

Implementing a Uniform Chart of Accounts in State and Local Public Health Agencies Using a New Interactive Financial Reporting Tool

Betty Bekemeier (University of Washington [UW])

Simone Singh (University of Michigan)

Greg Whitman (UW)

Melinda Schultz (UW)

Robert Wood Johnson Foundation (RWJF)

Grant Nos. 73187 & 75301

Learning Objectives

- Describe the national **need for a system** that supports the collection and use of comparable detailed financial data
- Describe the **value that standardized** programmatic financial spending and revenue **data** have in their own agency

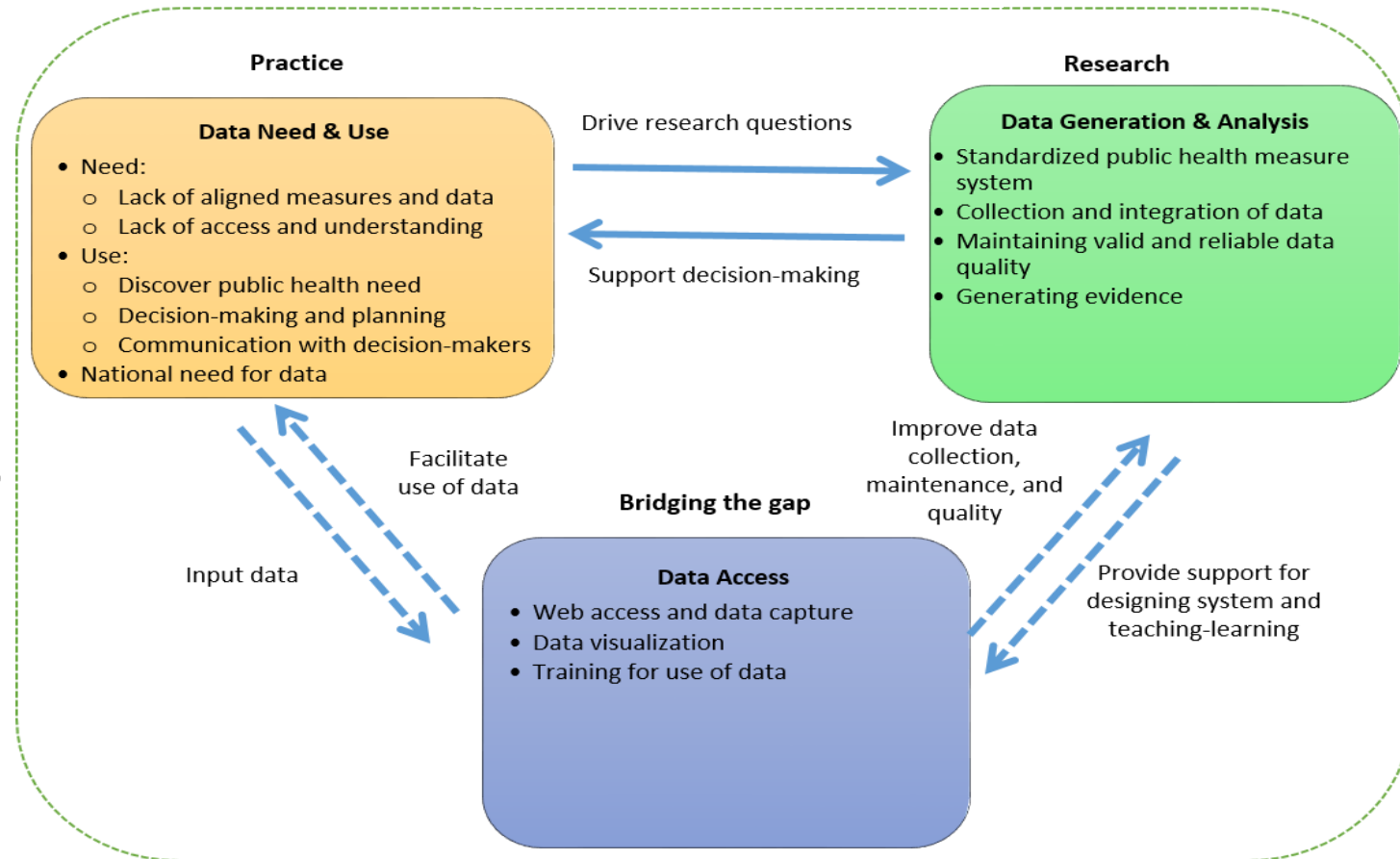
2800  
local health departments in all 50 states

   
measure their activities & services differently
       
but need standardized, comparable data for



The PHAST Model and UCOA

- Practice
- Research
- Bridging the gap



(Bekemeier & Park, 2018; Bekemeier, Park, & Whitman, 2019)

Capabilities	Program Areas							
		Communicable Disease Control	Chronic Disease Prevention	Injury Prevention	Environmental Public Health	Maternal, Child, and Family Health	Access to and Linkage with Clinical Care	Other Major Programs
All Hazards Preparedness And Response	Major Programs	Communicable Disease Epidemiology	Asthma	Firearms	Air	Coordination of Services	Eligibility Determination	Other Health Services
Assessment		Hepatitis	Cancer	Motor Vehicle	Fish and Shellfish	Direct Service	Health Care Licensing	Other Social Services
Communications		HIV/AIDS	Cardiovascular	Occupational Injuries	Food Safety	Family Planning	Other Access to and Linkage with Clinical Care	
Community Partnerships Development		Immunization	Diabetes	Senior Falls Prevention	Hazardous Substances and Sites	Newborn Screening		
Organizational Competencies		Sexually Transmitted Diseases	Obesity	Substance Abuse	Lead	Population-based Maternal, Child, and Family Health		
Policy Development And Support		Tuberculosis	Tobacco	Other Intentional Injuries	On-Site Wastewater	Supplemental Nutrition		
Other Capabilities		Other Communicable Disease Control	Other Chronic Disease Activities	Other Unintentional Injuries	Solid and Hazardous Waste	Other Maternal, Child, and Family Health		
					Water Zoonotic Other Environmental Public Health			



The Needs



- National

- Don't know cost of delivering foundational public health services
 - “The days of wild guesses are over and we need to get our act together!”
- No standardized way to track how federal funds are spent at the local level

- State

- Need to quantify how local PH programs/capabilities are funded apart from state funding
- Can't determine if resource **allocations** match **needs** for local PH programs
- Don't know how funding cuts will affect which state programs

- Local

- Data inaccessible, too much to compile, in many spreadsheets, not digestible
- Can't benchmark, compare without standardized reporting

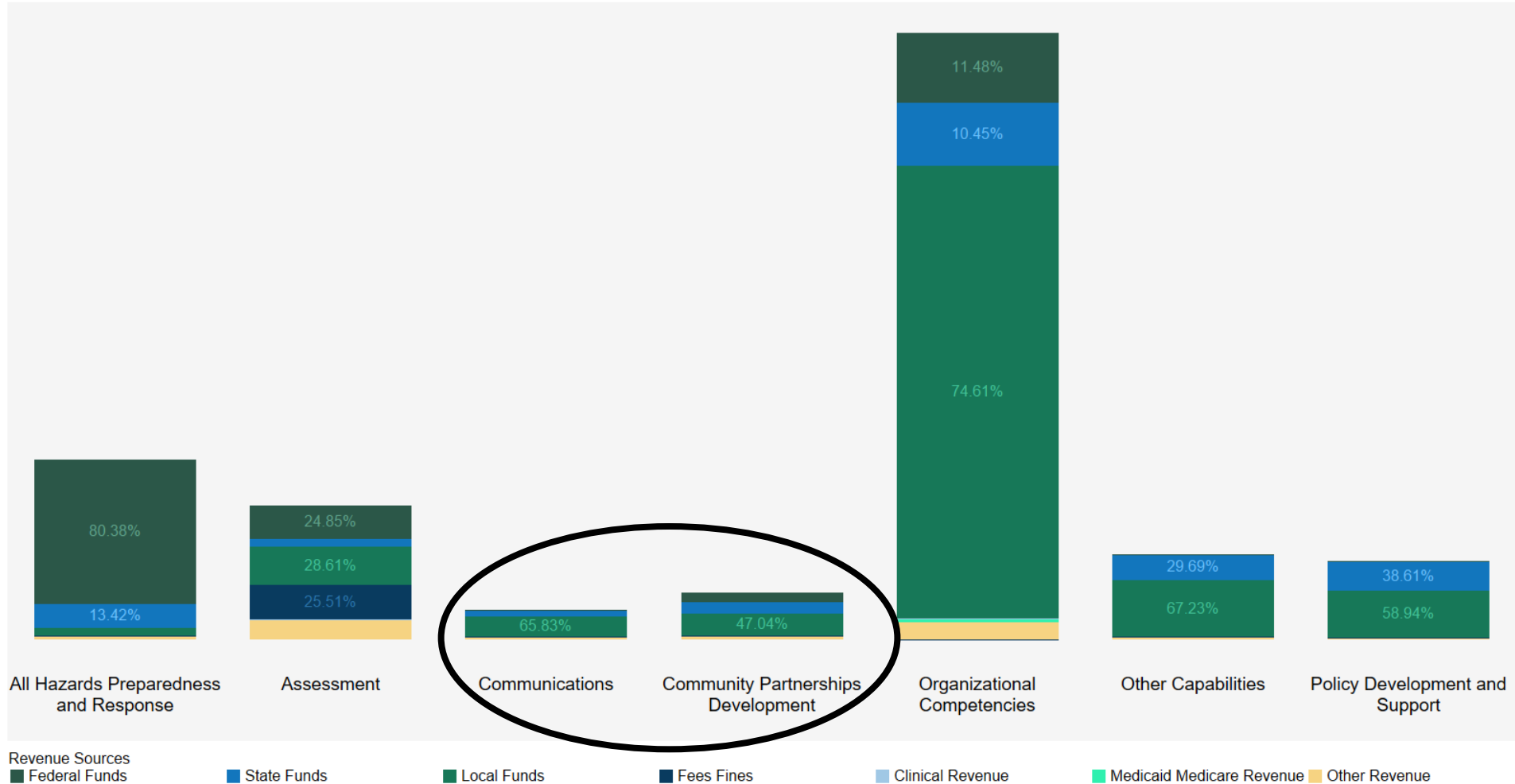
Meeting the Needs

- National
 - ✓ Expenditures and revenues for foundational capabilities
 - ✓ Standardized reporting of federal funds spent at the local level
- State
 - ✓ Local funding detail
 - ✓ federal, state, local, fees, Medicaid/Medicare, and clinical revenues
 - ✓ Standardized expenditures for 50 PH programs and capabilities
 - ✓ Data to show how funding cuts will affect which state programs
- Local
 - ✓ Interactive dashboard puts all data in one place
 - ✓ Standardized reporting allows benchmarking and comparisons to peer agencies



