INTERVIEW

Building Resilient Public Health Budgets

A conversation with Theresa Bengtson

BY ALISON WUENSCH

Theresa Bengtson, finance manager for the Snohomish County Health Department in Washington, talks to GFOA's **Alison Wuensch** about the art of public health finance and the importance of kindness in leadership.

Theresa Bengtson loves her role as finance manager for the Snohomish County Health Department, her latest position in a public service career spanning 15 years. "I am channeling a lot of ambition as a champion for public health from the finance seat," she said.

Bengtson has always appreciated the humanities aspects of governmental service, including public health, human services, and libraries, and her passion for that aspect of government collides with the spreadsheets and numbers required for public health finance. Since the pandemic, public health workers have been likened to heroes, like police and fire, and the role of finance is to allow the programmatic staff to do their work by making sure the infrastructure is in place and the right data is captured correctly—including financial data.

Quantifying the amount of FTEs and resources (such as medical supplies) needed is difficult, but the role of the public health finance officer is to "build all the tools to get the best estimate on delivering that service," Bengtson said. If something is eligible for emergency FEMA funding, the Health Department can say, "We have all the receipts. We have all the timesheets. We can quantify that into the incident response." This is far from hypothetical—Snohomish County experienced back-to-back emergency responses last winter from flooding and a measles outbreak. "I think folks don't realize that this is a symbiotic relationship where you're providing cross-cutting service across finance, human resources, IT, and the like."

"My passion is being able to use my finance expertise in supporting all the workers in those frontline roles," Bengtson said, particularly in the face of public health funding challenges. She likens public health to the traffic lights around a school zone. If the data says there are preventable conditions and diseases, that is where public health workers on the frontline step in to design those interventions based on the data. "It's a system-based approach. It's the art and science of promoting and protecting

Teresa Bengtson joins colleagues at GFOA's 2025 annual conference in Washington, D.C.

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>
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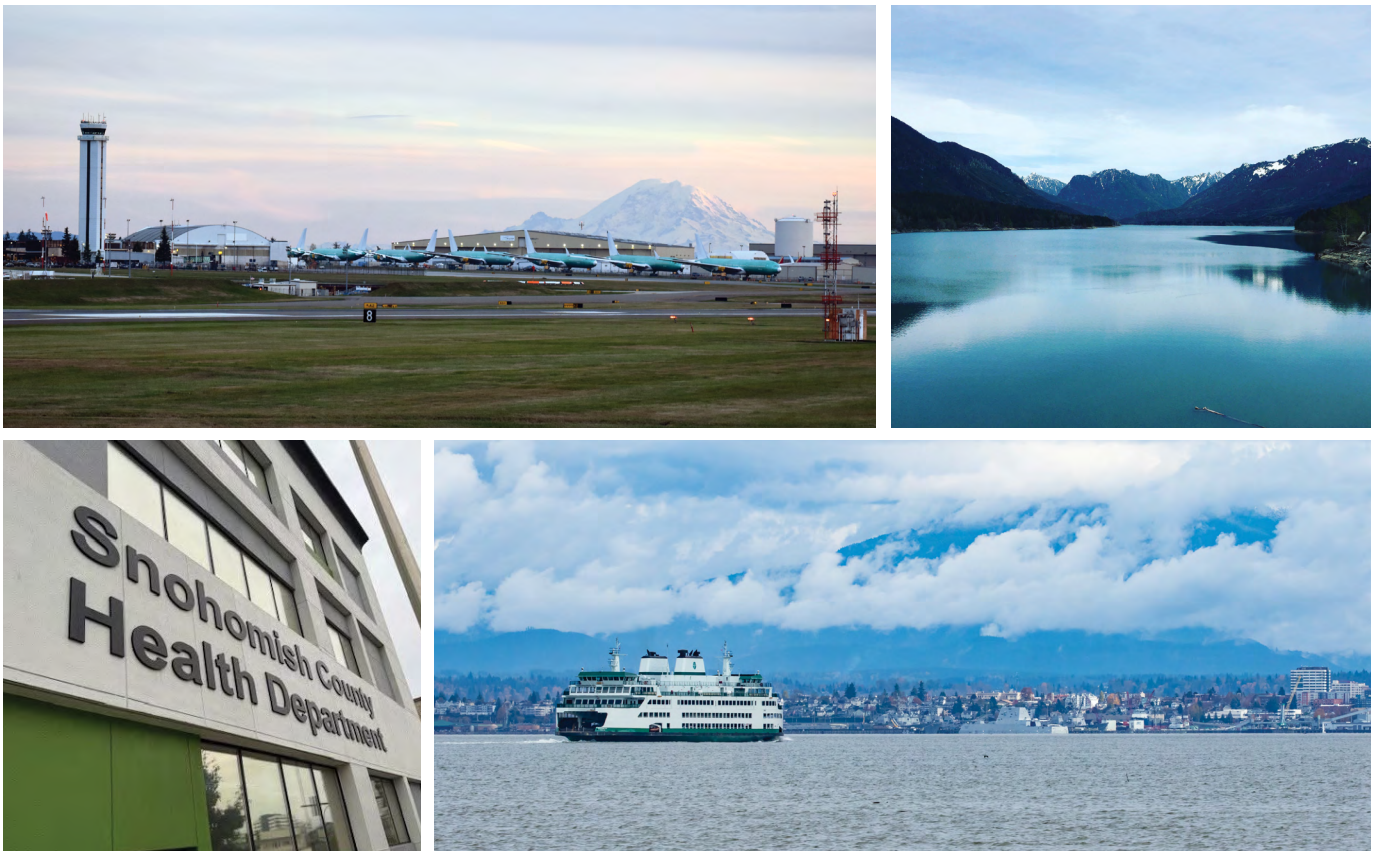
people's health, and sometimes it's putting in the right interventions. And you may not get it quite right."

