

Department: County Management

Program Contact: Tsultrim Yehshopa

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

Central Accounts Payable (AP) processes approximately 155,000 vendor invoice payments and refunds annually. This includes check payments, electronic payments and intergovernmental funds transfers. AP administers the purchasing card program and facilitates the establishment and monitoring of petty cash accounts countywide. AP coordinates the year-end expenditure accruals and conducts internal audits of AP functions while ensuring that vendor payments are paid in an accurate and timely manner and are compliant with applicable internal controls, administrative procedures and government accounting practices.

AP coordinates/prepares documentation for external audits and is responsible for maintaining accurate vendor records for payment and tax reporting purposes. The program also establishes and communicates clear and uniform county administrative practices and procedures related to AP functions. In addition, the team provides one-on-one technical assistance/training and also hosts information forums and periodic finance related user-group meetings for the purpose of informational updates, group training, and peer/professional support which ultimately contribute to staff competencies.

Central Accounts Payable plays a critical role in the County's support to the community by ensuring that payments to suppliers are completed timely and accurately. Many of these payments are going to local organizations that are providing services to our most vulnerable residents. Central AP strives to provide support to all our suppliers in a respectful, caring, and equitable manner, and helps promote the success of County operations through continuous process improvement, leveraging technology to evolve the AP function from a paper intensive payment process to a more sustainable, electronic payment system.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Payments Processed	155,867	145,000	155,000	155,000
Outcome	Percent of Invoices Paid On Time Within Std Net 30	87%	93%	91%	93%
Outcome	Percent of Total Payments that are Electronic	70%	85%	75%	80%

Performance Measures Descriptions

Payments processed is the total of all invoices paid regardless of type, check, electronic, procurement card, Multco Marketplace. Net payment is due 30 days after the receipt of the original invoice. Payments that are electronic are non-check methods such as ACH, ePayables, Pcards, MMPCards, Digital Disbursements, Pool, Prepaid Debit Cards and Wires. Rapid Rent Assistance checks are paid via check and has an impact on this performance metric.

Legal / Contractual Obligation

Tax Information Returns (i.e. 1099 MISC, 1099 INT, etc.) are mandated by the Internal Revenue Service code as described in Sections 1.6001-1 through 1.6091-4. Failure to comply would result in the County being assessed penalties and fines.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,252,004	\$0	\$1,303,957	\$0
Contractual Services	\$3,000	\$0	\$8,400	\$0
Materials & Supplies	\$14,299	\$0	\$15,049	\$0
Total GF/non-GF	\$1,269,303	\$0	\$1,327,406	\$0
Program Total:	\$1,269,303		\$1,327,406	
Program FTE	7.60	0.00	7.60	0.00

Program Revenues				
Other / Miscellaneous	\$335,500	\$0	\$291,065	\$0
Total Revenue	\$335,500	\$0	\$291,065	\$0

Explanation of Revenues

This program is supported by General Fund revenues. In addition the program generates:

\$276,065 Procurement card dividends and Rebates
\$15,000 Countywide manual check fees

Significant Program Changes

Last Year this program was: FY 2025: 72002 FRM Accounts Payable