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# SCHOOL & COMMUNITY COLLABORATION TO IMPROVE CHILD HEALTH

## AN IMPLEMENTATION GUIDE FOR LEVERAGING TAX POLICY TO SUPPORT ARIZONA PUBLIC SCHOOLS



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## CONTENTS

Acknowledgements .....	3
List of Acronyms .....	3
List of Appendices.....	3
Introduction.....	4
Audience.....	4
Intended Use & Contents of the Guide .....	4
Background.....	5
How the Guide was Developed .....	5
Child Health in Arizona .....	5
The Tax Policy & Historic Data .....	5
Connecting Tax Policy to Schools to Child Health and Schools.....	6
A Pilot Program Shows Promise .....	6
Why Consider This Model?.....	7
Core Elements of the Intervention .....	7
Theory of Change.....	7
Whole School, Whole Community, Whole Child Framework .....	7
Policy, Systems, and Environmental Change Strategies .....	7
Getting Started .....	8
Assessing Readiness & Capacity .....	8
Understanding Where Tax Credit Dollars are Needed .....	9
Planning for Implementation.....	9
Timeline Considerations .....	10
Cost Considerations.....	10
Progress, Measurement & Improvement.....	11
Evaluation Planning .....	11
Step 1: Clarify Program Objectives .....	11
Step 2: Develop Evaluation Questions.....	11
Step 3: Develop Evaluation Methods .....	11
Step 4: Setting Up a Timeline for Evaluation .....	12
Plan-do-Study- Act.....	12
Putting It All Together .....	12
Drafting the Implementation Plan.....	12
Conclusion .....	<b>Error! Bookmark not defined.</b>
References .....	13
Appendices .....	15
Appendix A: Causal Loop Diagram.....	15
Appendix B: Adapted Organizational Readiness for Implementing Change (ORIC) .....	16
Appendix C: Where to Focus Worksheet.....	17
Appendix D: Planning Worksheet.....	18
Appendix E: Action Plan Template.....	19
Appendix F: Monitoring & Measuring Worksheet.....	20
Appendix G: Change Management Plan Worksheet .....	21
Appendix H: Checklist for Taking Action.....	22
Appendix I: Implementation Plan Template.....	23
Appendix J: Tax Credit Awareness Campaign Assets.....	25

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## LIST OF ACRONYMS

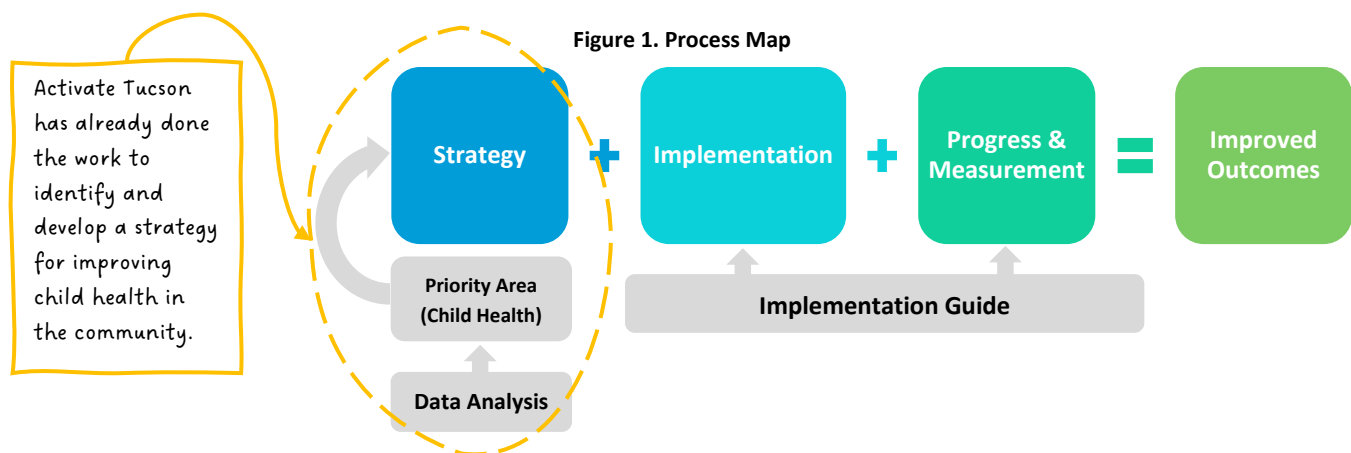
Acronym	Full Name
AZDOE	Arizona Department of Education
AZDOE	Arizona Department of Revenue
CDC	Centers for Disease Control & Prevention
CLD	Causal Loop Diagram
IDEA	Inclusion, Diversity, Equity & Action
LCT	Life Course Theory
MEZCOPH	Mel & Enid Zuckerman College of Public Health
ORIC	Organizational Readiness for Implementing Change
PDSA	Plan-Do-Study-Act
PSE	Policy, Systems & Environmental Change
PSTC	Public School Tax Credit
SDCD	Stakeholder-driven Community Diffusion
SUSD	Sunnyside Unified School District
UAHS	University of Arizona Health Sciences
WSCC	Whole School, Whole Community, Whole Child

## LIST OF APPENDICES

Appendix	Title
A	Causal Loop Diagram
B	Adapted Organizational Readiness to Implement Change (ORIC) Scale
C	Where to Focus Worksheet
D	Planning Worksheet
E	Action Plan Template
F	Monitoring & Measuring Worksheet
G	Change Management Plan
H	Checklist for Taking Action
I	Implementation Plan Template
J	Tax Credit Awareness Campaign Assets

## INTRODUCTION

Child health improvement strategies have the potential to create meaningful impacts on individual health outcomes over a lifetime. A successful public health intervention relies on strong implementation and monitoring approaches that are intentional, tailored and executed with fidelity. “Implementation science studies the use of strategies to adapt and use evidence-based interventions in targeted settings (e.g., schools, workplaces, health care facilities, public health departments) to sustain improvements to population health” (Lobb & Colditz, 2013). This implementation plan, grounded in public health theory, uses best practices from implementation science to help organizations assess readiness to implement the intervention. Furthermore, it provides context and resources for how this intervention can be tailored, implemented and monitored to produce meaningful impacts to child health in Arizona.



