The hypothesis formulated at the outset that the centralization of the support function of communal educational institutions results in a reduction of expenditure on the functioning of educational institutions communes of the voivoideship Podkarpackie turned out to be real. In the course of the conducted research, in 2014–2017 it was stated that in the Podkarpackie voivodeship, despite the growing total expenditure of communes and cities with poviat rights, the share of expenditure on SSC have decreased. This tendency was also observed throughout Poland. This allows the conclusion that from the point of view of the municipality's expenditure the beneficial, is the implementation of the auxiliary processes organization model implemented by support departments in self-government educational institutions in the form of Shared Service Centers due to a number of benefits, in a particular the possibility of reducing expenditure on tasks by not implemented with the unchanged quality of their services, and thus lowering the costs of their operations. At the same time, the educational institution will be able to concentrate on the basic tasks (to which it was established): to teach and raise children and young people and improve the quality of services provided.

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ECONOMIC DEVELOPMENT POSSIBILITIES OF THE CITY OF SUCHEDNIÓW

Suchedniów is a city located in the northern part of the Świętokrzyskie voivodeship and has a rich industrial history. Since the turn of the 80's and 90's, the city has not found any effective ways for the local development. The aim of the presented article is to explore the development possibilities of Suchedniów with an indication of tourism and spa. Another goal is to analyze the tourist preferences of Polish residents, which give the picture of tourism and the sense of its development in the city. Another purpose of this article was to investigate the current health resort situation in Poland to find out whether the city's health-related development is justified.

The adopted research methodology was based on surveys conducted among Polish citizens. These data provided information about the tourist preferences of Polish people. The received information also showed development trends in tourism in Poland. Another, alternative research method was critical analysis of literature and available information on the Internet. In this case, the internet is a very important source of information, because dynamic changes in this sector cause the information in the literature to be outdated.

Conclusions resulting from the article show that there is a possibility of introducing tourist and health development paths in Suchedniów. Research and analysis shows that Suchedniów has the possibilities and conditions to go away from the industrial model and face towards tourism and spa. The present conditions and tourist preferences of Poles are also conducive to this type of transformation.

Keywords: Suchedniów, restructuring, industry, tourism, health resort.

JEL Classification Codes: R58.

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Introduction

Tourism as an economic term is not being appreciated. Nevertheless, in recent years we have been observing the dynamic development of tourism and, at the same time, increase in its importance in Poland. In many countries, such as Greece and Egypt or in the cities, including the cities in Poland (for example Zakopane), tourism plays a significant and overriding role in matters of economic or regional development.

In Poland, cities, which in the second half of the 20th century were targeted at a specific branch of the economy are struggling with huge problems, because after the political transformation and the opening of the Polish economy to the world, these cities often lost their only source of income, which caused a very large increase in unemployment.

One of such cities is Suchedniów – a city that is located in the northern part of the świętokrzyskie voivodeship. As a result of political transformation, it lost in the field of economics. Two large enterprises that provided employment for the majority of residents were shut down. Since then, the city has found itself in a difficult situation in which the city government and their successors were unable to resolve the prolem of economic slump. To this day, there is a strong belief in the city that the only option to develop and to rebuild the city's economy is to return to its industrial traditions. During the analysis of the city's resources and industrial potential, it turns out that after a thirty-year break, the return to the industrial economy is not easy and not even profitable.

There are other – alternative ways of development for this city. One of them is development through tourism, to which Suchedniów is naturally conditioned. The city should undergo a restructuring that will focus the city on the rise through the development of tourism.

Restructuring

Restructuring is a process aimed at repairing the current situation of a company or city, directing it to further development and growth. According to Professor Borowiecki, restructuring is the reconstruction of the structure, change of objectives and modernization of its potential which should contribute to the improvement of the market position and the efficiency of functioning and development. The concept of restructuring is also connected with reorientation, which means a change in the orientation and direction of aspirations and a change in the orientation we have used so far.

Reasons for restructuring can be divided into internal and external. Internal factors refer to the activity of the company or the city itself and constitute the main reason for a change, e.g. high operating costs, too expensive activities. External factors are transformations in economic policy or an increase in competitiveness.

