



Controller's Office

Civics 101

October 25, 2022

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
- Administration and Finance



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 19 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

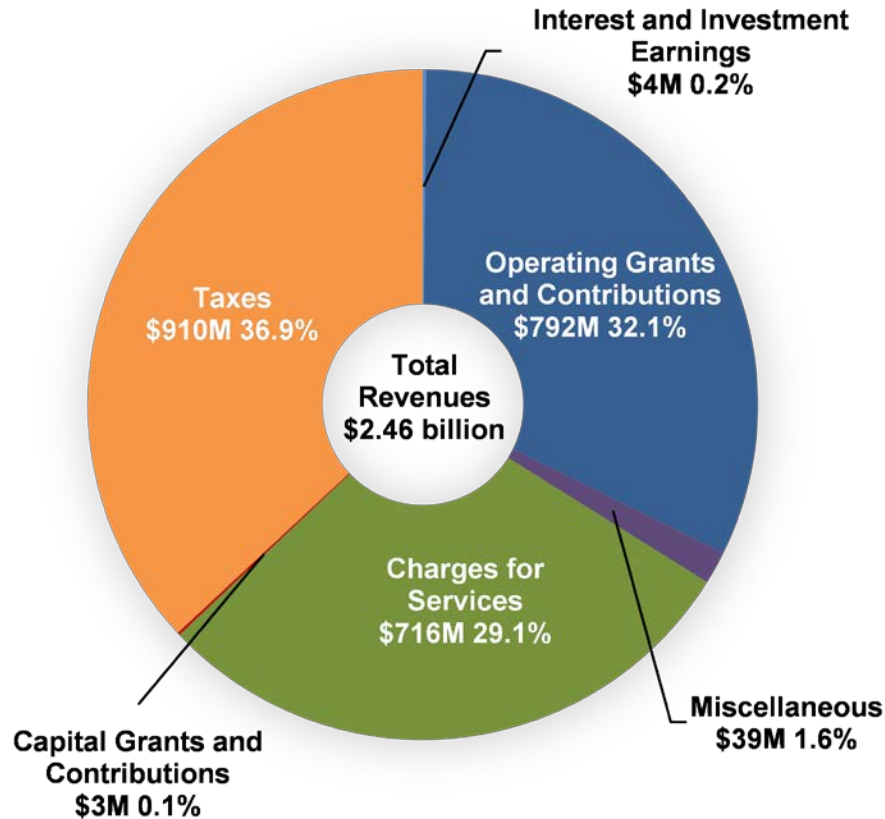
(in millions)
FY 2020-21

➤ Taxes	\$ 910
➤ Grants and Contributions	795
➤ Charges for Services	716
➤ Interest, Investments and Miscellaneous	<u>43</u>
Total Revenues	<u>\$2,464</u>



Where did the County get revenues from? FY 2020-21

M = millions



Expenditures

(in millions)

FY 2020-21

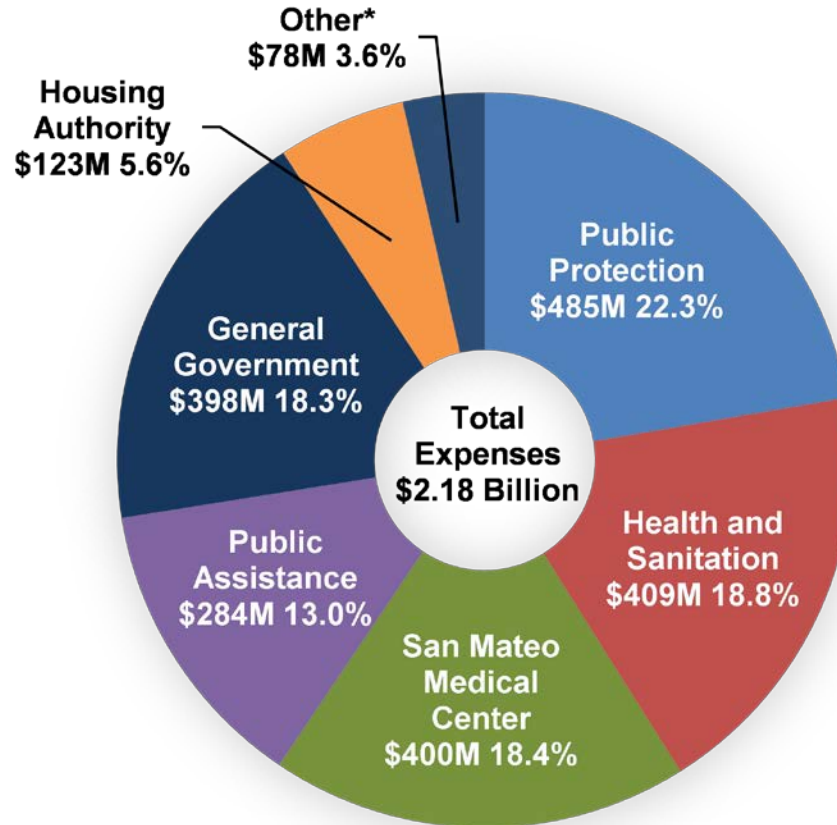
➤ Health	\$ 809
➤ Public Safety	485
➤ Public Assistance	284
➤ General Government	398*
➤ Housing	123
➤ Public Ways and Facilities	27
➤ Recreation	21
➤ Other	<u>30</u>
Total Expenditures	<u>\$2,177</u>

