



Farming Hope job-trainee Apprentices plate roasted duck for a pop-up dinner with Chef Stuart Brioza.

San Francisco Sugary Drinks Distributor Tax Advisory Committee

March 2025 Annual Report and Recommendations
Revised August 2025

sf.gov/sddtac | sodatax-sf.org



Sugary Drinks Distributor Tax Advisory Committee

Chester Williams*

Health Equity

John Ilesha Ena

Health Equity

Melinda Burrus

Health Equity

Frances Abby Cabrera*

Research/Medical
Institution

Jamey Schmidt

Research/Medical
Institution

Linda Ye

Youth

Alesandra Lozano

Office of Economic and
Workforce Development

Saeeda Hafiz

SF Unified School District

Jennifer Lebarre

SF Unified School District

Tiffany Kenison

Chronic Disease

Irene Hilton

Oral Health

Omar Flores

Food Access/Security

Michelle Kim

Children, Youth and Their
Families

Linda Barnard

Recreation and Parks

VACANT

SFUSD Parent

Laura Urban

Children 0-5 Years Old

*Committee Co-Chair

March 1, 2025

As we enter our seventh year, the Sugary Drinks Distributor Tax Advisory Committee (SDDTAC) remains committed to the will of the voters in making funding recommendations to the Mayor and Board of Supervisors that prioritize community programs, activities, and initiatives that provide direct services, preventative care, and education and outreach aimed for priority populations and neighborhoods targeted by the sugary drinks industry. Our recommendations are rooted in scientific evidence, research, and community input. We support community-led work to decrease the consumption of sugary drinks, increase access to water, and provide access to healthy eating and active living. **In FY 24-25, contra to SDDTAC recommendations, Mayor Breed redirected half of the Sugary Drinks Distributor Tax revenue, resulting in funding cuts to community-based organizations and task forces that relied on SDDT multi-year grants to sustain their organization, support and develop their staff, and build trust within their communities to provide essential access to food, education, and services. We are in a crucial time with limited funding for chronic disease prevention and many San Francisco community members depend on SDDT funded community-based organizations and community programs.**


Based on revenue generated by the Sugary Drinks Distributor Tax (SDDT), this year, the SDDTAC recommended **\$11,625,000** to the Mayor and Board of Supervisors. In the last year, the SDDTAC collectively spent around 500 hours in subcommittee and full committee meetings to culminate in submitting evidence-based, culturally informed, and community-driven recommendations to the Mayor and Board of Supervisors.

For Fiscal Years 2025-2027, the SDDTAC recommends SDDT-revenue to address the issues our communities care most about with organizations and agencies best suited to do so, including:

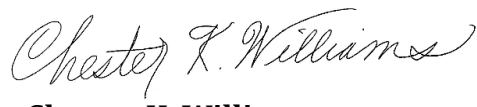
- **Funding and community-based grants** that focus on health education, food security, physical activity through grants for (1) Healthy Communities and (2) Policy, Systems, and Environmental Grants
- Expanding direct access to **healthy food, water, and oral health services** with programs and activities exclusively funded by SDDT
- Ensuring continued access to safe and affordable **physical activity** exclusively funded the SDDT

Details of the committee's recommendations and supporting evidence can be found in the annual report attached to this letter. We ensure that recommendations for the SDDT-revenue are accountable, impactful, and aligned with key values for decreasing sugary drink consumption, increasing water consumption, and supporting healthy eating and active living, and that these recommendations benefit San Francisco communities most impacted by chronic disease while honoring the intent of the tax set forth by voters of Proposition V. We strongly encourage the Mayor Lurie and the Board of Supervisors to follow the annual budget recommendations from the Sugary Drinks Distributor Tax Advisory Committee.

Sincerely,



Abby Cabrera, MPH



Chester K. Williams

Sugary Drinks Distributor Tax Advisory Committee Co-Chairs

Table of Contents



I. Background

- a. [Sugary Drinks Distributor Tax Legislation](#)
- b. [Report Requirements and Process](#)
- c. [Relationship between Sugary Drink Consumption, Health, and Equity and Taxes](#)
- d. [Sugary Drinks Distributor Tax Advisory Committee](#)
- e. [SDDT Revenue and Revenue Projections](#)

II. Sugary Drinks Distributor Tax Advisory Committee

- a. [SDDT Advisory Committee Process](#)
- b. [SDDT Subcommittee Reports](#)

III. Sugary Drinks Distributor Tax Advisory Committee Budget Recommendations and Budget Descriptions

- a. [SDDT Advisory Committee Budget Recommendations FY 2025-26 and FY 2026-27](#)
- b. [SDDT Budget Descriptions FY 2025-26 and FY 2026-27](#)

IV. Impact on Beverage Prices and Consumer Purchasing Behavior & Public Health

- a. [Beverage Pricing and Sales Data](#)
- b. [Public Health Data Report](#)

V. Impact of SDDT

- a. [FY 23-24 Evaluation Report](#)

VI. [Endnotes](#)

VII. Appendices

- a. [SDDT Funded Initiatives](#)
- b. [SDDT 2024 Data Brief](#)
- c. [SDDT 2024 Data Brief Appendices](#)
- d. [SDDT FY 23-24 Evaluation Report](#)
- e. [Article 8: Sugary Drinks Distributor Tax Ordinance \(San Francisco Business and Tax Regulations Code\)](#)
- f. [Article XXXIII: Sugary Drinks Distributor Tax Advisory Committee \(San Francisco](#)



[Administrative Code\]](#)

- g. [Sugary Drinks Distributor Tax Advisory Committee Strategic Plan](#)
- h. [Sugary Drinks Distributor Tax Advisory Committee Bylaws](#)

I. BACKGROUND

A. Sugary Drinks Distributor Tax Legislation

In November 2016, San Francisco voters passed Proposition V. Proposition V established a one penny per ounce fee on the initial distribution of a bottled sugar-sweetened beverage, syrup, or powder, within the City and County of San Francisco. The Sugary Drinks Distributor Tax (SDDT) is a general excise tax on the privilege of conducting business within the City and County of San Francisco. It is not a sales tax or use tax or other excise tax on the sale, consumption, or use of sugar-sweetened beverages. The funds collected from this tax are to be deposited in the General Fund.

The legislation defines a sugary drink, or sugary-sweetened beverage (SSB), as follows:

A sugar-sweetened beverage (SSB) means any non-alcoholic beverage intended for human consumption that contains caloric sweetener and contains 25 or more calories per 12 fluid ounces of beverage, including but not limited to all drinks and beverages commonly referred to "soda," "pop," "cola," soft drinks" "sports drinks," "energy drinks" "sweetened iced teas" or any other similar names.

