



Controller's Office

Civics 101

September 27, 2023

Controller's Office

- What does Controller's Office do?
 - Mission Statement
 - Role and Operations

- How do County's finances look?
 - Revenues
 - Expenditures
 - Assets and Liabilities



Controller's Office Mission Statement

Promote the County's operational effectiveness and ensure its financial transparency and integrity by providing quality accounting, audit, and financial reporting services.

Role of Controller's Office

- Provide Accounting Functions & Services
- Ensure Transparent Financial Activities
- Assess Operations for Effectiveness and Efficiency
- Serve Customers Within/Outside County Government



Operations – Department Divisions

- General Accounting & Accounts Payable
- Payroll
- Property Tax
- Internal Audit
- Controller Information Systems
- Finance and Administration



Highlights

FY 2021-22



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**County of San Mateo
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO



Highlights

FY 2021-22

- Received GFOA Award for ACFR for 22 consecutive years
- Received GFOA Award for Financial Highlights report for 20 consecutive years
- Published annual Property Tax Highlights report
- Upgraded financial, property tax, timekeeping and payroll systems
- Performed internal control audits of programs and information systems



Revenues

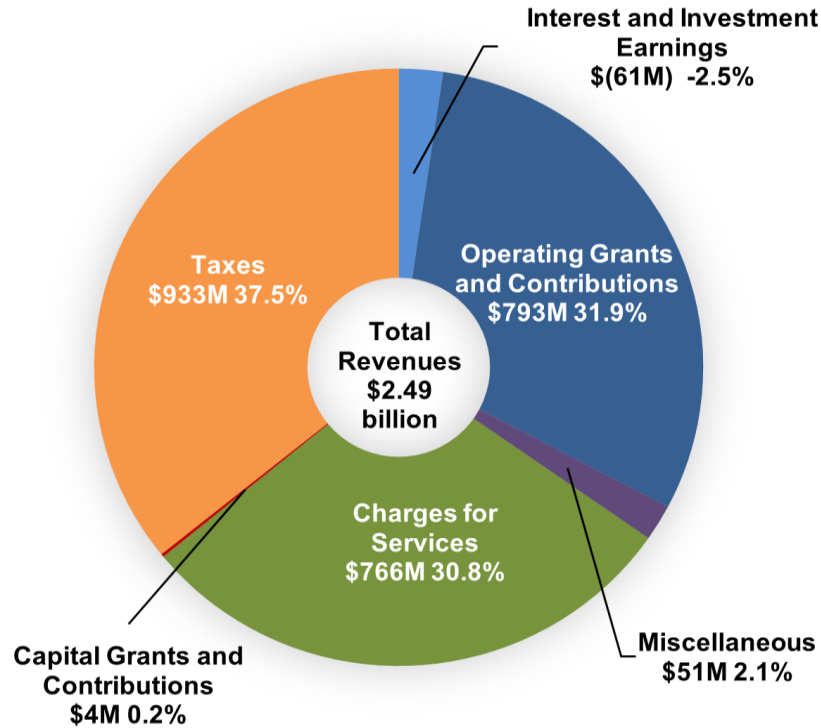
(in millions)
FY 2021-22

➤ Taxes	\$933
➤ Grants and Contributions	797
➤ Charges for Services	766
➤ Interest, Investments and Miscellaneous	<u>(10)</u>
Total Revenues	<u>\$2,486</u>



Where did the County get revenues from? FY 2021-22

M = millions



Expenditures

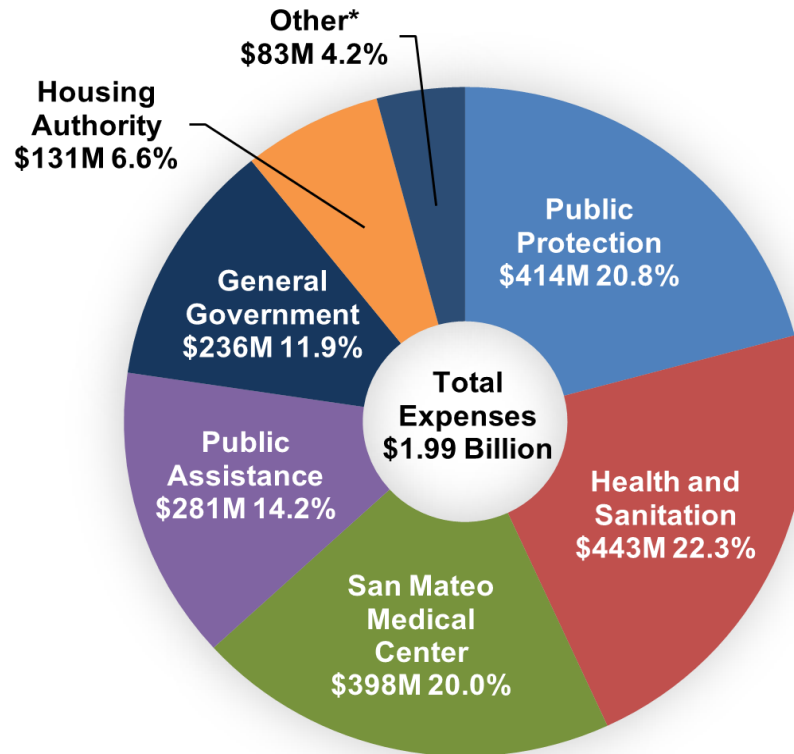
(in millions)
FY 2021-22

➤ Health	\$ 841
➤ Public Safety	414
➤ Public Assistance	281
➤ General Government	236
➤ Housing	131
➤ Public Ways and Facilities	26
➤ Recreation	22
➤ Other	<u>34</u>
Total Expenditures	<u>\$1,985</u>