## AUDIENCE

The primary audience for this guide is Activate Tucson. Community-based organizations across Arizona who work to support public schools and improve child health may also benefit as a secondary audience for this guide.

## INTENDED USE & CONTENTS OF THE GUIDE

This implementation plan is available to Activate Tucson and similar organizations that seek to support schools by implementing effective strategies to increase funding received through the Public School Tax Credit (PSTC). The focus of this guide is to equip Activate Tucson with a systematic process to replicate the tax credit pilot program. Replication of the program should focus on public schools that have historically benefitted the least from the PSTC funding stream. It is intended to equip leaders with actionable items to better leverage this mechanism to support programs and activities that meet the health and wellness needs of students. It is best used in conjunction with the provided resources to help tailor planning, implementation and evaluation. Finally, this guide seeks to provide a clear method for measuring the impact of efforts undertaken to leverage the Public School Tax Credit to improve child health.

### Resources Available in This Guide (Appendices B-1)

1. ORIC Scale
2. Where to Focus Worksheet
3. Planning Worksheet
4. Action Plan Template
5. Monitoring & Measuring Worksheet
6. Change Management Plan
7. Checklist for Taking Action
8. Implementation Plan Template

## BACKGROUND

### HOW THE GUIDE WAS DEVELOPED

In Tucson, Arizona the identification of root causes of childhood obesity, the public health intervention of interest, Stakeholder-driven Community Diffusion (SDCD) (Calancie et al., 2023) was used to identify the root causes (drivers) of childhood obesity. This was achieved through a partnership between Catalyzing Communities, a Child Obesity 180 initiative at Tufts University, the Mel & Enid Zuckerman College of Public Health (MEZCOPH), the University of Arizona Health Sciences (UAHS) and Activate Tucson. Led by the Catalyzing Communities team and Activate Tucson leadership, the Tucson Child Health Working Group used Stakeholder-driver Community Diffusion (SDCD) (Calancie et al., 2023) to identify these drivers. The resulting Causal Loop Diagram (CLD) provides a visual representation of the community-identified factors influencing child health and obesity in Tucson, Arizona (Appendix A). While there are numerous intervention points in the diagram, Activate Tucson chose to focus efforts on two priority areas: stress reductions strategies and leveraging tax policy to improve child health. For purposes of the implementation guide, this document primarily focuses on the tax policy arm of the intervention.

### CHILD HEALTH IN ARIZONA

Childhood obesity rates across Arizona have increased since 2003 with three groups bearing the greatest burden: children whose family income is <100% of the FPL, Hispanic or Latino children, and those who utilize public insurance (Arizona State Data, State of Childhood Obesity, 2022). In Arizona, the percentage of children 10-17 years old who are either overweight or obese is 30.7% (United Health Foundation, 2022). Additionally, reports from state agencies and education coalitions indicate that access to physical education is not equal across grade and geography. Elementary school children across the state and children living in rural areas are the most likely to not have access to a physical education program (Morrison, R., 2022). This has staggering implications for child health outcomes.

### THE TAX POLICY & HISTORIC DATA

Introduced and passed by the Legislature in 1997, the Public School Tax Credit allows an “individual [to] claim a nonrefundable tax credit for making contributions or paying fees directly to a public school in [AZ] for support of eligible activities, programs or purposes as defined by statute” (AZDOR, 2023). Since 1998, taxpayers have been eligible to claim a maximum tax credit of \$200 as an individual and \$400 as married filing jointly. Examples of eligible activities, programs and purposes include extracurricular activities, community school meal programs, and playground equipment, among other items.

In 2022 \$40.8 million was allocated through this mechanism (AZDOR, 2023). Of this amount, district public schools received \$32.4 million (AZDOR, 2023). When examining the data closely, not all schools benefit equally. Historically, tax credit dollars have been concentrated in metropolitan areas, at the high school level, and within the wealthiest school districts in the state. This leaves lower resourced schools and early-grade schools throughout the state with less opportunity to support student health, nutrition and wellness needs. More often the schools experiencing the greatest inequities are those in geographically rural or isolated areas, schools with greater concentrations of student poverty, and schools with greater percentages of Hispanic, Black, American Indian/Alaska Native, and Pacific Islander students (Arizona

State Data, State of Childhood Obesity, 2022). In 2022, 42% of the funds were concentrated within eight of the over 200 school districts and 10 districts received more than \$1 million each (AZDOR, 2023).

#### CONNECTING TAX POLICY TO SCHOOLS TO CHILD HEALTH AND SCHOOLS

While tax policy is not often the mechanism by which communities can support schools, in Arizona a unique opportunity exists to draw this connection. Eligible activities, programs, and purposes defined by the tax policy are aligned to factors that influence child health outcomes, often called determinants of health. These determinants include nutrition, access to safe spaces for play, sports, infrastructure to support physical activities, and enrichment programs. These determinants have been identified as factors that influence childhood obesity rates and child health outcomes (Malacarne, et al., 2022 & Gato-Moreno, et al., 2021). They also have implications for the health of an individual over a lifetime, making early and regular exposure to positive health behaviors, safe environments, and opportunities to play and learn critical to children. No other environment is more critical for introducing these elements to children than public schools.

#### A PILOT PROGRAM SHOWS PROMISE

Using the priority areas of stress reduction strategies and leveraging tax policy to improve child health as the guide for intervention planning and development, Activate Tucson sought to form partnerships with a school district in Tucson to pilot an intervention to address the priority areas. Assessment of the historic distribution of tax credit dollars to public schools in Pima County revealed inequities within this funding mechanism. The public school districts that received the most dollars through the PSTC were those located within the wealthier zip codes within the county. Furthermore, lower resourced schools at the elementary level were discovered to be the least likely recipients of tax credit dollar allocations. With this information, Activate Tucson approached Sunnyside Unified School District (SUSD) administration about partnering with one of the xx elementary schools in the district to implement a pilot program focused on the two priority areas. The pilot program would focus on implementing stress management strategies to support child mental health and wellness, a known contributor to childhood obesity rates and using the tax credit as a means for sustaining the mental health and other wellness programming. While the stress management strategies intervention is not the focus of this guide, it is important to note that the tax credit awareness campaign was undertaken as a means to provide sustainable funding to support this and other health and wellness programming. Ultimately, SUSD identified Rivera Elementary School as the site for the pilot program. Rivera Elementary School is a Title 1 school that serves a student population of 440 kindergarten through sixth grade students. The student population is 95% Hispanic and 88.9% are eligible for free and reduced lunch programs. (U.S. Department of Education, n.d.).

