

FINANCE COMMITTEE MEETING AGENDA FOR NOVEMBER 9TH, 2021 AT 10:30 AM.

LATE RESOLUTIONS: CATHY HASKELL INCLUDING TREASURER'S OFFICE RESOLUTION TO TRANSFER FROM CONTIGENCY FUND TO COMMUNITY COLLEGES CHARGE BACKS.

READING OF THE FINANCE COMMITTEE MEETING MINUTES OF OCTOBER 12,2021

OLD BUSINESS: TREASURER'S OFFICE YEAR TO DATE BUDGET PERFORMANCE.

NEW BUSINESS: FIRST SALES TAX PAYMENT FOR OCTOBER.

: ACTUAL PENSION BILL FOR 2021.

: CASINO REVENUE FOR THE THIRD QUARTER.



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2021 11

ACCOUNTS FOR:	ORIGINAL APPROP	TRAINERS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COI
A1325 Treasurer							
A1325 410510	Gain From Sale Of	0	-60,000	-906.48	.00	-59,093.52	1.5%*
A1325 410810	Other Payments In	0	-1,944,995	-1,961,968.26	.00	16,972.99	100.9%*
A1325 410900	Interest & Penalti	0	-1,050,000	-882,626.74	.00	-167,373.26	84.1%*
A1325 411131	Tax On Hotel/Motel	0	8,000	.00	.00	-8,000.00	0%*
A1325 412300	Treasurer Fees	0	-16,000	-27,823.38	.00	11,823.38	173.9%*
A1325 412301	Treasurer Fees- Pr	0	-58,000	-49,050.00	.00	-8,950.00	84.6%*
A1325 412350	Charges For Tax Ad	0	-30,000	-30,000.00	.00	.00	100.0%*
A1325 424010	Interest And Earni	0	-100,000	-23,142.70	.00	-6,857.30	77.1%*
A1325 424011	M7674 Interest And	0	0	-9,359.21	.00	-90,640.79	9.4%*
A1325 426900	Interest And Earni	0	-10,000	-185.97	.00	185.97	100.0%*
A1325 440890	M7674 Federal Aid-O	0	-30,000	-30,000.00	.00	6,610.78	166.1%*
A1325 510010	Fu1 Time	0	338,450	338,450	4,681,434.00	100.0%*	100.0%*
A1325 510020	Part Time/Temporar	0	7,500	-4,681,434.00	.00	100.04.00	100.0%*
A1325 510030	Overtime Pay Only	0	1,000	263,329.93	.00	75,120.07	77.8%*
A1325 510050	All Other(On Call,	0	1,500	3,906.25	.00	1,593.75	78.8%*
A1325 520050	Calculator	0	1,160	12.27	.00	987.73	1.2%*
A1325 520200	Office Equipment	0	1,000	.00	.00	1,500.00	.0%*
A1325 540040	Books	0	900	838.88	.00	160.00	83.9%*
A1325 540070	Car Maintenance	0	500	876.91	.00	23.09	97.4%*
A1325 540140	Contracting Servic	0	80,000	75	.00	74.75	.0%*
A1325 540180	M7674 Contracting S	0	0	67,400.00	.00	12,600.00	84.3%*
A1325 540220	Dues	0	400	9,500.00	.00	200.00	100.0%*
A1325 540320	Automobile Fuel	0	200	200.00	.00	.00	56.4%*
A1325 540330	Leased/Service Equ	0	2,000	77.03	.00	7.24	51.7%*
A1325 540350	Legal Fees	0	400	1,033.48	115.73	966.52	51.7%*
A1325 540390	Office Equip Maint	0	500	3.66	.00	396.34	.9%*
A1325 540420	Mileage Expense	150	200	425.00	.00	75.00	85.0%*
A1325 540480	Postage	0	1,700	200.48	.00	.00	100.0%*
A1325 540485	Printing/Paper	0	4,500	942.94	.00	1,057.06	37.8%*
A1325 540590	Services Rendered	600	2,000	642.11	.00	1,567.89	94.2%*
A1325 540630	Stationery Shippie	-600	18,400	2,309.78	139.76	1,504.46	95.2%*
A1325 540660	Telephone	0	200	4,374.00	.00	14,026.00	23.8%*
A1325 540733	Training/ATI Other	0	600	.00	.00	200.00	70.0%*
A1325 581088	State Retirement F	-150	3,300	423.44	.00	1,766.56	48.6%*
A1325 583088	Social Security Fr	0	37,686	1,530.00	.00	1,619.52	86.6%*
A1325 584088	Workers Compensati	0	25,892	32,434.08	.00	5,251.92	86.1%*
A1325 585588	Disability Insuran	0	8,575	7,157.68	.00	5,824.48	83.5%*
A1325 585588	Disability Insuran	0	408	321.03	.00	1,417.32	78.7%*



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2021 11

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A General Fund							
A1325 586088 Health Insurance F	102,843	0	102,843	125,553.30	.00	-22,710.30	122.1%*
A1325 588988 Eap Fringe	105	0	105	85.12	.00	19.88	81.1%
TOTAL Treasurer	-2,695,626	9,075	-2,686,552	-7,165,472.63	255.49	4,478,665.62	266.7%
TOTAL General Fund	-2,695,626	9,075	-2,686,552	-7,165,472.63	255.49	4,478,665.62	266.7%
TOTAL REVENUES	-3,336,995	0	-3,336,995	-7,713,107.52	.00	4,376,112.25	
TOTAL EXPENSES	641,369	9,075	650,444	547,634.89	255.49	102,553.37	

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Office of the State Comptroller
 New York State & Local Retirement System

New York State Comptroller
 Thomas P. DiNapoli



3

TIOGA COUNTY

10049 ERS - 2022 Annual Invoice

Payment of this Invoice must be received by the Retirement System on or before February 01, 2022. If paying the prepay amount, payment must be received on or before December 15, 2021. Unpaid balances accrue interest at the rate of 6.80%. If you have questions, please contact the Employer Information line at 1-866-805-0990 or 518-474-7736. Select #1 from the menu, enter your location code at the prompt and choose the Employer Billing option.

