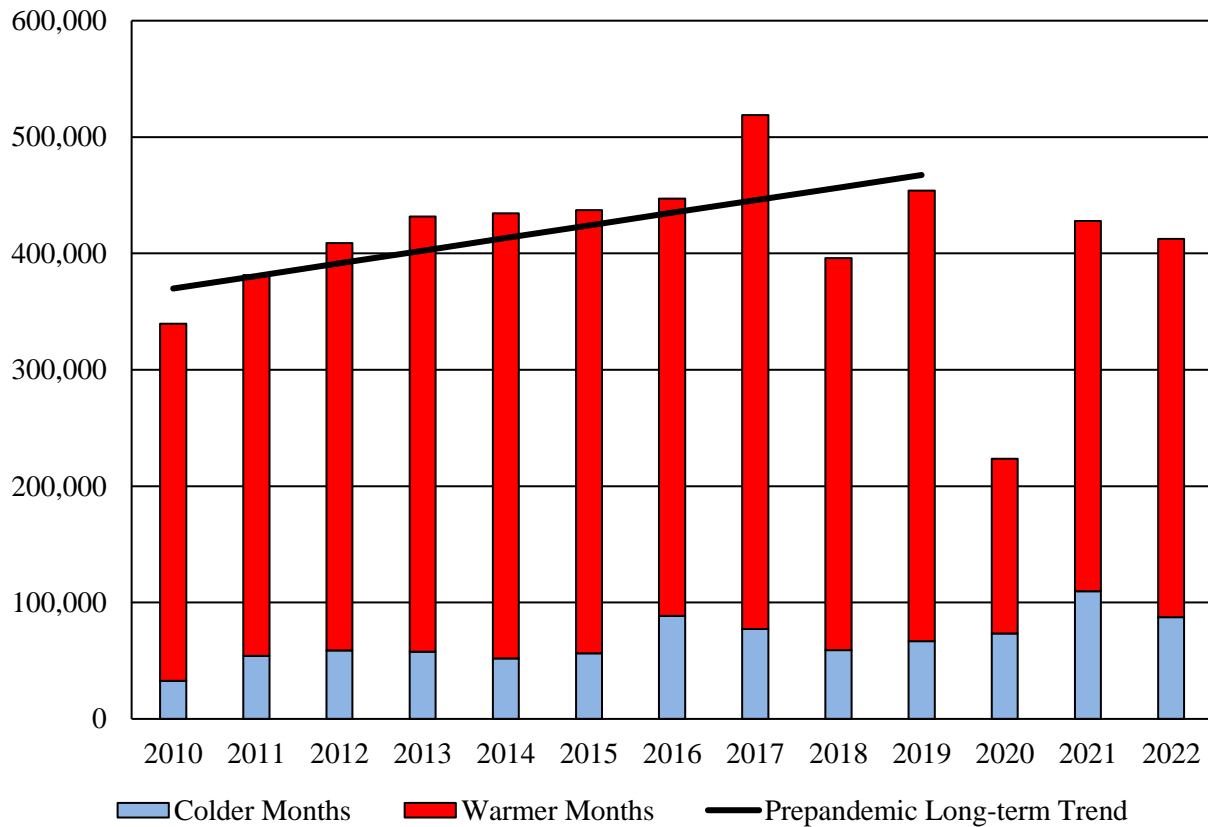
**Exhibit 4** shows that zoo attendance tended to increase steadily in the decade before the COVID-19 pandemic, although there were a couple of years with unusually high and low attendance. Attendance was unusually high in calendar 2017 and dropped off in fiscal 2018. The unusually high attendance in 2017 is attributed to good weather, animal births, and new animals.

The lower attendance in fiscal 2018 was attributable to poor weather and construction. The zoo's attendance tends to be lower when it rains. For example, calendar 2018 had more rainy days than most years. 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 was the construction at the elephant/giraffe/lion exhibit.

DLS calculates that attendance was increasing at an average rate of 75 individuals per month prior to the pandemic. Attendance in calendar 2021 and 2022 was below the prepandemic trend, as attendance in the warmer months is less than it has been in prior years.