In addition to the partnership with SUSD, Activate Tucson sought to obtain expertise from a private, tax and accounting organization to help guide the creation of an awareness campaign about the PSTC. BeachFleischman, PLLC was approached by Activate Tucson and the organization's Inclusion, Diversity, Equity and Action (IDEA) committee was engaged to support these efforts. In collaboration with the IDEA Committee, Activate Tucson created materials for a multi-modal awareness campaign ahead of the 2022 tax season. This campaign was published in the local newspaper, shared throughout social media



networks and with SUSD. Baseline AZDOR data from 2021 was compared to 2022 data from AZDOR and the school district accounting records to determine success. In 2021, Rivera Elementary School received a total of \$3150 from the PSTC compared to \$5400 in 2022.

#### WHY CONSIDER THIS MODEL?

It is not entirely possible to attribute the increase in funds received exclusively to the PSTC awareness campaign. However, this data along with results from a mixed method study conducted to help identify improvements to the PSTC justify the creation of an implementation guide to support schools interested in using similar strategies to increase funds received through the PSTC.

This work provides the foundation from which this implementation guide is built on. While every school is different, this guide combines best practices, resources, and lessons learned from the work completed to date to equip help Activate Tucson equip schools with tools needed to replicate a similar tax credit awareness campaign for their community.

#### CORE ELEMENTS OF THE INTERVENTION

The following theory of change, framework and strategies align with the Center for Disease Control and Prevention (CDC) and Arizona Department of Education (AZDOE) priorities. These core elements ground the intervention and support the structure of the implementation guide.

#### THEORY OF CHANGE

Life Course Theory (LCT) underpins the focus of the pilot program at the elementary school level. LCT emphasizes that each life stage influences the next. The impacts of “early childhood health and experiences influencing adult conditions such as diabetes, cardiovascular disease, depression” (Cheng & Solomon, 2014). Because the PSTC dollars have historically been concentrated at the high school level and within wealthier districts, there is an assumption that elementary and middle school-aged children within lower income districts and communities are disproportionately left out of the opportunities provided by these funds. LCT suggests that this missing opportunity has the potential to influence health behavior and health outcomes of these children, and their communities over their lifetimes, further exacerbating health disparities. Implementing the intervention at the elementary school level seeks to address root causes of adverse health outcomes linked to obesity.

#### WHOLE SCHOOL, WHOLE COMMUNITY, WHOLE CHILD FRAMEWORK

The “Whole School, Whole Community, Whole Child (WSCC) model, is CDC framework for addressing health in schools” (CDC, 2023, February 9). In conjunction with LCT, the implementation guide relies on this framework to combine best practices from education and public health to center and serve the whole child. Specific importance is placed on the improvement of cognitive, physical, social and emotional development of each child in the same setting, school. Communities are emphasized as important supporters of schools. Communities play a pivotal role in initiatives grounded in this framework such as the one included in this guide. The use of this framework also aligns with Activate Tucson’s coalition structure and allows the organization to leverage the network it has spent a significant amount of time to build.

#### POLICY, SYSTEMS, AND ENVIRONMENTAL CHANGE STRATEGIES

Policy, Systems and Environmental (PSE) change strategies “seek to go beyond programming and into the systems that create the structures in which we work, live and play” (The Food Trust, 2012). These strategies are designed with sustainability in mind and work to incorporate existing contextual factors in order to encourage adoption and implementation. Because of the multi-level approach that PSE change strategies employ interventions that utilize PSE change best practices can be used as a guide for addressing complex public health issues such as childhood obesity.

## GETTING STARTED

### ASSESSING READINESS & CAPACITY

“Organizational readiness refers to ‘the extent to which organizational members are psychologically and behaviorally prepared to implement organizational change’ (Weiner, Amick & Lee, 2008). Information obtained from the pilot program and inferred from data analysis indicate that public schools across the state approach the tax credit differently . These approaches have varying levels of personnel and resources dedicated to supporting PSTC awareness. Not surprisingly, schools that have historically not received dollars from the PSTC mechanism do not have robust resources and personnel to dedicate to awareness efforts. For schools that do not already have robust resources and personnel, it is essential that the readiness and capacity for change be assessed. To assist Activate Tucson in assessing this readiness and capacity an adapted Organization Readiness to Implement Change (ORIC) Scale is provided in Appendix B. Because eligible programs and activities that the PSTC supports have the potential to impact many areas of a school staff from across the organization should be invited to complete the scale anonymously. Opportunities to collect this information include staff meetings, before or after professional development meetings, and during in-service days. This tool can also be adapted as an online survey.

Based on lessons learned from the implementation of the program at Rivera Elementary School, it is recommended that Activate Tucson also consider the following when making the ‘Go/No go’ decision to move forward with expanding efforts to new partner schools.

1. Buy in from school level leadership to participate in the intervention.
2. Identified champion at the potential partner school (if not leadership) who will help to facilitate necessary conversations, meetings, and other activities needed to successfully plan and implement the intervention.
3. Existing systems and processes for collecting information and feedback from school personnel.
4. Existing systems and processes for collecting tax credit dollars received by the school. This may be at the SUSD administrative level.
5. Ability for the district/ school to process tax credit donations online. While it is possible to donate to a school directly without using an online portal, not having an online option presents a significant barrier that can impact results of the implementation efforts.

The assessment of the readiness to implement change and inclusion of the recommendations into the process for identifying successful partners is a critical first step that allows Activate Tucson to focus its own limited resources more strategically. No school should be turned away for participating, but there may be a need for Activate Tucson to discuss factors that support successful implementation with schools



that are not yet ready to undertake the efforts needed to implement the intervention. This initial assessment provides the insight these schools need and offers an opportunity to create a roadmap to support schools that are interested, but not yet ready to implement the intervention.

#### UNDERSTANDING WHERE TAX CREDIT DOLLARS ARE NEEDED

Assuming that organization readiness and capacity are sufficient, Activate Tucson can begin to focus on understanding the needs of students at the partnering school.