Where did the County spend money? FY 2021-22

M = millions

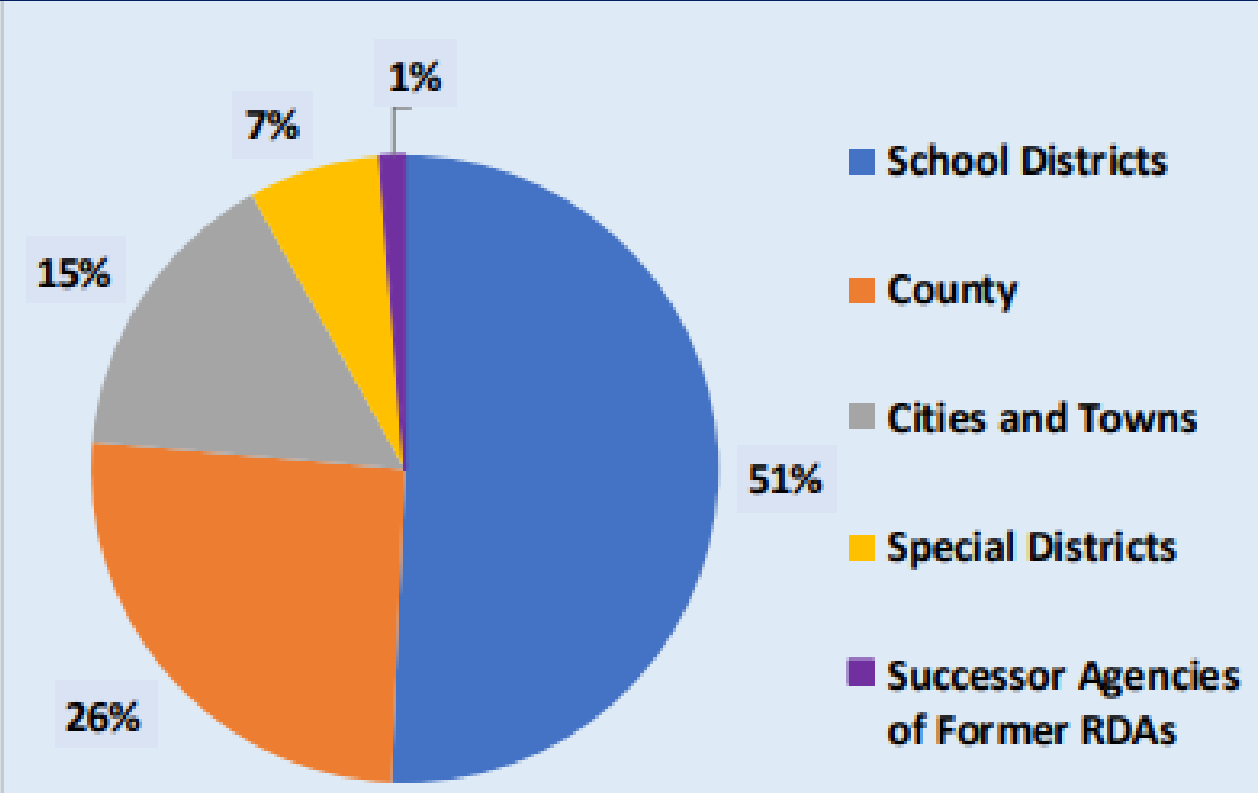


Assets and Liabilities

(in millions)
FY 2020-21

➤ Current and other assets	\$3,591
➤ Leased assets	95
➤ Capital assets	<u>1,444</u>
Total Assets	<u>5,130</u>
➤ Long term liabilities	1025
➤ Leased liabilities	97
➤ Net pension liability	100
➤ Net OPEB liability	1
➤ Other liabilities	<u>449</u>
Total Liabilities	<u>1,672</u>
Net Deferred outflows/Inflows	<u>10</u>
Total Net Position (assets - liab.+ net def.)	<u>\$3,468</u>

Where Did the 1% General Tax Go?



Total Taxes - \$3.344 billion

1% General Tax
\$2.69 billion

Voter Approved Debt
\$313 million

Special Charges
\$341 million



Total Countywide Property Tax Revenues Distributed

FY 2021-22

Description	1% General Tax	Debt Service	Special Charges	Totals
County (1)	\$ 719,866,150	\$ -	\$ -	\$ 719,866,150
Cities (19)	435,261,487	8,809,935	212,448,944	656,520,366
Special Districts (83)	191,967,504	2,822,857	75,835,133	270,625,494
Schools (25)	1,420,080,933	310,629,372	51,946,301	1,782,656,606
RDA's (13)	35,214,633			35,214,633
Total (141)	\$ 2,802,390,707	\$ 322,262,164	\$ 340,230,378	\$ 3,467,883,249



CONTROLLER'S OFFICE

Questions?

COUNTY OF **SAN MATEO**

