



AN INTERVIEW WITH

Harpreet Hora

EXECUTIVE DIRECTOR OF BUDGET SERVICES
FOR ATLANTA PUBLIC SCHOOLS

BY MIKE MUCHA

Mike Mucha, GFOA's deputy executive director, spoke with **Harpreet Hora**, the executive director of budget services for Atlanta Public Schools, about her experience working in local government, the role of a leader in public finance, the value of relationships, and her involvement in GFOA's Rethinking Budgeting initiative.

Atlanta Public Schools (APS) educates more than 50,000 students, employs more than 5,000 teachers across 91 schools and programs, and has an overall budget exceeding \$1.4 billion. At APS, the budget does not simply outline revenue and expenditures—it sets the direction for the district and is designed to increase equity, instructional quality, and efficiency while assuring that the district reaches the mission to graduate every child, prepared for college and career. Since September 2021, Harpreet Hora has been responsible for managing the development of the annual budget and implementing the district's strategic goals. As the executive director for budget services, she also works with the other executive directors in finance to ensure seamless communication of internal processes.

APS is recognized as a leader in school district budgeting—under a previous executive director, it won GFOA's Award for Best Practices in School Budgeting. The award recognized the district's adherence to GFOA best practices in school budgeting that focused on strategic alignment and allocation of resources, collaboration between finance and other parts of the organization, and communication.

When Harpreet took on the role of executive director for budget services, APS represented a new and bigger challenge from her previous role as the budget manager for the City of Roswell, a much smaller organization that serves approximately 90,000 people in suburban Atlanta, Georgia. The APS budget was almost ten times the size of Roswell's. But Harpreet was well-prepared for this opportunity by her previous experiences at Roswell and, before that, working for the City of Atlanta, and in the private sector.

Harpreet said: "To take on any new role, you draw from experiences you've had in the past. When I started at APS, I felt prepared based on my past positions, and also by what I was able to learn pursuing a few certifications and from the colleagues I'd had prior." In fact, the biggest difference Harpreet noted between APS and the City of Roswell was that more people were involved because there are many more departments and communications among all the various stakeholders, which could be challenging. "I didn't know everyone," Harpreet said. "It was harder to get information and important that I develop relationships."

ROLE OF RELATIONSHIPS

Harpreet credits her ability to build relationships as the most critical skill she's relied on. "When I started my career, I focused on technical skills—but as I was able to move up the career ladder, the ability to build relationships,

communicate, and build trust became more important,” she noted. Now, Harpreet realizes that at every point in her career, it was important to build strong relationships both internally and externally.

Harpreet encourages each of the seven members of the APS budget staff to reach out to colleagues. “For staff in the budget office, having a strong relationship means that you can have a tough conversation with a department and even say no. When you do say no,” she added, “you also need to explain why and communicate how the department can better align with APS priorities.”

Internal relationships also mean the APS budget staff can deal with the complexity of budget issues. Harpreet noted the importance of being able to collaborate with human resources as they both jointly manage the position budgeting process for the district. “There is a lot going on and many opportunities to make a mistake,” Harpreet noted. “We need to rely on those relationships, trust our colleagues, and communicate.”

To better align with new priorities related to equity in budgeting, APS also recently created an Office of Equity and Social Justice. The district has put equity at the core of its current strategic plan and uses it to guide budget work. According to APS, “equity means the quality or ideal of being just and fair, regardless of economic, social, cultural, and human differences among and between persons.” APS further defines the concept as “requiring strategic-decision making to remedy opportunities and learning gaps and create a barrier-free environment.”

To help determine how to allocate resources more equitably, APS uses a student weighted formula called the Student Success Funding (SSF) to distribute resources to schools. The district is also implementing academic return on investment (A-ROI), a concept of evaluating the cost effectiveness of

programs and using that information to guide decision-making. These changes will require APS to modernize, and Harpreet is working with staff across the district to lead the optimization of cloud technologies to save time during the budget process. The district is working to implement new budget software for use in central offices and looks forward to the future when individual school sites will no longer budget using a series of Microsoft Excel templates.

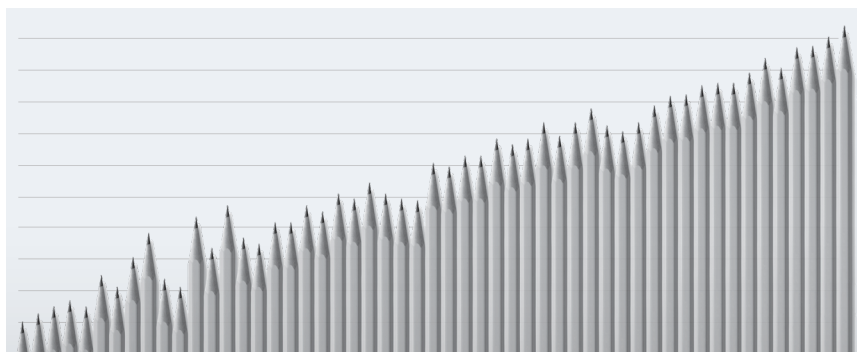
APPLYING CAREER EXPERIENCES TO RETHINK BUDGETING

As Harpreet works to improve the efficiency of the APS budget process, she is also participating in GFOA's Rethinking Budgeting initiative. As a member of the project team for Rethinking Budgeting, Harpreet has been involved in working with peers to develop new ideas for how governments can transform the entire budget function.