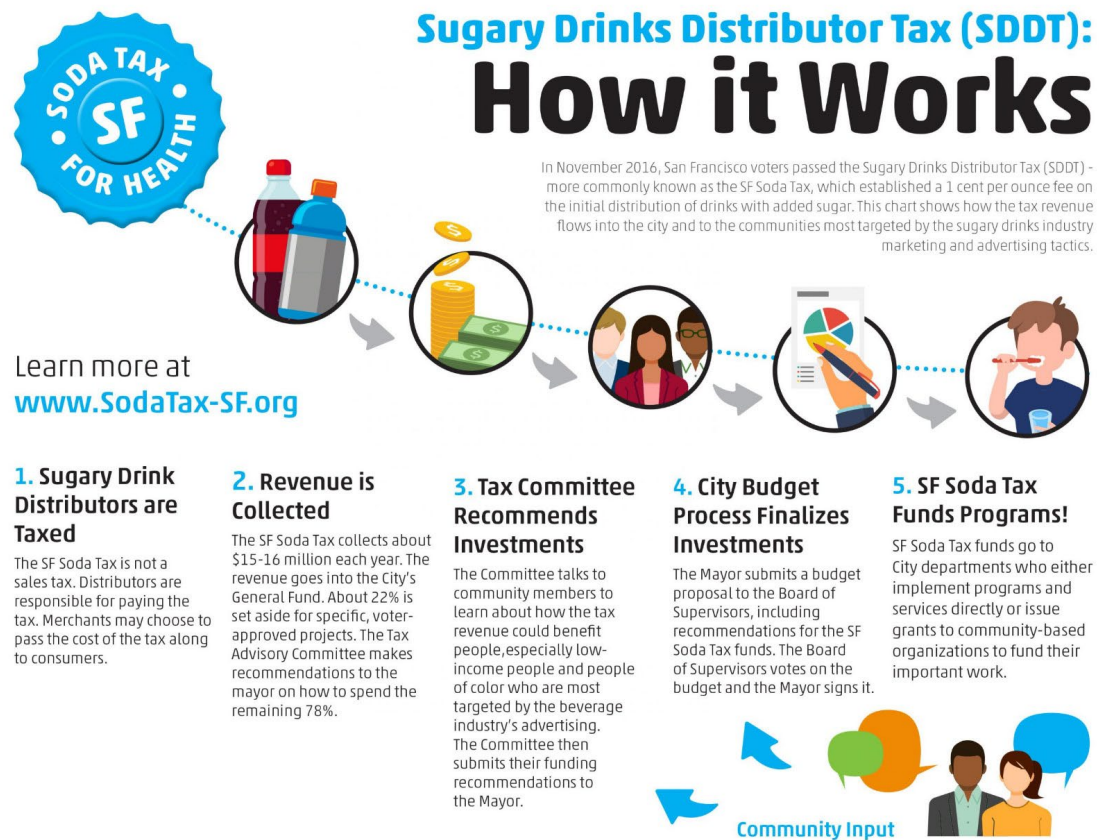
The passage of Proposition V established two pieces of law: [the Sugary Drinks Distributor Tax](#) (also referred to as soda tax) in Business and Tax Regulations Code and the [Sugary Drinks Distributor Tax Advisory Committee](#) (referred to in this report as "Committee") in the City's Administrative Code. The ordinance stated that the Committee shall consist of 16 voting members, who are appointed by either the Board of Supervisors or certain City departments. The powers and duties of the Committee are to make recommendations to the Mayor and the Board of Supervisors on the effectiveness of the Sugary Drinks Distributor Tax and to submit a report that evaluates the impact of the Sugary Drinks Distributor Tax on beverage prices, consumer purchasing behavior, and public health. The Committee is to also provide recommendations regarding the potential establishment and/or funding of programs to reduce the consumption of sugar-sweetened beverages in San Francisco.

In May 2018, the SF Department of Public Health was requested to assume staffing of the Committee. The Mayor's Office formalized the change in administrative oversight of the Committee from the City Administrator's Office to Department of Public Health through a transfer of function of the Executive Branch pursuant to [Sec. 4.132 of the City Charter](#).

Unless the Board of Supervisors by ordinance extends the term of the Committee, it



shall expire by operation of law, and the Committee shall terminate, on December 31, 2028.



B. Report Requirements and Process

Starting in 2018, by March 1, of each year, the Committee shall submit to the Board of Supervisors and the Mayor a report that evaluates the impact of the Sugary Drinks Distributor Tax on beverage prices, consumer purchasing behavior, and public health. The Committee in their report shall make recommendations regarding the potential establishment and/or funding of programs to reduce the consumption of sugary drinks in San Francisco.

C. Relationship Between Sugary Drink Consumption, Health, Health Equity and Taxes

A large body of evidence exists indicating that sugary drink consumption increases risk for cavities, type 2 diabetes, hypertension and heart disease.¹⁻⁵ Although sugary drinks can contain hundreds of calories in a serving, they do not signal “fullness” to the brain



and thus facilitate overconsumption.⁶ Sugary drinks account for nearly half of the total added sugars in a typical American diet. About half of adults and over 60% of kids consume a sugary drink on any given day.⁷⁻¹⁰ Sugary drinks are the leading source of sugar in the American diet, contributing 36% of the added sugar Americans consume.¹¹

Numerous organizations and agencies, including the American Heart Association, American Diabetes Association, American Academy of Pediatrics, Institute of Medicine of the National Academies, American Medical Association, and the Centers for Disease Control, recommend limiting intake of added sugar and sugary drinks to improve health. Studies show that sugary drinks flood the liver with high amounts of sugar in a short amount of time and that this “sugar rush” over time leads to fat deposits and metabolic disturbances that are associated with the development of type 2 diabetes, cardiovascular disease, and other serious health problems.¹² Every additional sugary drink consumed daily can increase the risk of developing type 2 diabetes by 26%.¹³

Diseases connected to sugary drinks are also found to disproportionately impact ethnic minority and low-income communities – the very communities that are found to consume higher amounts of sugary drinks. Diabetes hospitalizations are approximately three times as high in low-income communities as compared with higher income communities. African American death rates from diabetes are two times higher than San Francisco’s overall rate. With respect to oral health, the data indicate that Asian and Pacific Islander children suffer from cavities at a higher rate than other populations; but Latinx and African American children also have a higher prevalence than the average for cavities. Additionally, in San Francisco, Black/African American, Latinx, and Asian kindergartners are two to three times more likely to experience dental decay as White kindergartners, as reported in the [2024 SDDT Data Brief](#).

A note regarding use of obesity as a measure of health.

Evolving research indicates that focusing on overweight/ obesity furthers stigma and can exacerbate or contribute to poor health. Whereas the Healthy Eating Active Living Team in San Francisco Department of Public Health (SFDPH)’s Community Health Equity and Promotion Branch have focused on preventing chronic disease and promoting nutrition and physical activity as opposed to obesity prevention; their recommendation is to shift from using obesity as a measure in this work and focus instead on other health conditions impacted by SSB consumption. The Canadian Medical Association Journal provides additional context to this recommendation: “Although obesity has been shown to contribute to certain types of health problems, anti-fat stigma is also a threat to health. Anti-fat stigma adds both psychological and physiologic stress to people who are considered excessively fat, which some experts argue partially accounts for health disparities by weight.^{14,15} Anti-fat stigma is underpinned by common assumptions that fatness is highly malleable and under individual control, implying that people who are visibly fat have poor self-control, are unknowledgeable or are not invested in their health. Puhl and Heuer’s 2009 review of over 200 studies (with experimental, survey, population based and qualitative designs) highlighted how common such stigmatizing assumptions are and the discrimination that follows in multiple sectors.¹⁶ In a 2016 systematic review and meta analysis, Spahilholz and colleagues confirmed high rates of perceived weight-based discrimination in many life domains.¹⁷ Stigmatization can be a daily occurrence; an analysis involving 50 overweight or obese women in the United States who filled out the Stigmatizing Situations Inventory over 298 days reported more than 1000 weight-stigmatizing events. Body mass index (BMI) was the strongest predictor.¹⁸



While many factors contribute to sugary drink consumption, including wide availability/access and affordability, the role of industry is relevant as well.

[A study by Rudd](#)¹⁹ documents how food and beverage companies disproportionately target Black and Hispanic consumers with TV ads promoting predominantly unhealthy products, despite having healthier options in their portfolios, such as plain water, low-sugar cereals, and fruits and vegetables. In 2021, Black youth and adults viewed 9% to 21% more food and beverage ads than their White peers, and companies increased their focus on advertising to Spanish-speaking viewers. The ads predominantly promoted unhealthy items like sugary drinks, candy, snacks, and cereals, which made up 73% of ad spending on Black-targeted and Spanish-language TV in 2021. This targeted advertising contributes to health inequities in communities of color, leading to higher rates of diet-related diseases, such as heart disease and diabetes. Additionally, there were no ads for fruits or vegetables on these platforms. Marketing campaigns, including those on social media, often feature hip-hop and Latino music celebrities and cause-related initiatives aimed at youth and communities of color, but these campaigns almost exclusively promote unhealthy products. Other studies further confirm that beverage and retail marketing efforts target Black/African American and Latinx communities, particularly children, contributing to higher consumption of sugary drinks compared to non-Latinx White Americans, with lower-income households with young children purchasing more sweetened drinks than wealthier ones.