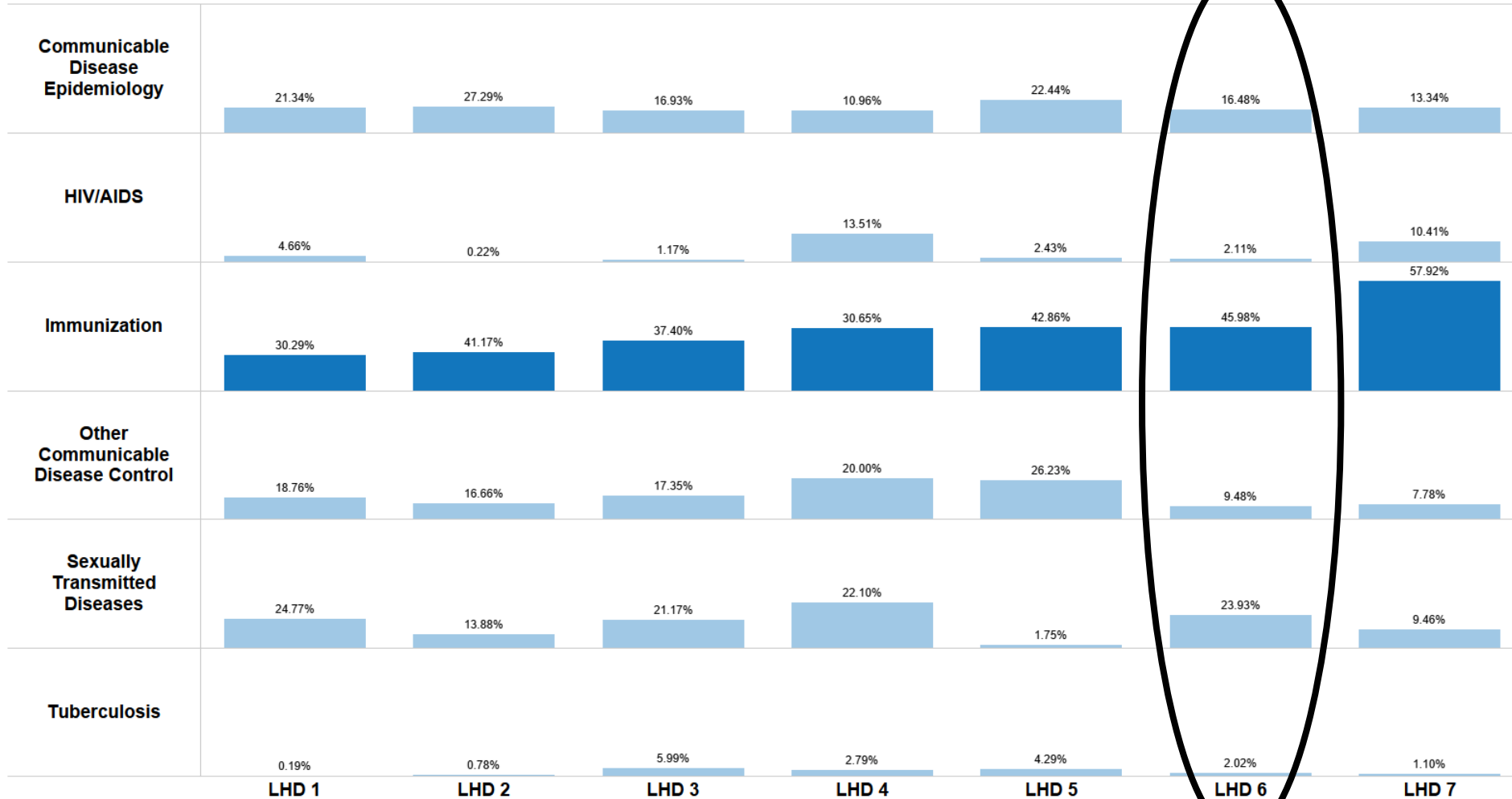
FPHS Capabilities: Revenue

Revenue sources for skills & expertise in **Capabilities**



Peer Benchmarking

Expenditures for major programs in **Communicable Disease Control**

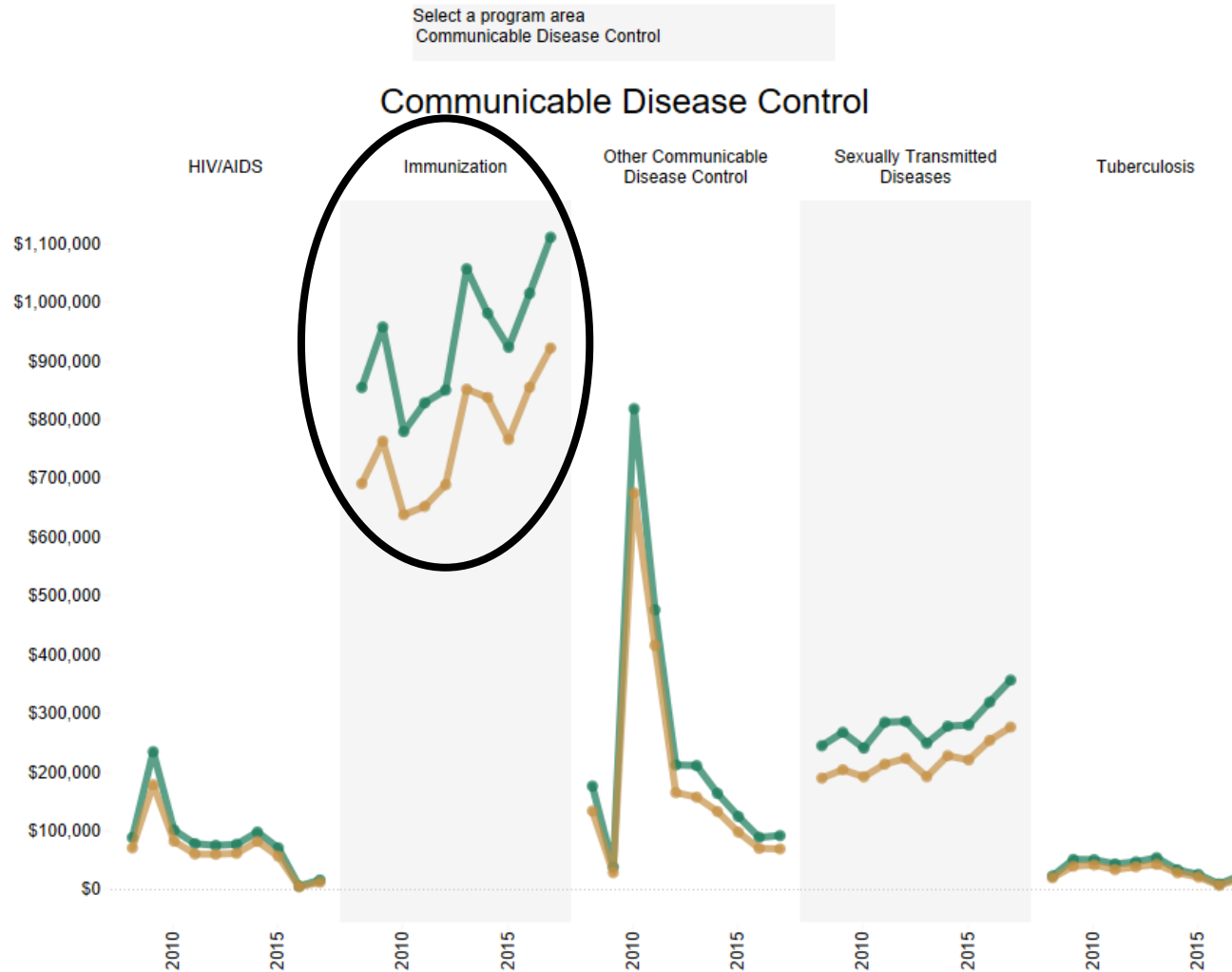


Feedback from Users

"We use the dashboard to explain outliers, justify programmatic expenditures as they relate to health outcomes, monitor revenue streams and compare data to similar sized districts...." (LHD user)

Benchmarking over time

How have our major program **revenues** & **expenditures** changed over time?

