

# Anatomy of a Public Health Agency Turnaround: The Case of the General Health District in Mahoning County

Peggy A. Honoré, DHA; Matthew Stefanak, MPH; Scott Dessens, CPA

A turnaround describes an organization's ability to recover from successive periods of decline. Current and projected declines in US economic conditions continue to place local public health departments at risk of fiscal exigency. This examination focused on turnaround methodologies used by a local public health department to reverse successive periods of operational and financial declines. Illustrations are provided on the value added by implementing financial ratio and trend analysis in addition to using evidence-based private sector turnaround strategies of retrenchment, repositioning, and reorganization. Evidence has shown how the financial analysis and strategies aided in identifying operational weakness and set in motion corrective measures. The Public Health Uniform Data System is introduced along with a list of standards offered for mainstreaming these and other routine stewardship practices to diagnose, predict, and prevent agency declines.

**KEY WORDS:** financial analysis, financial management, public health finance, public sector turnaround

The nation's public health system ensures conditions for a healthy population. Governmental public health agencies, given their legal mandates to deliver population-level services, for example, prevent the spread of disease, distribution of pharmaceuticals, and assure food and water supply safety, are the backbone of the system. Agencies weakened by financial and operational declines are unable to effectively fulfill these mandates and, as such, place the population and entire system at risk.

Boyne and Meier describe a turnaround as "a recovery in performance after a period of organizational decline."<sup>1(p835)</sup> For public sector organizations such as school systems, a turnaround reflects the ability to reverse chronic underperformance of educational achievement.<sup>2</sup> In the private sector, turnaround is a business concept used to describe an organization's ability to regain solvency. Although there is no universally accepted definition of a *turnaround*, one business definition describes it as the movement of a business to a profit from a loss position in 1 to 2 years.<sup>3</sup> Such movements to turnaround from dramatic declines often requires operational changes; however, research shows that despite these efforts, 70% of desired change initiatives actually fail.<sup>4</sup>

There is an abundance of literature on the success and failure of turnaround strategies in the private sector; however, research and analysis on the decline and recovery of public organizations is sparse.<sup>5</sup> The focus of this article is on the analytical tools and strategies used to reverse the decline and bring about the subsequent turnaround in the operational and financial condition of a local public health agency. Specifically, we will explore the role of ratio and trend analysis as an operational and financial risk mitigating tool while also examining the application of private sector turnaround strategies, that is, retrenchment,

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repositioning, and reorganization, shown to reverse organizational declines.<sup>1,5</sup>

### ● Mahoning County Health District

The General Health District in Mahoning County (Mahoning Health District) is located in northeastern Ohio. The Mahoning Health District includes the townships and villages of Mahoning County and contracts with the cities of Campbell, Canfield, and Struthers. The Mahoning Health District is an academic health department that is affiliated with Northeast Ohio Medical University. Mahoning Health District serves 172 000 people and has 44 programs supported by 50 full time equivalent and a \$5 million annual budget. Also, Mahoning Health District provides the traditional range of public health services found in a Ohio local health department (LHD), such as disease monitoring, communicable disease investigations and control, child and adult immunizations, public health nuisance complaint investigations, inspection of water wells and septic systems, and restaurant licensure. In addition to these traditional services, the Mahoning Health District operates a drinking water testing laboratory, an adult day care center for independent living seniors, and specialty clinics for treatment of tuberculosis and travel medicine.

Northeastern Ohio, a region known as the Rust Belt, has experienced economic difficulties for many years, especially in the cities of Youngstown and Warren. Hemorrhaging of manufacturing jobs in the region began 30 years ago and northeast Ohio has struggled ever since.<sup>6</sup>

### ● Mitigating Risk to Improve Financial Health

Largely because of depressed US economic conditions, in November 2010, 44% of LHDs had budgets lower than the previous fiscal year.<sup>7</sup> Organizations can survive in strong economies despite bad management practices. However, during periods of economic downturns, poorly managed organizations become extremely vulnerable.<sup>8</sup> The LHDs are especially subject to these vulnerabilities. Historically, LHDs lack revenue diversity and rely heavily on federal, state, and local government funding. In 2010, only 14% of LHDs funding was acquired through fees and other nongovernmental sources.<sup>9</sup> Local health department's funding is often cut during economic downturns because of the decline in government revenue collections. Consequently, lack of basic financial analysis to identify trends and isolate any problems put them at risk of financial and ultimately operational declines.