The Sugary Drinks Distributor Tax is intended to make sugary drinks more expensive through the supply chain and ultimately drive down sales and consumption of sugary drinks. A study conducted in San Francisco by the Public Health Institute's Prevention Policy Group showed the tax is working as intended: consumption of SSBs declined markedly (34%) in San Francisco in the first two years after implementation of the tax.²⁰ Key findings from the study note a 34.1% drop in consumption of sugary drinks in the San Francisco sample at two years post-tax, versus a 16.5% drop in San José, which did not institute a tax.

- In San Francisco, the probability of consuming more than 6 ounces per day decreased by 4.3% in the first year and by 13.6% in the two years post-tax. In San José, this decrease was 1% in the first year and less than 1% at two years post-tax.
- There was a significant difference in change over time (13.2%) in high consumption of SSBs between the two cities two years after the tax started.
- High SSB consumption decreased 23.6% among San Francisco respondents who were living below 200% of the federal poverty level, while increasing in San José, yielding another significant difference in change over time between the cities.

The study sampled different racial and ethnic groups from zip codes in San Jose and San Francisco, with a higher density of Black and Latino residents and racial/ethnic groups with higher SSB consumption in California. This analysis paints a robust picture of the positive health impact of soda tax policies and suggests that even a modest size tax can be effective in reducing high SSB consumption and mitigating the risk of harm. These



findings support the preliminary analysis of sales data which indicated that the soda tax is successful in decreasing consumption: purchases of sugar-sweetened beverages at supermarkets in San Francisco decreased by more than 50% in the two years following the implementation of the tax.²¹

Mexico, where an average of 163 liters of sugary drinks is consumed per person each year, enacted an excise tax on sugary drinks in January 2014, resulting in a decline in the purchase of taxed sugary drinks by 12% generally and by 17% among low-income Mexicans by December 2014. The Mexico data indicate that, when people cut back on sugary drinks, to a significant extent they choose lower-caloric or non-caloric alternatives. Studies have projected that a 10% reduction in sugary drink consumption in Mexico would result in about 189,300 fewer incident type 2 diabetes cases, 20,400 fewer incident strokes and myocardial infarctions, and 18,900 fewer deaths occurring from 2013 to 2022. This modeling predicts the sugary drinks tax could save Mexico \$983 million international dollars.²²

Following the implementation of Berkeley, California's sugary drink tax, the first in the nation, there was a 50% decline in sugary drink consumption among diverse adults over the first 3 years of the tax.²³ Modeling suggests that a national sugary drink tax that reduced consumption by just 20% would avert 101,000 disability-adjusted life-years; gain 871,000 quality-adjusted life-years; and result in \$23.6 billion in healthcare cost savings over just 5 years. The tax is further estimated to generate \$12.5 billion in annual revenue. This body of research supports the notion that taxation provides a powerful incentive for individuals to reduce their consumption of sugary drinks, which in turn can reduce the burden of chronic disease.

D. Sugary Drinks Distributor Tax Advisory Committee

Per the legislation, the Committee shall consist of the following 16 voting members:

Seats 1, 2, and 3 shall be held by representatives of nonprofit organizations that advocate for health equity in communities that are disproportionately impacted by diseases related to the consumption of Sugar-Sweetened Beverages, as defined in Business and Tax Regulations Code Section 552, appointed by Board of Supervisors.

Seats 4 and 5 shall be held by individuals who are employed at medical institutions in San Francisco and who have experience in the diagnosis or treatment of, or in research or education about, chronic, and other diseases linked to the consumption of Sugar-Sweetened Beverages, appointed by Board of Supervisors.

Seat 6 shall be held by a person who is under 19 years old at the time of appointment and who may be a member of the Youth Commission, nominated by the Youth Commission and appointed by Board of Supervisors. If the person is under legal voting age and unable to be an elector for that reason, the person may hold this seat, but upon reaching legal voting age, the person shall relinquish the seat unless he or she becomes



an elector, in which case the person shall retain the seat.

Seat 7 shall be held by a person appointed by the Director of the Office of Economic and Workforce Development or any successor office.

Seats 8 and 9 shall be held by persons appointed by the Board of Education of the San Francisco Unified School District. If at any time the Board of Education declines to appoint a member to Seat 8 or 9 and leaves the seat vacant for 60 days or longer, the Board of Supervisors may appoint a member of the public to fill the seat until such time as the Board of Education appoints a member.

Seat 10 shall be held by an employee of the Department of Public Health who has experience or expertise in the field of chronic disease prevention or treatment, appointed by the Director of Health.

Seat 11 shall be held by a person with experience or expertise in the field of oral health, appointed by the Director of Health.

Seat 12 shall be held by a person with experience or expertise in the field of food security or access, appointed by the Director of Health.

Seat 13 shall be held by an employee of the Department of Children, Youth & Their Families, appointed by the Director of that Department.

Seat 14 shall be held by an employee of the Recreation and Park Department, appointed by the General Manager of that Department.

Seat 15 shall be held by a parent or guardian of a student enrolled in the San Francisco Unified School District at the time of appointment, nominated by the San Francisco Unified School District's Parent Advisory Council, and appointed by the Board of Supervisors. If at any time the Parent Advisory Council declines to nominate a member to a vacant seat for 60 days or longer, the Board of Supervisors may appoint a member of the public to fill the seat until the seat becomes vacant again.

Seat 16 shall be held by a person with experience or expertise in services and programs for children ages five and under, appointed by Board of Supervisors.

Sugary Drinks Distributor Tax Advisory Committee 2024-2025

Seat 1	BOS Appointment - Health Equity	Chester Williams*
Seat 2	BOS Appointment - Health Equity	John Ilesha Ena
Seat 3	BOS Appointment - Health Equity	Melinda Burrus
Seat 4	BOS Appointment - Research/Medical Institutions	Frances Abby Cabrera*



Seat 5	BOS Appointment - Research/Medical Institutions	Jamey Schmidt
Seat 6	BOS Appointment - Youth	Linda Ye
Seat 7	Office of Economic and Workforce Development Appointment	Alesandra Lozano
Seat 8	Board of Education Appointment - SF Unified School District	Saeeda Hafiz
Seat 9	Board of Education Appointment - SF Unified School District	Jennifer Lebarre
Seat 10	Department of Public Health Appointment - Chronic Disease	Tiffany Kenison
Seat 11	Department of Public Health Appointment - Oral Health	Irene Hilton
Seat 12	Department of Public Health Appointment – Food Access/Security	Omar Flores
Seat 13	Department of Children Youth and Their Families Appointment	Michelle Kim
Seat 14	Recreation and Parks Department Appointment	Linda Barnard
Seat 15	BOS Appointment - SFUSD Parent	VACANT
Seat 16	BOS Appointment - Children 0-5 Years Old	Laura Urban

*SDDTAC Co-Chair

E. Sugary Drinks Distributor Tax Revenue & Revenue Projections

The City and County of San Francisco operates on a July-June fiscal year (FY). Each year the Mayor and Board of Supervisors pass a rolling, two-year budget, with the second year becoming the first year of the next budget cycle; similarly, the Committee makes rolling, two-year recommendations.

SDDT Revenues

The Treasurer and Tax Collector collects the revenue and the Controller's office reports the revenues as indicated in the "Actual" column below (to [track revenues](#)). The Controller's office projects expected revenue, shown in the "Projected" column in the table below.

Tax collection began January 1, 2018. Between January 2018 – February 24, 2025, a total of \$89,949,876 been collected.

SDDT Revenue	Projected	Actual
FY 2017- 2018 Actual figure represents 6 months: Jan-Jun 2018	\$8,000,000	\$7,911,731
FY 2018-2019	\$16,000,000	\$16,097,908



FY 2019 – 2020	\$16,000,000	\$13,181,608
FY 2020- 2021	\$16,000,000	\$10,435,241
FY 2021 – 2022	\$12,200,000	\$11,973,028
FY 2022-2023	\$13,700,000	\$12,870,055
FY 2023-2024	\$13,700,000	\$11,625,512
FY 2024-2025 *This figure represents 8 months: July 2024 - Feb 24, 2025	\$13,700,000	\$5,854,793
FY 2025-2026	\$13,700,000	--
FY 2026-2027	\$13,700,000	--
TOTAL		\$89,949,876

The amount available to the Committee to recommend is determined after voter-mandated set asides (about 22%). Additionally, the Board of Supervisors appropriated \$1.2 million of the \$11.6 million in ongoing “Healthy Addbacks” during the FY 17-18 budget process. In November 2023, the Controller’s Office projected revenue for the Committee to make recommendations at \$11,625,000 for both FY25-26 and FY26-27.