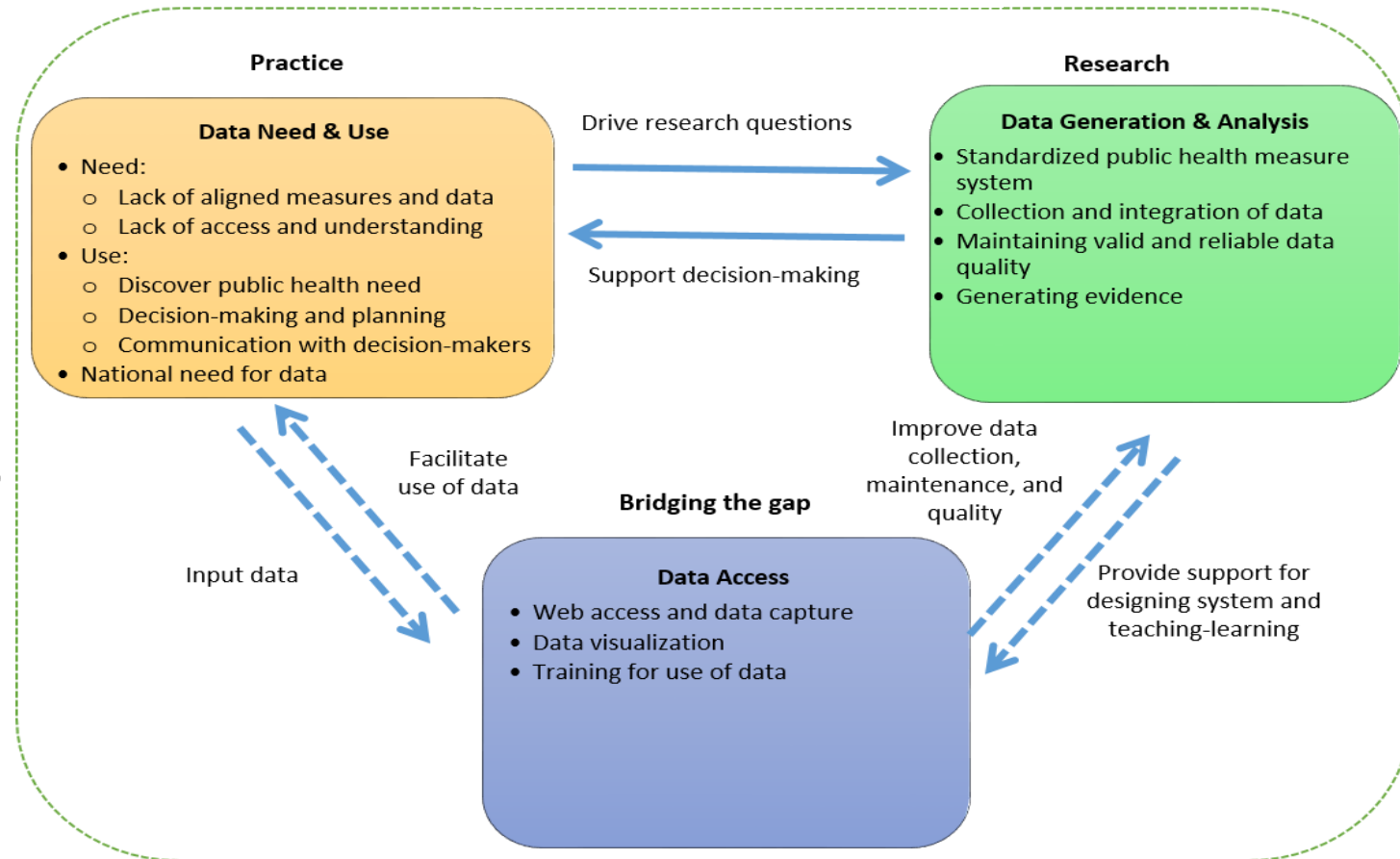


Feedback from Users

“We were able to identify which programs receive the most funding and compare that to health status indicators. We found that resource allocation didn’t always match the need. Subsequently we made improvements to align funding with priorities.”
(State Health Dept user)

The PHAST Model and UCOA

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- Bridging the gap



(Bekemeier & Park, 2018; Bekemeier, Park, & Whitman, 2019)

Financing Public Health Programs and Infrastructure in Local Health Departments across the United States

J.P. Leider (University of Minnesota)
Betty Bekemeier (University of Washington)
Simone Singh (University of Michigan)

Robert Wood Johnson Foundation (RWJF)
Grant Nos. 73187 & 75301

Learning Objectives

- Describe **variation in revenue sources** among sample LHDs, relative to program area
- Describe value of the uniform chart of accounts for supporting detailed **financial comparisons** across LHDs

Uniform Chart of Accounts for Public Health (UCOA)

- Financial data were collected using the UCOA crosswalk
 - LHDs' financial managers map revenue and expenditure categories from agency-specific categories to UCOA
 - PHAST provides instructions, data collection tools, and technical assistance
- Data from 34 LHDs are included in this study
- Participants have access to interactive data visualization dashboard

Expenditure and Revenue Categories

Expenditures

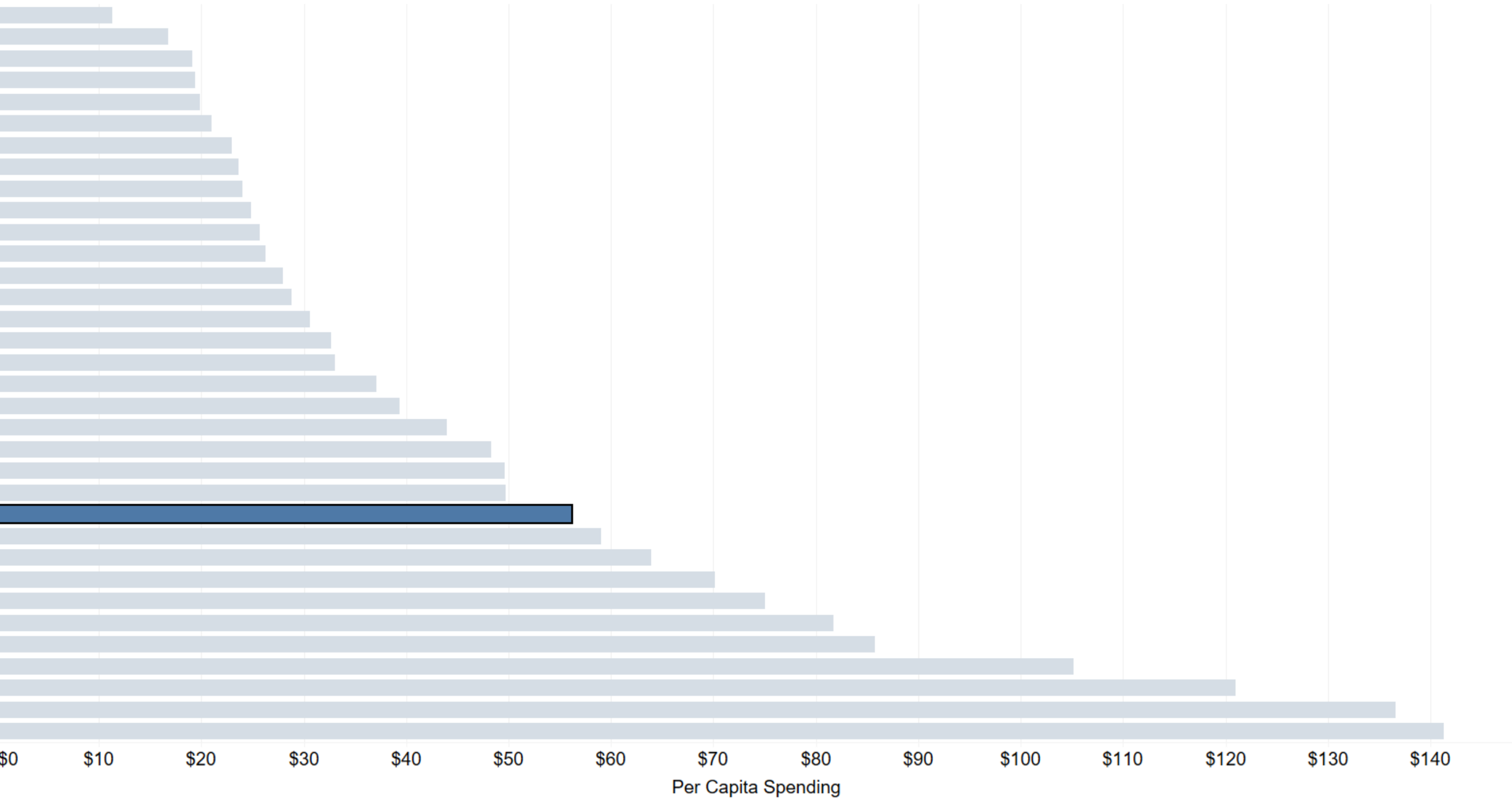
- Salaries, wages, and fringe benefits
- Pass-through and transfers
- Direct contracts
- Other expenditures

Revenues

- Federal funds
- State funds
- Local funds
- Fees and fines
- Medicaid/Medicare
- Clinical
- Other revenues