Before investing additional resources, time and personnel Activate Tucson is first encouraged to work with school leadership to identify a working group that can lead the in-school efforts. A successful working group should aim to include diverse perspectives within the school. This should ideally include at least one member from these groups:

- School Administration
- School Site Council or Board
- Teachers and Teaching Assistants
- School Health Personnel (Social Worker, Counselor, Nurse)
- School Nutrition Coordinators (food service, free and reduced lunch liaisons, etc.)
- Parent Teacher Association member(s)
- Students (where appropriate/if possible)
- Community member(s)

A working group combines the expertise, experiences and knowledge of all to collectively determine direction of the intervention and work to achieve the goal of supporting child health. Facilitated by Activate Tucson, this group will examine the needs of students to determine where tax credit dollars can best be used to support health and wellness. Appendix C provides a worksheet to help facilitate this discussion. The identification of a focus area is not only necessary to provide clarity for all those involved in the program, but it is also an essential step for the process of identifying and cultivating partnerships that will help schools better leverage the PSTC.

#### PLANNING FOR IMPLEMENTATION

Once the child health focus area is determined, Activate Tucson can then begin to facilitate a collaborative planning process to determine the ideal implementation strategy for the tailored awareness campaign. This process focuses on collaborating with the working group to understand the system and settings of the school. Examples of questions that will help guide the implementation strategy include:

1. What is the process for advertising the tax credit currently?
2. Can a taxpayer donate online?
3. Who manages this information for the school or the district?
4. How can the PSTC be used to support the needs that the working group identified?
5. What partnerships need to be fortified or made?

#### Helpful Tip

Trying to accomplish too much too quickly can create frustrations, stretch resources thin, and hurt progress. Instead, aim to focus on one program or activity.

6. How will the community be able to support the intervention?
7. What types of resources and funding might be needed?
8. How much time will it take to implement the intervention?

Appendix D provides a worksheet to support facilitating discussions with the school and planning for implementation.

#### TIMELINE CONSIDERATIONS

Using lessons learned from the pilot intervention at Rivera Elementary School, it is recommended that Activate Tucson seek to recruit new partner schools no later than March of each year. This will allow for the time needed to intentionally bring on partners, establish appropriate relationships and work with the partner school to successfully tailor the implementation. A high level timeline is provided for quick reference, although it is recommended that Activate Tucson refer to Appendices D and E for more comprehensive timeline and action plan considerations:

<b>Phase</b>	<b>Key Actions/Milestones</b>	<b>Timing</b>
<b>Initiating</b>	Identify Partner ORIC Assessment and Analysis Go/No go discussion	January-March
<b>Planning</b>	Working Group formation Identify child health focus area Implementation plan creation Data collection & evaluation plan Tailor awareness campaign assets	March-July
<b>Implementation</b>	Awareness campaign kick off Data collection and monitoring	August-April
<b>Monitor &amp; Evaluation</b>	Data analysis and reporting	September-May
<b>Process Improvement</b>	Update implementation plan, resources, etc.	May-July

#### COST CONSIDERATIONS

In addition to timeline considerations, funding resources must also be discussed. Through the partnership with BeachFleischman, PLLC Activate Tucson has marketing assets that can be adapted for future partnerships. This reduces costs for implementation but does not eliminate them entirely. It is recommended that Activate Tucson work with each school to tailor the messaging included in the awareness campaign assets. This will require changes be made to the assets. This can be accomplished by working with the school to undertake these efforts, but to reduce burden and increase adoption of the resources, it is recommended that Activate Tucson seek a student intern to support these efforts. This would be the most cost-effective route. Finally, it is important to consider the modality that this information will be shared. If a school is interested in utilizing print resources or if paid marketing will be used on social media, there will need to be cost considerations for the printing of materials. This may be a cost the school is willing to take on, but if it is not, funding must be discussed with the partner school. Cost estimates are provided below to help facilitate discussion and consideration. Appendix J includes the marketing assets developed and recommendations for target social media audience based on the pilot.

Table 2. Estimated Costs for Awareness Campaign		
Expense	Service	Cost Estimate
Printing Services	Full Color 8.5x11 (2 Half sheet Ads-250 copies 500 total)	\$150.00
Social Media Promotion	Paid promotion for post(s)	\$450/month
		<b>\$600</b>

## PROGRESS, MEASUREMENT & IMPROVEMENT

### EVALUATION PLANNING

Lessons learned from the pilot program indicate that there is a need to engage in conversation more actively with partner schools about and plan more intentionally how to measure success of the initiative for each school. To systematically assess the progress of the initiative, Activate Tucson needs to develop an evaluation plan. Evaluation should be practical and feasible and provide the ability to measure progress and impact within and across partner schools. Standardizing the data collection where possible creates standardized reporting and facilitates the potential for leveraging the results to apply for additional funding; a priority that Activate Tucson has indicated as necessary. There are four steps to developing an evaluation plan.

#### STEP 1: CLARIFY PROGRAM OBJECTIVES

Activate Tucson has already done the work to identify the overarching objectives. These include:

1. Increasing the awareness and use of the Public School Tax Credit within Pima County.
2. Increase the amount of Public School Tax Credit dollars that are directed to partner schools through an awareness campaign.
3. Increase opportunities for children at partner schools to participate in programs and activities that are supported by the Public School Tax Credit dollars.
4. Increase the number of children who are able to participate in programs and activities that are supported by the Public School Tax Credit dollars.
5. Improve child health and wellness in Tucson and Pima County.

These objectives are reflected in the logic model for the intervention in Appendix F.

#### STEP 2: DEVELOP EVALUATION QUESTIONS

Developing evaluation questions should be undertaken in collaboration with the partner school to ensure all voices and perspectives are at the table. Evaluation questions typically fall into four categories: planning and implementation (process), achievement of objectives (outcomes), impact on the individual, and on the community. These questions should be connected to the objectives above and the logic model for the intervention. Appendix F also provides guidance on how to develop these questions.

#### STEP 3: DEVELOP EVALUATION METHODS

Once Activate Tucson has determined the appropriate evaluation questions, a method can be employed to best answer these questions. Indicators that were utilized for the pilot that are recommended to be included in all future implementation efforts are provided in Table 3. This is not an exhaustive list, but rather information that can help to facilitate the discussion with partners and meet the needs of reporting that Activate Tucson has.