* Includes one time Federal and State COVID related monies



Where did the County spend money? FY 2020-21

M = millions



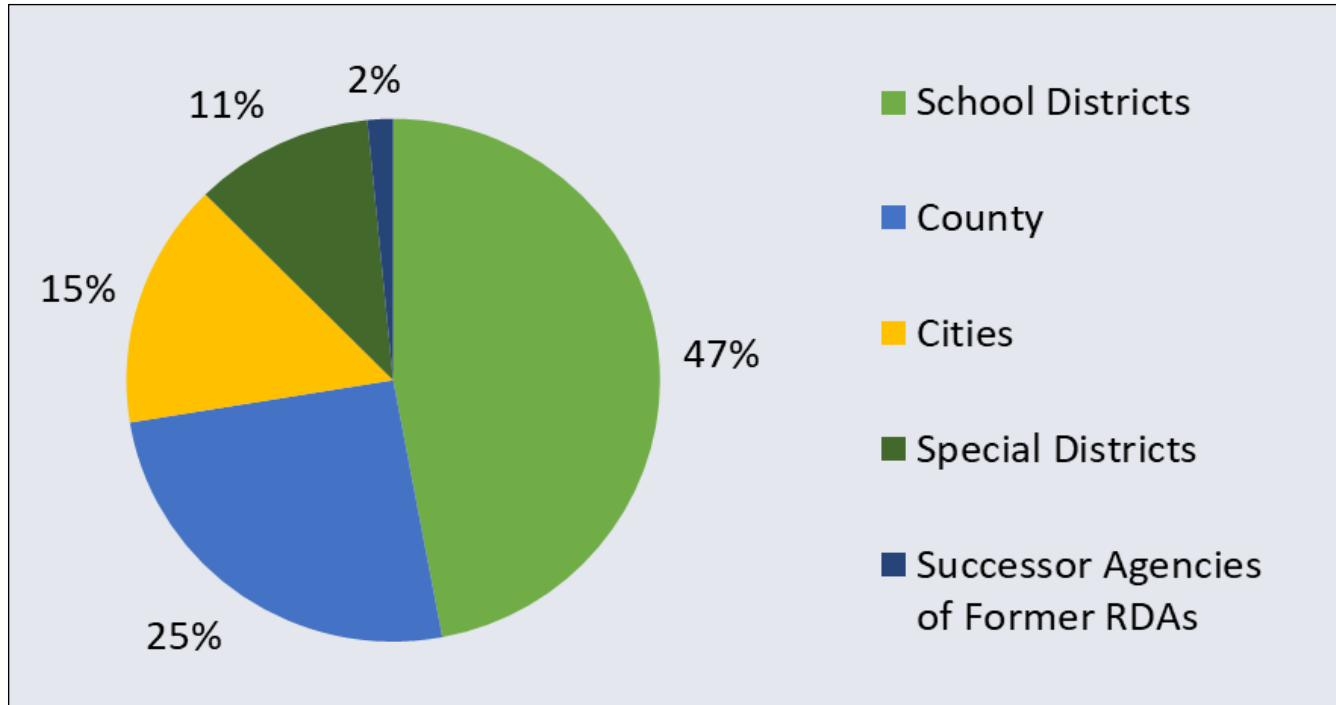
Assets and Liabilities

(in millions)
FY 2020-21

➤ Current and other assets	\$3,287
➤ Capital assets	<u>1,296</u>
Total Assets	<u>4,583</u>
➤ Long term liabilities	866
➤ Net pension liability	831
➤ Net OPEB liability	58
➤ Other liabilities	<u>554</u>
Total Liabilities	<u>2,309</u>
Net Deferred Outflows/Inflows	<u>693</u>
Total Net Position (assets - liab.+ net def.)	<u>\$2,967</u>



Where Did the 1% General Tax Go?



Total Taxes - \$3.214 billion

1% General Tax
\$2.58 billion

Voter Approved Debt
\$295 million

Special Charges
\$339 million

Total Countywide Property Tax Revenues Distributed

FY 2020-21

Description	1% General Tax	Debt Service	Special Charges	Totals
County (1)	\$ 661,961,524	\$ -	\$ -	\$ 661,961,524
Cities (19)	396,211,553	10,026,397	205,942,752	612,180,702
Special Districts (83)	283,491,443	2,921,004	76,141,810	362,554,257
Schools (25)	1, 227,633,343	291,447,159	51,304,125	1,570,384,627
RDA's (13)	40,524,079			40,524,079
Total (141)	\$ 2,609,821,942	\$ 304,394,560	\$ 333,388,687	\$ 3,247,605,189



CONTROLLER'S OFFICE

Questions?

COUNTY OF **SAN MATEO**