In the case of Suchedniów, a remedial restructuring will be proposed. Remedial restructuring will consist of introducing changes that are to repair the city and region,

stabilize functioning and contribute to development. This is the most difficult type of restructuring to carry out. Four strategies can be mentioned here:

- A) Narrowing strategy after analysis, products or non-profit activities are withdrawn;
- B) The strategy of withdrawal after analyzing the markets, one should withdraw from those which are unprofitable:
- C) Slimming strategy after the analysis of assets, these unnecessary ones are removed:
- D) The trimming strategy is the sum of all the previously mentioned strategies.

In the case of restructuring the city, one should pay attention to one more concept which is the macro-restructuring. It is a reconstruction of the economy, which leads to the formation and distribution of GDP. Macro-restructuring is focused on achieving long-term economic goals. It is a process in which the state works with the help of available tools to improve and accelerate the development of regions, the economy, sectors etc.

Tourism and health resort

Tourism and health resort tourism are two strongly developing branches of the economy but are still underestimated. Almost all industries participate in the creation of a tourism product – construction, infrastructure (hotel equipment), catering, tourist attractions, transport, logistics (Cieloch, Business Journal). Currently, tourism is a very large section of Polish GDP. The share of this branch of economy was 6% (Cieloch, Business Journal) in 2016. Another indication of the importance of tourism for the Polish economy is the data from the Central Statistical Office – in 2018, 70% of Poles went on holiday (which was 15 points more than in 2017), 51% of Polish tourists decided to stay for a holiday in the country (Business Insider). Health resort tourism with each passing year will also gain in importance.

The graphic presented above shows the demographic tendencies of the Polish society, which, according to forecasts, will dynamically grow old. In the age structure, it can be seen that every year, the percentage of citizens aged 50+ is growing. The consequence of the aging process is the growing number of seniors who will require medical care, also in the form of a heath resort sanatorium.

In opposition to the increase in the number of people who need and will need health care, one can observe a decrease in the number of spa facilities – first of all, there is a visible decline in spa hospitals and a smaller decline in the number of spa sanatoriums. Concidering the case of decrease in the number of spa facilities, a much larger fall in the number of beds intended for patients can be observed. Currently, the average waiting time for a sanatorium is 22 months (NFZ, Czas oczekiwania do uzdrowiska). This waiting time will gradually increase due to the decrease in the number of sanatorium beds and the increased number of people willing to undergo this form of treatment.

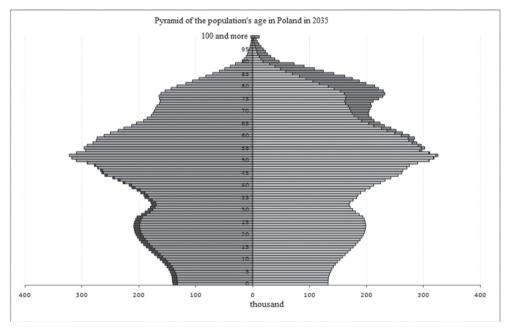


Figure 1. Pyramid of the population's age in Poland in 2035

Source: Prognoza ludności Polski na lata 2008–2035, GUS, 2008.

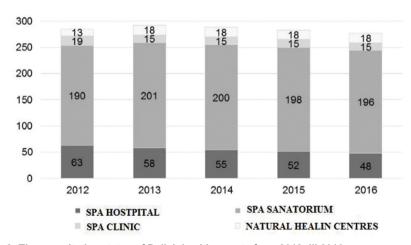


Figure 2. The quantitative status of Polish health resorts from 2012 till 2016

Source: Działalność lecznicza zakładów lecznictwa uzdrowiskowego i stacjonarnych zakładów rehabilitacji leczniczej w 2016 r., GUS, 2017.

Development of tourism in Poland according to the surveys

Tourism is also in Poland, a strongly developing sector. According to the conducted research, as many as 90% of respondents confirmed this thesis, replying that they go for a short "weekend" trip once a year.



Figure 3. Frequency of weekend trips by Poles

Source: own source.

The next question was about Poles leaving for one-day trips. The results show that Poles show a development trend in this matter.

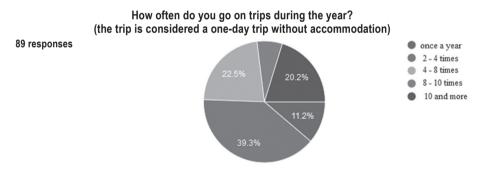


Figure 4. Frequency of going for trips by Poles

Source: own source.