Critical to sustaining desired organizational performance and financial health are sound risk mitigation practices to effectively diagnose, predict, and prevent fiscal exigency.<sup>10-13</sup> Risk mitigation should be routinely practiced and not deferred until crisis situations such as an economic downturn. Building risk mitigation practices into a government agency's quality management systems is critical. Government quality management systems standards issued by the International Organization for Standardization note that the ability to effectively fulfill agency mandates requires sound management over resources coupled with strategic adoption of quality management systems.<sup>14</sup>

An objective of financial management systems is to reduce risk by unveiling information on the relationships among the various elements in an organization.<sup>15</sup> Financial analysis, one risk mitigation tool in a financial management system, is beginning to be embraced in public health. Ratio and trend analysis, a universally accepted method of assessing financial health, is used to create measures to monitor changes in operational and financial status and, consequently, alert leaders to operating and fiscal problems.<sup>13,16</sup> These measures of performance assist in bridging knowledge gaps to proactively identify declines and set in motion turnaround strategies to prevent full failures.<sup>17</sup> Such practices of routine data collection and analysis are integral components to successful turnaround strategies.<sup>18,19</sup> And, in fact, studies show that the use of quantitative data can predict and prevent failures.<sup>16,17</sup>

Given the heavy reliance on government funding and less on self-generated revenues, public health agencies have a propensity to concentrate on budgeting functions and less on the analysis of actual revenue and expenditure patterns in the agency. Missing from typical budgeting practices are the benefits of comprehensive ratio and trend analysis that promotes practices at a minimum to identify (a) revenue and expenditure trends, (b) unsustainable programs with expenditures exceeding revenues, (c) lack of revenue diversity, (d) mission misalignments, and (e) comparisons of administrative to programmatic expenses. In 2002, the Government Finance Officers Association, in fact, issued a policy statement endorsing these concepts as a standard management practice.<sup>20</sup>

### ● Application of Ratio and Trend Analysis

Recognizing the need to strengthen analytical practices, the Mahoning Health District made the decision to implement the concepts for financial analysis in the agency at the end of 2007. The desire to uncover the drivers of the financial difficulties, strain on the agency budget due to the loss of some revenue streams, and

bleak economic outlook drove this decision. The analysis identified severe financial deficits in 2006 and 2007 (Figure 1). The agency used this information to implement strategies that subsequently reversed the declines to a turnaround position in 2008 and sustained through 2009 (Figure 1).

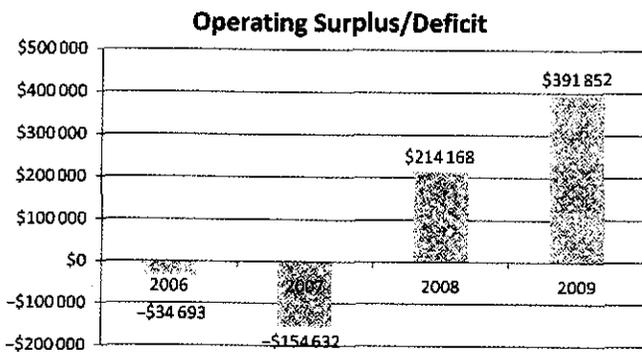
**Process**

Using a preformatted electronic spreadsheet for ratio and trend analysis made available on a national Web site (<http://www.publichealthfinance.org>), the agency was able to populate many of the data fields with readily available revenue, expenditure, program, and demographic data. Other organizational data such as the number of programs with a completed cost analysis were also collected to track trends in analytical practices. The initial analysis comparing 2006 and 2007 trends revealed staggering declines in the financial health of the agency. As shown in Figure 1, the total operating deficit (total expenditures that exceed total revenues) for 2006 and 2007 were \$34 693 and \$154 632, respectively.

