

Financial Planning Analysis Reporting System (FPARS)

The City's mandate for FPARS is the design and development of new planning and performance framework that will help the City to:

- Prioritize the allocation of scarce resources to City services and ensure that these resources are used as efficiently and effectively as possible to yield the service's intended results;
- Accommodate fiscal prudence, maximize savings and provide more accountability to taxpayers;
- Establish a detailed three-year budget timeframe and engage the public in setting priorities for how money should be spent;
- Plan, analyze, approve and evaluate financial data while monitoring and reporting on performance; and,
- Track and report performance measures, including service level indicators with cost performance to assess efficiency and ensure alignment with City Council priorities.

A pictorial representation of a performance-based planning framework that links strategic directions, service planning and multi-year budgeting for City services is provided below:



Significant changes will be required to implement the planning and performance framework. FPARS will leverage best practices to guide its recommendations and maximize SAP as the City's system of record. The FPARS Business Transformation team will assist the City in developing new skill, and reviewing processes and procedures.

FPARS Vision

At the end of the FPARS project, Toronto's culture, systems and people will be better aligned to achieve even greater service and performance excellence. FPARS will deliver a common citizen-centric strategy, as well as the process, skills and tools required to enable multi-year budgeting, service planning and performance management practices – thereby improving decision-making at all levels.

FPARS Goal

To implement this multi-year service-oriented business transformation vision, work is required in the areas of planning, budgeting, approvals and evaluation.

FPARS Objectives:

1. Establish a service inventory of City programs and agencies;
2. Establish service planning as a formal process;
3. Establish performance inventory for City programs and agencies;
4. Establish multi-year operating budgets;
5. Establish processes to organize performance, financial and human resources data; and,
6. Establish processes to report on performance and results.

Accomplishments in 2011

In 2011, the FPARS project created the City of Toronto's official service inventory. Blessed by the City Manager and Deputy City Managers, the approximately 178 services, 326 activities, 97 sub-activities and 2060 types were subject to review and subsequently approved during the 2011 Service Review process. The service inventory represents the manner in which the divisions and agencies have chosen to communicate their service business model; it now serves as the foundation for service-related language.

The FPARS program map workshops were essential in documenting City services. The program maps, developed with each division and agency, consist of four components:

1. *Program Map*
Program maps are the visual representation of the services, activities and sub-activities used to reflect the current service output business model. For the division or agency, there is a mission statement and there are purpose statements for the identified services.
2. *Service Profile*
The service profile is a detailed account of key service information (e.g., client set, output delivered types, values statement, effectiveness measures).
3. *Type Profile*
A type profile comprises a detailed account of type-related information, and associated service standards and service levels.
4. *Cost allocation*
This the percentage allocation of cost centres to the program map (i.e., the service view).

Accomplishments in 2012

Now that we have answered and documented the "What do we do?", the question now becomes "How well are we doing?". FPARS started work on the Enterprise Performance

Management (EPM) initiative, which will introduce a unified approach for identifying, monitoring and reporting on the key metrics deemed relevant for service performance assessment. The objectives of EPM are to:

1. Standardize the City of Toronto's approach to managing results; and,
2. Establish a performance information system and monitoring framework to realize service goals.

Accomplishments in 2013

In 2013, FPARS launched the SAP Public Budget Formulation (PBF) tool, in support of the 2014 Operating Budget. The tool allowed divisions to prepare three-year financial plans.

The FPARS team also enabled a soft launch for Functional Area codes in SAP, required to track financial and human resource-allocation by City service.

The FPARS project also supported the launch of a new web-based management tool designed to facilitate approvals pertaining to human resources. The FPARS team led a substantial data clean-up exercise in order to ensure that accurate human resources information could be leveraged for planning, budgeting and performance purposes.

The FPARS project has collected divisions' performance profiles, which document measure-specific information that will facilitate the planning, tracking and reporting of performance measures.

Accomplishments in 2014

In 2014, FPARS continued to address the SAP Public Budget Formulation (PBF) tool, improving the processes and refining the data. This included a revised Budgeting reporting strategy that is introducing new "Dynamic" reporting capabilities. These "Dynamic" capabilities will be leveraged within the organization for payroll, complement and accounting services.

The FPARS team went live with a full release in January of 2014 for Functional Area codes in SAP, required to track financial and human resource-allocation by City service. Payroll also went live in January, 2014 with payroll runs attributed to the functional area (Service view).

FPARS is currently refining the language for service levels – accounts of key services that are delivered for each program currently offered by a division. The team is also classifying the performance measures and service levels which will assist in establishing a common performance-related language throughout the organization.

Further work continues with respect to service planning in order to implement through PBF a solution for the 2016 Operating Budget process.