**Exhibit 4**  
**Zoo Attendance and Long-term Trend Prior to the Pandemic**  
**Calendar 2010-2022**

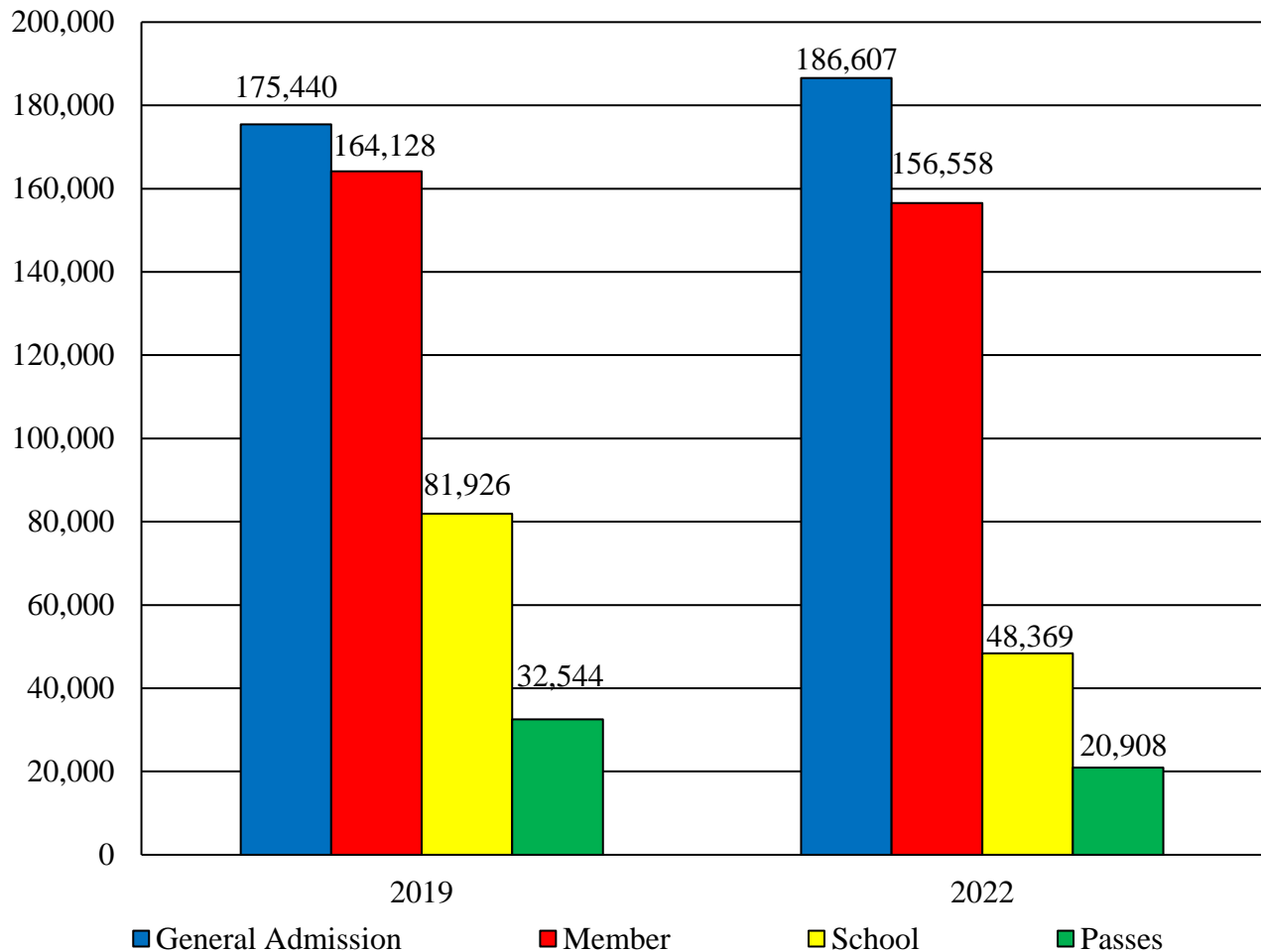


Note: The seven warmer months are April through October of each calendar year, while the five colder months are January through March, November, and December of each calendar year. The data excludes the months affected by the pandemic.

Source: Maryland Zoo in Baltimore

Total attendance has largely but not fully recovered since calendar 2020. Lower attendance seems to be concentrated among certain types of attendance. **Exhibit 5** shows that general admission attendance was higher in calendar 2022 than in 2019. There are large declines in school attendance, which was 41% less in calendar 2022 than in 2019, and passes, which were 36% less.