Total margin (total revenues minus total expenditures divided by total revenues) measures operational health and a negative value indicates a deficit position. It measures the amount of surplus or deficit generated by each dollar of revenue. The Mahoning Health District total margin was -0.7% in 2006 and declined greater in 2007 at -3.2% (Figure 2).

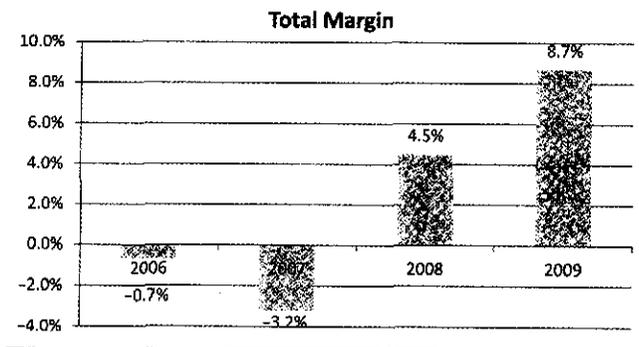
Trends in 2006 and 2007 of flat total revenues while expenditures continued to increase explain the operating deficit and negative total margin (Figure 3). Reversal of this trend (arrow in Figure 3) signals a successful movement toward a turnaround.

**FIGURE 1 • Mahoning Health District Operating Surplus/Deficit<sup>a</sup> Trends.**



<sup>a</sup>Operating surplus or deficit is calculated by subtracting total expenditures from total revenues. A negative value indicates a deficit position.

**FIGURE 2 • Mahoning Health District Total Margin<sup>a</sup> Trends.**



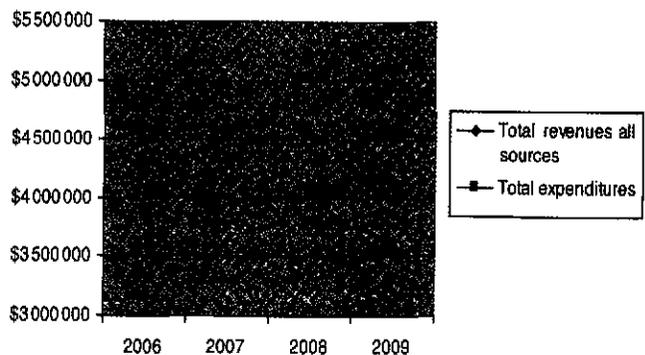
<sup>a</sup>Total margin is calculated by subtracting total revenues from total expenditures and dividing the value by total revenues.

**Isolating problems**

Isolating the conditions that fuel a deficit position is critical to reversing a financial decline and for initiating strategies to achieve a successful turnaround. A close examination of the ratio and trend values revealed several areas of concern as described later.

Trend analysis in 2006 and 2007 revealed that expenditures continued to increase (3.1%) but a comparable increase in total revenues (0.6%) was not achieved (Figure 3). However, although the total of all agency revenues were flat (0.6%), when comparing the 2 periods, significant program-specific revenue declines were seen in Medicare (-47.6%), environmental health (-6.2%), and the laboratory (-12.2%). When combined, the 3 revenue categories declined from representing 34% of total revenues to 31%. Also, while salary expenditures decreased by 7.7%, administrative expenditures continued to increase by 2.2%. Unless there are sufficient inflows of revenue to support administrative increases, these increases typically result in a reduction of revenues available for programmatic activities. The general fund balance (allowable under Ohio law) was reduced by 22.4% in 2007 to fund the deficits.

**FIGURE 3 • Mahoning Health District Revenue and Expenditure Trends.**



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The analysis revealed that 2 programs, Adult Day Services (ADS) and the Laboratory, were significant drivers of the agency's deficit in 2006 and 2007 (Table 1).