II. Sugary Drinks Distributor Tax Advisory Committee

A. SDDT Advisory Committee Process

The Committee meets monthly with the Department of Public Health (DPH) serving as backbone staff. In addition to the full monthly Committee meetings, many Committee members participated in one subcommittee. The three subcommittees are: Data and Evidence, Community Input, and Infrastructure. The full Committee also heard community input at meetings and each subcommittee was encouraged to incorporate public feedback in its recommendations.

Each year, the Committee is tasked with making two-year budget recommendations to coincide with the City’s two-year budget cycle. The Committee expects new information will emerge during the course of the year from funded organizations, ongoing community input, new data and evidence, etc. that will inform potential changes to its second-year budget recommendations. For example, this year the Committee is making recommendations for expenditures in FY25-26 and FY26-27. The Committee will re-evaluate its FY26-27 recommendations at the end of 2025 and may make changes, if deemed appropriate, for its final FY26-27 recommendations in early 2026.

Given the Committee’s legislative mandate to evaluate the impact of the SDDT’s accountability of public dollars, the Committee continues to recommend that revenue



generated from the SDDT be indicated in such a way that City Departments know that they have received funding that was generated from SDDT revenue. Such notation makes it possible for the committee to fulfill its legislative mandate with respect to documenting the impact the SDDT is having in San Francisco.

The Committee voted on February 19, 2025, to make the funding recommendations for FY25-26 and FY26-27 as described in the [recommendations section](#).

B. SDDT Subcommittee Reports

Data and Evidence Subcommittee

The mission of the Data and Evidence Subcommittee is to review, analyze and share data within the context of our San Francisco communities to help inform and support the work of the Sugary Drinks Distributor Tax Advisory Committee (SDDTAC).

The Subcommittee worked to further collaborative learning by:

- Hosting subject matter experts on various topics, i.e., sales data, sugar history; and
- Broadening the scope of funded activities to include economic development and improving health outcomes.

The duties of the Data and Evidence subcommittee are to:

- Collect and review research and data that would be helpful to the work of the Committee
- Use data and evidence to ensure that soda tax efforts create healthier communities for low-income and populations of color, and those who were most affected by COVID and soda industry marketing and the health impacts of their products
- Inform and support efforts to analyze the impact of the SDDT on sugary drink pricing, public health, and consumer purchasing behavior
- Advise, review, and approve the annual SDDT data report to the full SDDTAC
- Advise, review and approve the annual SDDT evaluation report for SDDT-funded programs to the full SDDTAC

The Data and Evidence Subcommittee accomplishments include:

1. Updated a work plan that identifies subcommittee tasks in alignment with the goals of the SDDTAC.
2. Provided critical feedback on SDDT Evaluation Review –shared logic model: goals, strategies, outcomes, impact and metrics regarding the evaluation plan.
3. Approved SDDT evaluation report FY 23-24.
4. Reviewed/highlighted current and relevant evidence-based literature including blogs, op eds, etc.
5. Reviewed and provided feedback on SDDT 2024 Data Brief.



6. Reviewed the FY 25–26 & FY 26-27 budget and made recommendations for the SDDTAC.
7. Revised the subcommittee section of the 2025 SDDTAC annual report.
8. SDDTAC Co-chair and Data and Evidence Subcommittee member, Abby Cabrera, former SDDTAC members, and DPH staff shared best practices, lessons learned, and evaluation findings related to the San Francisco SDDT at two UCSF Family and Community Medicine Grand Rounds.

Future Considerations for the Data & Evidence Subcommittee:

Continuation of SDDTAC

- Engage support of community and policymakers to continue the SDDTAC beyond 2028

Track and communicate longitudinal data

- Continue to collaborate with San Francisco Department of Public Health data analysts and others to provide input and suggestions on analyzing and disseminating longitudinal data describing impact of the soda tax

Alignment and synergy with public health focused committees/coalitions

- Work collaboratively with community and colleagues to create programmatic synergy for healthy eating and active living
- Align with community to advocate for policy to advance healthy eating and active living

In addition, the Data and Evidence Subcommittee will continue to update research and evidence database with respect to the economic impact of the sugar sweetened beverage tax, racism and health disparities research, mental health, social determinants of health and the lasting impact of COVID 19 on priority populations.

The Data and Evidence Subcommittee remains committed to ensuring that the Committee's recommendations are guided by data and evidence. The Subcommittee collaborates with the San Francisco Department of Public Health and the community for the latest local data scientific community for the latest evidence.

The following members of the SDDTAC were active members of the Data and Evidence Subcommittee during the development of this report:

- Saeeda Hafiz (Seat 8: San Francisco Unified School District) *Data & Evidence Former Subcommittee Chair*
- Abby Cabrera (Seat 4: Research/Medical Institution) *SDDTAC Co-Chair*
- Marna Armstead (Seat 3: Health Equity) *SDDTAC Co-Chair, resigned as of April 2024*
- Jamey Schmidt (Seat 5: Research/Medical Institution)
- Irene Hilton (Seat 11: DPH Oral Health) *Data & Evidence Subcommittee Chair*
- Laura Urban (Seat 16: Children 0-5 Years Old) *Data & Evidence Subcommittee Chair*

The Data and Evidence Subcommittee met monthly with a total of 9 meetings between April 2024 – February 2025:



April 2024 – Meeting Cancelled
May 8, 2024
June 2024 – Summer Hiatus
July 10, 2024
August 14, 2024
September 11, 2024

October 9, 2024
November 13, 2024
December 11, 2024
January 8, 2025
February 12, 2025

Community Input Subcommittee

The mission of the Community Input Subcommittee is to ensure that meaningful community engagement opportunities are fully integrated throughout the work of the Committee, so that impacted populations can inform the decisions of the full committee.

This Subcommittee recognizes the disproportionate health burdens felt by communities of color and low-income communities and the need to have members of these communities actively participate in shaping funding recommendations for strategies, approaches and services that contribute to decreasing the consumption of sugary drinks for those most impacted, as well as all San Franciscans.

This Subcommittee also recognizes the necessity for the Committee to create mechanisms by which information about the recommendation process and the implementation of the SDDT can be communicated to members of the public, including disproportionately impacted communities. With this as our guiding perspective, the Community Input Subcommittee worked in partnership with the Department of Public Health (DPH), who provided backbone staffing for the Subcommittee, to support and give feedback related to community engagement and outreach efforts.

The Subcommittee continued to emphasize the importance of making all meetings accessible and open to the public and to developing meaningful and creative mechanisms to communicating how SDDT funds are being utilized to support those communities most targeted by the beverage industry. These items can be uplifted into agenda items as they have each been discussed at this year's meetings.

The duties of the Community Input Subcommittee are to:

1. Evaluate the funding process and extent to which the intent of the original recommendations is implemented through community input;
2. Make recommendations to the full committee for any needed improvements to the next round of recommendations/funding process based on community input;
3. Solicit input from the community about SDDTAC recommendations and related processes;
4. Advocate for community engagement activities such as Town Hall meetings, be present at such events, and report back to the committee;
5. Recommend the addition of public engagement component be a part of the funding process; solicit feedback from community and attend meetings; and
6. Oversee strategic outreach to communities.



Community Input Subcommittee accomplishments include:

1. Developed recommendations to the full committee on utilization of this year's funds for community engagement;
2. Reviewed legislation amendments and identify community outreach/input strategy;
3. Researched to amend current SDDTAC process to define community seat representation.
4. Reviewed subcommittee workplan: quarterly cadence to ensure alignment and assess impact;
5. Initiated partnership with SFUSD Student Health Advisory Board to allow for more youth engagement with the SDDTAC;
6. Reviewed and discussed subcommittee FY 25-26 and FY 26-27 funding recommendations; and
7. Discussed and reviewed subcommittee report for the 2025 SDDTAC Annual Report.

