

City of Merced																	
Zoo Expenditures																	
2007 thru 2017																	
			2017		2016	2015	2014	2013	2012	2011	20						
Account Number	Element	Cumulative	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
024-1205-541.01-00	Regular Salaries		91,130	91,129	82,811	82,810	52,586	52,092	51,740	51,739	51,331	51,331	49,514	47,294	46,574	46,573	51,154
024-1205-541.03-00	Extra Help		48,768	48,767	40,464	40,463	45,571	45,570	40,080	40,080	38,584	36,231	43,773	43,772	38,537	38,536	32,715
024-1205-541.04-01	Regular Overtime		40	40	278	185	993	599	1,385	1,384	2,259	348	92	92	1,204	1,020	3,142
024-1205-541.04-04	Call Back Time Worked				131	0	133		16		131		131		131	43	95
024-1205-541.10-01	Holiday Pay		3,632	3,632	3,284	3,283	1,765	1,465	1,925	1,925	1,924	1,924	1,929	1,928	1,923	1,923	1,883
024-1205-541.10-02	Unused Sick Leave																116
024-1205-541.10-05	Retirement PERS		9,838	9,838	14,163	14,162	13,278	12,496	11,688	11,687	11,052	11,051	10,353	10,082	8,382	8,382	9,025
024-1205-541.10-06	Social Security-OASDI		5,883	5,719	5,698	5,136	3,481	3,176	3,407	3,327	3,475	3,191	3,771	2,985	3,608	3,126	3,861
024-1205-541.10-07	Social Security-Medicare		2,189	2,045	2,241	1,788	1,446	1,403	1,368	1,367	1,377	1,274	1,355	1,309	1,292	1,291	1,302
024-1205-541.10-08	State Unemployment												12,251	12,251	31,049	31,049	725
024-1205-541.10-09	Long Term Disability																
024-1205-541.10-10	Retirement - PERS New Membr		7,517	7,293	7,441	7,441											
024-1205-541.10-11	Group Life Insurance																
024-1205-541.10-12	Workers Compensation		3,920	3,920	6,768	6,768	19,355	19,355	13,269	13,269	24,829	24,829	14,410	14,410	19,175	17,837	12,094
024-1205-541.10-15	Vision Plan																
024-1205-541.10-16	Dental Plan																
024-1205-541.10-18	Management Physicals														14		
024-1205-541.10-20	Earned Benefit		1,502	1,057					1,932	1,884	3,477	869	3,477	135	3,018	3,018	3,606
024-1205-541.10-23	Uniform Cleaning																
024-1205-541.10-27	PTS Plan FICA Alternative		691	641	803	528	593	593	525	525	506	473	562	547	588	502	442
024-1205-541.10-32	Cash Back -Biweekly Allow														2		23
024-1205-541.10-33	Core Allowance		27,743	27,742	26,222	26,177	19,608	19,173	20,433	18,896	18,913	18,562	18,953	17,684	16,418	15,939	16,814
024-1205-541.10-35	Post Employment Benefits																2,001
024-1205-541.10-75	Ret-EE Share PERS Classic		4,325	4,213													
024-1205-541.10-77	Ret-EE Share PERS NewMembr		2,551	2,524													
024-1205-542.11-00	Utilities		9,900	9,239	9,308	8,310	9,600	8,980	7,500	6,994	6,600	6,551	7,500	7,500	6,600	6,411	7,139
024-1205-542.12-00	Telephone		732	636	660	616	770	707	720	594	1,140	831	1,140	883	1,140	971	1,040
024-1205-542.16-00	Printing																
024-1205-542.17-00	Professional Services		17,257	15,401	8,238	8,211	7,058	6,943	7,240	7,239	6,240	3,030	6,523	5,624	6,240	4,580	6,400