As can be seen from the graph showing the results, none of the respondents answered that they did not go on trips, which shows a general social trend. 11.2% of respondents go on a trip once a year, and over 60% of respondents go on trips from two to eight times a year. The most surprising information is that 20.2% of respondents answered that they go on trips 10 times a year or more often.

As a result of the conducted research, one can notice another feature defining the attitude of Poles to the weekend trips and trips in general. The vast majority of respond-

ents replied, that the distance they have to travel from home to the journey destination is of no importance. In the case of weekend trips, 57.3% stated that the distance is of no importance to them, the second answer in the order also gave a very large kilometric limit going up to 300 km.

What distance (in Polanf) is maximum for you for a small trip? 89 responses up to 100km 101 - 200km 201 - 300km the distance does not matter

Figure 5. The maximum distance to travel on a weekend trip

Source: own source.

Borough of Suchedniów – strategy and possibilities

In 2016, the municipality of Suchedniów introduced a development strategy for the city. The strategy is a long-term action plan, defining development goals, directions and priorities, defining the most effective activities that can ensure dynamic development of the entire area and create favorable conditions for the development of entrepreneurship (Strategia Rozwoju Miasta i Gminy Suchedniów). Introducing this document by council votes, city authorities decided to designate specific goals to the city of Suchedniów.

The strategic document includes the SWOT analysis, defining Strengths, Weaknesses, Opportunities and Threats. This analysis is a method of strategic analysis. Below, there is a SWOT analysis matrix derived from the strategy of the city of Suchedniów.

Table 1. The SWOT analysis of the city and borough of Suchedniów

	Strenghts		Weaknesses
1	. Location along the S7 route, half-way be-	1.	3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	tween Warsaw and Krakow and also near		balance)
	the 751 route leading through Świętokrzyskie	2.	Unfavorable demographic structure with a high share of
	Moutains to Ostrowiec Świętokrzyski.		post-working age population
2	. The first passenger service location in the	3.	Low percentage of children aged 3 to 5 covered by
	voivodship located in Suchedniów, near the		pre-school education
	S7 route	4.	Decreasing number of inhabitants in the city and
3	. The railway line from Kraków to Warsaw run-		A small number of students in primary and lower sec-
	ning through the city (two railway stops and		ondary schools per 1000 inhabitants
	one Suchedniów Główny station)		•

Strenghts

- 4. High forest cover of the area (about 65%) and natural landscape values
- 5. Numerous forms of nature protection: reserves, nature monuments and documentary sites as well as location in landscape parks
- 6. Rich and well-preserved old-growth forest (about 20% are above the age of 80)
- 7. Large activity of residents in non-governmental organizations
- 8. Location within the city and commune of Suchedniów subzone as part of the Starachowice economic zone
- 9. High share of business entities registered in the industry and construction sector
- 10. Traditions related to the production of ceramic products and the construction of internal transport means (also qualified staff in these industries)
- 11. Several objects of cultural heritage entered into the register of the National Heritage
- 12. Well-developed technical infrastructure for the water supply and gas networks
- 13. Two recreational water reservoirs: the bathing areas in Suchedniów and Mostki
- 14. Numerous bicycle and hiking trails and a horse trail
- 15. Rich accommodation (hotels, camping, agritourism farms)
- 16. Numerous events during the summer season 19. A large number of collected mixed waste per of a sport-recreational and cultural nature (the largest of them is June Świetojanki)
- 17. History related to the activity of the forge
- 18. Location on the Swietokrzyski literary trail residence of Gustaw Herling-Grudziński and Jan Gaizler
- 19. The place of the mausoleum of the Martyrdom of Polish Villages and other places of national remembrance (Wvkus)
- 20. The Świętokrzyskie Fantasy Convention "Jagacon" organized by the Tygiel association
- 21. Woodworking in small family workshops and traditions related to the production of toys and handicrafts
- 22. Available areas for single-family housing (4 areas included in the local spatial development plan)
- 23. Well-developed infrastructure of cultural institutions