In 2006, the ADS deficit of -\$59 218 was the largest contributor to the agency's declining position. In 2007, the ADS deficit increased to -\$66 913, and, when combined with the laboratory deficit of -\$80 468 both programs accounted for 95% of the overall agency deficit for that year. The 2007 total margin for ADS and the laboratory were -74.2% and -23.2%, respectively. The analysis provided concrete evidence regarding the lack of sustainability in both programs and highlighted the need to rein in expenses and increase revenues in these programs and others across the agency. A discussion is provided later on private sector turnaround strategies implemented to reverse the deficit trends across the agency and with special emphasis on ADS and the laboratory as shown for 2008 and 2009 in Table 1.

### Adult Day Services

The Mahoning Health District began offering ADS in 1974 with 100% of its costs supported by federal Title III funds. However, by 2000, federal grant support decreased to 40% of operational costs. The growing need for ADS in communities with large and growing senior populations like the Mahoning Valley drove the Mahoning Health District to create the program in the early 1970s. Later that decade, the closure of steel mills in Youngstown and subsequent economic downturn played a role in identifying community need for the program. Many family members of elderly residents in need of services relocated from the area in search of work opportunities and as a result, the elderly residents were left behind without family resources for independent living.

### Laboratory

Created in 1993, the Mahoning Health District environmental public health laboratory is certified to provide drinking water, lead paint, and mold analysis. The Laboratory provides services to more than 125 public and private sector clients in the region. Local government landfill waste disposal fees were the primary revenue

source for the Laboratory, but over time, operational costs have escalated beyond this funding structure.

## ● Private Sector Turnaround Strategies

Mahoning Health District leadership focused on turnaround management strategies to reverse the financial and operational declines. In addition to introducing routine financial management practices, the agency also initiated private sector turnaround strategies—retrenchment, repositioning, reorganization—that are supported with empirical research.<sup>5</sup>

### Retrenchment

Retrenchment is an efficiency strategy characterized by reductions in size and scope of an organization. Typically, management strategies for service and product lines that fuel declines are cut and are coupled with the scaling back of operations to gain efficiencies. Eliminating programs and services can be challenging for public sector managers because they often cannot eliminate mission relevant or legally mandated functions. Retrenchment activities for the Mahoning Health District are presented in Table 2 and described later.

### Workforce

Many of the strategies centered on methods to achieve greater efficiencies by reducing the size and cost of the workforce. Three of 11 retirement eligible employees accepted a retirement cash incentive. Employees volunteering for unpaid time off saved the agency \$50 000. Part-time staff hours were cut to the minimum required to maintain services. The most significant retrenchment strategy was the management team's (including the health commissioner) willingness to accept a voluntary pay freeze and reduction to a 4-day workweek for the remainder of the year (2008) which saved more than \$100 000. A request to the agency's collective bargaining unit for freezes in negotiated pay raises and a 4-day workweek was declined, and subsequently, 6 bargaining unit members were laid off.

### Business processes

The agency put in place an accelerated schedule of program cost analyses. A business process analysis and redesign of the agency's communicable disease control program resulted in the consolidation of this function in a new composite organizational unit, freeing public health nurses to provide other billable services to their clients.<sup>21</sup> The health promotion and

**TABLE 1 ● Operating Surplus/Deficit by Category**

	2006, \$	2007, \$	2008, \$	2009, \$
Adult Day Services	(59 218)	(66 913)	4602	31 695
Laboratory	5566	(80 468)	(28 794)	13 708
All other agency programs	18 959	(7 251)	238 360	346 449
Total agency deficit	(34 693)	(154 632)	214 168	391 852

assessment functions were also consolidated into this new composite unit.

### Scope of services

Laboratory staff hours increased to secure new clients who required a shorter turnaround times for water test services. The tobacco control program was eliminated because funding was cut by the state.

### Repositioning

Repositioning emphasizes innovation and growth. Empirical studies provide strong evidence that repositioning positively impacts performance.<sup>5</sup> Central to the repositioning strategies of the Mahoning Health District were innovative approaches to generate new revenue streams as presented in Table 2 and discussed later.