<b>Table 3. Recommended Standardized Evaluation Indicators</b>			
<b>Indicator</b>	<b>Type of Indicator</b>	<b>Data Source</b>	<b>Who Collects This?</b>
Number of taxpayers who gave to school	Process	AZDOR & District Accounting Office	Activate Tucson
Number of key stakeholders within the school involved	Process	Working Group members	Activate Tucson
Reach of social media campaigns	Process	Social media platforms	Activate Tucson
Change in awareness of tax credit (amount of donations received)	Impact	AZDOR & District Accounting Office	Activate Tucson
Increased student participation in funded programs	Impact	Partner School	Partner School
Increased resources (athletic equipment, playground structure , etc.) available to partner school to support child health	Impact	Partner School	Activate Tucson & Partner School
Improved child health and wellness (decreased obesity rates)	Outcome	Health Department Data	Activate Tucson

#### STEP 4: SETTING UP A TIMELINE FOR EVALUATION

Evaluation should occur when data is available, when personnel have the capacity to collect and analyze the data. The overall timeline recommendations included in Table 1 include recommendations for evaluation. Given that personal income taxes are filed once a year and reporting from AZDOR is not consistent it is recommended that at least two years of data be collected and analyzed.

#### PLAN-DO-STUDY- ACT

Plan-Do-Study-Act (PDSA) is a well-used method for testing change that has been implemented. Because of this and the general ease of implementing this change management strategy, this is the recommended process for Activate Tucson to use. PDSA has four steps which make it an easier process to follow and less burdensome for Activate Tucson to adjust the intervention when bringing on new schools. Appendix G provides a guide for developing the change management plan using PDSA. Once complete, Activate Tucson will be able to share this plan with key partners at each school.

#### PUTTING IT ALL TOGETHER

Working through this guide should provide Activate Tucson with all the information needed to create an implementation plan for each partner school. A checklist to make sure all recommended steps and processed have been completed is available in Appendix H.

#### DRAFTING THE IMPLEMENTATION PLAN

This guide is intended to provide Activate Tucson with all the tools, resources and recommendations needed to successfully implement the initiative to leverage the Public School Tax Credit in more public schools. Working through this guide and using the worksheets and templates provided will ensure that the final implementation plan will not only be intentional, tailored for each school while also providing

continuity across implementation sites. A template for a final implementation plan is included in Appendix I. Once completed, the plan should be shared with all partners and key stakeholders before embarking on the initiative.

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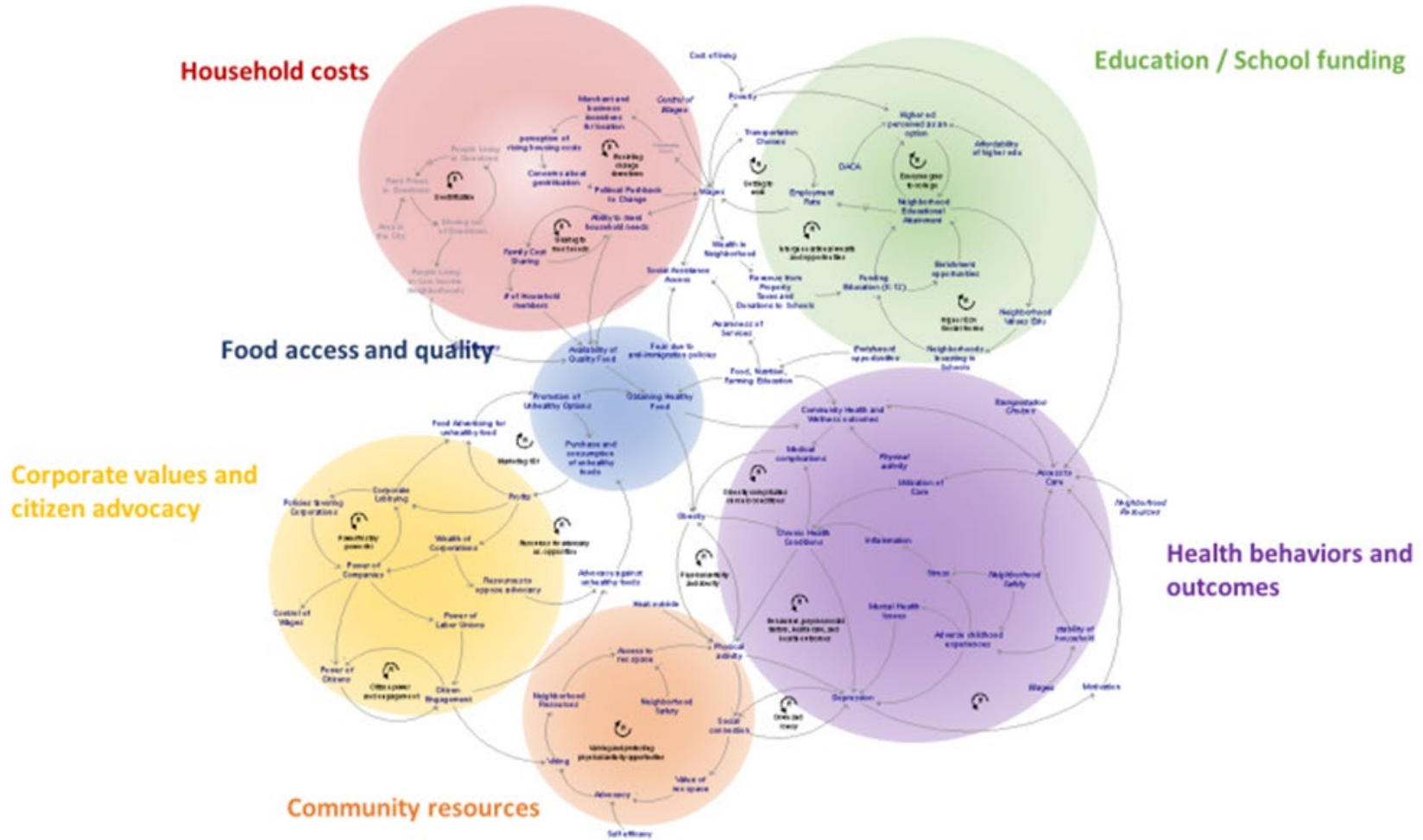
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APPENDICES

APPENDIX A: CAUSAL LOOP DIAGRAM



APPENDIX B: ADAPTED ORGANIZATIONAL READINESS FOR IMPLEMENTING CHANGE (ORIC)

Administered by Activate Tucson to school personnel in order to determine readiness to implement the Public School Tax Credit awareness initiative. This is adapted from Shea, et al, 2014.