Weaknesses

- 5. Insufficient quality and level of education in primary schools
- 6. Low level of entrepreneurship, civic and social activity of residents
- 7. Insufficient competences of NGOs in managing financial resources (including obtaining external funds)
- 8. Small diversification of NGO areas (lack of ecological initiatives, civic education, development of the social economy)
- 9. Insufficient competence and qualifications of residents to meet the needs of the labor market
- 10. A high level of unemployment in the city and commune
- 11. Lack of social economy entities and entities of social and professional integration
- 12. Lack of comprehensive offer directed to entrepreneurs / lack of business environment institutions
- 13 Lack of investment areas
- 14. Low level of income and expenditure in total of the city and commune budgets per 1 inhabitant
- 15.Lack of financial self-reliance of the town and municipality – low share of own revenues in total income
- 16. Lower share in taxes on natural persons and legal persons, calculated per capita, constituting the ocher budget of the city compared to the average in the poviat, voivodeship and country
- 17. Low rate of use of the EU funds by the city and commune in 2010-2014 per 1 inhabitant
- 18. Insufficiently developed sewage network infrastructure and poorly utilized sewage treatment plant system
- 1 inhabitant
- 20. Low ecological awareness of residents
- 21. A small number of buildings newly commissioned for use for 10.000 inhabitants
- 22. Lack of land prepared for residential construction
- 23. Insufficient cultural and educational offer in the city and commune
- 24. Insufficient offer of health care, especially lack of professional geriatric care
- 25. Low aesthetics and functionality of public spaces in the city and commune
- 26. Poorly developed tourist infrastructure and touristrelated base
- 27. Poor accessibility and quality of sports infrastructure
- 28. Non-economic education system in the commune
- 29. Inadequate preparation for applying for EU funds lack of human resources
- 30. Degraded areas: park, areas around the bay, area of ul. Powstańców and ul. Warszawska in Suchedniów

Strenghts	Weaknesses	
Opportunities	Threats	
Opportunities 1. Possibility to finance projects from EU funds and national resources in the 2014–2020 financial perspective 2. Establishing tri-sector partnerships for the development of the region 3. The growing popularity of bottom-up initiatives and social responsibility 4. Lengthening the average life expectancy and growing social activity of seniors 5. High attractiveness of the Kielce region for industrial and service activities 6. Cooperation with neighbouring communes for the purpose of building a recognizable tourist product and tourist offer 7. An increase in the level of education and competence of residents 8. Education of entrepreneurship from kindergarten 9. Close location of the city of Kielce – as a growing academic center 10. Use of renewable energy sources 11. Increasing the environmental awareness of residents 12. Growing demand for weekend trips and increasing number of people traveling arounce Poland 13. Fashion for a healthy and active lifestyle 14. Growing demand for products / services of creative industries 15. Growing interest in settling in the city and commune 16. Interest of external investors in the area after the bankrupt ZWK Marywil	 The depopulation of the region Unfavorable forecast for the population in the district of Skarżysko for 2020, 2025 and 2030 Aging of the society The average monthly gross wages and salaries in the Skarżysko poviat, lower in relation to the national average and the average in the voivodeship Low investment attractiveness of the świętokrzyskie voivodeship in relation to other voivodeships Unstable tax policy of the state High tourist attractiveness of other regions Unstable political and economic situation in the world Economic emigration of young and educated people Low level of intersectoral cooperation – lack of climate / good practices in the implementation of partner projects 	

Source: Strategia Rozwoju Miasta i Gminy Suchedniów.

From the SWOT analysis, you can extract the most important data. Suchedniów is located in a very well-connected location – by the S7 route (Warsaw–Krakow) and the railway route Warsaw–Krakow (there is also a railway station in Suchedniów). Suchedniów's other assets, which should be noted after conducting the SWOT analysis, are environmental aspects. Suchedniów has high forest cover (65%), very high natural and landscape values. In the area of Suchedniów and nearby there are nature reserves, nature monuments, very well preserved old trees, two recreational reservoirs, numerous hiking, cycling and horse trails. What's more according to the SWOT analysis, Suchedniów now has a rich hotel and accommodation infrastructure.

Referring to the weaknesses of the city, one can include a decreasing number of inhabitants, a high share of population in the post-working age or approaching this age, a low percentage of children in the population and high unemployment.

From the analysis, emerges the image of modern Suchedniów – a city which developed thanks to the industry existing there, but now standing in place. The city's characteristics shows it as a city with a great potential and opportunities that have not been used. Among citizens and politicians, it can still be heard that only the creation of a new industrial district, i.e. clusters of industrial plants, may contribute to the revival of the Suchedniów's economy. The situation, trends, fashion in Poland and the possibilities of Suchedniów show an alternative way of directing the city into forming the combination of tourism and health resort.