**Exhibit 5  
Pre and Post Pandemic Change in Attendance by Visitor Group  
Calendar 2019 and 2022**

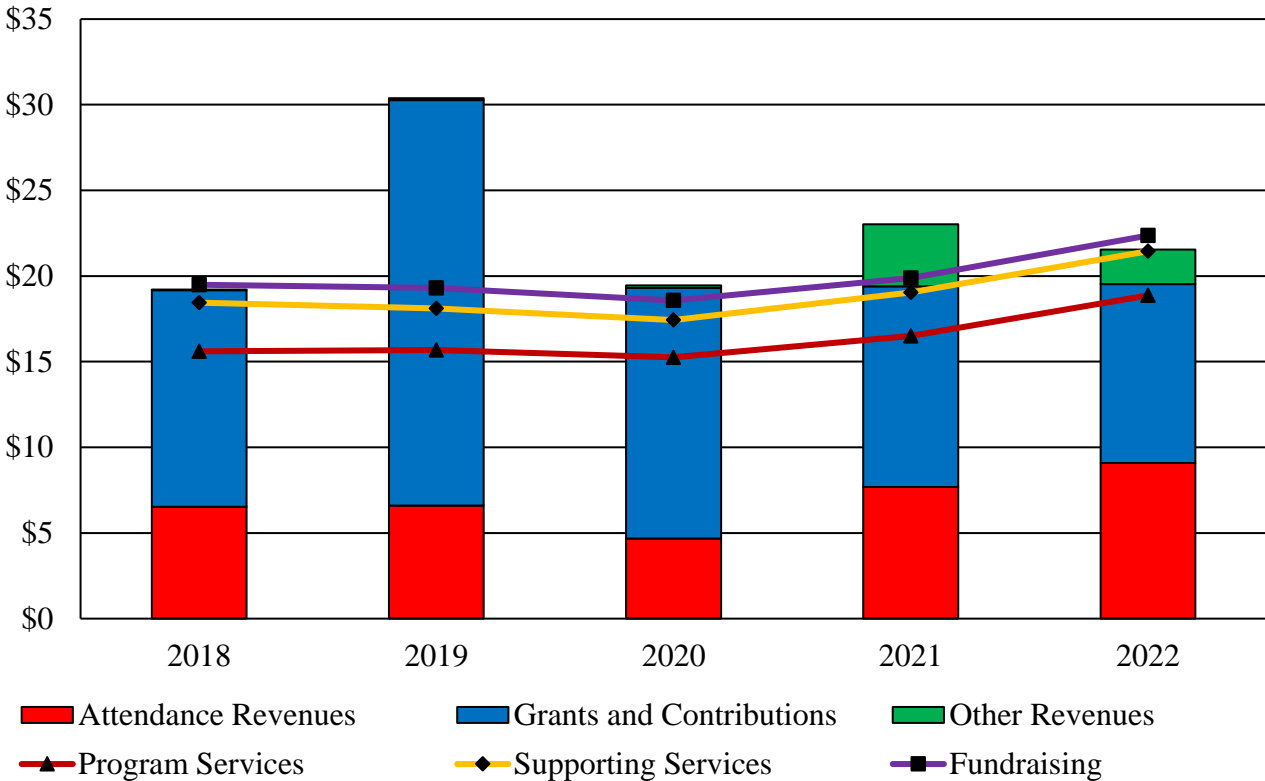


Source: Maryland Zoo

**Revenues Have Rebounded Since the Pandemic**

**Exhibit 6** shows that zoo revenues, as detailed in the audited financial statements, have been stable. Fiscal 2019 grants supporting capital projects were unusually high, and attendance revenues declined in fiscal 2020 but have recovered. **Appendix 3** shows a detailed list of the various grants, revenues, and expenses.

**Exhibit 6**  
**Maryland Zoo – Audited Consolidated Statement of Activities**  
**Fiscal 2018-2022**  
**(\$ in Millions)**