Considerations for Future Community Input Opportunities

The Community Input Subcommittee continues to be committed to ensuring the bidirectional flow of information between communities most impacted by the harms of sugary drinks and SDDTAC. Our work for 2025-2026 includes the following:

- Youth Seat Legislative Amendment Process Research
- Process for seating members and revisiting the process, specifically on the committee imbalance of power of city appointed seats and community seats
- Continued efforts to ensure community engagement
- Continued discussions on SDDT communications/marketing funding to support ongoing and consistent messaging and outreach on SDDT efforts and priorities to engage community and increase awareness

The following members of the Committee were active members of the Community Input Subcommittee during the development of this report:

- Linda Ye, (Seat 6: Youth Seat) *Community Input Subcommittee Co-Chair*
- Eva Holman (Seat 15: SFUSD Parent), *Community Input Subcommittee Co-Chair – Resigned as of October 2024*
- Chester Williams, (Seat 1: Health Equity) *SDDTAC Co-Chair*
- Marna Armstead (Seat 3: Health Equity) *Resigned April 2024*
- Jennifer Lebarre, (Seat 9: San Francisco Unified School District)
- Omar Flores, (Seat 12: Food Access/Food Security)
- John Iesha Ena (Seat 2: Health Equity)
- Melinda Burrus (Seat 3: Health Equity) *as of October 1, 2024*

All members of the subcommittee have extensive work experience with diverse communities disproportionately impacted by the consumption of sugary drinks and have expert knowledge on important issues and concerns affecting these communities. As a result, subcommittee members are well positioned to inform recommendations for community engagement and outreach efforts.



The Community Input Subcommittee met 7 times between March 2024 – Feb 2025:

March – May 2024 - Meeting Cancelled	August 13, 2024 September 2024 – Meeting Cancelled	November 12, 2024 December 11, 2024
June 11, 2024	October 8, 2024	January 14, 2024
July 2024 – Summer Hiatus		February 11, 2024

Infrastructure Subcommittee

The mission of the Infrastructure Subcommittee is to ensure staffing and resources are in place to support the functioning, administrative, and evaluation needs of the Committee and Subcommittees.

The duties of the Infrastructure subcommittee are to:

Provide recommendations regarding the infrastructure resources needed to support implementation of the SDDT which includes infrastructure to:

- Provide administrative and operational support to the Committee and its Subcommittees
- Support coordination across City departments and funded agencies
- Ensure community engagement so that Committee recommendations are developed and implemented in partnership with community
- Support evaluation of funded City agencies and programs
- Support the creation of an annual report
- Encourage CBOs and FBOs to respond to City RFPs related to SDDT funds
- Ensure the full Committee is updated regularly on the progress of implementation and has opportunities to provide input as needed
- Provide guidance/recommendations in the Committee's media relationships/communications, ensuring alignment and consistency of messaging
- Provide regional representation with other cities with sugary beverage taxes, regularly reporting back to Subcommittee and full Committee
- Contextualize the work of the Committee within City Department systems and processes

The Infrastructure Subcommittee accomplishments include:

1. Reviewed and revised Infrastructure subcommittee workplan
2. Reviewed Board of Supervisors and Mayor's Office SDDT Budget Recommendations for FY 24-25
3. Reviewed list of SDDT funded grantees and identified potential CBOs to present at the SDDTAC meetings
4. Discussed options for SDDT legislation revisions
5. Discussed and reviewed an approval of revision to SDDTAC bylaws:
 - a) Requiring SDDTAC member participation in one or more subcommittees
 - b) Transitioning the appointment of subcommittee chair position to subcommittee members.



6. Began discussions on planning for extension of SDDTAC beyond 2028
7. Dedicated time to prepare for the March 2025 report by reviewing FY 25-26 and FY 26-27 funding recommendations.

Future Considerations for Infrastructure Subcommittee

In general, existing data sources for beverage prices, consumer purchasing behavior, and public health (particularly diet-sensitive chronic disease which the Committee is interested in given the impact of sugary beverages on these conditions) are not robust. It can be difficult to recognize changes in nutrition, food security, physical activity, and diet-sensitive chronic disease. Thus, the Committee has made recommendations to support data and evaluation infrastructure to better understand the impact of the SDDT especially on the communities most affected by the impact of sugary beverages. In addition, the infrastructure subcommittee will ensure the completed versions of the strategic plan are incorporated in future work plans. The Infrastructure Subcommittee will continue to explore a process or a policy around how the SDDTAC Committee can address emerging needs, such as the ending of COVID relief funds and the difficulty of tracking the small/big business impact of the tax through:

- Monitoring other jurisdictions with soda tax ordinances and implications of Prop E and policy bodies
- Identify and explore strategies to track small/big business impact on the tax in partnership with the Office of Economic and Workforce Development (OEWD).

The following members of the Committee were active members of the Infrastructure Subcommittee during the development of this report:

- Tiffany Kenison (Seat 10 - Department of Public Health, Chronic Disease) *Infrastructure Subcommittee Co-Chair as of December 2023*
- Michelle Kim (Seat 13, Department of Children Youth & Their Families) *Infrastructure Subcommittee Co-Chair*
- Linda Barnard (Seat 14, Recreation and Parks Department) *Infrastructure Subcommittee Co-Chair as of December 2023*
- Melinda Burrus (Seat 2, Health Equity) *As of October 2024*

Since the release of last year's annual report, the Infrastructure Subcommittee met monthly between April 2024-February 2025 for approximately 2 hours each. Some meetings were cancelled due to lack of quorum or summer hiatus.

April 2024 –
Meeting Cancelled
May 13, 2024
June 10, 2024

July 2024 –
Summer Hiatus
August 12, 2024
September 9, 2024
October 21, 2024

November 4, 2024
December 9, 2024
January 13, 2025
February 10, 2025



III. Sugary Drinks Distributor Tax Advisory Committee Budget Recommendations and Budget Descriptions

In FY 24-25, Mayor Breed redirected nearly half (\$5.2M) of the Sugary Drinks Distributor Tax revenue (SDDT) to the Human Services Agency, resulting in significant cuts to the community-based grants program and eliminated funding for the Oral Health Community Task Forces, evaluation and capacity building. Programs with the Recreation and Parks Department, Peace Parks and Requity, did not receive any SDDT funds and continued in FY 24-25 with one-time departmental funds. The Board of Supervisors voted to restore \$2.25M of the SDDT funds in addbacks, prioritizing the funding for community-based grants. Ultimately, the Mayor only released \$250,000 of those funds.

Citing the importance of a transparent, data-driven, evidence-based, and community-informed approach, the SDDTAC voted on February 19, 2025, for the budget recommendations in the table below, organized by SDDT budget domains in descending order. Budget descriptions for each line item follow on subsequent pages. These recommendations restore the funding to the categories previously funded by the SDDT, in alignment with the will of the voters and the community's will.

