

City of Santa Clara Business Processes – Analyze Labor Costs Associated with Levi’s Stadium

Background:

There are a number of city employees who spend time on stadium development, operations and event related work. These employees are in various departments within the city. The Stadium Authority appropriated funds in its development and operating budgets to cover those respective costs. As for event specific costs (public safety being the largest piece), those are invoiced to the 49ers. For NFL events, FORTY NINERS SANTA CLARA STADIUM COMPANY, LLC is responsible for covering the costs. For non-NFL events, FORTY NINERS STADIUM MANAGEMENT COMPANY, LLC is responsible for covering the costs on behalf of the Santa Clara Stadium Authority as a cost of the non-NFL event.

Various activity codes have been set up to track time spent on stadium development, operations and events. The activity codes are as follows:

- 49100-Development
- 49200-Operations
- 49250-Stadium NFL Event public safety planning and event day
- 49251-Stadium NFL Event golf course specific public safety on event day
- 49260-Stadium non-NFL Event public safety planning and event day
- 49261-Stadium non-NFL Event golf course specific public safety event day

All of the labor that is coded to any of the activity codes noted above as well as a benefits and OH calculation is reimbursed to the City of Santa Clara. Development and operations related time is reimbursed to the City of Santa Clara directly by Santa Clara Stadium Authority. The event day related time is billed out by the City of Santa Clara to the Forty Niners via AR.

To facilitate the reimbursements noted above an analysis is completed in conjunction with the completion of each payroll period. The **commitment accounting** data in the payroll system is what ultimately gets recorded in the GL, however it does not have details related to each day that is worked. That info is included in **time and labor** data within the payroll system. Therefore the analysis that is completed each payroll cycle is to reconcile the commitment accounting data to the time and labor data that is coded to the stadium activity codes in the payroll system.

Business Process:

- (1) Open the most recent Stadium Authority payroll recon located at: I:\Stadium Authority\FYXXXX\Payroll Data\BXXXX Recon CA to TL.xlsx and delete all of the data in CA, TL, and PPA tabs and save as a new file.
- (2) Run the HRMS query CSC_CA_DIST_INQUIRY_BY_ACT (commitment accounting query) with the criteria noted below and download into excel in the CA tab.

CSC_CA_DIST_INQUIRY_BY_ACT

| | | |
|---------------------|----------------------|---|
| Pay End Date Begin: | <input type="text"/> | End date of the pay period being analyzed |
| Pay End Date End: | <input type="text"/> | End date of the following pay period |
| Activity: | <input type="text"/> | 49% |

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- (3) Run the HRMS query CSC_TL_PAY_TIME_BY_ACVTY_SCSA (time and labor query) with the criteria noted below and download into excel in the TL tab.

CSC_TL_PAY_TIME_BY_ACVTY_SCSA - TL Stadium Activity Codes

Begin Rpt Dt: First day of the pay period being analyzed
End Rpt Dt: Last day of the pay period being analyzed
Activity: 49%

- (4) Use the Recon tab to compare the CA results with the TL results to identify the differences. Since the CA query results are what was actually paid, the results from the TL query will need to be updated to match the CA query. The differences are typically one of two things:

- (a) A prior period payroll adjustment. In that case the earnings would appear in the CA query in the period that they are paid (current one) whereas in the TL query they would appear in the period that was adjusted. Run the CSC_TL_PPA_ADJ_STADIUM query with the criteria noted below and download into excel in the PPA tab. Search for time from prior periods that was approved in the current period and add to the TL tab to match CA.

CSC_TL_PPA_ADJ_STADIUM

Approver: NSARI
Pay Period Begin Date: The beginning of a prior period
Pay Period End Date: The end of a prior period

- (b) A current payroll adjustment that is entered directly into paysheet, not in timesheet (**time and labor**). Typically these are for the Police Captain and Traffic Engineer who have side agreements with the city to receive OT even though they are in unit 9. This time can be easily identified in the CA query with an earn code of 22. When this time is verified by a memo from the respective timekeepers, add it to the TL tab.
- (5) Once the CA and TL tabs are reconciled, add the pay period to the pay period column on the TL worksheet.
- (6) Analyze each of the entries and identify where the time will be reimbursed from in the Reimbursed by column on the TL worksheet. It should generally fall into one of the following categories:
- Activity 49100 – SCSA development budget
 - Activity 49200 – SCSA operations budget
 - Activity 49250 & 49251 – CSC invoices Forty Niners for time on NFL events
 - Activity 49260 & 49261 – CSC invoices Forty Niners for time on non-NFL events
- (7) Follow the appropriate procedures to get the City of Santa Clara reimbursed (see procedures **9.3 CSC Public Safety Costs Reimb Procedures** & **9.4 CSC Costs Reimb Procedures**).