	1	2	3	4	5
	Disagree	Somewhat Disagree	Neither Agree nor Disagree	Somewhat Agree	Agree
1. People who work at this school feel confident that the organization can get people invested in implementing this change.	1	2	3	4	5
2. People who work at this school are committed to implementing this change.	1	2	3	4	5
3. People who work here feel confident that they can keep track of progress in implementing this change.	1	2	3	4	5
4. People who work at this school will do whatever it takes to implement this change.	1	2	3	4	5
5. People who work at this school feel confident that the organization can support people as they adjust to this change.	1	2	3	4	5
6. People who work at this school want to implement this change.	1	2	3	4	5
7. People who work at this school feel confident that they can keep the momentum going in implementing this change.	1	2	3	4	5
8. People who work at this school feel confident that they can handle the challenges that might arise in implementing this change.	1	2	3	4	5
9. People who work at this school are determined to implement this change.	1	2	3	4	5
10. People who work at this school feel confident that they can coordinate tasks so that implementation goes smoothly.	1	2	3	4	5
11. People who work at this school are motivated to implement this change.	1	2	3	4	5
12. People who work at this school feel confident that they can manage the politics of implementing this change.	1	2	3	4	5
13. People who work at this school feel confident that there is community support to implement this change.	1	2	3	4	5
14. People who work at this school feel confident that the students will benefit from this change.	1	2	3	4	5

APPENDIX C: WHERE TO FOCUS WORKSHEET

1

**Brainstorm & Describe**

What are the greatest barriers or challenges our students face when trying to make healthy choices? Make a list below.

1. Working group members should individually answer the questions above and list the barriers and challenges they identify.
2. The working group then shares and discusses these barriers. Using the box below, the group should agree on the description of each barrier listed.

2

**Current State**

What systems, resources and/or programs are already in place to support addressing these barriers?

1. Using the Current State column in the table below list the systems, resources and/or programs for each barrier/challenge.
2. Identify the gaps that will require systems, resources and programming will need to be created, modified or added.

3

**Prioritize**

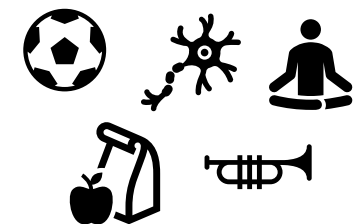
As a group, work through each barrier or challenge and rank them using the box below.

Think about whether the barrier can be addressed now, or if it is better addressed at a later date. Also consider the resources and time needed to make meaningful impact. Is it realistic to use tax credit dollars to address this barrier or would more funding be needed?

Barrier/Challenge Description	Current State	Gaps	Eligible for Tax Credit Dollars?	Priority
<i>Ex: Stress management strategies for children and teachers</i>	<i>Before school meal programs are available but limited after school programming.</i>	<i>Limited afterschool nutrition programming available. Additional funding</i>	<i>Yes, Community School Meal Program</i>	<i>Yes</i>

**Helpful Resource for Working Groups**  
 AZDOR provides [Guidelines for the Public School Tax Credit](#)

- The Public School Tax Credit can support programs like:
- Extracurricular activities
  - Character education programs
  - Standardized testing fees for college readiness
  - Playground equipment and shade structures for playground equipment
  - Community School Meal Programs



## APPENDIX D: PLANNING WORKSHEET

There is no one-size-fits-all approach to implementation, so it is critical that the Activate Tucson tailor the approaches in this implementation guide to best meet the needs of the specific school and student population. The ORIC Scale results and focus areas identified by the working group (Appendix C) should be used to provide context for the information in this worksheet. Add rows to each table as needed.

### People

Naming key partners not only provides clarity on who needs to be involved but will also set the tone for how best to communicate internally about the implementation. It is recommended that an Implementation Team be designated to lead efforts. This team should be smaller than the working group and be able to take ownership of the action steps in the final implementation plan.

Who should be involved?	How will they be involved?
<i>Ex: District Accountant</i>	<i>Manage tax credit dollar reporting, update categories for giving, etc.</i>

### Systems

Leveraging the PSTC can require schools to update, change or implement new systems. Use the space below to list potential updates, changes, or new requirements.

What tools & resources are needed?
<i>Ex: Category within online form for Health &amp; Wellness</i>

### Resources & Tools

Use the discussion from facilitating the 'Where to Focus' worksheet along with additional insights from key partners to complete the table below.

What tools & resources are needed?
<i>Ex: Category within online form for Health &amp; Wellness</i>

### Timeline

Using the information obtained along with recommendations from the pilot program and mixed methods study determine milestones and high-level timing for implementation. The entire intervention takes a minimum of one year to complete.

When will things be done?		
Milestone	Start Date	Duration
<i>Ex: Add activity category for 'Health and Wellness' to online donation portal.</i>	<i>May 2024</i>	<i>2 weeks</i>
<i>Ex: Using templates, make information sheet for students to take home.</i>	<i>July 2024</i>	<i>4 weeks</i>