SDDTAC Budget Recommendations	FY 25-26	%	FY 26-27	%	Department Rx
COMMUNITY-BASED (CB) GRANTS					
Healthy Communities & Policy, Systems, & Environmental Grants (Health education, food security, physical activity)	\$3,264,000	28%	\$3,264,000	28%	DPH
CB Organizations working with SFUSD	\$305,000	3%	\$305,000	3%	DPH
TOTAL CB GRANTS	\$3,569,000	31%	\$3,569,000	31%	
FOOD ACCESS					
Healthy Food Purchasing Supplement	\$1,800,000	15%	\$1,800,000	15%	DPH
Healthy Retail SF	\$0	0%	\$150,000	1%	OEWD
Food Transportation for Food Distribution Centers	\$200,000	2%	\$200,000	2%	HSA
TOTAL FOOD ACCESS	\$2,000,000	17%	\$2,150,000	18%	
PHYSICAL ACTIVITY & WELLNESS					
Peace Parks	\$680,500	6%	\$680,500	6%	RPD
SVIP Funding (Peace Parks Transportation)	\$225,000	2%	\$225,000	2%	DPH
Requity	\$830,500	7%	\$830,500	7%	RPD
TOTAL PHYSICAL ACTIVITY & WELLNESS	\$1,736,000	15%	\$1,736,000	15%	



SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD)					
School Food, Nutrition Education	\$1,300,000	11%	\$1,300,000	11%	DCYF
Student Led Action	\$350,000	3%	\$350,000	3%	DCYF
TOTAL SF UNIFIED SCHOOL DISTRICT	\$1,650,000	14%	\$1,650,000	14%	
ORAL HEALTH					
Mission, Chinatown, Bayview – Oral Health Task Forces	\$600,000	5%	\$600,000	5%	DPH
School-Based Sealant Application	\$395,000	3%	\$395,000	3%	DPH
School-Based Education, Case Management at Early Childhood Education Settings	\$200,000	2%	\$200,000	2%	DPH
TOTAL ORAL HEALTH	\$1,195,000	10%	\$1,195,000	10%	
INFRASTRUCTURE					
Marketing, Promotion, Outreach	\$25,000	0.2%	\$25,000	0.2%	DPH
Evaluation, Data, Research, Capacity Building Support	\$350,000	3%	\$375,000	3%	DPH
Staffing	\$550,000	5%	\$550,000	5%	DPH
TOTAL INFRASTRUCTURE	\$925,000	8%	\$950,000	8%	
WATER ACCESS					
Water Access – SF Unified School District	\$150,000	1%	\$125,000	1%	DCYF
Water Access – Public Spaces	\$150,000	1%	\$0	0%	RPD/PUC
TOTAL WATER ACCESS	\$300,000	2%	\$125,000	1%	
EARLY CHILDHOOD EDUCATION/NUTRITION	\$250,000	2%	\$250,000	2%	DPH
TOTAL	\$11,625,000	100%	\$11,625,000	100%	

SDDT BUDGET DESCRIPTIONS FY25-26 and FY 26-27

COMMUNITY-BASED GRANTS (CBG)

Health Education, Food Security, Physical Activity

DPH should contract directly with CBOs through an RFP process managed through the Community Health Equity and Promotion (CHEP) Branch of the Department of Public Health. CBG should support community-based programs and services that address the health inequities of those most targeted by the beverage industry. Funding should go to Community Based Organizations (CBOs) and Faith Based Organizations (FBOs) for the following strategies:

- A. **Health Education activities** including, chronic disease prevention, healthy eating and active



SDDT BUDGET DESCRIPTIONS FY25-26 and FY 26-27

living, tap water promotion, oral/dental health

- B. **Physical Activity opportunities**, including a) Dance and movement, sports, yoga, walking groups, biking, etc.; b) Changes to the built environment (i.e. sidewalks, streets, parks, buildings, etc.) or safety of the built environment that facilitates increased physical activity and active transportation)
- C. **Food Security**, including a) Community-based pantries, community-based hot meals, community kitchens and community home delivery services; b) Increased financial resources (i.e. wages, income, government nutrition supplements, vouchers, etc.); c) Changes to the built environment that facilitate food security; d) Pursuit of institutional or local policies that facilitate food security; and e) Food Access, including community-based food systems, approaches, community-based pantries, community-based hot meals, community kitchens and community home delivery services, etc.
- D. **Water Promotion**, such as support for Spa Water Supplies, station maintenance and beautification, refillable water bottles to distribute to communities, water testing
- E. **Community Based Participatory Research**

Community Based Organizations (CBO) working with SFUSD

Recommend 3% of all CBO funding should go towards CBOs implementing programs/ or initiatives that take place in school settings. Funding to issue grants to CBOs should follow the guidelines above. To support disbursement of funds, the funds should be directed to SFDPH-CHEP which works with SFUSD to fund CBOs that work with SFUSD.

FOOD ACCESS

Healthy Food Purchasing Supplement - Support programs that increase financial resources to purchase healthy food such as vouchers and food purchasing incentives. These funds should be distributed through a Request for Proposal (RFP) process. Funding should support programs and services that increase financial resources to purchase healthy food; access to healthy fruits and vegetables while minimizing processed foods for high-risk communities; foods that are affordable and convenient; and programs that support the consumption of healthy foods including the ability to prepare and store meals and the knowledge of basic nutrition, food safety and cooking. Priority programs should incorporate a community-based food security perspective and have demonstrated increased ability of food insecure residents to purchase, access, and consume consumption of healthy, fresh, low-to-no cost and culturally appropriate foods, including but not limited to food vouchers/ incentives, transportation and delivery and prepared foods.

Healthy Retail SF – Supporting small business to increase healthy food access in high risk, impacted communities and neighborhoods by:

- A. Supporting business operations
- B. Promoting community engagement
- C. Improving the retail environment

Food Transportation for Food Distribution Centers – Support programs that provide access to healthy, culturally-sensitive food (groceries and/or meals) with transportation costs of getting food to their centers and delivery of food (groceries and/or meals) to their clients. Funded organizations will work with local food producers to source their distributions and prioritize food delivery for those with mobility difficulties. Transportation costs can include vehicle purchases, fuel costs, and/or payments to organizations that specialize in food transportation services.



SDDT BUDGET DESCRIPTIONS FY25-26 and FY 26-27

PHYSICAL ACTIVITY & WELLNESS

Peace Parks - To support staffing and supplies, including healthy food, for Peace Parks programs in target populations.

SVIP: Peace Parks Transportation - Transportation for Peace Parks participants

REQUITY: Outreach, scholarships, recreation equity - Requity offers free dynamic, engaging, and culturally relevant recreation programming to youth under 18 living in shelters, foster care, public housing, or in housing developments. Through a combination of onsite and hyper-local programs, coupled with extensive outreach. Requity increases access to and participation in RPD's existing programs and scholarships by educating and informing families on what RPD can offer them.

SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD)

School food, nutrition education - To improve the quality and appeal of school meals and support nutrition education to increase participation in school meal programs (for example: cooking and serving equipment, staff professional development, and innovative procurement and menu strategies to increase freshly prepared food). Funding will target schools with the largest populations of high-risk students that are disproportionately targeted by the sugary drinks industry.

Student Led Action - Support student led efforts to decrease consumption of sugary drinks and increase awareness of sugary drinks consumption among students, with focus on schools with the largest populations of high-risk students that are disproportionately targeted by the sugary drinks industry. SFUSD should provide to SDDTAC a proposal of how funding will be spent through student led action. Funding to also support adequate staffing for implementation.

ORAL HEALTH

Community Oral Health Task Forces - Support development of community infrastructure such as oral health community task forces that incorporate diverse stakeholders for outreach, education, and interventions to address the oral health needs of children in high-risk populations.

School-based Sealant Application – Support school-based preventative oral health programming placing dental sealants and fluoride varnish within SFUSD schools serving high risk target populations.

School-based Education and Case Management (Early Childhood Education/Nutrition Settings) - Following an RFP process, support Early Care and Education (ECE) providers and Head Start programs serving high risk target populations in providing on-site oral health education, toothbrushing, oral health screenings, community-dental clinic linkages and case management for children experiencing early childhood caries.

INFRASTRUCTURE

Marketing, Promotion, Outreach

Funds to DPH/CBOs/media firms to support media and communications that may include:

- grassroots, community-driven awareness campaigns about the intent of the SDDT and the impact of the allocated funds
- city-wide communications campaign highlighting the impact and importance of the SDDT
- communications materials for merchants
- communicate the harmful impact of sugary drinks and healthy alternatives

Examples include community-driven, messaging, print, online, and social media campaigns. This also includes regular communication to SF Board of Supervisors, Mayor's Office, Board of Education and



SDDT BUDGET DESCRIPTIONS FY25-26 and FY 26-27

other elected officials via newsletters and other mechanisms.