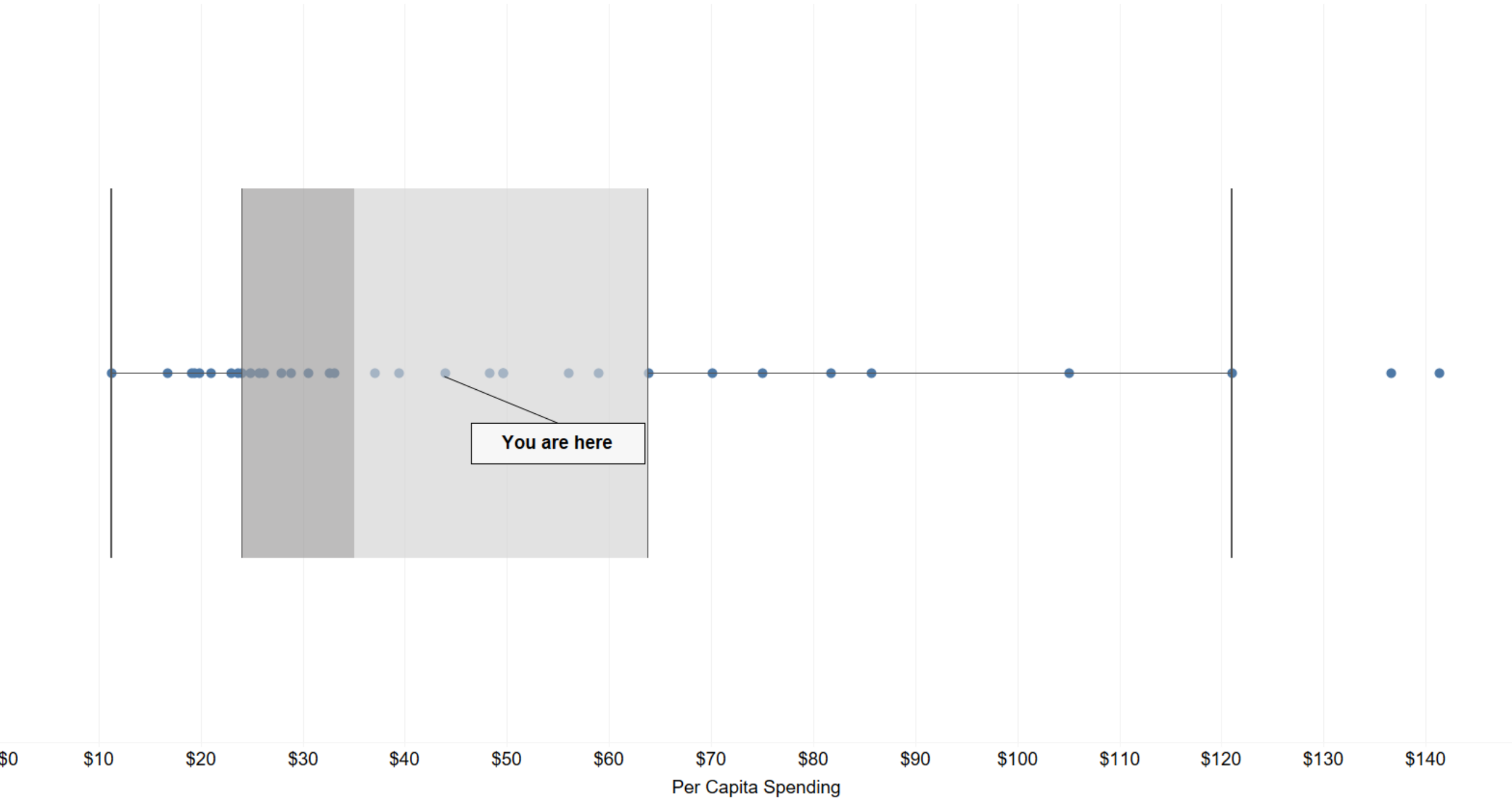
Expenditures

Per capita spending by public health agencies

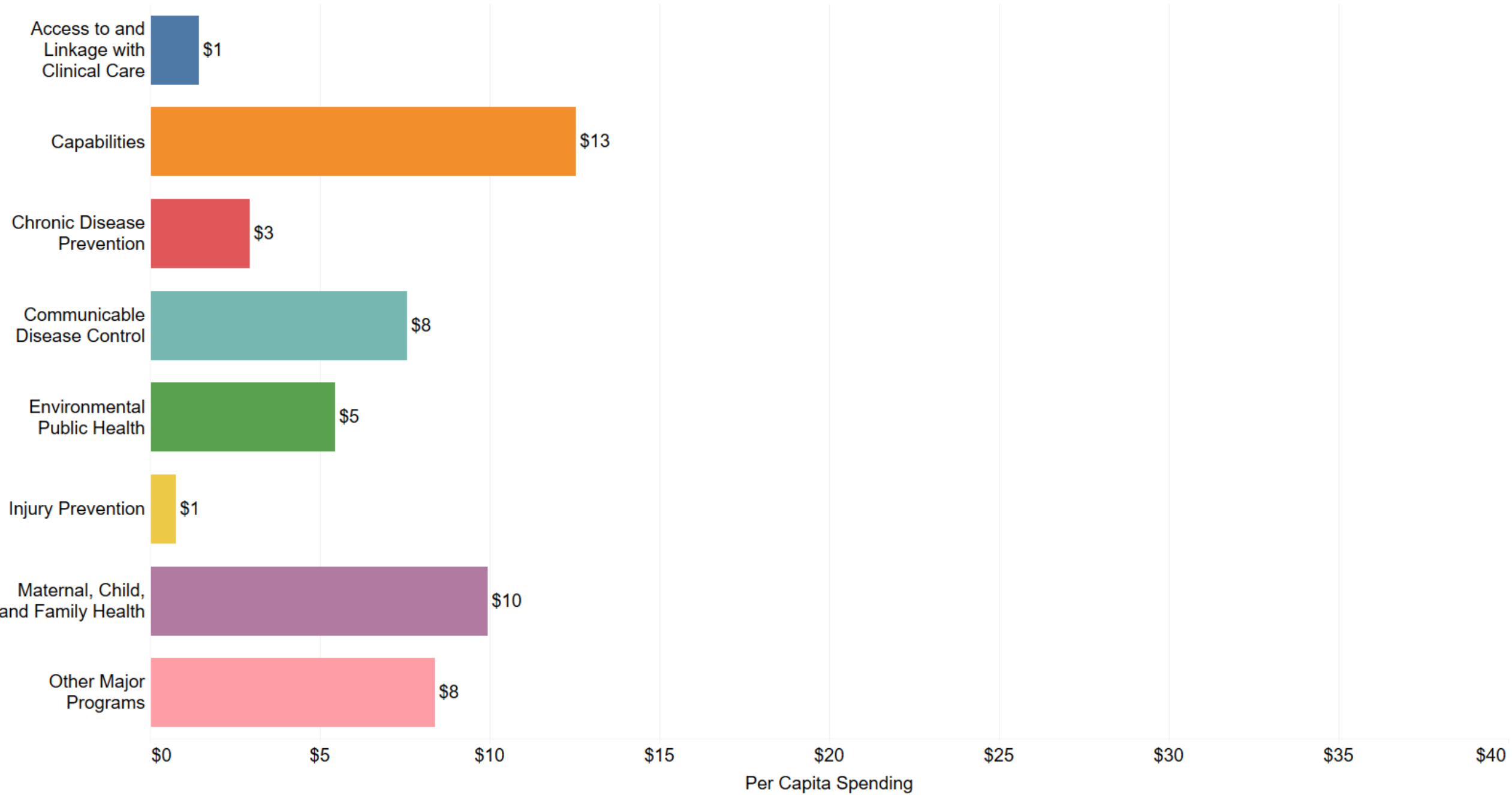


Per Capita Spending

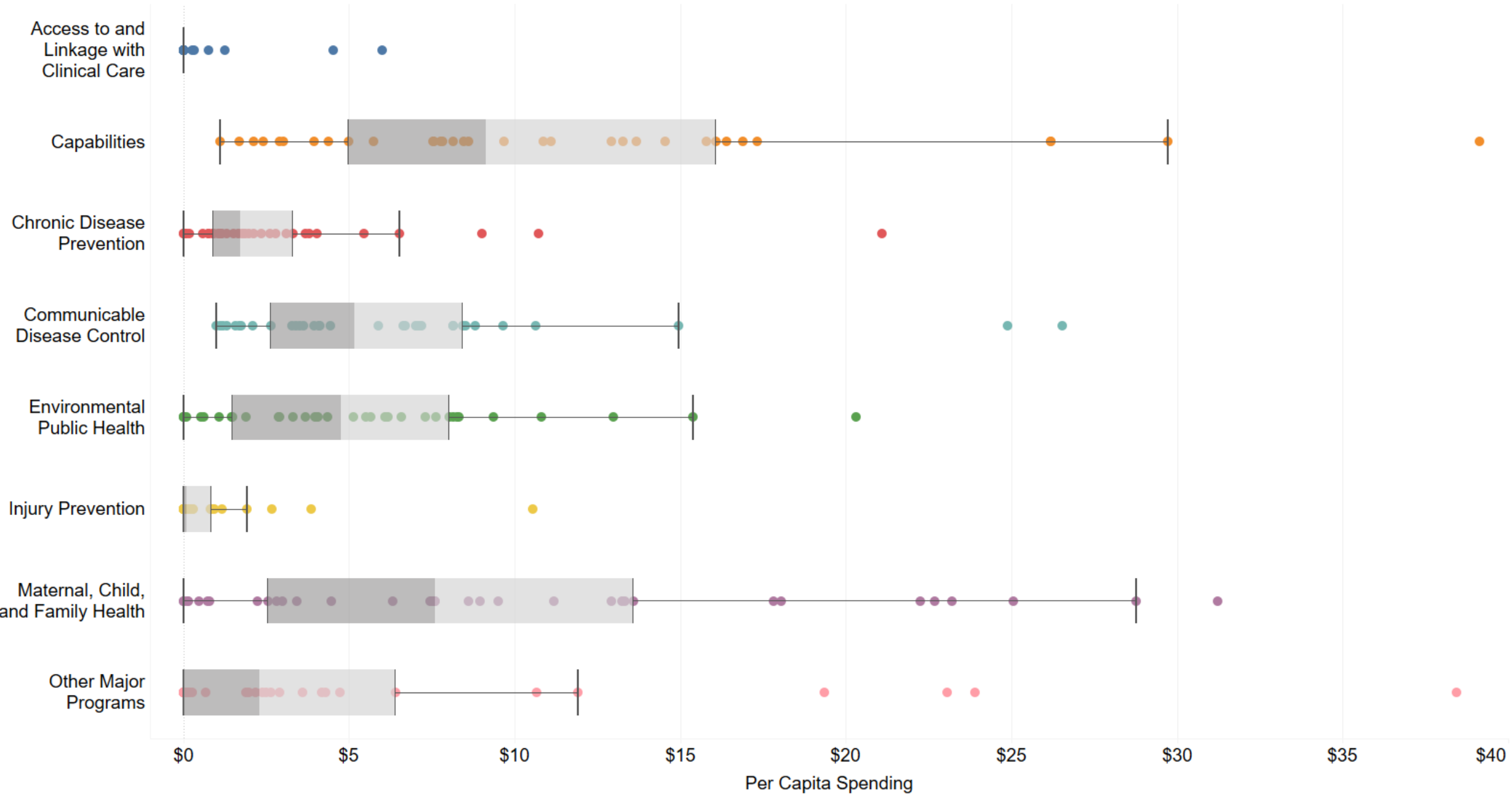
Per capita spending by public health agencies