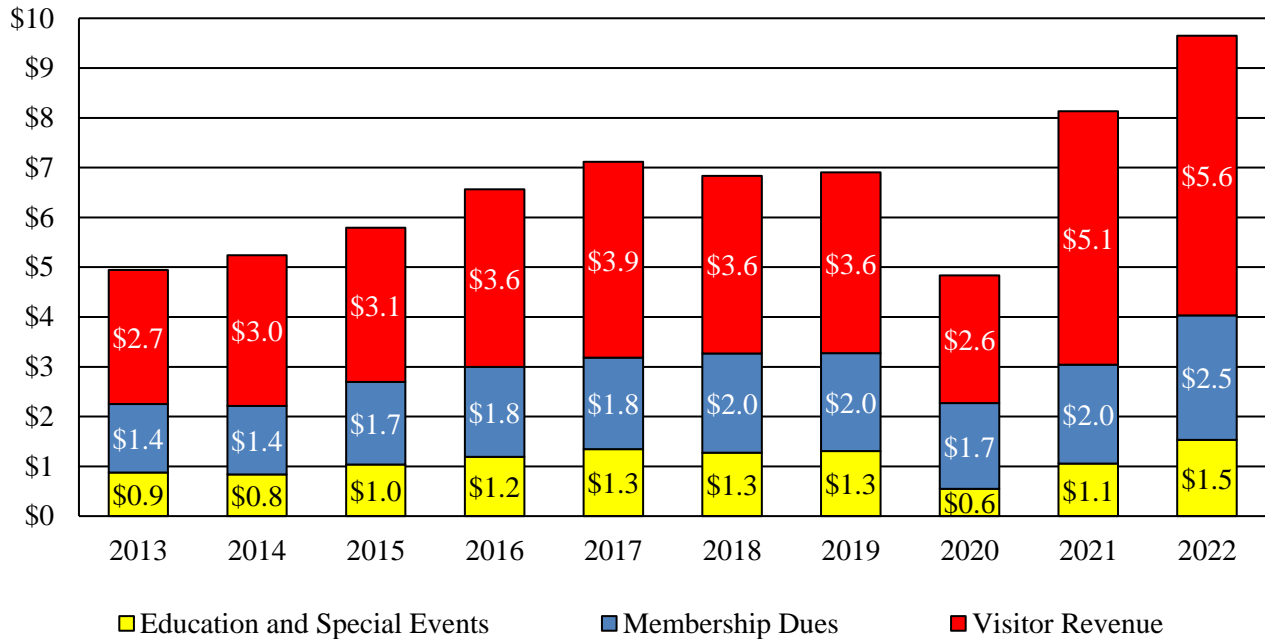
Note: Revenues are stacked bars and expenses are stacked lines.

Source: Maryland Zoological Society Consolidated Financial Statements, Years Ending June 30, 2018 to 2022

**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. Initially, the pandemic had a substantial negative effect on attendance revenues. As a group, these revenues declined by \$1.9 million, or 29%. However, in fiscal 2021 and 2022, revenues bounced back to a point greater than in prior years. **Exhibit 7** shows that visitor revenue doubled from fiscal 2020 to 2022.

**Exhibit 7**  
**Change in Zoo Attendance Revenues by Type of Revenue**  
**Fiscal 2013-2022**  
**(\$ in Millions)**



Source: Maryland Zoological Society Consolidated Financial Statements, Years Ending June 30, 2013 to 2022

Key revenues come from four primary categories:

- Visitor revenue** is 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. These revenues are linked to attendance and fees. The zoo advises that factors leading to higher revenues include (1) higher admission prices; (2) lower reliance on discounted pricing for events and group visits since these were not offered; and (3) that the Maryland Zoo was the only open zoo within a three-state area for a number of months, as the Philadelphia Zoo and National Zoo did not reopen until March 2021 and May 2021, respectively. It is noteworthy that general admission attendance in calendar 2022 was higher than in calendar 2019, which positively influences visitor revenue.
- Membership dues** have been quite stable over the period. It was the revenue that was least affected by the pandemic and has increased least since the zoo reopened in June 2020. 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

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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 substantially in fiscal 2020 as events were canceled. For example, the most popular event is Brew at the Zoo that takes place over the Memorial Day weekend, which, along with other events, was canceled during the pandemic. These revenues have rebounded but not to prepandemic levels. In fiscal 2020, the zoo held events on 110 days of the year, which is almost on every third day.
- **Education programs** generate revenues through ZOOMobile visits as well as educational breakfasts, lectures, and guided tours. Not surprisingly, these programs were also canceled. 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 not charged a fee, additional parents or extra chaperones (above the zoo's standard student-teacher-chaperone ratio) pay a reduced fee of \$11 per person. When the zoo was forced to close in March 2020, scheduled field trip reservations for over 57,260 participants could not be fulfilled. In fall 2020, the zoo began offering virtual field trips. This has become popular, as the number of virtual field trips totaled approximately 22,700 in the spring 2022.

### **Grants, Awards, 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 \$10.4 million in fiscal 2022. In fiscal 2022, grants and contributions account for 49% of total revenues. Trends include:

- **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. State capital grants totaled \$4.6 million in fiscal 2020, and the Department of Budget and Management's *Capital Improvement Program* proposes \$6.28 million in fiscal 2024 and \$4.75 million annually in the out-years. As shown in **Exhibit 8**, the State provides most grants. In fiscal 2022, the zoo received approximately \$326,000 in private foundation funds in addition to grants from State and local governments.

