

**Personnel Services Increase Per Year  
Dollar Amount and Percentage**

	FY2006		FY2007		FY2008		FY2009		FY2010		FY2011		FY2012		FY2013		FY2014		FY2015		FY2016	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
Salary & Wages <sup>1</sup>	1,694,242	4.1	1,780,942	4.2	2,581,212	5.8	3,730,275	7.9	3,285,599	6.5	(980,935)	-1.8	3,036,438	5.7	1,685,209	3.0	1,735,765	3.0	1,787,838	3.0	1,841,474	3.0
Overtime	188,260	11.3	133,867	7.2	1,032,487	52.1	449,571	14.9	(288,906)	-8.3	(725,921)	-22.9	(184,082)	-7.5	67,983	3.0	70,023	3.0	72,124	3.0	74,287	3.0
FICA Taxes <sup>2</sup>	33,456	1.0	164,371	5.0	252,460	7.3	288,867	7.8	227,202	5.7	55,515	1.3	177,336	4.2	158,052	3.6	138,143	3.0	142,287	3.0	146,556	3.0
Group Insurance <sup>3</sup>	(386,865)	-6.8	585,620	11.1	815,827	13.9	812,612	12.2	(111,015)	-1.5	1,690,891	22.9	721,661	8.0	979,768	10.0	1,077,745	10.0	1,185,519	10.0	782,443	6.0
Pension Contribution	34,624	0.5	489,102	7.2	289,159	4.0	593,148	7.9	1,440,596	17.7	318,526	3.3	1,566,577	15.8	1,169,763	10.2	1,440,736	11.4	703,938	5.0	739,135	5.0

<sup>1</sup>Salary & Wage increase results from the combination of the number of approved positions in a fiscal year, timing of actual hire and annual anticipated wage increases.

	Budgeted # of Positions
FY2006	857
FY2007	878
FY2008	969
FY2009	981
FY2010	981
FY2011	936
FY2012	944

< While the position count is unchanged from the prior year, FY09 includes a partial year of associated expense based the timing of actual hires. FY10 reflects the full cost of these new hires.

<sup>2</sup>FICA increase results from combination of number of employees, Salary & Wages increase, Overtime expense, an individual employee's pre-tax deductions, and the maximum tax limits.

<sup>3</sup>Group Insurance increases result from a combination of several primary factors:

- a. Fluctuation in claims paid. MSD self-funds \$150,000 per claim prior to insurance carrier contribution.
- b. Plan design modification in a fiscal year may increase or decrease annual cost.
- c. The number of employees covered and individual plan selection.

Exhibit 18E Supporting Data

ACTUAL RESULTS

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Salary & Wages	42,517,836	42,518,858	44,472,899	46,795,557	50,509,206	53,800,983	55,063,954	56,173,638	57,858,847	59,594,613	61,382,451	63,223,924
Accrual	(1,471,971)	221,249	48,150	306,704	323,330	317,152	(1,926,754)	-	-	-	-	-
Total S&W&A	41,045,865	42,740,107	44,521,049	47,102,261	50,832,536	54,118,135	53,137,200	56,173,638	57,858,847	59,594,613	61,382,451	63,223,924
Overtime	1,660,835	1,849,095	1,982,962	3,015,449	3,465,020	3,176,114	2,450,193	2,266,111	2,334,094	2,404,117	2,476,241	2,550,528
FICA	3,247,501	3,280,957	3,445,328	3,697,788	3,986,655	4,213,857	4,269,372	4,446,708	4,604,760	4,742,903	4,885,190	5,031,746
Group Insurance / OPEB	5,668,949	5,282,084	5,867,704	6,683,531	7,496,143	7,385,128	9,076,019	9,797,680	10,777,448	11,855,193	13,040,712	13,823,155
Pension	6,736,537	6,771,161	7,260,263	7,549,422	8,142,570	9,583,166	9,901,692	11,468,269	12,638,032	14,078,768	14,782,707	15,521,842
<b>\$ INCREASE / (DECREASE) FROM PRIOR YEAR</b>												
Total S&W&A		1,694,242	1,780,942	2,581,212	3,730,275	3,285,599	(980,935)	3,036,438	1,685,209	1,735,765	1,787,838	1,841,474
Overtime		188,260	133,867	1,032,487	449,571	(288,906)	(725,921)	(184,082)	67,983	70,023	72,124	74,287
FICA		33,456	164,371	252,460	288,867	227,202	55,515	177,336	158,052	138,143	142,287	146,556
Group Insurance / OPEB		(386,865)	585,620	815,827	812,612	(111,015)	1,690,891	721,661	979,768	1,077,745	1,185,519	782,443
Pension		34,624	489,102	289,159	593,148	1,440,596	318,526	1,566,577	1,169,763	1,440,736	703,938	739,135
<b>\$ INCREASE / (DECREASE) FROM PRIOR YEAR</b>												
Total S&W&A		4.1	4.2	5.8	7.9	6.5	(1.8)	5.7	3.0	3.0	3.0	3.0
Overtime		11.3	7.2	52.1	14.9	(8.3)	(22.9)	(7.5)	3.0	3.0	3.0	3.0
FICA		1.0	5.0	7.3	7.8	5.7	1.3	4.2	3.6	3.0	3.0	3.0
Group Insurance / OPEB		(6.8)	11.1	13.9	12.2	(1.5)	22.9	8.0	10.0	10.0	10.0	6.0
Pension		0.5	7.2	4.0	7.9	17.7	3.3	15.8	10.2	11.4	5.0	5.0