024-1205-542.18-00	Travel and Meetings																
024-1205-542.19-00	Mileage																
024-1205-542.21-00	Rents/Leases				240	120											
024-1205-542.24-00	Memberships, Subscription		1,911	1,911	1,050	1,047	950	185	1,250	1,238	1,050	974	950	656	950	789	808
024-1205-542.25-00	Maintenance Matls & Svcs		6,530	6,286	7,890	7,436	5,235	5,201	6,630	6,002	6,080	5,533	4,830	4,614	6,138	6,132	6,091
024-1205-542.26-00	Other Equipment O & M																
024-1205-542.27-00	Small Tools																
024-1205-542.28-00	Safety Supplies																
024-1205-542.29-00	Other Materials Supplies		10,458	9,360	14,995	10,849	14,113	11,757	12,800	11,432	10,278	10,102	14,530	9,728	10,892	10,340	8,862
024-1205-542.30-01	Insurance		4,007	4,007	3,425	3,425	1,543	1,543	1,830	1,830	2,337	2,337	3,330	3,330	2,141	2,141	3,577
024-1205-542.35-84	Retro Fee Expense				100	50											
024-1205-542.38-00	Support Services		8,482	8,482	7,408	7,408	4,157	4,157	4,058	4,058	5,154	5,154	5,175	5,175	4,911	4,911	5,308
024-1205-542.45-00	Facilities Maint Charge		5,954	5,954	5,638	5,638	5,542	5,542	4,506	4,506	4,581	4,581	4,522	4,522	5,053	5,053	4,419
024-1205-543.43-00	Machinery/Equipment		200		1,246	1,225	400		400	400	400		400		400		400
024-1205-549-12-00	Telephone				42	42	41		102	101	51	51					
024-1205-549.17-00	Professional Services				98	60	1,139		3,211	2,072	899	899					1,233
024-1205-549.21-00	Rents/Leases																
024-1205-549.24-00	Memberships, Subscription																
024-1205-549.25-00	Maintenance Matls & Svcs						300	300							65	65	189
024-1205-549.29-00	Other Materials Supplies		2,707	2,707	2,356	2,356	1,334	1,000	177	134	3,569	3,569			892	892	2,254
024-1205-647.65-00	Capital Imp. Projects																
	Personnel & Supply Expenses	2,319,197	277,867	272,543	252,998	245,534	210,992	202,278	198,192	192,683	206,237	193,694	209,471	194,521	217,337	211,524	186,718
	2007-2017 Cumulative																
024-1201 & 1205-5XX.	Administrative Expense	99,376	8,396	9,396	8,190	8,190	5,018	5,018	4,831	4,831	4,139	4,139	4,668	4,668	5,070	5,070	4,768
	Total Expense	2,418,573	286,263	281,939	261,188	253,724	216,010	207,296	203,023	197,514	210,376	197,833	214,139	199,189	222,407	216,594	191,486
	One-Third of Total Expense	806,191	95,421	93,980	87,062.67	84,575	72,003	69,099	67,674	65,838	70,125	65,944	71,380	66,396	74,136	72,198	63,829
024-1205-360.02-01	Zoo Society Contribution	878,439	85,000	63,562	85,000	92,074	85,000	92,647	82,449	87,800	112,803	92,141	75,123	89,351	66,607	70,471	58,125
	Difference Between One-Third Expense and Contribution	(72,248)	10,421	30,418	2,063	(7,499)	(12,997)	(23,548)	(14,775)	(21,962)	(42,678)	(26,197)	(3,743)	(22,955)	7,529	1,727	5,704

City of Merced				
Zoo Expenditures				
2007 thru 2017				
		10	2009	
Account Number	Element	Actual	Budget	Actual
024-1205-541.01-00	Regular Salaries	51,153	65,760	63,845
024-1205-541.03-00	Extra Help	32,714	29,628	29,989