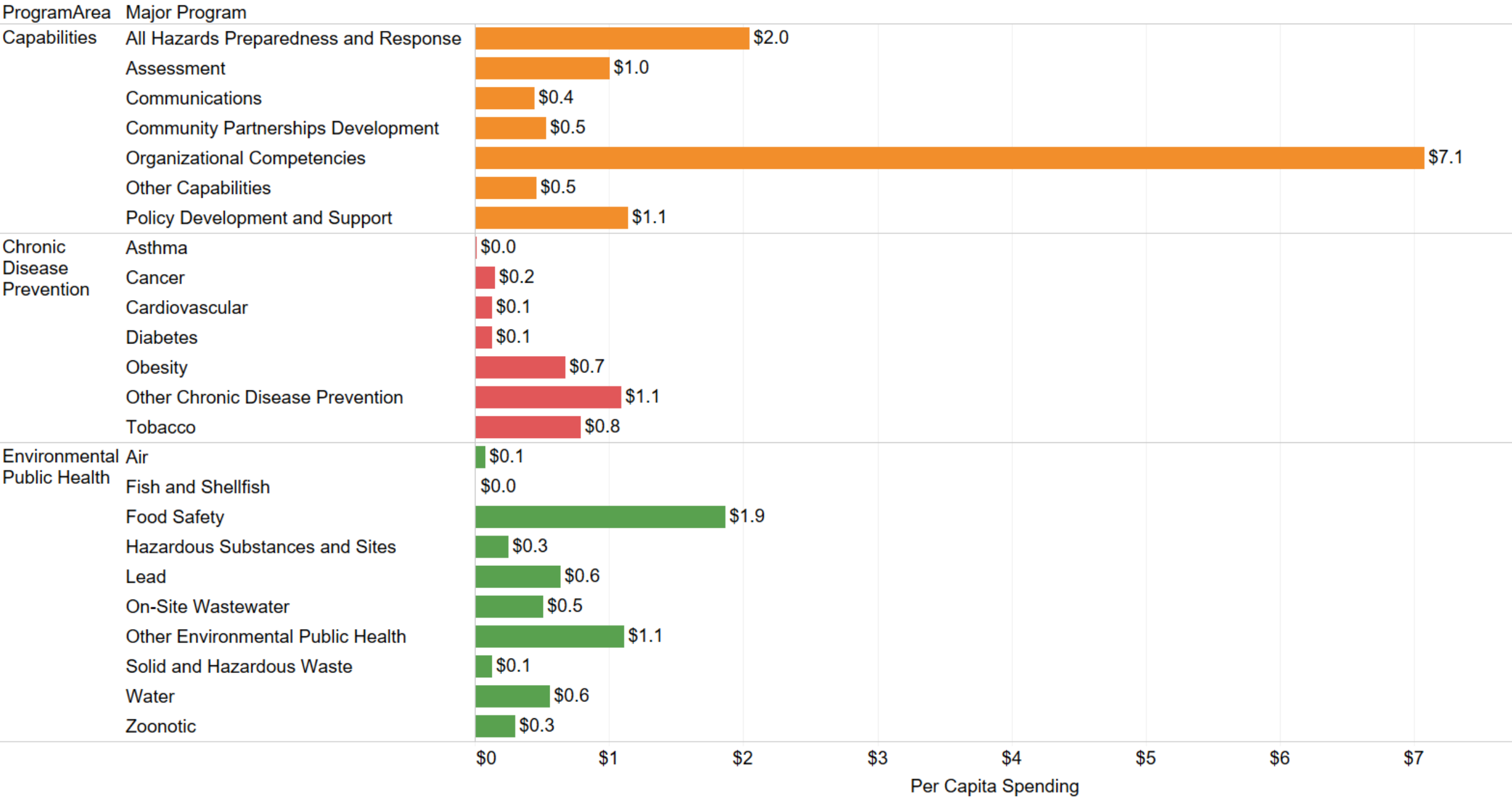
Per capita spending on program areas in public health



