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# Expenditure Report Capabilities Briefing

**Budget & Policy Committee**  
**February 3, 2025**

# Agenda

Official System of Record

Existing Resources

Dashboard Examples

Discussion



# Official System of Record

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- Service/supply costs
- Personnel costs
- Appropriated budget
- Purchase orders
- Payments
- Tracks expenses by cost center/appropriation

# Industry Best in Class

- Cloud based Enterprise Resource Planning (ERP) System
- Imbedded internal controls and approval workflow
- Real-time reporting of financial information
- Ability to track transactions on multiple levels – fund, cost center, program, etc.
- Ability to drill down into transactions



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# Existing Public Resources

# Transparent Denver

## Checkbook

See detailed information about city expenditures broken down by payees, department, and more.

## Budget

See our full city budget and budget-in-brief as well as our 6-year plan.

## Contracts

The City and County of Denver uses a competitive selection process to negotiate contracts with vendors for goods and services. Search city contracts through the Office of the Clerk and Recorder.

## Reports

See a variety of Denver's financial reports including our comprehensive annual financial reports, city budget reports, community report, and single audit reports.

## Investments & Debt

The city invests its cash with the principles of safety, liquidity, and yield; and oversees and monitors the debt and financing issuance and administration processes for city obligations including its enterprises, such as Denver International Airport, and debt for special districts and economic-related activities.

## Business Taxes

Access tax descriptions and forms and pay your business taxes online.





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# Dashboard Pilot

Lisa Martinez-Templeton

[Click to view dashboard \(test\)](#)

# City Council Financial Report - DRAFT

## Department of General Services Appropriation

### Budget and Amount Expended



Reset Page

Return to Landing Page

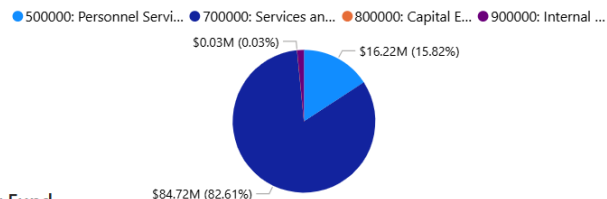
### Select Cost Center(s) to Filter

Convention & Visitors Bureau	Facilities Management Administration	Facilities Management Project Manag...	Facilities Management Team B	Facilities Management Team D
Denver Energy Office	Facilities Management Operation Team	Facilities Management Team A	Facilities Management Team C	Facilities Management Team E

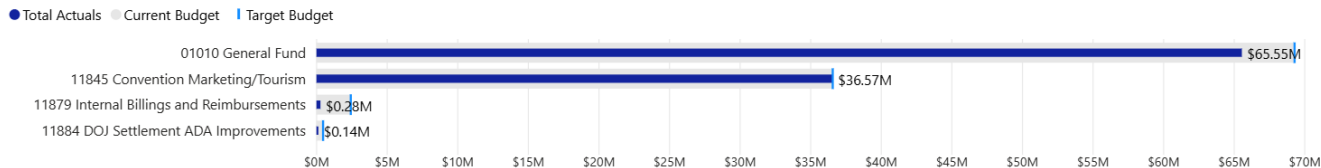
### Budget Summary

Fund	Budget	Commitments	Obligations	Actuals
01010 General Fund	\$68,720,400	\$0	(\$9,115)	\$65,563,866
11845 Convention Marketing/Tourism	\$36,573,302	\$0	\$0	\$36,573,302
11879 Internal Billings and Reimbursements	\$433,314	\$0	\$0	\$283,870
11884 DOJ Settlement ADA Improvements	\$136,532	\$0	\$0	\$136,532
<b>Total</b>	<b>\$105,863,549</b>	<b>\$0</b>	<b>(\$9,115)</b>	<b>\$102,557,571</b>

### Percent of Budget by Account Code



### Spend vs Budget by Fund





# Definitions

## Commitments

Funds for known future spending (**pre-encumbered**)

Example: Requisition

## Obligations

Funds that represent obligations to pay or are **encumbered**. Obligations cease to be encumbrances when paid or canceled.

Example: Purchase orders or contracts

## Actuals

Funds that have already been spent

Example: A payment or invoice paid

# Major Expenditure Categories (Account Code)

**Personnel Services** (start with 5) – e.g., salaries and fringe benefits

**Services and Supplies** (start with 6 or 7) – e.g., office supplies or professional services

**Capital Equipment** (start with 8) – fixed assets costing \$5k or more

**Internal Services and Misc.** (start with 9) – services or materials from one agency to another



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# Discussion