

**Division:** Finance & Risk Management

**Program Characteristics:**

### Program Description

Central Accounts Payable (AP) is an essential County program because it ensures suppliers are paid on time and correctly. Many of these payments go to local groups that help Multnomah County's most at-risk residents. AP's core responsibilities include:

- Processing supplier bills: Each year, AP processes about 150,000 vendor invoices and refunds. They handle this through checks, electronic transfers, and payments between government agencies. AP ensures all vendor payments are quick, accurate, and follow all internal rules, procedures, and government accounting standards.
- Managing the purchasing card (P-Card) program: AP manages p-card usage for all departments. Staff ensure receipts are collected and correctly reconciled, and that all purchases comply with federal, state, and county regulations and policies.
- Track and manage petty cash: AP sets up and tracks petty cash funds across the County.
- Records management and preparation: AP manages year-end spending records (accruals), including performing internal checks of all payable areas, prepares documents for outside auditors, and is in charge of keeping vendor records up-to-date for payment and for required tax reporting (like 1099 forms).

Central AP helps operations succeed by constantly improving processes, like using technology to change from paper-based to sustainable electronic payments.

### Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This program addresses inconsistent administrative practices by establishing clear, uniform policies for departments and supporting staff with one-on-one technical assistance, training, informational forums, and finance-related user-group meetings to enhance their competencies.

### Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	\$1,303,957	\$0	\$1,354,728	\$0
Contractual Services	\$8,400	\$0	\$8,400	\$0
Materials & Supplies	\$15,049	\$0	\$15,299	\$0
<b>Total GF/non-GF</b>	<b>\$1,327,406</b>	<b>\$0</b>	<b>\$1,378,427</b>	<b>\$0</b>
<b>Total Expenses:</b>	<b>\$1,327,406</b>		<b>\$1,378,427</b>	
<b>Program FTE</b>	7.60	0.00	7.60	0.00
<b>Program Revenues</b>				
Other / Miscellaneous	\$291,065	\$0	\$276,700	\$0
<b>Total Revenue</b>	<b>\$291,065</b>	<b>\$0</b>	<b>\$276,700</b>	<b>\$0</b>

### Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Vendor Payments Processed	150,000	152,000	152,000
Percent of Invoices Paid On Time Within Standard Net 30	89%	91%	92%