**Exhibit 8**  
**Grants and In-kind Contributions from State and Local Governments**  
**Fiscal 2022**  
**(\$ in Thousands)**

<u>Source</u>	<u>Amount</u>	<u>Percent of Total</u>
Maryland Board of Public Works – Operating Grant	\$4,949	63%
Maryland Board of Public Works – Capital Grant	1,172	15%
Maryland State Department of Education School Children Grant	690	9%
City of Baltimore – Operating Grant	626	8%
Baltimore County Commission on the Arts and Sciences Operating Grant	400	5%
Howard County – Operating Grant	32	0%
<b>Total</b>	<b>\$7,869</b>	<b>100%</b>

Source: Maryland Zoological Society Consolidated Financial Statements, Year Ending June 30, 2022

- **In-kind donations** total \$1.2 million and are predominantly services provided by Baltimore City. These donations are (1) approximately \$634,000 for electricity; (2) \$245,000 for rent; and (3) \$155,000 for waste removal. This benefit has increased modestly since fiscal 2018, at an annual rate of 1.3%.

**Other Revenues**

In most years, the largest component of other revenues is interest earnings. In fiscal 2021 and 2022, other revenues include forgiving a \$2 million loan from the Paycheck Protection Program (PPP) established in the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. Other fiscal 2021 revenues also include \$1.4 million for the Employee Retention Credit/Employee Retention Tax Credit. This tax credit was created in the CARES Act to encourage businesses, including nonprofits, to keep employees on their payroll.

**Expenses**

Since the pandemic, expenses have fluctuated; the zoo’s total expenses decreased 4% in fiscal 2020 and increased 7% in fiscal 2021 and 12% in fiscal 2022. Program services costs ranged between 81% and 84% of total spending from fiscal 2019 to 2022 and have had costs increase at a higher rate than support services and fundraising. Program services expenses are costs related to maintaining the zoo, such as facilities maintenance, care of the animals, and education programs. Support services reflect activities such 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 2022, payroll totaled \$11.7 million, which is 52% of total expenditures. Other large expenses include maintenance (\$2.1 million), utilities (\$1.2 million), and expensing depreciation (\$4 million).

## **Zoo Outlook**

While the early months of the COVID-19 pandemic were difficult for the zoo, the zoo was able to use short-term borrowing, PPP loans, and cost reductions to stay solvent. Since the zoo has reopened, total attendance has been lower than before the pandemic, but general admission attendance was actually higher in calendar 2022 than in 2019. In fiscal 2021 and 2022, the zoo also received \$5.4 million in extraordinary revenues through PPP loans that were forgiven and tax credits. These revenues are not ongoing, so the zoo will need to manage increasing costs without these temporary revenues. **The zoo should be prepared to brief the committees on the zoo’s outlook. This should include a discussion of the slow recovery of school attendance and how not having extraordinary revenues from PPP loans and tax credits will affect revenues and spending.**

## **2. Annual Review of Erroneous Convictions and Confinement Grants**

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. 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. Grants were at the discretion of BPW.

Chapters 76 and 77 of 2021 amended Section 10-501 of the State Finance and Procurement Article so that BPW is now required to make awards. Chapters 76 and 77 also defined the amount of the award as the number of days an individual is wrongfully confined, divided by 365, and multiplied by the State’s most recent annual median household income as published in the American Community Survey of the U.S. Census Bureau. The administrative law judge at the Office of Administrative Hearings that is issuing an order may also direct the State to provide benefits free of charge, including:

- a State identification card;
- housing accommodations upon release not to exceed five years;
- health care and dental care for at least five years;

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- education and training relevant to life skills, job training, or financial literacy as well as access to enrollment at and payment of tuition and fees for attending a public senior higher education institution, regional higher education center, and/or Baltimore City Community College; and
- reimbursement for court fines, fees, and restitution paid by the individual for the crime for which the individual was erroneously confined.