024-1205-541.04-01	Regular Overtime	2,788	2,866	2,853
024-1205-541.04-04	Call Back Time Worked		50	41
024-1205-541.10-01	Holiday Pay	1,883	3,114	1,777
024-1205-541.10-02	Unused Sick Leave	114	93	91
024-1205-541.10-05	Retirement PERS	9,024	11,522	11,095
024-1205-541.10-06	Social Security-OASDI	3,535	5,981	4,628
024-1205-541.10-07	Social Security-Medicare	1,301	1,706	1,517
024-1205-541.10-08	State Unemployment	663	965	934
024-1205-541.10-09	Long Term Disability			
024-1205-541.10-10	Retirement - PERS New Membr			
024-1205-541.10-11	Group Life Insurance			
024-1205-541.10-12	Workers Compensation	4,943	10,621	1,576
024-1205-541.10-15	Vision Plan			
024-1205-541.10-16	Dental Plan			
024-1205-541.10-18	Management Physicals			
024-1205-541.10-20	Earned Benefit	2,799	6,877	6,850
024-1205-541.10-23	Uniform Cleaning			
024-1205-541.10-27	PTS Plan FICA Alternative	425	406	390
024-1205-541.10-32	Cash Back -Biweekly Allow	16	37	20
024-1205-541.10-33	Core Allowance	15,122	24,292	24,117
024-1205-541.10-35	Post Employment Benefits	2,001	2,655	651
024-1205-541.10-75	Ret-EE Share PERS Classic			
024-1205-541.10-77	Ret-EE Share PERS NewMemb			
024-1205-542.11-00	Utilities	7,138	4,500	4,282
024-1205-542.12-00	Telephone	976	1,344	1,102
024-1205-542.16-00	Printing			
024-1205-542.17-00	Professional Services	6,150	6,355	4,790
024-1205-542.18-00	Travel and Meetings			
024-1205-542.19-00	Mileage		3	
024-1205-542.21-00	Rents/Leases			
024-1205-542.24-00	Memberships, Subscription	808	1,077	949
024-1205-542.25-00	Maintenance Mats & Svcs	5,939	7,000	7,172
024-1205-542.26-00	Other Equipment O & M		91	91
024-1205-542.27-00	Small Tools		136	135
024-1205-542.28-00	Safety Supplies		146	146
024-1205-542.29-00	Other Materials Supplies	7,944	11,435	8,945
024-1205-542.30-01	Insurance	2,831	5,172	4,858
024-1205-542.35-84	Retro Fee Expense			
024-1205-542.38-00	Support Services	5,308	8,587	6,388
024-1205-542.45-00	Facilities Maint Charge	4,419	5,313	4,744
024-1205-543.43-00	Machinery/Equipment	400	5,400	5,161
024-1205-549-12-00	Telephone			
024-1205-549.17-00	Professional Services	1,233	211	211
024-1205-549.21-00	Rents/Leases			
024-1205-549.24-00	Memberships, Subscription			
024-1205-549.25-00	Maintenance Mats & Svcs	188		
024-1205-549.29-00	Other Materials Supplies	2,254		
024-1205-647.65-00	Capital Imp. Projects			
	Personnel & Supply Expenses	174,069	223,343	199,348
	2007-2017 Cumulative			
024-1201 & 1205-5XX.	Administrative Expense	4,768	9,119	9,119
	Total Expense	178,837	232,462	208,467
	One-Third of Total Expense	59,612	77,487	69,489
024-1205-360.02-01	Zoo Society Contribution	58,125	79,183	79,183
	Difference Between One-Third Expense and Contribution	1,487	(1,696)	(9,694)

City of Merced					
Zoo Expenditures					
2007 thru 2017					
		2008		2007	
Account Number	Element	Budget	Actual	Budget	Actual
024-1205-541.01-00	Regular Salaries	89,008	85,874	77,108	78,061
024-1205-541.03-00	Extra Help	16,987	15,976	16,271	15,813