Per capita spending on program areas in public health

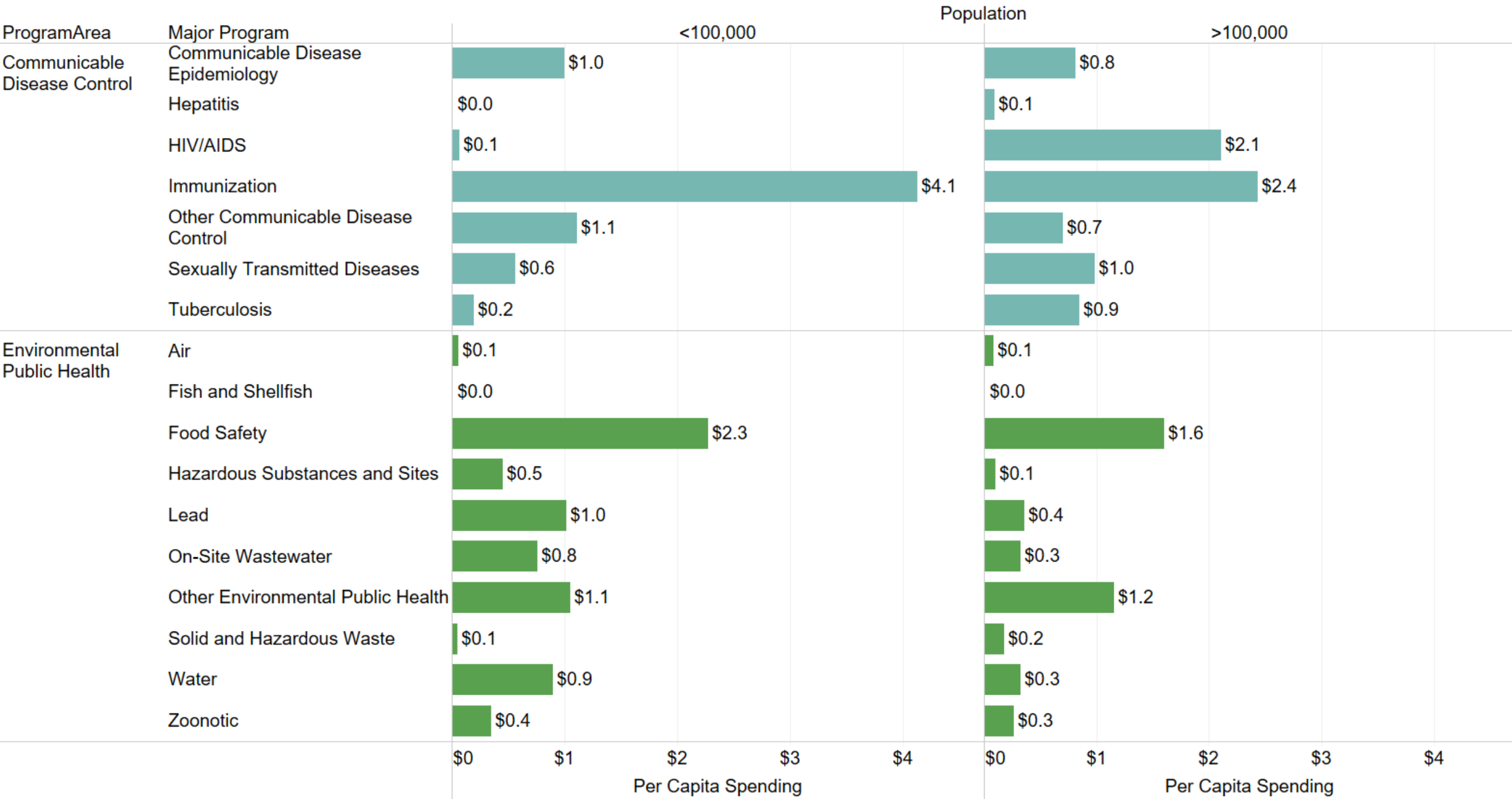


Per capita spending on major programs

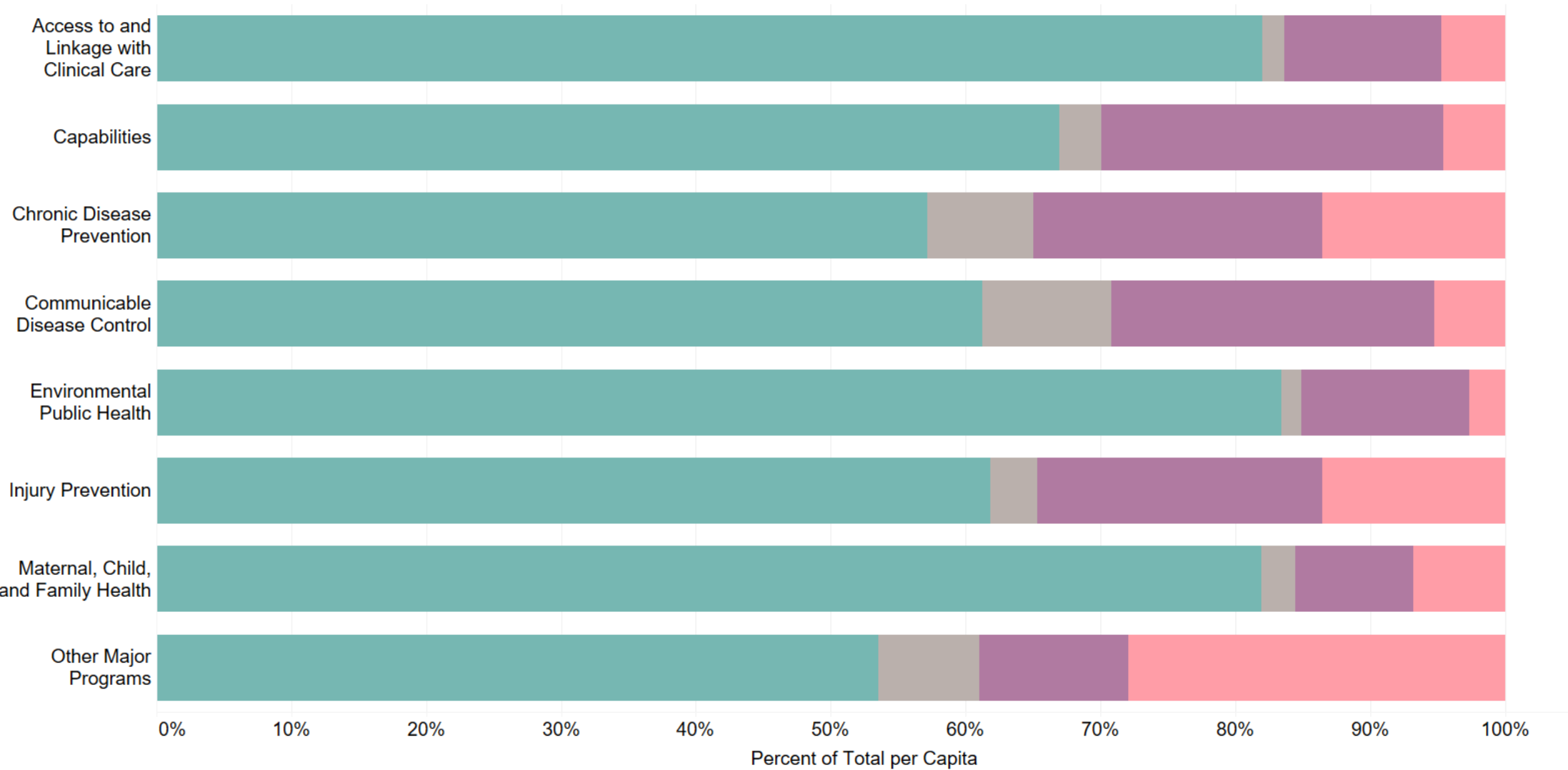


Per Capita Spending

Per capita spending on major programs

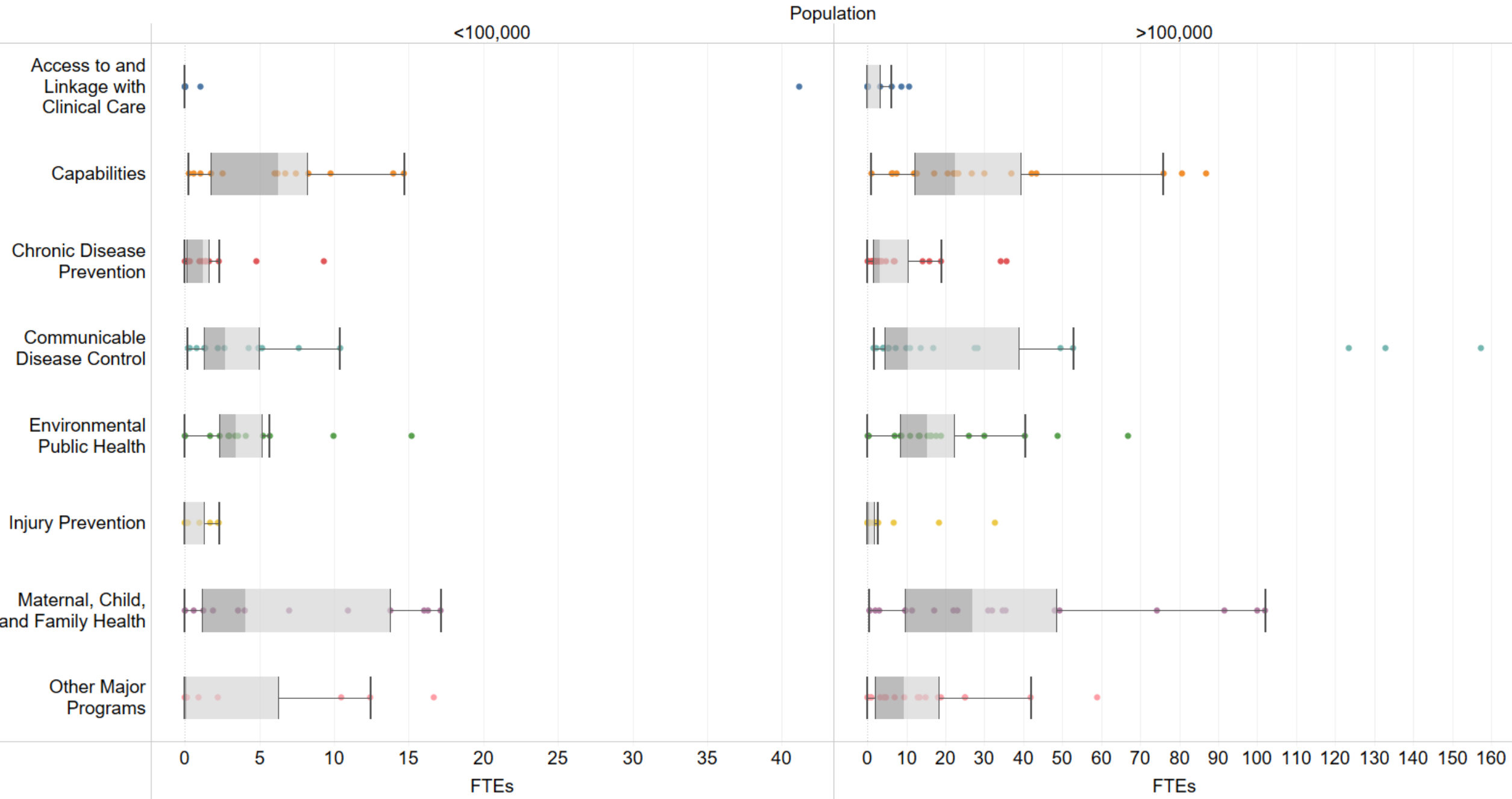


Expenditure areas by program