### Innovation and growth

Agency innovation and growth strategies included the reassignment of clinical, environmental, and support staff to provide services reimbursable by Medicaid, grants, or other third-party payer sources. Some technology and marketing services were also in-sourced. By placing emphasis on increasing its daily census and recruiting more Medicaid and self-pay clients for the agency's ADS center, reimbursements from those sources nearly doubled within a year and reduced the dependence on dwindling federal grant funding that supported only 40% of the center's costs in 2008. A new marketing campaign to recruit more regional public and private sector clients for water and waste water compliance testing generated more service volume for the environmental public health laboratory and turned a -23.2% total margin in 2007 into a 8.4% total margin in 2009. The acquisition of new laboratory equipment through a newly renegotiated agreement with the Mahoning County's largest landfill enabled the laboratory to reduce costs by batch processing samples from private well owners participating in the agency's free testing program funded by the landfill agreement.

### Reorganization

Changes in leadership and management are the most obvious descriptions of reorganization. Reassessing planning strategies and shifts in organizational culture are also classified as reorganization in empirical studies.<sup>5</sup> The Mahoning Health District, given its relatively small management structure, did use some reorganization strategies (Table 2) but to a lesser degree than retrenchment and repositioning strategies.

### Strategic planning and implementation

Reorganization strategies began in 2008 and were identified as priorities in the organizational strategic plan developed in 2009-2010. The plan includes objectives for continuous improvement of the agency's financial reporting system, increasing financial awareness among board members, fund managers and program staff, and using financial ratio and trend analysis to monitor financial performance. Other reorganizational strategies include the elimination of middle management positions through attrition (4 of 11 management positions since 2008), pooling and cross-training of clerical support staff for assignment when and where needed in the agency, and rehiring retired employees on a part-time basis to reduce payroll and benefits costs. The debut of these reorganizational changes also coincided with the agency's participation in the beta test of the Public Health Accreditation Board's national voluntary accreditation standards in 2009-2010. The leadership of the agency regarded participation in the beta test as an opportunity to assess the impact of these turnaround strategies on the agency and its readiness for accreditation. The results of this 2010 beta test encouraged leadership at the Mahoning Health District Board of Health to sustain these turnaround strategies and continue preparations for agency accreditation.

### ● Turnaround Results

Dramatic results followed the implementation of routine quantitative financial analysis practices and turnaround strategies in Mahoning Health District. The operating surplus at the end of 2009 was \$391 852, an 82% increase over 2008 (Figure 1). Also, in 2009,

- total margin increased to 8.7%;
- the Laboratory's revenue increased 24% whereas expenditures were held to an 11% increase;
- ADS revenue increased 23% whereas expenditures were held to an 18% increase;
- federal revenue increased 31.1%;
- fee revenue increased 10.2%;
- total expenditures decreased 8.9%;
- fringe benefit expenditures decreased 6.1%;
- administrative expenditures reduced by 13%; and
- a cost analysis was completed on 20 of the agency's 44 programs, a 33% increase over 2008.

### ● Discussion and Recommendations

Turnaround strategies can result in 3 potential outcomes: terminal organizational decline, continuous

**TABLE 2 • Private Sector Turnaround Strategies Applied to Mahoning Health District**

Retrenchment	Repositioning	Reorganization
Pay freeze and 4-day paid workweek for management team	Reallocation of clinical, environmental health and support staff time to services reimbursable by Medicaid, grants, and other sources	Creation of new composite organizational units
Retirement cash incentives for retirement-eligible staff	Focus on performance measurement of priority services to stakeholders, eg, response times to nuisance complaints from local officials, point-of-sale home inspection requests	Creation of strategic plan to maintain financial stability and improve financial awareness among board, management, and staff
Layoffs of bargaining unit staff	In-sourcing of IT and media consultant services	Goals set for cash reserve
Mandatory cuts in part-time staff hours	Increases in regulatory and service fees toward the goal of full cost-recovery	Elimination of middle-management positions through attrition
Solicitation of volunteers for unpaid time off	Recruiting Medicaid-eligible and self-pay adult day care clients to improve payer mix	Pooling of clerical support staff for assignment when and where needed in the agency
Retire-rehire of senior employees to reduce benefits costs.	Increasing adult day care daily census to utilize full capacity	
Increase part-time laboratory staff hours to offer faster turn-around time on results to new clients	Solicitation of contributions from clients and family members able to pay	
Elimination of tobacco control program defunded by state	Marketing campaign to increase number of public and nonprofit sector clients for laboratory services	
Abolishment of health promotion and assessment unit and reassignment of remaining staff to new composite organizational unit	Investment in new laboratory equipment to increase productivity	
Consolidation of disease surveillance duties into new composite organizational unit		
Deferred supplies purchases, IT upgrades and vehicle replacement		
Renegotiation of facilities, leases, and mobile phone service plans		
Cost analyses on agency programs.		