024-1205-541.04-01	Regular Overtime	5,723	5,477	5,851	5,673
024-1205-541.04-04	Call Back Time Worked				
024-1205-541.10-01	Holiday Pay	3,088	3,050	2,669	2,478
024-1205-541.10-02	Unused Sick Leave	89		111	110
024-1205-541.10-05	Retirement PERS	14,706	12,819	11,200	11,164
024-1205-541.10-06	Social Security-OASDI	5,922	5,091	5,362	5,515
024-1205-541.10-07	Social Security-Medicare	1,589	1,419	1,530	1,519
024-1205-541.10-08	State Unemployment	465	465	465	465
024-1205-541.10-09	Long Term Disability			146	146
024-1205-541.10-10	Retirement - PERS New Membr			19,000	19,000
024-1205-541.10-11	Group Life Insurance			175	175
024-1205-541.10-12	Workers Compensation	7,711	7,711	3,737	3,737
024-1205-541.10-15	Vision Plan			675	675
024-1205-541.10-16	Dental Plan			1,820	1,820
024-1205-541.10-18	Management Physicals	14		14	
024-1205-541.10-20	Earned Benefit	4,508	2,816	4,950	3,099
024-1205-541.10-23	Uniform Cleaning				
024-1205-541.10-27	PTS Plan FICA Alternative	224	208	232	214
024-1205-541.10-32	Cash Back -Biweekly Allow	20	9		
024-1205-541.10-33	Core Allowance	21,883	21,883		
024-1205-541.10-35	Post Employment Benefits				
024-1205-541.10-75	Ret-EE Share PERS Classic				
024-1205-541.10-77	Ret-EE Share PERS NewMemb				
024-1205-542.11-00	Utilities	5,475	3,474	5,000	4,742
024-1205-542.12-00	Telephone	1,682	959	1,132	1,110
024-1205-542.16-00	Printing	1			
024-1205-542.17-00	Professional Services	6,030	3,051	5,600	3,634
024-1205-542.18-00	Travel and Meetings	1			
024-1205-542.19-00	Mileage	143	133	162	
024-1205-542.21-00	Rents/Leases				
024-1205-542.24-00	Memberships, Subscription	959	842	859	859
024-1205-542.25-00	Maintenance Mats & Svcs	7,341	6,283	8,430	8,149
024-1205-542.26-00	Other Equipment O & M	300	299	100	96
024-1205-542.27-00	Small Tools	1		5	
024-1205-542.28-00	Safety Supplies	20	16	50	38
024-1205-542.29-00	Other Materials Supplies	9,300	9,123	8,800	8,318
024-1205-542.30-01	Insurance	3,370	3,370	2,842	2,842
024-1205-542.35-84	Retro Fee Expense				
024-1205-542.38-00	Support Services	8,480	8,480	12,942	12,942
024-1205-542.45-00	Facilities Maint Charge	6,625	6,625	7,324	7,324
024-1205-543.43-00	Machinery/Equipment				
024-1205-549-12-00	Telephone				
024-1205-549.17-00	Professional Services	87		2,009	1,978
024-1205-549.21-00	Rents/Leases				
024-1205-549.24-00	Memberships, Subscription				
024-1205-549.25-00	Maintenance Mats & Svcs	161	160		
024-1205-549.29-00	Other Materials Supplies				
024-1205-647.65-00	Capital Imp. Projects			155,210	25,694
	Personnel & Supply Expenses	221,913	205,613	361,781	227,390
	2007-2017 Cumulative				
024-1201 & 1205-5XX.	Administrative Expense	23,459	23,459	20,718	20,718
	Total Expense	245,372	229,072	382,499	248,108
	One-Third of Total Expense	81,791	76,357	127,500	82,703
024-1205-360.02-01	Zoo Society Contribution	82,209	79,408	155,210	73,677
	Difference Between One-Third Expense and Contribution	(418)	(3,051)	(27,710)	9,026