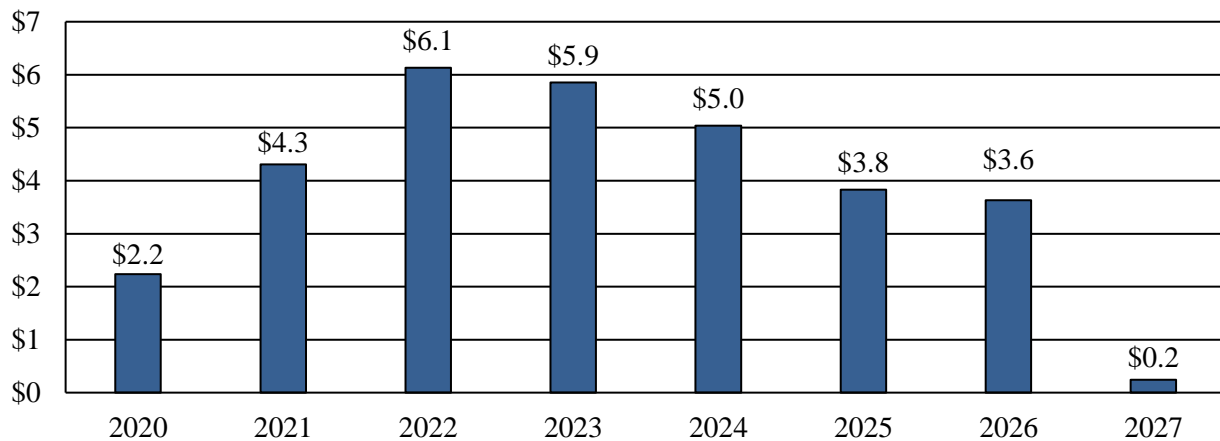
The administrative law judge may also award reasonable attorney’s fees and expenses.

Since 2018, when the law no longer required a gubernatorial pardon, BPW has awarded 14 first-time grants to individuals and 4 supplemental grants for individuals whose previous grant was below the new standard. Since October 2021, grants have also been used to cover approximately \$268,000 in attorneys’ fees. When BPW approved the grants, the BPW item specified that the payments would be annuities paid over a period of years. Some data suggest that it may be easier for individuals to manage a large grant as an annuity rather than as a one-time payment. Annuities also reduce the State’s immediate financial exposure and make it easier to manage the State budgetary impact. First-time grants to individuals eligible for Social Security are three years, and other grants are seven years.

**Exhibit 9** shows that grant payments peak in fiscal 2022. In addition to the \$6.0 million BPW appropriation for this purpose, the fiscal 2024 allowance includes \$7.7 million budgeted in the Dedicated Purpose Account to cover the outyear liability for known awards at the time of the allowance submission. However, additional awards are anticipated, so costs after fiscal 2022 are expected to increase.

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**Exhibit 9**  
**Erroneous Conviction Grant Awards**  
**Fiscal 2020-2027**  
**(\$ in Millions)**



Source: Board of Public Works

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## ***Operating Budget Recommended Actions***

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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 2023 and quarterly reports showing monthly attendance figures for the zoo for fiscal 2024 by visitor group. This should include a breakdown of the kinds of passes allocated.

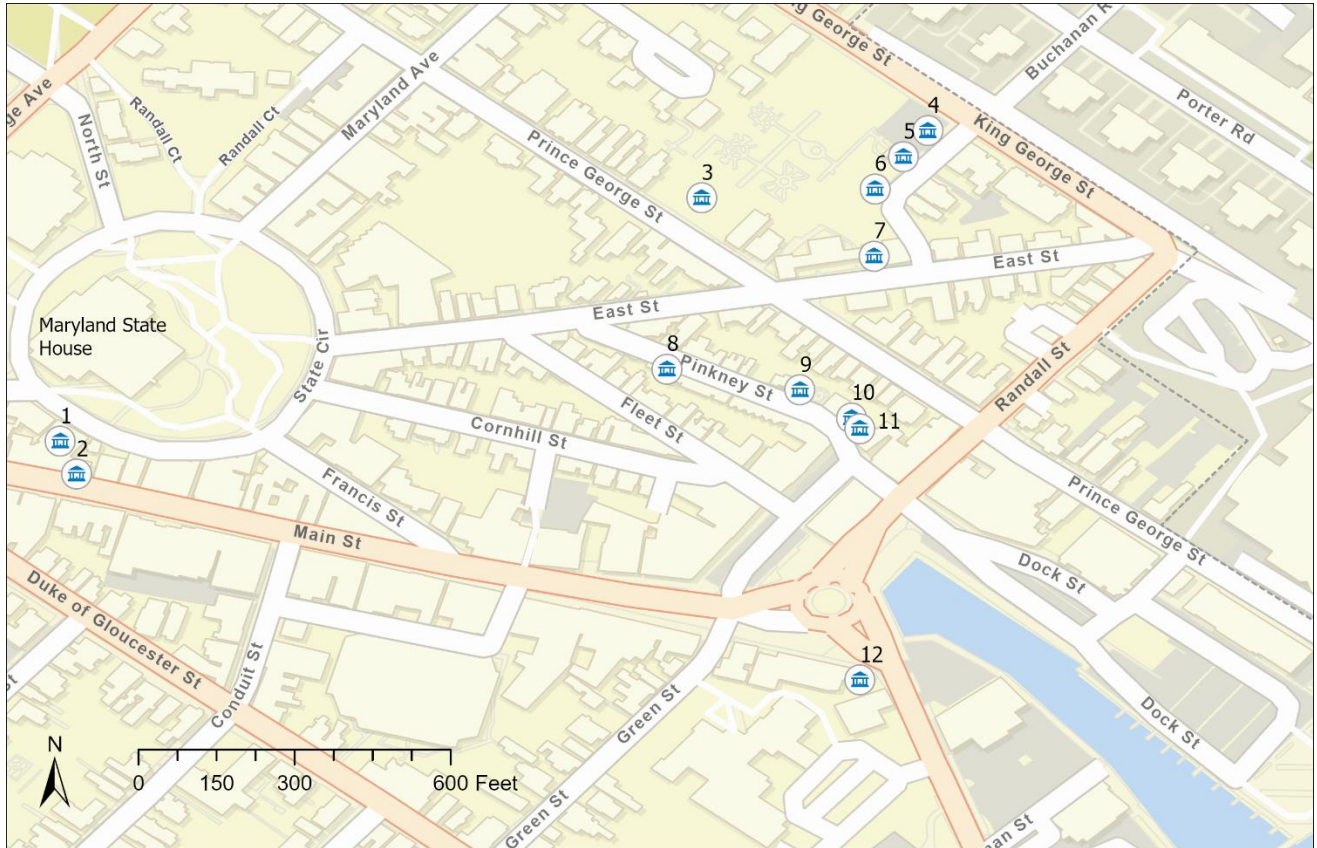
<b>Information Request</b>	<b>Author</b>	<b>Due Date</b>
Audited financials	Maryland Zoological Society	November 1, 2023
Quarterly reports showing monthly attendance	Maryland Zoological Society	Quarterly report by July 15, 2023 October 15, 2023 January 15, 2024 April 15, 2024