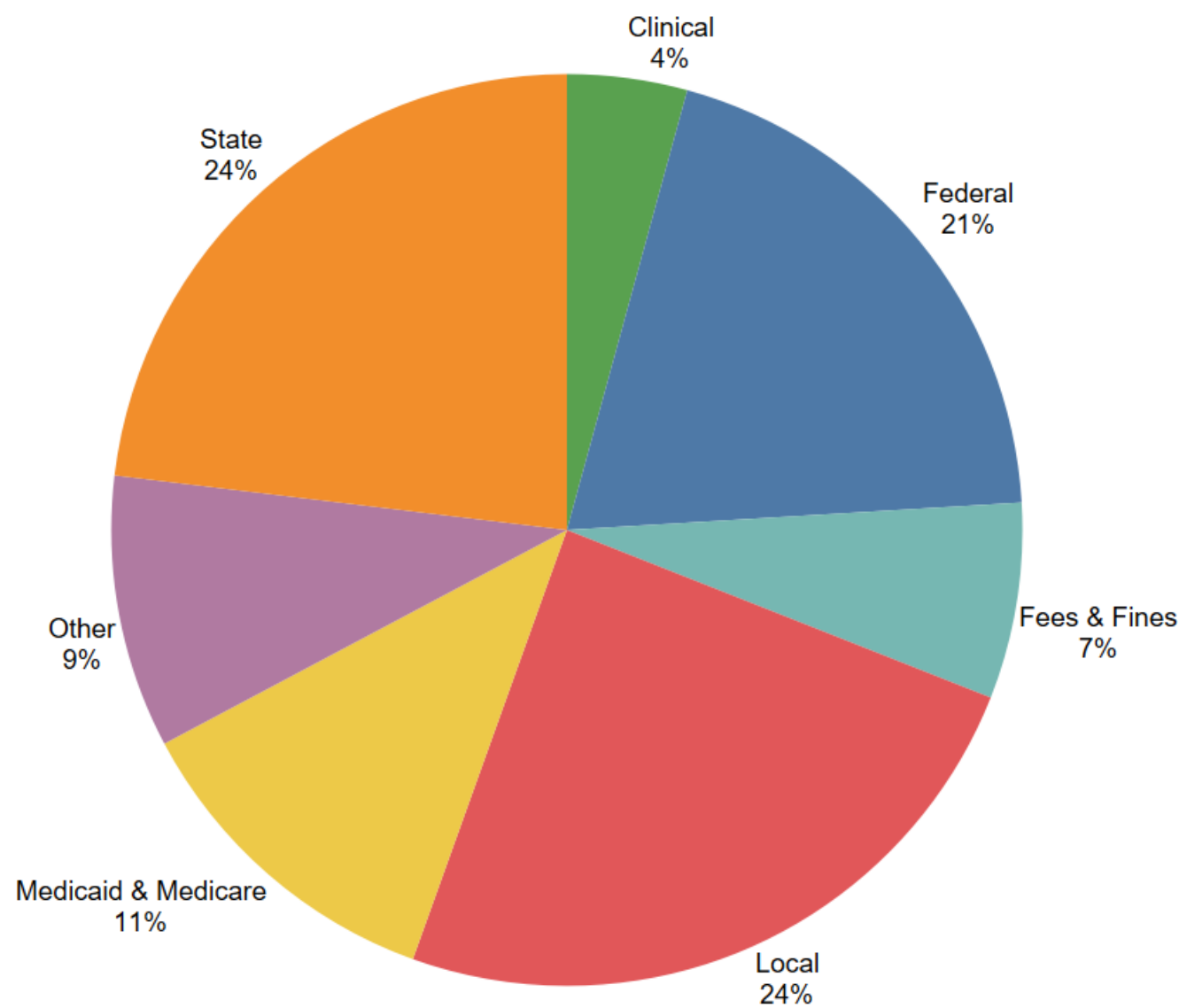
Expenditure Type
■ Salaries / Wages / Fringe
 ■ Passthrough / Transfer
 ■ Other Expenditures
 ■ Contract

FTEs by program and population size

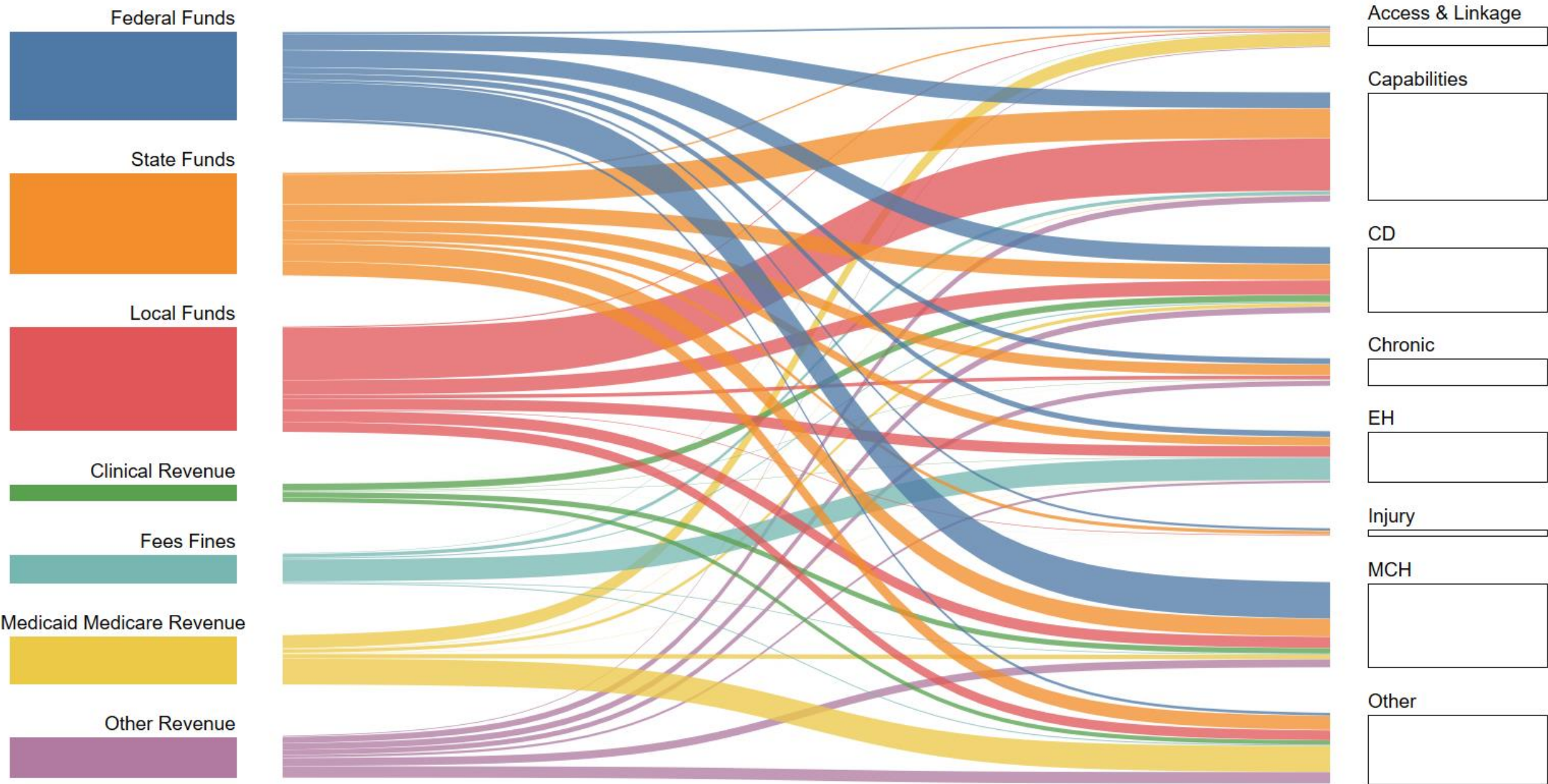


Revenues

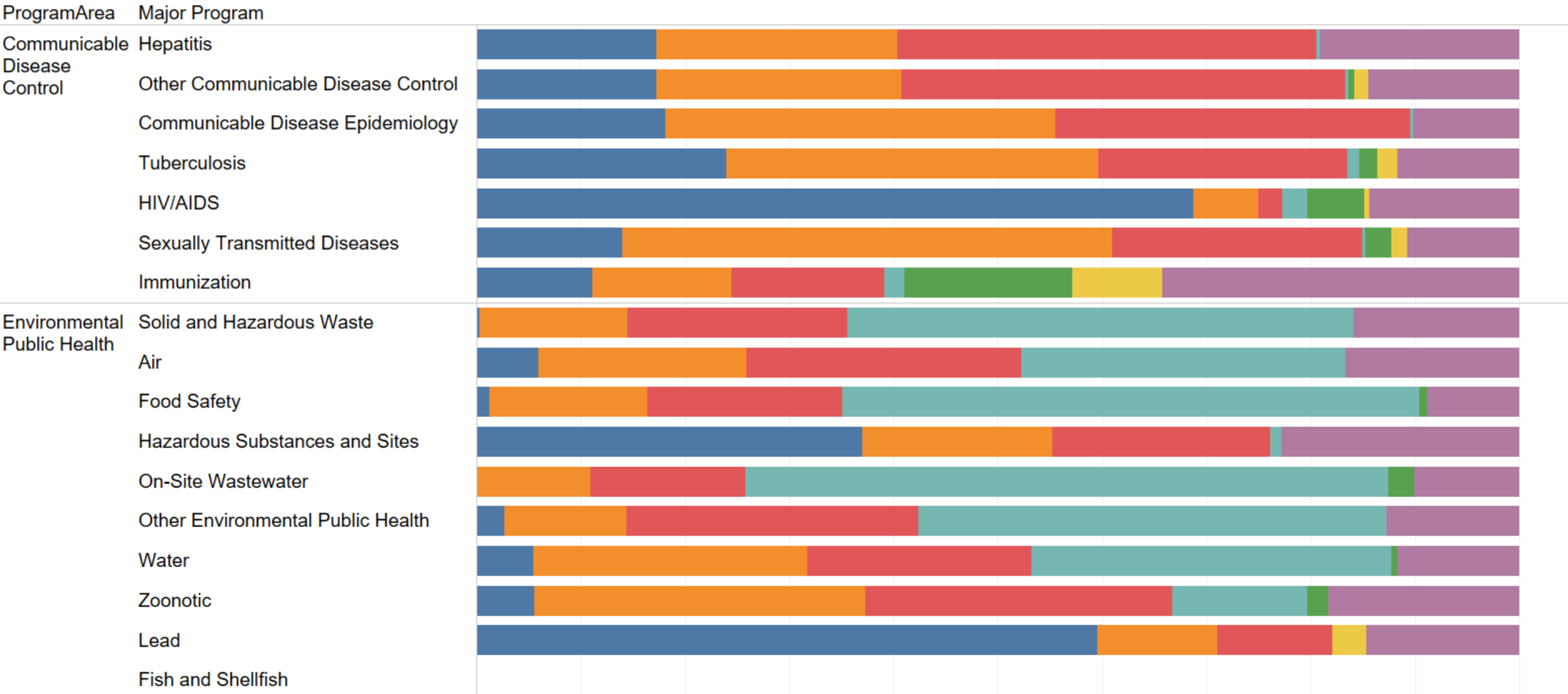
Where do revenues come from?