Evaluation, Research, Data Support, Capacity Building

1. Professional services:
 - a. technical assistance for funded CBO and FBO
 - b. evaluation to develop framework and evaluate city agencies, CBO and FBO, and process evaluations from applicants, etc.
 - c. city attorney to provide ongoing technical consultation
 - d. project management agency to offset fiscal intermediary costs
2. Materials/Supplies for meetings and printing costs
3. Data for collection (pricing), analysis (Nielsen) and purchase (IRI)
4. Capacity Building for SDDT initiative
5. City Attorney Consultation
6. Infrastructure Staffing

Personnel:

1. Backbone staffing to support SDDTAC
2. Staffing to support DPH SDDT implementation of community-based grants
3. Staffing to support research/evaluation of SDDT impact

WATER ACCESS

SFUSD - SFUSD water station installation. Also, invest in signage and art to 3 stations to pilot evidence-based community informed model for what designs should be and water education. Allows for comparison of usage between pilot stations with artwork/education and those without.

Public Spaces - Public water station installation. Also, invest in signage and art to 3 stations to pilot evidence-based community informed model for what designs should be and water education. Allows for comparison of usage between pilot stations with artwork/education and those without.

EARLY CHILDHOOD EDUCATION/NUTRITION

To enhance childcare environments and promote healthy behaviors among children aged zero to five through supporting initiatives that advance nutrition security and oral/dental health, focusing on priority populations that are disproportionately targeted by the sugary drinks industry.

IV. Impact on Beverage Prices and Consumer Purchasing Behavior & Public Health

A. Beverage Pricing and Sales Data

Reducing consumption of sugary drinks is a key goal of the tax; increasing prices through a distributor tax was one strategy to do so. And that approach is working. [A study published in the JAMA Health Forum²⁴](#) in January 2024, found that retail prices of sugary beverages rose by 33% in the two years following the implementation of a local excise tax on sugary drinks in Philadelphia, Oakland,



Seattle, San Francisco, and Boulder. The study also found a 33% reduction in purchases and determined there was not an increase in cross-border purchases (when people cross into a different jurisdiction without the tax).

B. Public Health Data Report

The [SDDT 2024 Data Brief](#) and [Appendix](#) was approved by the Committee in November 2024 and can be found on the [SDDTAC webpage](#). The SDDT 2024 Data Brief highlights the most recent data as of 2023 for three metrics: public health impacts, sugary drink consumption, and sugary drink sales and pricing in San Francisco.

V. Impact of SDDT

A. SDDT Fiscal Year 23-24 Evaluation Report

SF Department of Public Health (SFDPH)'s Community Health Equity and Promotion (CHEP) Branch Healthy Eating Active Living (HEAL) team and Center for Data Science (CDS) conducted an evaluation of the Sugary Drinks Distributor Tax (SDDT) funded entity data for FY 23-24. SFDPH partnered with Raimi + Associates in the development of the evaluation plan and data collection through reporting templates and participant surveys. The impact of the SDDT is captured in the [FY 23-24 evaluation report](#) which can be found in the appendices or on the [Soda Tax SF webpage](#).

The following are evaluation findings for SDDT funded programs in Fiscal Year 23–24, which includes July 1, 2023- June 30, 2024.

FINDING 1: SDDT revenue continues to be invested in priority populations and places most targeted by the beverage industry.

FINDING 2: SDDT investments have improved healthy behaviors and attitudes related to drinking more water, drinking fewer sugary drinks, and increasing fruit and vegetable consumption and physical activity.

FINDING 3: SDDT investments have improved food security by: 1) providing direct programs and services and 2) supporting structural and systemic change that increase access to healthy food.

FINDING 4: SDDT investments strengthen leadership and connections in communities most impacted by health inequities, leading to long term benefits.

The Appendices include more information about funded organizations and their programs (SDDT Funded Initiatives) as well as the complete [FY 23–24 Evaluation Report](#).



VI. ENDNOTES

- ¹Malik, V.S. (2012, January 31). Sweeteners and Risk of Obesity and Type 2 Diabetes: The Role of Sugar-Sweetened Beverages. *Curr Diab Rep*, 12, 195-203. doi:10.1007/s11892-012-0259-6. Retrieved from <http://link.springer.com/article/10.1007/s11892-012-0259-6>
- ²Wang, J. (2014, April). Consumption of added sugars and development of metabolic syndrome components among a sample of youth at risk of obesity. *Applied Physiology, Nutrition, and Metabolism*, 39(4), 512. doi:10.1111/jhn.12223. Retrieved from <http://www.ncbi.nlm.nih.gov/pubmed/24669994>
- ³Johnson, R.K., Appel, L., Brands, M., Howard, B., Lefevre, M., Lustig, R., Sacks, F., Steffen, L., & Wyllie-Rosett, J. (2009, September 15). Dietary sugars intake and cardiovascular health: a scientific statement from the American Heart Association. *Circulation*, 120(11), 1011-20. doi:10.1161/CIRCULATIONAHA.109.192627. Retrieved from <http://circ.ahajournals.org/content/120/11/1011.full.pdf>
- ⁴Sohn W, Burt BA, Sowers MR. Carbonated soft drinks and dental caries in the primary dentition. *J Dent Res*. Mar 2006;85(3):262- 266.
- ⁵Sohn W, Burt BA, Sowers MR. Carbonated Soft Drinks and Dental Caries in the Primary Dentition. *J Dent Res*. 2006; 85(3): 262– 266.
- ⁶Zheng, M. (2014, February). Liquid versus solid energy intake in relation to body composition among Australian children. *J Hum Nutr Diet*. doi:10.1111/jhn.12223
- ⁷U.S. Department of Agriculture, U.S. Department of Health and Human Services. (2010). Dietary Guidelines for Americans, 2010. Page 28. Retrieved from DietaryGuidelines2010
- ⁸Wang, J. (2014, April). Consumption of added sugars and development of metabolic syndrome components among a sample of youth at risk of obesity. *Applied Physiology, Nutrition, and Metabolism*, 39(4), 512. doi:10.1111/jhn.12223. Retrieved from <http://www.ncbi.nlm.nih.gov/pubmed/24669994>
- ⁹Trust for America's Health and Robert Wood Johnson Foundation. F as in Fat: How Obesity Threatens America's Future – FastFacts: Obesity and Health. 2013. Accessed January 15, 2014 at <http://fasinfat.org/facts-on-obesity-and-health/>
- ¹⁰Malik, V.S. (2012, January 31). Sweeteners and Risk of Obesity and Type 2 Diabetes: The Role of Sugar-Sweetened Beverages. *Curr Diab Rep*, 12, 195-203. doi:10.1007/s11892-012-0259-6. Retrieved from <http://link.springer.com/article/10.1007/s11892-012-0259-6>
- ¹¹U.S. Department of Agriculture, U.S. Department of Health and Human Services. (2010). Dietary Guidelines for Americans, 2010. Page 28. Retrieved from DietaryGuidelines2010
- ¹²Wang, J. (2014, April). Consumption of added sugars and development of metabolic syndrome



components among a sample of youth at risk of obesity. *Applied Physiology, Nutrition, and Metabolism*, 39(4), 512. doi:10.1111/jhn.12223. Retrieved from <http://www.ncbi.nlm.nih.gov/pubmed/24669994>

¹³ Malik, V.S. (2012, January 31). Sweeteners and Risk of Obesity and Type 2 Diabetes: The Role of Sugar-Sweetened Beverages. *Curr Diab Rep*, 12, 195-203. doi:10.1007/s11892-012-0259-6. Retrieved from <http://link.springer.com/article/10.1007/s11892-012-0259-6>

¹⁴ Puhl RM, Heuer CA. Obesity stigma: important considerations for public health. *Am J Public Health* 2010; 100:1019-28.

¹⁵ Hatzenbuehler ML, Phelan JC, Link BG. Stigma as a fundamental cause of population health inequalities. *Am J Public Health* 2013; 103:813-21.

¹⁶ Puhl, RM, Heuer CA. The stigma of obesity: a review and update. *Obesity (Silver Spring)* 2009; 17:941-64.

¹⁷ Spahlholz J, Baer N, Konig HH, et al. Obesity and discrimination – a systemic review and meta-analysis of observational studies. *Obes Rev* 2016;17:43-55.

¹⁸ Seacat JC, Dougal SC, Roy D. A daily diary assessment of female weight stigmatization. *J Health Psychol* 2016;21:228-40.