**Appendix 1**  
**2022 Joint Chairmen’s Report Responses from Agency**

The 2022 JCR requested that BPW prepare two reports. Electronic copies of the full JCR responses can be found on the DLS Library website.

- ***Maryland Zoo Operational Reporting:*** The Maryland Zoological Society was asked to submit audited financial statements for fiscal 2022 and monthly attendance figures for fiscal 2023 by visitor group. The reports have been submitted on time. The zoo’s finances and attendance are discussed in Key Observation 1.
- ***Justice Thurgood Marshall Center:*** To support the operations of the Justice Thurgood Marshall Center, the BPW appropriation includes a new grant totaling \$1.75 million. NPS is preparing a Special Resource Study to determine if P.S. 103 should be designated as a national park. The report was submitted on time. The center is discussed in the Proposed Budget Change section of this analysis.

**Appendix 2**  
**State Properties Leased to Historic Annapolis, Inc.**



- |                                  |  |
|----------------------------------|--|
| 1. Shaw House                    | 2. Maryland Federation of Art/Alpaca International |
| 3. William Paca House and Garden | 4. Parking Lot                                     |
| 5. Preservation Center           | 6. Middendorf Horticulture Center                  |
| 7. James Brice House             | 8. Hogshead Barracks                               |
| 9. Shiplap House                 | 10. Waterfront House                               |
| 11. The Found House/McGarvey's   | 12. Victualling Warehouse                          |

Source: Board of Public Works, Agenda Item 36-LL-MOD, August 11, 2021

**Appendix 3**  
**Maryland Zoo in Baltimore – Audited Financial Statements**  
**Fiscal 2018-2022**  
**(\$ in Thousands)**