The tourist and health resort possibilities of Suchedniów

The history and industrial traditions of Suchedniów in the current market situation do not have enough competitive strength. The advantages of the city that should be used, are the natural and geographical features previously mentioned. The first asset of the city, is the first in the voivodeship travel service point located in Suchedniów. This service point could be used in a marketing and advertising manner, acquainting travelers with the city in which they stop, and often making people acknowledge that such city exists at all.

Świętokrzyskie voivodeship, in the area of which Suchedniów is located, dynamically develops tourism activity and can be proud of a 5 803 000 tourist visits and 1 674 400 over-night stays. According to the Department of Tourism, Promotion and Sport of the Marshal's Office in Kielce, the best tourist attractions in 2017 are:

- Jura park in Bałtów (Winter Village of Saint Nicholas) 335,000 tourists (in 2016 340,000).
- 2. Monastery on the Holy Cross 330,000 tourists (in 2016 310 049).
- 3. Mineral Pools in Solec-Zdrój 237,910 tourists (in 2016 210 947).
- 4. Świętokrzyska Polana complex 212,262 tourists (in 2016 90,100).
- 5. Amusement Park and Miniatures Sabat Krajno 205,000 tourists.
- 6. Sanctuary of Our Lady in Kałków 189 930 tourists (in 2016 199 727).
- 7. The Royal Castle in Checiny 188,661 tourists (in 2016 203,753).
- 8. European Tale Center in Pacanów 180 056 (2016 180,000).
- 9. Opatowska Gate in Sandomierz 166 094 (2016 175 407).
- 10. The Krzyżtopór Castle in Ujazd 152 831 (2016 153 074).
- 11. Tourist Routes in Świętokrzyski National Park 143 818 (2016 143 935).

The presented ranking shows that the tourist preferences of the people of Poland change from year to year. In świetokrzyskie voivodeship, there is a visible, yearly, huge

drop in the number of monuments. Objects such as the Chęciny Castle or Opatowska Gate in Sandomierz or other monuments lost a very large number of tourists annually, while places such as Jura Park in Bałtów and Świętokrzyska Polana complex recorded a significant increase in the number of visitors. You can also see the new needs of Polish residents – that is, spa tourism, because the number of patients in Busko-Zdrój and Mineral Pools in Solec-Zdrój has also increased.

Suchedniów, perfectly fits into the current narrative. Considering the abovementioned data, one can see two main trends – Poles are visiting the creative places, spending time with nature and taking care of their health. In Suchedniów there is a scout center that has not been used since the 90s. This area and existing buildings, after revitalization, can become a thematic village, a creative place. In winter, this place can become a "Village of Saint Nicholas" following the example of the one existing in Rovaniemi, while in the summer this place can become "Village of analogue games". The creation of this place will meet the public demand for creative tourism and will also be part of retro marketing.

Retro marketing is currently one of the best-functioning ways of influencing the client. It refers to the past, it is associated with the freedom of the individual and the lack of commitments (Piotrowska, Retro Marketing). This combination strongly affects the client's senses. Many companies now use this form of marketing. The most visible campaign based on retro marketing was prepared for the Frugo brand's "food care" – fruit juices which were present on the shelves in the 1990s. The whole campaign was based on sentiment and customers were encouraged to buy products by watching old commercials which have been shot 20 years ago (wirtualnemedia.pl). Relying on the sentiment to childhood, to the well-associated times brought effects in the form of achieving a sales hit. Frugo in a short time achieved the possession of 2/3 of fruit juice market (Sikora, Frugo okazał się hitem). This situation and many more, shows that it is worth investing in this form of marketing and in places that will remind today's 30–40 year old people of their childhood. Those people are willing to pay a high price to return to their youth.

A very important asset of the city is the proximity of the city of Kielce. Residents of this city need a place of rest and relaxation, this fact is best demonstrated by the construction of a direct road link from Kielce to Święta Katarzyna. It would be great for Suchedniów to become a place for trips and "Sunday" rest for the residents of Kielce. Currently, there is a park located in the area of the bay. In the coming years, there was a plan to renovate this park and the construction of boulevards around. The plans of the city authorities also include the construction of a concert shell located opposite the park (within the Sports and Recreation Center). Using these advantages and creating a pier running through the bay and half stopping on the island located at the pool, a useful area for recreation and relaxation can be created.