When asked about what needs to change with the way governments currently do budgeting, Harpreet said more collaboration and engagement was necessary with both departments outside of finance and with the community. She added that the budget team needs to be able to explain why, answer questions, and be transparent about budget decisions.

Harpreet acknowledged that departments can be frustrated when requests don't result in funding, but “I think there can be a general view that the budget department is made up of nerdy people who only care about numbers. That is not true. Most people don't realize all that goes into preparing a budget and how difficult it can be to balance multiple programs with limited funding.”

Harpreet also recognizes the role that budget staff often play in answering finance questions from non-financially focused stakeholders. Before her roles



About Academic Return on Investment (A-ROI)



Academic return on investment (A-ROI) is the practice of scientifically evaluating the cost-effectiveness of academic programs and then deciding where to allocate resources accordingly. The rationale for A-ROI is simple enough: by comparing the learning gains students have achieved from a program with the cost of that program, school districts can get the most bang for the buck with their budgets and do the most good for the greatest number of children.

For more information on A-ROI, GFOA offers a research report that reviews A-ROI foundations and smart practices. Learn about the experiences of practitioners who have implemented A-ROI and steps to put it into practice.

Download the report at gfoa.org/materials/aro.



ATLANTA
PUBLIC
SCHOOLS

BY THE NUMBERS



50,000+
STUDENTS



91
SCHOOLS & PROGRAMS



5,000+
TEACHERS



\$1.4 billion
OVERALL BUDGET



58 NEIGHBORHOOD SCHOOLS

19 CHARTER SCHOOLS

5 PARTNER SCHOOLS

5 ALTERNATIVE PROGRAMS



PHOTOS COURTESY OF ATLANTA PUBLIC SCHOOLS

leading the budget process for APS and the City of Roswell, Harpreet was a senior financial analyst for the City of Atlanta. And before that, she earned her CPA [Canada] and worked as an accountant in several private-sector positions in the United States, Canada, Germany, and India. In fact, coming out of college, Harpreet did not intend to work for government, focusing instead on corporate finance. But when she took a job with the City of Atlanta, she realized that she really enjoyed working in the public sector and saw an opportunity to make an impact. Now she understands how being well-versed in a variety of finance areas provides a huge advantage to the departments that she serves. While accounting and budgeting are inherently different, she noted, both are interdependent. “Many times, our budget team will get accounting questions from departments because of the relationships that we’ve built.” Pulling from her experience as a cost accountant and CPA, she is in a better position to answer the question and enhance the relationship as a trusted resource.

THE FUTURE OF BUDGETING

It comes as no surprise that Harpreet describes the future success of local government budgeting as encouraging all governments to break down internal silos, emphasize the building of trust, and ensure that departments are working toward the same set of goals. She also recognizes the need to continue developing staff so they’re able to take on challenges—to be successful with concepts such as A-ROI or to be comfortable working in the new cloud-based budget software, all staff will need a mix of analytic skills and people skills. Increased automation and use of cloud technology to make processes efficient and save staff time so they can focus on analyzing data. Use of data to drive decision-making will change budgeting in the future. Governments will have to learn to harness the benefits of technology if they want to continue to provide the level of service that they currently are.

Harpreet added that governments need to be able to put staff members



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in positions where they can be successful. For some positions, Harpreet noted, governments may need to be creative in where they look for talent. For school districts, for example, finding staff with experience in a school setting is helpful for budgeting because they understand the terminology and can excel at building trusting relationships.

Harpreet is also encouraged by peers she is serving with on the Rethinking Budget project team and recognizes the role that GFOA can play in transforming budget practices. “Some concepts do take time to implement,” she noted, but overall, she’s encouraged by the quality of information available and the motivation to improve our communities. “Government is such a great place to work,” Harpreet said. “Many people have a perception that

government employees do not work hard enough. I work in government, and I see staff and leadership work very hard to provide services for their community.”

Mike Mucha is the deputy executive director of GFOA.

ABOUT RETHINKING BUDGETING

The Rethinking Budgeting initiative is a collaborative effort between GFOA, the International City/County Management Association, and National League of Cities. This initiative will raise new and interesting ideas for how local government budget systems can be adapted to today’s needs.

For more information, visit gfoa.org/rethinking-budgeting