Abbreviation: IT, information technology.

poor performance, or successful turnaround.<sup>5</sup> Mahoning Health District achieved a successful turnaround (Figures 1 and 2) with the aid of tools for financial analysis and turnaround strategies that began at the end of 2007. Figure 3 isolates the exact point in time when revenues returned to levels that exceed expenditures.

Many of the improvements can be linked directly to the 3 turnaround strategies:

- Retrenchment activities aided in reducing fringe benefit, administrative, and total expenditures.
- Repositioning activities contributed to increases in revenues and especially for achieving solvency in ADS and the Laboratory.
- Reorganization activities emphasized improving financial awareness at all levels of the agency.

When combined, these strategies resulted in increases in revenues and decreases in expenditures that

positively associate, at a minimum, with improvements in total margin and operating surplus.

Achieving goals must include cooperation at all levels throughout the agency; however, adoption of successful turnaround strategies is driven by organizational leadership.<sup>18</sup> Agency leadership recognized the value added by combining risk mitigation practices, such as routine ratio and trend analysis, with evidence-based turnaround strategies borrowed from the private sector.

As noted in the International Organization for Standardization quality standard, agency leaders have a fiduciary responsibility to ensure stewardship over resources to sustain programs and services.<sup>14</sup> Such practices promote *service level solvency*, a concept described as "the ability to provide needed and desired services at the level and quality required for the basic health, safety, and welfare of the community."<sup>22(p31)</sup> Stewardship practices should be *proactive, vigilant, risk*

reducing, and transparent, as illustrated by the activities provided in this examination and are consistent with the US Department of Health and Human Services aims for quality in public health.<sup>23</sup>

The recent development of a *Public Health Uniform Data System* funded by the Robert Wood Johnson Foundation should support the implementation of stewardship practices. The Public Health Uniform Data System is modeled, in part, on the preformatted electronic spreadsheet used by Mahoning Health District in this case study. It is designed to collect a uniform set of public health financial data and will provide LHD users with timely financial analysis (eg, dashboard, benchmarking, ratio and trend analysis, program sustainability analysis) once data are entered. The Public Health Uniform Data System will aid in mainstreaming these analytical practices across LHDs. Critical to understanding the factors that drive financial and operational problems is timely and reliable information.<sup>15</sup> Researchers and others will benefit by having access to uniform data on how the public health system is financed. Public Health Uniform Data System is hosted on the National Association of County and City Health Officials Web site (<http://www.naccho.org>).

As additional steps to create a culture for stewardship practices, public health should consider a set of standards to aid with ensuring the sustainability of the public health system. Suggestions include the following:

- Establish a uniform definition of LHD financial sustainability.
- Develop a composite local health agency sustainability index that includes measures of agency as well as community financial and economic health.
- Advance best practices for financial transparency and uniform practices for quantitative financial analysis<sup>17</sup> by promoting the use of the Public Health Uniform Data System.
- Build practices for uniform financial analysis and measures of financial health into public health agency accreditation standards.

Forecasts continue to paint bleak economic outlooks for LHDs. Waiting for the eye of these economic storms to take action is not a strategy that is consistent with standards for sound fiscal management. It also does not provide evidence of public health as good stewards of public investments. Action to mitigate these risks is a safe approach to prevent dramatic declines that threaten sustainability of the public health system.

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