One crucial measurement is the question, "Did we change people's lives for the better and prevent deaths and illness?" Public health finance has its own feedback loop, Bengtson explained. Financial data, the budget and priorities for spending, and audits and reports create a feedback loop. "It is the feedback loop of what we are spending our dollars on, where are the dollars coming from, where are we aligning that to address the most priority needs out there, and then whether it is being done right and making a change."

But the nature of public health funding is fragile. The National Association of County and City Health Officials has described it as a system of blending and braiding funding; Bengtson likened it to a Jenga tower. "As soon as one piece of funding ends, you sometimes have to consolidate to keep that tower from collapsing. It can happen because FTEs aren't fully funded by one source, or a grant source will end and now you have to pivot and work on something else."

Governmental finance professionals aren't usually familiar with public health finance, which is sometimes mistaken for health care or medical finance, such as operating a hospital. While some public health jurisdictions operate clinics, those like Snohomish County are more population-based. "We design interventions and then report back on if it worked—because public health is not solvable. Diseases and conditions have to be managed," Bengtson explained. The art of sequencing grants is a critical component of the job. "You need to queue up what is coming down the pipeline to help keep that work going because grants are restrictive and project-based, and they end."

Bengtson, who grew up in Australia, always knew she would become an accountant and started her finance career in tax practice. She quickly realized that tax practice wasn't her calling, but it helped her hone in on what was most important to her—being passionate about the community and working for a purpose. "My why is to help people," she said. Bengtson also realized that her small rural town of about 17,000 people didn't offer many opportunities to make an impact—except for working for the regional hospital or for the municipality, the Shire of Broome. But because the cost of living there was high and the area was remote, about half of the town's population turned



Located in western Washington, Snohomish County's public health finance team balances shifting funding, emergency response, and long-term planning to support county services.

over every three years. The circumstances reinforced Bengtson's belief that "We are accountable to the community. We have to be good stewards of public funds. I want to ensure that the work that was handed to me is going to be in better shape when I hand that over to future finance leaders."

Learning how to do the jobs in accounts payable, accounts receivable, payroll, budgeting, and reporting allowed Bengtson to climb through the ranks. She constantly advocated for herself, convincing shire officials that she could do more. Being promoted over colleagues she'd been working shoulder to shoulder with was challenging, and Bengtson might have made mistakes, but she learned to find a different way of approaching issues. "It has made me a reflective practitioner in government finance, knowing who I am in the face of a challenging situation," she said. But the experience helped her understand the necessity of inputting accurate data, and how the data cascades into budgeting and reporting, long term.