Where are revenues coming from?



Revenue streams by program type



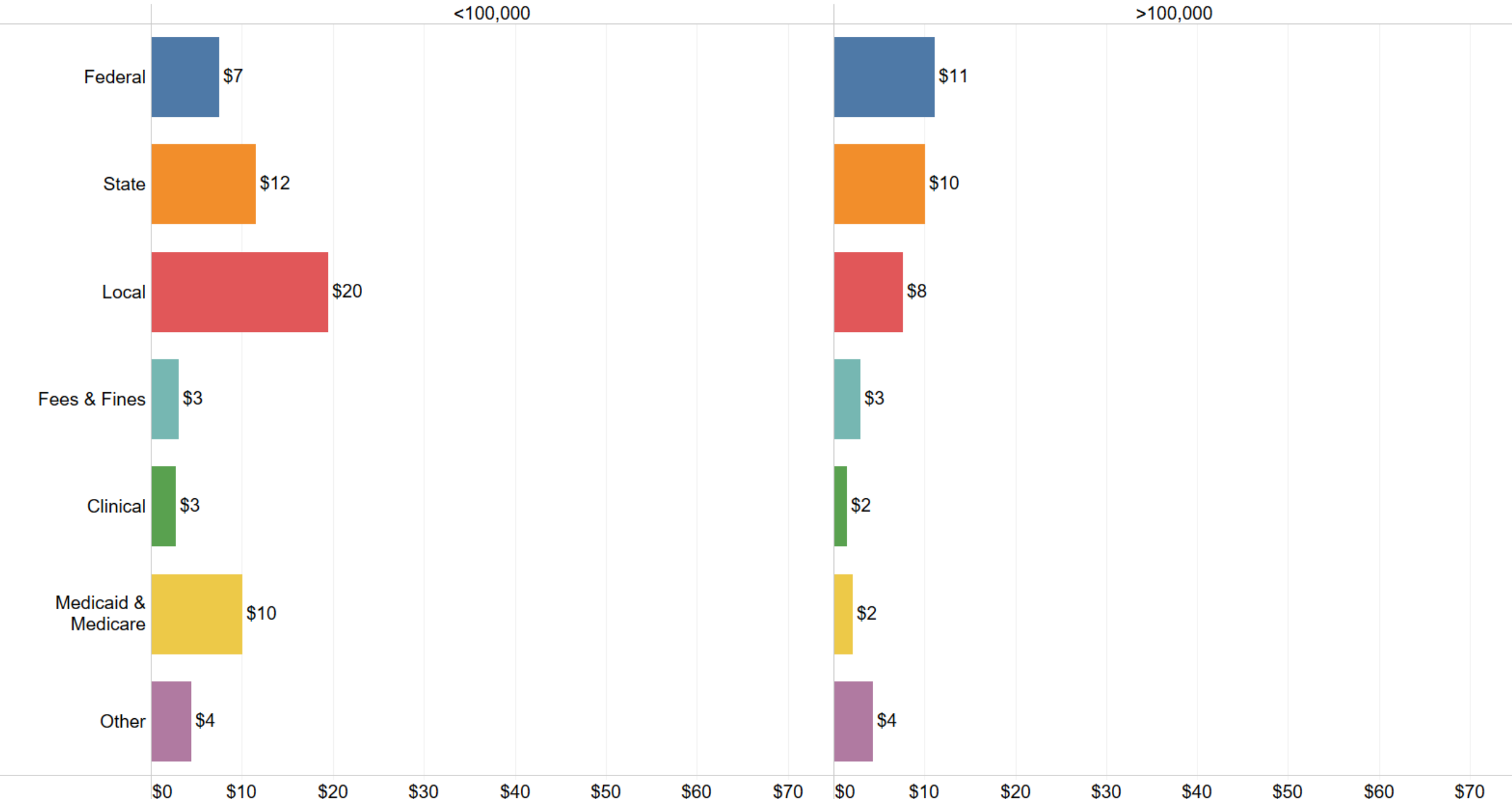
0% 10% 20% 30% 40% 50% 60% 70% 80% 90% 100%

% of Total Per capita

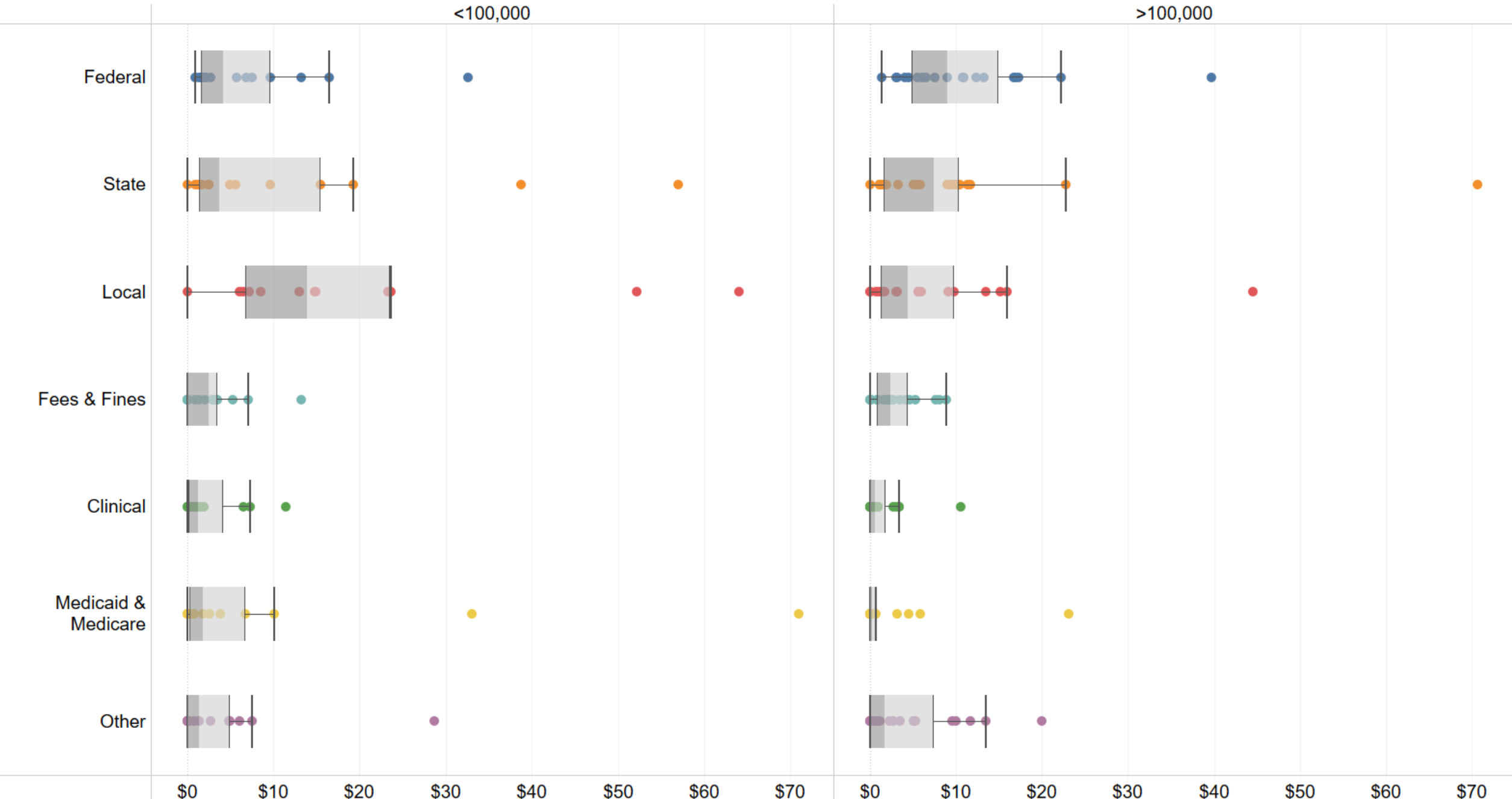
Revenue Source

■ Federal
 ■ State
 ■ Local
 ■ Fees & Fines
 ■ Clinical
 ■ Medicaid & Medicare
 ■ Other Expenditures

Revenue streams per capita by population served



Revenue streams per capita by population served



Discussion

- While the UCOA system can be valuable to practitioners, it holds significant research potential
 - Allows detailed analysis in expenditures and revenue
 - Allows examination by size, governance
- It's time to move beyond point estimates
 - Examination of variability is central to research in other systems subfields
 - Understanding variability has policy implications, as well

Next Steps

To assure practice **value**

- Training/support in use of dashboard and UCOA data for decision-making, communicating
- Continued scale-up among local and state agencies
- Customization for state and national organizations

To support **research**

- Connecting detailed spending and detailed outcomes
- Forecasting public health need in a changing world
- Implementation science with rigorous user-centered dashboard design

Project Team

- Project director
- PH systems

Betty Bekemeier



- Project director
- Accounting & finance

Simone Singh



- Project manager

Greg Whitman



- Data management
- Administration

Melinda Schultz



- Accounting & finance

Fred Abrahamson



- PH systems & finance

JP Leider



- Data visualization
- User-centered design

Beth Heitkemper