Currently in Suchedniów, there is a building after a non-existent primary school located near the beach over the bay which can be transformed into a hotel or resort and later used by potential tourists together with the adjacent areas. This solution gives two kinds of advantages. It gives an application for a building that is currently unused and decaying, with the additional goal of expanding the tourist infrastructure in the city at a low cost.

Suchedniów has a very large afforestation, many green areas, clay and iron ore deposits. All of this can contribute to the creation of a health resort in Suchedniów. The current demographic situation in Poland and the falling number of sanatorium beds is conducive to this solution. Polish and European aging society will need new health resorts. Suchedniów located in a convenient place with very good biological specificity is ideally suited to create such a place there. Even existing clay deposits may prove to be useful for therapeutic purposes, and iron deposits may contribute to the formation of healing water wells. The location among the Świętokrzyskie Mountains and forests gives the city clean air.

Heading towards becoming health resort and tourists destination, city authorities will have to deal with the development of the social base of the city and human capital. While developing human capital, there should be trainings organized for unemployed and young people giving them qualifications and skills for occupations useful in the newly organized city moved. Those occupations are e.g. a physical therapist, a cook, a waiter, a nurse. Considering hotel and catering professions, Suchedniów has the facility specialized in educating in those areas, and the second facility is located in the neighboring city – Skarżysko-Kamienna, from where Suchedniów can also obtain such human capital. While developing social capital, the city must prepare for the "increase in the number of inhabitants", because tourists and patients will become "temporary" residents, using waterworks, sewage, public roads, etc. This causes an obligation on the city authorities, ensuring that the city is preparing for the reception of guests.

The introduction of this type of development path to Suchedniów will undoubtedly affect the development of this city, meeting the basic determinants of regional development – economic, social, technical, ecological (D. Głuszczuk, 2011, 68–80). Each one of these factors can be achieved. New jobs, which will limit big unemployment in this city, will be created through the opening of new hotels, dining outlets and sanatoria. Young people will not have to leave their home town looking for work, because it will be available on the spot. Social – regional awareness will be strengthened, because the residents, seeing that their city is doing better, will also subconsciously take care of it. Technical – the quality of services provided in the city will improve, not only those related to the tourist and health resort industry, because guests coming from different directions will bring their service experience that will affect the development of the service base in the city. Ecological – there will be an undoubted quality and environmental

management improvement, as the authorities will have to take care of the environment – which in fact will be beneficial for the city.

The Suchedniów development will also affect the city's enrichment. Residents of the city working in their place of living will also pay income tax, increasing the amount of money in the city budget. Tourists and visitors coming to the city, also using services in the city and buying local goods will unconsciously support the local market, because they will increase the number of customers.

In order to achieve an advantage over other boroughs, Suchedniów can use its location and the current situation on the real estate market. According to the statistics Suchedniów's residential construction is negligible, in 2017 only 17 premises were put into use. This situation can be reversed by introducing a series of concessions and amenities for developers who decide to build their multi-family buildings in Suchedniów or to create a municipal company that will deal with the construction of such buildings in areas belonging to the commune or in the redeveloped areas. Such pro-housing policy with simultaneous promotional campaign in Kielce and Skarżysko-Kamienna will encourage people to settle in this place. The resettlement of new people will allow tax revenues to be generated by residents in their place of residence, even if they work away from home. Inhabitants of Kielce, especially young marriages, would be interested in flats because of their lower price.

Summation

Suchedniów as a small-sized town can't achieve a competitive advantage in industry alone. The biggest problem of the Polish industry are very expensive prices of electricity, gas and water, those are the factors with which Suchedniów is unable to fight on its own. Polish industry is competitive mainly because of cheap labor – which begins to get more expensive and reduces its competitiveness. Suchedniów no longer has adequate human resources to continue industrial traditions and buildings after Marywil and FUT companies are no longer suitable for industrial exploitation. Tourism and health development is possible in Suchedniów, due to access to natural resources that will allow this development. Suchedniów right now has good facilities and infrastructure to start walking along the path of tourist development. That is why it is the best way to achieve development in the city Suchedniów.

The city should undergo restructuring, and city authorities must change their orientation by moving away from the traditional, industrial model of the city. Steps should be taken to develop industry, but specifically directed to tourism and health resorts. The first step should be the continuation of the renovation of tourist infrastructure in the city, the second one should update the city's strategy to focus on achieving very specific goals, at a specific time. The next steps should be taken as the situation in the city develops allowing to constantly adapt to the requirements of the existing market and potential tourists.

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