Bengtson became the shire's financial services manager at a time when property tax increases were up to 12 percent annually, and Western Australia was mandating integrated planning. As a finance leader, she had to understand what was happening economically in the region, understand what was changing on the legislative front, and work with the organization's 45 program managers and division directors. Because the state-mandated integrated planning was new and all jurisdictions in Western Australia needed to implement it, she collaborated with her director and the West Australian Local Government Association, along with other consultants, to reduce the property tax increases to 2 percent and to implement the three components needed for integrated planning—a strategic community plan, a corporate business plan, and a long-term financial plan.

The finance department listened to the shire council's concerns about the fluctuation hurting people in small municipalities where the cost of living was already high. When working with the consultants on a toolkit, they baked in the assumption that the property tax increases would be kept at 2 percent—a difficult decision because the cost of living and enterprise bargaining agreements were rising faster than 2 percent annually. Though economic circumstances have since made the 2 percent cap unfeasible, Bengtson remains proud of being able to make that happen for the organization and being part of that implementation.

More recently, Bengtson oversaw the financial component of the Snohomish

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Health District's integration with the Snohomish County government. The county had already merged with a Department of Emergency Management, but since that integration was on a much smaller scale—meaning there was no precedent for integrating a large and complex organization. The Snohomish Health District had approximately 170 FTEs, a budget of about $30 million, and three large divisions: operations and infrastructure, prevention services, and environmental health, and the plan was to accomplish the integration in six months and go live at the beginning of January 2023.

Bengtson, who joined the Health District in late 2022, said that much of the department's focus was on what was necessary to go live on January 1, but many of the financial impacts and modeling were done retroactively—along with much of the remaining integration work—in the two years following. This was particularly difficult for Bengtson's employees, who were experienced and competent in their roles at the district but then "had to switch from one financial system to another, work both of them at the same time, and not only do their jobs and learn what their new day job was under a county government, but then wrap up their work from the district and be able to dissolve it."

Once the integration was completed, Bengtson was proud that her team was still in place and had learned a growth mindset and "how to be comfortable in the discomfort of all the uncertainty." Becoming a health department has come with many benefits, she explained, including increased access to county-sourced funding and better partnerships with other county departments. Creating a county-district partnership as an external entity would require more red tape and bureaucracy.

Having the protection of a broader organization is also an advantage because public health funding is so uncertain. That uncertainty is why the Snohomish County Health Department is working to adopt GFOA's risk-based reserve best practice, moving away from the mental model of finance as a savings account. The Jenga tower falls, and those reserves have to come in to cover any gaps between one grant ending and the other one starting," Bengtson explained. In the art of grant sequencing, the finance department has to understand what streams of funding must be spent first. "It's important to pay attention to reserves because risk is such a big component of emergency preparedness and planning."

A long-term perspective is crucial. "Trends are always going to be trending, so you need to build the North Star and the foundational tools in your toolkit so you can cope and pivot with those trends. When it's good times, or at least quiet times, you need to be sharpening the tools in your toolkit and putting plans in place and looking to the horizon, making sure you're doing the work that prepares the organization."

Bengtson is invested not only in the long-term financial sustainability of the organization but also in communicating those financial goals in a way that advances public health financial literacy. "I want to be open and welcome people in, giving them the space to say, I don't know, but can you please help me,' and make it a positive experience." This extends to her leadership style. For Bengtson, leadership is about leading with heart, coming in with empathy, compassion, and willingness to listen, and letting people express difficulties and fears. She checks in with each team member weekly and has added icebreakers into the weekly team meeting—"because you cannot do it on your own."

This attitude extends to those outside her organization. Bengtson has been open to making connections through the Washington State Association of Local Public Health Officials, which led to a connection with someone in King County who wanted to expand their community navigator program into a tri-county program and resource. The community navigator program involves people from underrepresented communities working with public health to help change health outcomes, and it has received positive feedback.

In fact, the community has indicated that the program has brought back their trust in government. The opportunity to expand this program came from being open. "Sure, you have numbers and targets and budgets and all those things to meet," Bengtson acknowledged. "But I think we need to be personable and be out there making connections in the community. We need to look at our peers and realize that we're all part of one community, and we can work together to solve problems in innovative ways with limited resources."

This has been the through line in Bengtson's public health career: being open and creating space and grace. It goes along with her advice to other public finance officers: "Don't accept the status quo."

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