APPENDIX E: ACTION PLAN TEMPLATE

**Action Plan for Leveraging the Public School Tax Credit to Improve Child Health in Schools**

Step	Responsible	When	Resources & Support		Who to Inform
What needs to be done?	Who is responsible?	By what date?	Available Resources	Needed Resources	Who should you know about it?
1. Obtain buy in from partner district and school site.	Activate Tucson	January	Existing partnership with school counsel	Contact information for interested schools	SUSD leadership & school site leadership
2. Conduct ORIC assessment.	Activate Tucson	March	Adapted ORIC scale	May need to create online form/survey; consider incentives	Partner school personnel & Staff
3. Analyze ORIC results and determine 'go/no go'.	Activate Tucson	March	N/a	N/a	SUSD & partner school
4. Work with partner school to identify working group member.	School leadership with guidance from Activate Tucson	April	Recommendations from Replication Guide	Knowledge of personnel	
5. Kickoff & Prioritization Meeting with Working Group.	Activate Tucson to facilitate	May	Where to Focus Worksheet	Space for in-person brainstorming	SUSD & school leadership (if not included)
6. Set regular meeting schedule with working group to plan implementation, evaluation and change management.	Activate Tucson	May	Planning Worksheet, Monitoring & Measuring Worksheet	Time and attention from working group.	SUSD leadership & school leadership (if not included)
7. Finalize implementation timeline, data collection methods and benchmarks.	Activate Tucson	July	Planning Worksheet, Monitoring & Measuring Worksheet		
8. Tailor tax credit awareness campaign to match priority area identified by partner school working group.	Activate Tucson & Tax & accounting partner	July	Previous marketing assets & templates	N/a	SUSD & partner school working group
9. Obtain baseline tax credit data.	Activate Tucson	July	AZDOR data, school district accounting office		SUSD & school site leadership
10. Begin coordinated dissemination of assets.	Activate Tucson, Partner School Working Group	August	Network or the school working group	Funds for printing materials to send home, share via social media and in print mediums	SUSD leadership & tax & accounting partner
11. Monitor awareness campaign and adapt as needed	Activate Tucson	September-April	Change Management Worksheet (PDSA)	Regular communication with working group	SUSD leadership & primacy accountant
12. Collect tax credit data	Activate Tucson	May	AZDOR data, school district accounting office		SUSD & school site leadership
13. Analyze data and share with partners	Activate Tucson	May			SUSD & partner school
14. Facilitate process improvement with working group	Activate Tucson	May	PDSA	Lesson learned log	SUSD & partner school leadership
15. Update Implementation plan	Activate Tucson	June			SUSD & partner school
16. Adapt awareness campaign materials and dissemination plan	Activate Tucson & Partner School	July			
17. Begin coordinated dissemination of updated assets.	Activate Tucson, Partner School Working Group	August	Network or the school working group	Funds for printing materials to send home, share via social media and in print mediums	SUSD leadership & tax & accounting partner
18. Repeat steps 11-16.	Activate Tucson	Varied			

Adapted from: KU Work Group for Community Health and Development. (2013) Chapter 8, Section 5: Developing an Action Plan. Lawrence, KS: University of Kansas. Retrieved February 8, 2024, from the Community Toolbox: <http://ctb.ku.edu/en/table-of-contents/structure/strategic-planning/develop-action-plans/main>

## APPENDIX F: MONITORING & MEASURING WORKSHEET

### Logic Model

Inputs	Outputs			Outcomes & Impact		
	Contributors	Activities	Direct product	Short	Medium	Long
Activate Tucson-Tax Credit Working Group  Previous AZDOR data for tax credit utilization  Time (Planning, implementation and analysis)  Partner School  Partner District	Tax Credit Working Group  Partner school working group  School and district administration	Develop awareness campaign materials.  Disseminate tax credit information to partner school and the public.  Development of implementation plan.  Establish baseline understanding of utilization of among schools.  Establish baseline fund distribution of tax credit to SUSD, Pima County and across Arizona.	Data regarding effectiveness of campaigns.  Data from AZ DOR regarding Rivera Elementary, SUSD, Pima County and State tax credit donations.  Identify benchmarks for partner school and district.	Increase awareness & use of public school tax credit use among partner school, community and the public.  Updated assets for improved awareness and education campaign(s).  Increase understanding of impact and importance of tax credit for schools.	Increase awareness of tax credit among target populations for future tax years.  Decreased perception of barriers to using credit among tax preparers and taxpayers  Generate funds to support pilot initiative and qualified activities aimed at addressing childhood obesity.  Secure agreement for additional years of campaign with professional organizations and private partners.  Increase funds to partner school and district from tax credit mechanism for tax year 2023 and beyond.	Improve child health and wellness in Tucson by providing additional funds to support targeted programming.  Increase implementation of campaign to include additional low-income school district in Pima County and/or across the state.

#### Core Evaluation Questions

1. Do tailored efforts to increase awareness of the public school tax credit yield increased tax credit allocations to schools?
2. How many students/children are impacted by programs that are supported by public school tax credit dollars?
3. Can Public School Tax Credit dollars be used to reduce health inequities in Tucson/Pima County?
4. Is the Public School Tax Credit a feasible way to sustain programs and activities that would otherwise not have funding?

Indicator	Type of Indicator	Data Source	Who Collects This?
Number of taxpayers who gave to school	Process	AZDOR & District Accounting Office	Activate Tucson
Number of key stakeholders within the school involved	Process	Working Group members	Activate Tucson
Reach of social media campaigns	Process	Social media platforms	Activate Tucson
Change in awareness of tax credit (amount of donations received)	Impact	AZDOR & District Accounting Office	Activate Tucson
Increased student participation in funded programs	Impact	Partner School	Partner School
Increased resources (athletic equipment, playground structure , etc.) available to partner school to support child health	Impact	Partner School	Activate Tucson & Partner School
Improved child health and wellness (decreased obesity rates)	Outcome	Health Department Data	Activate Tucson

#### What if a partner has evaluation questions they are interested in?

There may be additional questions that partner schools are interested in knowing the answers to. While Activate Tucson should be discerning when deciding to include additional questions, it is important to review the logic model with partners and provide an opportunity for them to formulate their own questions of interest. Data sources outside of those covered in this guide may need to be identified, but engaging with partner early on what they might be interested in answering is critical.



APPENDIX G: CHANGE MANAGEMENT PLAN WORKSHEET

Change is inevitable in any plan, so a change management strategy should be developed to ensure process improvement is achieved. Adapted from the Institute for Healthcare Improvement (IHI, 2017) the worksheet and prompts will help Activate Tucson develop this necessary plan. Once Activate Tucson completes the worksheet the strategy should be shared with the partner school.