<b>Revenues</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change 2021-2022</b>	<b>% Change 2021-2022</b>	<b>Annual % Change 2018-2022</b>
<b>Attendance Revenues</b>								
Visitor Revenue	\$3,562	\$3,631	\$2,561	\$5,091	\$5,618	\$527	10.4%	12.1%
Membership Dues	1,998	1,967	1,720	1,992	2,501	509	25.6%	5.8%
Special Events	636	652	275	527	766	240	45.5%	4.8%
Education Programs	334	340	127	68	196	128	189.1%	-12.5%
<b>Subtotal</b>	<b>\$6,530</b>	<b>\$6,592</b>	<b>\$4,684</b>	<b>\$7,677</b>	<b>\$9,081</b>	<b>\$1,404</b>	<b>18.3%</b>	<b>8.6%</b>
<b>Grants and Contributions</b>								
Grants and Awards	\$10,604	\$19,565	\$12,109	\$9,459	\$8,194	-\$1,265	-13.4%	-6.2%
Contributions	1,046	3,131	1,483	1,264	1,206	-59	-4.7%	3.6%
In-kind Donations	989	981	1,027	1,004	1,042	38	3.8%	1.3%
<b>Subtotal</b>	<b>\$12,638</b>	<b>\$23,676</b>	<b>\$14,619</b>	<b>\$11,728</b>	<b>\$10,442</b>	<b>-\$1,286</b>	<b>-11.0%</b>	<b>-4.7%</b>
<b>Other Revenues</b>								
Investment Income	\$14	\$28	\$22	\$55	-\$31	-\$86	-156.2%	n/a
PPP Loan Forgiveness	0	0	0	1,994	1,994	0	0.0%	n/a
Employee Retention Credit	0	0	0	1,387	1	-1,387	-100.0%	n/a
Other Revenue	32	94	124	190	63	-127	-66.9%	18.4%
<b>Subtotal</b>	<b>\$45</b>	<b>\$122</b>	<b>\$146</b>	<b>\$3,625</b>	<b>\$2,026</b>	<b>-\$1,599</b>	<b>-44.1%</b>	<b>158.3%</b>
<b>Total Revenues</b>	<b>\$19,213</b>	<b>\$30,389</b>	<b>\$19,449</b>	<b>\$23,030</b>	<b>\$21,548</b>	<b>-\$1,481</b>	<b>-6.4%</b>	<b>2.9%</b>
<b>Expenses</b>								
Program Services	\$15,598	\$15,675	\$15,255	\$16,500	\$18,867	\$2,367	14.3%	4.9%
Supporting Services	2,846	2,439	2,175	2,551	2,579	29	1.1%	-2.4%
Fundraising	1,044	1,193	1,140	835	917	81	9.8%	-3.2%
<b>Total Expenses</b>	<b>\$19,488</b>	<b>\$19,307</b>	<b>\$18,570</b>	<b>\$19,886</b>	<b>\$22,363</b>	<b>\$2,477</b>	<b>12.5%</b>	<b>3.5%</b>
<b>Change in Net Assets</b>	<b>-\$275</b>	<b>\$11,082</b>	<b>\$878</b>	<b>\$3,144</b>	<b>-\$814</b>			
<b>Net Assets End of Year</b>	<b>\$53,358</b>	<b>\$64,440</b>	<b>\$65,319</b>	<b>\$68,463</b>	<b>\$67,649</b>			

Source: Maryland Zoological Society Consolidated Financial Statements, Years Ending June 30, 2018 to 2022

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

<u>Object/Fund</u>	<u>FY 22 Actual</u>	<u>FY 23 Working Appropriation</u>	<u>FY 24 Allowance</u>	<u>FY 23 - FY 24 Amount Change</u>	<u>Percent Change</u>
<b>Positions</b>					
01 Regular	9.00	9.00	9.00	0.00	0%
<b>Total Positions</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>	<b>0%</b>
<b>Objects</b>					
01 Salaries and Wages	\$ 1,174,180	\$ 1,324,818	\$ 1,446,066	\$ 121,248	9.2%
02 Technical and Spec. Fees	4,800	17,880	17,880	0	0%
03 Communication	563	1,238	1,238	0	0%
04 Travel	325	2,147	2,147	0	0%
08 Contractual Services	98,334	84,592	87,129	2,537	3.0%
09 Supplies and Materials	22,173	16,864	30,292	13,428	79.6%
10 Equipment – Replacement	38	589	589	0	0%
12 Grants, Subsidies, and Contributions	12,172,660	13,938,446	29,152,918	15,214,472	109.2%
13 Fixed Charges	3,343	4,962	5,359	397	8.0%
14 Land and Structures	0	538	538	0	0%
<b>Total Objects</b>	<b>\$ 13,476,416</b>	<b>\$ 15,392,074</b>	<b>\$ 30,744,156</b>	<b>\$ 15,352,082</b>	<b>99.7%</b>
<b>Funds</b>					
01 General Fund	\$ 13,476,416	\$ 14,892,074	\$ 30,744,156	\$ 15,852,082	106.4%
03 Special Fund	0	500,000	0	-500,000	-100.0%
<b>Total Funds</b>	<b>\$ 13,476,416</b>	<b>\$ 15,392,074</b>	<b>\$ 30,744,156</b>	<b>\$ 15,352,082</b>	<b>99.7%</b>

Note: The fiscal 2023 appropriation does not include deficiencies, targeted revenues, or across-the-board reductions. The fiscal 2024 allowance does not include contingent reductions or cost-of-living adjustments.