

PAYROLL SNAPSHOT MEDIANS FOR 2015



AVERAGE NUMBER OF
**DIRECT DEPOSITS
& CHEQUES
PROCESSED**

24,482

fig. FPRL317A (EFFICIENCY)

\$4.85
to process
a payment

fig. FPRL306A (EFFICIENCY)



KEEP IN MIND:

Influencing Factors

Influencing factors can create variances in comparison data from year-to-year and from municipality-to-municipality.



Organizational Form

Centralized vs. decentralized



Policy & Practices

In-house vs. external contracted services



Processes & Systems

Pay periods, differing pay schedules, manual cheques, direct deposits and adjustments



Staffing Mix

Salary vs. hourly rate; part-time vs. full-time

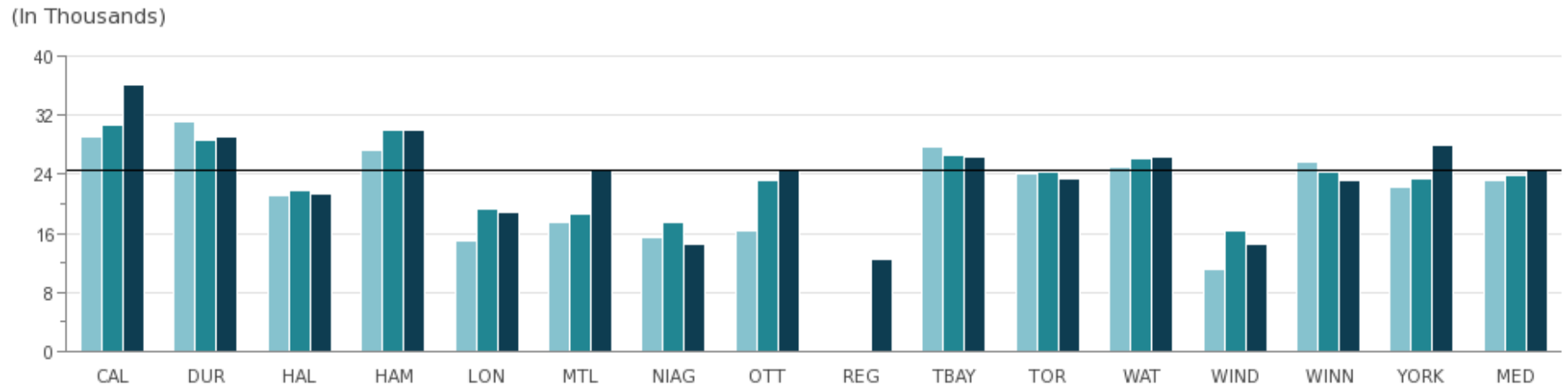


Unionization

Demands on service: number of unions, contract settlements, complexity of Collective Bargaining Agreement and corporate policies

For a full description of influencing factors, please go to: www.mbncanada.ca

Fig. 23.1 Number of Payroll Direct Deposits and Cheques per Finance Payroll FTE

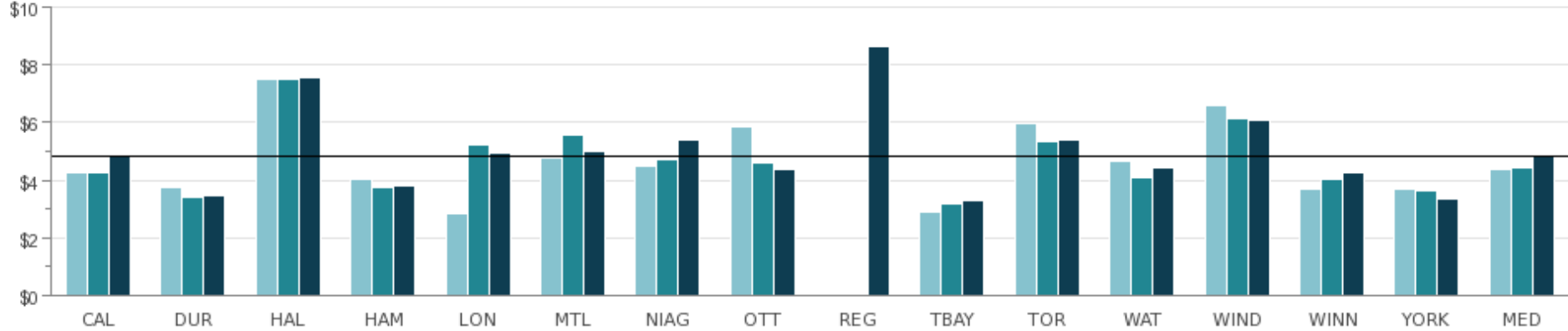


2013	29,073	31,247	21,081	27,240	14,960	17,437	15,477	16,379	N/A	27,835	24,074	24,981	11,044	25,621	22,357	23,216
2014	30,818	28,716	21,877	30,135	19,261	18,663	17,538	23,227	N/A	26,556	24,230	26,048	16,306	24,439	23,482	23,856
2015	36,265	29,025	21,273	29,989	18,893	24,482	14,546	24,869	12,378	26,383	23,525	26,274	14,631	23,143	28,056	24,482

Source: FPRL317A (Efficiency)

Comment: The City of Windsor took over processing Transit Windsor's payroll (approximately 260 employees) effective January 1, 2014 which contributes to the 47.6% increase from 2013 to 2014.

Fig. 23.2 Operating Cost per Payroll Direct Deposit or Cheque



2013	\$4.26	\$3.74	\$7.52	\$4.01	\$2.83	\$4.75	\$4.51	\$5.86	N/A	\$2.88	\$5.97	\$4.67	\$6.59	\$3.66	\$3.67	\$4.39
2014	\$4.28	\$3.40	\$7.52	\$3.77	\$5.20	\$5.57	\$4.70	\$4.62	N/A	\$3.18	\$5.34	\$4.08	\$6.12	\$4.02	\$3.64	\$4.45
2015	\$4.85	\$3.47	\$7.54	\$3.80	\$4.96	\$5.00	\$5.39	\$4.39	\$8.63	\$3.29	\$5.42	\$4.45	\$6.10	\$4.24	\$3.37	\$4.85

Source: FPRL306A (Efficiency)

Comment: Halton Region outsources part of their payroll processing to a third party provider.