Payment Due
 February 01, 2022

Prepayment Due
 December 15, 2021

Total Amount Due :

\$3,262,345

\$3,235,629

Contribution Stabilization Program
 (Chapter 57, Laws of 2010)

Minimum Amount Due Under This Program:
 Maximum Amount to Amortize:

\$415,339

\$2,847,006

\$2,820,290

Contribution Details						
Tier	Plan ID	Options	Salary	Rate	Regular Pension Contribution**	GTLI
3	A14	41J165	\$480,152	18.20%	\$85,467	\$1,921
4	553	41J165	\$15,117	30.60%	\$4,611	\$15
4	553B	41J165	\$1,395,447	31.80%	\$442,357	\$1,395
4	89P		\$1,304,907	22.80%	\$296,214	\$1,305
4	A15	41J165	\$7,710,404	18.20%	\$1,372,452	\$30,842
5	553B	41J165	\$68,776	29.30%	\$20,083	\$69
5	89P		\$264,520	19.80%	\$52,110	\$265
5	A15	41J165	\$909,752	15.20%	\$134,643	\$3,639
6	553B	41J100	\$760,186	23.60%	\$178,644	\$760
6	553B	41J165	\$128,960	23.70%	\$30,435	\$129
6	89P		\$783,505	14.40%	\$112,041	\$784
6	A15	41J100	\$3,854,426	10.60%	\$393,152	\$15,418
6	A15	41J165	\$786,868	10.70%	\$81,047	\$3,147
Subtotal:			\$18,463,019		\$3,203,255	\$59,688

**Regular Pension Bill without GTLI - Uses March 31, 2021 Salaries with Final Rates

2022 Regular Pension Contribution, Including GTLI

\$3,262,943

Invoice Details

Due February 01, 2022 Payments

Pre Pay December 15, 2021 Payments

divide by factor

**Adjustments
Prior Years' Adjustment**

-\$598

1.008257

-\$593

Total Adjustments

-\$598

-\$593

Total Adjustments and Installments

-\$598

-\$593

2022 Regular Pension Contribution

\$3,262,943

1.008257

\$3,236,221

Total Amount Due

\$3,262,345

\$3,235,629

Commercial Gaming Revenue - Tioga Downs Casino
For the period of 7/1/21 to 9/30/21

Tioga Downs Casino payment to the State for this period \$8,428,307.48

<u>Non-Host Counties within Zone 2, Region 5: *</u>			
	<u>2020 Census Population</u>	<u>% of Total Population</u>	
Broome	198,683	53.368951%	
Chemung (east of route 14)	38,867	10.440204%	
Schuyler (east of route 14)	9,808	2.634562%	
Seneca	0	0.00%	
Tompkins	105,740	28.403200%	
Wayne (east of route 14)	19,184	5.153083%	
Host County/Municipality: **	372,282	100.00%	

<u>Distribution of Payment</u>				
<u>Host Aid</u>	<u>Non-Host Aid</u>	<u>Education & Real Property Tax Relief</u>	<u>Total</u>	
<u>County/Municipality</u>	<u>County</u>	<u>Property Tax Relief</u>	<u>Distribution</u>	
10%	10%	80%		
\$421,415.37	\$449,809.93	\$6,742,645.99	\$449,809.93	\$421,415.37
\$421,415.37	\$87,993.25	\$6,742,645.99	\$87,993.25	\$421,415.37
	\$22,204.90		\$22,204.90	
	\$0.00		\$0.00	
	\$239,390.90		\$239,390.90	
	\$43,431.77		\$43,431.77	
\$842,830.75	\$842,830.75	\$6,742,645.99	\$6,742,645.99	\$8,428,307.49

* Pursuant to NYS Finance Law Section 97-nnnn, counties within a region (excluding the host county) are entitled to share 10% of payments on a per capita basis.
 ** Pursuant to NYS Finance Law Section 97-nnnn, the host county and host municipality are entitled to share 10% of payments equally.
 Seneca is host for del Lago -no distribution from Tioga allowed

Note: Population statistics provided by NYS Department of Labor, Division of Research and Statistics.

Source: NYS Gaming Commission

5.

Commercial Gaming Revenue-
Tioga Downs Casino

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Q1 (4/1-6/30) JULY	\$ 354,887.25	\$ -	\$ 389,682.10
Q2 (7/1-9/30) OCT	\$ 353,998.72	\$ 59,790.10	\$ 421,415.37
Q3 (10/1-12/31) JAN	\$ 335,066.36	\$ 244,777.50	
Q4 (1/1-3/31) APR	\$ 332,276.70	\$ 295,768.28	\$ 335,869.33
TOTAL RECEIVED:	\$ 1,376,229.03	\$ 600,335.88	\$ 1,146,966.80 ✓
BUDGETED	\$ 1,100,000.00	\$ 1,300,000.00	\$ 200,000.00
	\$ 276,229.03	\$ (699,664.12)	\$ 946,966.80

Community College Chargebacks
Payments Nov & Dec

2020 271K
2019 225K