**Write a clear statement about the problem that needs to be solved**

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**PLAN: Describe a strategy for solving problem**

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**DO: Implement the strategy, not what worked & what didn't**

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**STUDY: Examine the results as a team and with key partners, outline lessons learned**

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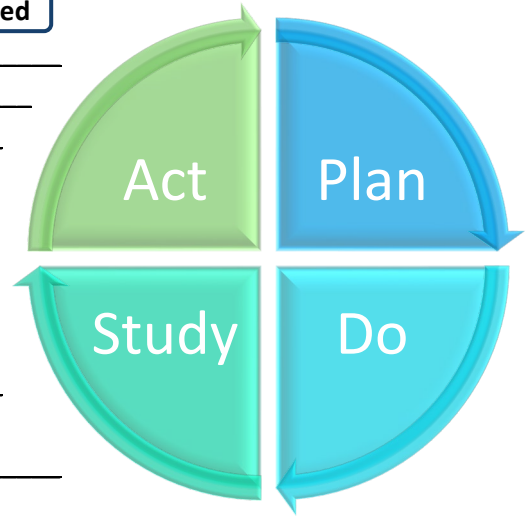
**ACT: Based on the cycle determine the next steps**

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Communication is Key

Think about who should be informed of the changes, what information do they need to know, what is the best way to communicate (email, team meeting, 1x1 meeting etc.), and when do they need this information? If you haven't talked about communication preferences with partners, this is a good time to have those conversations.

## APPENDIX H: CHECKLIST FOR TAKING ACTION

- Support from school and district leadership received.
  - ORIC Scale was administered to school personnel.
    - Data reviewed and 'go/no go' decision made.
    - School informed of results.
  - A school site working group has been formed.
    - Create a list of stakeholders/partners.
    - Liaison/ point person identified.
    - Includes diverse representation from across the school and community.
  - Facilitate 'Where to Focus' activity with the working group.
    - Develop list of child health priorities for specific school.
    - Identify one priority area to focus tax credit dollars.
  - Develop tailored plan for implementing the tax credit initiative.
    - Discuss and confirm with the working group who will be involved.
    - Discuss and confirm with the working group what resources and systems are in place.
    - Discuss and confirm the timeline for implementation.
  - Complete the 'Monitoring and Measuring Worksheet' to develop evaluation plan.
    - Discuss with the working group what success looks like.
    - Determine benchmarks and indicators.
    - Discuss with the working group how success is measured, where the data is coming from, who will collect the data.
    - Formulate a plan for communicating this information to the working group and other partners.
  - Develop Change Management Plan.
  - Create a Full Implementation Plan.
    - List Action Steps with details.
    - Include timeline, resources and people involved.
    - Include communication plan.
    - Include evaluation plan.
    - Include change management plan
- 
- Implement tax credit initiative.
    - Disseminate tax credit awareness materials.
    - Monitor partnerships and communication partners.
    - Implement change management when needed.
    - Collect data and metrics throughout implementation.
    - Host regular meetings with/send regular updates to working group to share progress.
  - Evaluate awareness campaign against previously decided metrics and benchmarks.
  - Create report with results and share with partners.
  - Identify areas where process improvement is needed and use PDSA to address and make changes.

**APPENDIX I: IMPLEMENTATION PLAN TEMPLATE**

Below is a template that contains each section to be included in the final implementation plan. All the information can be pulled from the worksheets, resources and meetings to complete.

**TITLE**

**Date Created:**

**Date Reviewed/Updated:**

<b>Priority Area: Child Health &amp; Wellness</b>
Goal(s):

<b>People</b>	
<b>Partner</b>	<b>Role</b>

<b>Measures</b>			
<b>Indicators</b>	<b>Source</b>	<b>Frequency of Collection</b>	<b>of</b>

<b>Timeline</b>	
<b>Milestone</b>	<b>Date</b>

<b>Objective 1:</b>					
<b>Background on strategy</b>					
<b>Activities/Action Steps</b>					
<b>Activity</b>	<b>Target Date</b>	<b>Resources Req</b>	<b>Responsible</b>	<b>Result</b>	<b>Notes</b>

**Objective 2:**

**Background on strategy**

***Activities/Action Steps***

Activity	Target Date	Resources Req	Responsible	Result	Notes
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**Objective 3:**

**Background on strategy**

***Activities/Action Steps***

Activity	Target Date	Resources Req	Responsible	Result	Notes
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**Evaluation Plan**

**Change Management Plan**

**Communication Plan**

**Alignment with Local/State/National Priorities (*optional, but encouraged*)**

***Examples:***

***Healthy Pima***

***Healthy People 2030***

**Lessons Learned Log (*Complete throughout Implementation*)**

***Example:***

***School needs at least 4 weeks instead of 2 weeks expected to review logic model and provide feedback.***

APPENDIX J: TAX CREDIT AWARENESS CAMPAIGN ASSETS

**Donating your public school tax credit can have a massive impact!**

In 2021, Rivera Elementary received the fewest tax credit donations in Pima County, impacting students' academic performance, stress levels, and health outcomes. Maximize the impact of your 2024 public school tax credit by donating to Rivera Elementary!

Visit [public.susd12.org](https://public.susd12.org) or call (520) 545-3900 to make your donation today!

**Activate Tucson**  
Working together for healthier communities

**RIVERA**  
ELEMENTARY SCHOOL

**SUNNYSIDE**  
Unified School District

**Donating your public school tax credit can have a massive impact!**

In 2021, Rivera Elementary received the fewest tax credit donations in Pima County. Maximize the impact of your 2024 public school tax credit by donating to Rivera Elementary School in Sunnyside School District!

Visit [public.susd12.org](https://public.susd12.org) or call (520) 545-3900 to donate!

**Activate Tucson**

**SUNNYSIDE**  
Unified School District

**RIVERA**  
ELEMENTARY SCHOOL

Target Audience Recommendation

Based on the reach and engagement from the pilot program social media target ads should be focused those who are 65 years or older.

Additionally, females tended to engage with the advertisement more than males.

**Tax Credit Social Performance**

Main Campaign		Retargeting	
98,185 impressions		4,059 impressions	
1,096 clicks	1.12% click rate	50 clicks	1.23% click rate
37 engagements		0 engagements	
0 likes	4 shares	0 likes	0 shares
0 saves	3 comments	0 saves	0 comments
30 reactions		0 reactions	

Arizona Daily Star with Zuckerman Family Center for Prevention & Health Promotion. Sponsored

In 2021, Rivera Elementary received the fewest tax credit donations in Pima County, impacting students' academic performance, stress levels, and health outcomes. Maximize the impact of your 2023 public school tax credit by donating to Rivera Elementary! Visit [public.susd12.org](https://public.susd12.org) or call (520) 545-3900 to make your donation today!

About this partnership

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