¹⁹ Harris, Jennifer L., Fleming-Milici, Frances, Mancini, Sally. *Rudd Report Targeted Food and Beverage Advertising to Black and Hispanic Consumers: 2022 Update*. Rudd Center for Food Policy & Health, University of Connecticut

²⁰ Silver LD, Padon AA, Li L, Simard BJ, Greenfield TK (2023) Changes in sugar-sweetened beverage consumption in the first two years (2018 – 2020) of San Francisco's tax: A prospective longitudinal study. *PLOS Glob Public Health* 3(1): e0001219. <https://doi.org/10.1371/journal.pgph.0001219>

²¹ U.S. Department of Health and Human Services, U.S. Department of Agriculture. 2015-2020 Dietary Guidelines for Americans. U.S. Department of Health and Human Services and U.S. Department of Agriculture, 2015:144.

²² Sanchez-Romero LM, Penko J, Coxson PG, Fernandez A, Mason A, Moran AE, et al. (2016) [Projected Impact of Mexico's Sugar-Sweetened Beverage Tax Policy on Diabetes and Cardiovascular Disease: A Modeling Study.](#)

²³ Lee, MM, Fable J, Schillinger D, Basu S, McCulloch CE, Madsen KA. Sugar-Sweetened Beverage Consumption 3 Years After the Berkeley, California, Sugar-Sweetened Beverage Tax. *Am J Public Health*. 2019 Apr;109(4):637-639. Doi:10.2105/AJPH.2019.304971. Epub 2019 Feb 21. PMID:30789779; PMCID: PMC6417561.

²⁴ Kaplan, S.K., White, J., Madsen, K., Basu, S., Villas-Boas, S., & Schillinger, D. (2004). Evaluation Changes in Prices and Purchases Following Implementation of Sugar Sweetened Beverage Taxes Across the US. *JAMA Health Forum*, 5(1), 1-12. <https://doi.org/10.1001/jamahealthforum.2023.4737>



VII. Appendices

- A. SDDT Funded Initiatives FY 24-25
- B. SDDT 2024 Data Brief
- C. SDDT 2024 Data Brief Appendix
- D. SDDT FY 23-24 Evaluation Report
- E. Article 8: Sugary Drinks Distributor Tax Ordinance (San Francisco Business and Tax Regulations Code)
- F. Article XXXIII: Sugary Drinks Distributor Tax Advisory Committee (San Francisco Administrative Code)
- G. Sugary Drinks Distributor Tax Advisory Committee Strategic Plan
- H. Sugary Drinks Distributor Tax Advisory Committee Bylaws



Appendix A

SDDT Funded Initiatives FY 2024 - 2025



FY 2024-2025 Sugary Drinks Distributor Tax (SDDT) Funded Entities



FY 2024-2025 SDDT Healthy Communities Grants – through San Francisco Public Health Foundation

ORGANIZATION(S)	FY24-25 BUDGET	NON-SDDT 1X FUNDS	NEIGHBORHOOD(S)	PRIORITY POPULATION(S)	PROGRAM & SERVICES DESCRIPTION
All My Uso's (AMU) & Fa'atasi Youth Services	\$ -	\$131,700	Bayview-Hunters Point, Potrero Hill, Sunnysdale	Pacific Islander Low Income	Funding supports the OLAGA (Opportunities to Live and Grow for our Aiga) project, which supports career and leadership development for Community Health Workers (CHWs) and delivers programs and services focused on healthy eating, physical activity, and cross-generational connections for Pacific Islander families in San Francisco. In FY24-25, AMU/Fa'atasi Youth Services will support a cohort of Pacific Islander CHWs to implement Nutrition and Healthy Eating classes, Diabetes Support Group sessions, and the distribution of holiday "mealofa" healthy food and resources boxes, planning of Pasifika Health & Unity Day, and dissemination of health education materials around the harms of sugary drinks. Contact: Christine Mauia, christine@allmyusos.org and Sylvia Selinger, faatasiyouthservices@gmail.com
Association of the Ramaytush Ohlone (ARO)	\$ -	\$131,700	Excelsior, Crocker-Amazon, Visitacion Valley, Portola, Mission	Native American / American Indian Low Income	Funding supports transfer, restoration, and remediation of a parcel of land in Golden Gate Park to build a farm to grow food for San Francisco's American Indian community and low income neighbors, which will increase access to ancestral land and nature; promote culture and traditional health activities; provide training, employment, and educational opportunities in Native land management and food production; and increase the use and consumption of native foods and medicinal plants while decreasing the use of processed, sugary foods and beverages. In FY24-25, ARO will remediate the property, conduct a community engagement survey and focus groups to inform development of the farm, develop structures of long term sustainability of the farm and ARO, who will manage the land. Contact: aro@ramaytush.org
Community Awareness Resource Entity (CARE)	\$ -	\$131,700	Potrero Hill	Black / African American Low Income	Funding supports youth leadership development, community stewardship of green spaces in the Potrero Hill neighborhood with focus on Potrero Annex and Terrace public housing developments. In FY24-25, CARE will implement weekly youth leadership development and garden education programming; host events to build community and share health education and community resources (including distribution of holiday meals and turkeys); and steward green spaces in Potrero Hill including cultivation of fresh fruits and vegetables. Contact: Uzuri Pease-Green, uzuri@sf-care.org

FY 2024-2025 Sugary Drinks Distributor Tax (SDDT) Funded Entities



Farming Hope	\$210,000	\$ -	Civic Center, Tenderloin	Latinx Low Income	Funding supports Farming Hope's paid Apprenticeship Program, Healthy Meals & Groceries Program, and Farming Hope's leadership on the city-wide coalition Food and Agriculture Action Coalition Toward Sovereignty (FAACTS). In FY24-25 Farming Hope will train adults in their 12-week paid culinary apprenticeship program; prepare and distribute healthy meals and groceries to majority housing and food insecure Latinx families; and lead food security advocacy through FAACTS. Contact: Haley Nielson, giving@farminghope.org
Florence Fang Community Farm	\$210,000	\$ -	Bayview-Hunters Point	Black / African American Low Income	Funding supports multi-faceted strategies supporting a hyper-local Bayview food system. In FY24-25, Florence Fang Community Farm will teach Bayview children and youth to grow their own fresh fruits and vegetables and about the harms of sugary drinks and benefits of drinking water; provide career development training in gardening/farming to Bayview youth; and recruit a Bayview Black-owned business to stock fresh produce grown on the farm; and advocate to lower water rates for community and family gardens in the Black community. Contact: Majid Tavallaei, majidt@asianweek.com
South of Market Community Action Network (SOMCAN)	\$ -	\$131,700	SOMA, Tenderloin, Excelsior	Asian Low Income	Funding supports the SIGLA Project which aims to improve health behaviors related to preventing chronic disease through a community health ambassador model with emphasis on reaching low-income Filipino-Americans in Districts 5, 6, 7, 10, and 1. In FY24-25, SOMCAN will support a cohort of community health ambassadors to raise awareness about the harms of sugary drinks; coordinate free physical activity, recreation, and healthy eating/cooking classes; distribute hot meals to SRO residents; and distribute culturally relevant information on how to prevent chronic disease. Contact: Angelica Cabande, acabande@somcan.org
TOTAL	\$420,000	\$526,800			

FY 2024-2025 Sugary Drinks Distributor Tax (SDDT) Funded Entities



FY 2024-2025 SDDT Healthy Schools Grants – through San Francisco Public Health Foundation

ORGANIZATION	FY24-25 BUDGET	NEIGHBORHOOD(S)	POPULATION(S)	PROGRAM & SERVICES DESCRIPTION
Project Commotion	\$77,400	City wide schools	Public school age youth	Project Commotion will bring creative movement programming to SFUSD's youngest learners, working to establish healthy habits during and beyond the school day. In FY 24-25, Project Commotion will provide creative movement sessions for pre-K and kindergarten students and training for teachers on easy-to-apply strategies such as brain breaks, transition activities, and new recess games. Contact: Susan Osterhoff, susan@projectcommotion.org
Ultimate Impact	\$77,400	City wide schools	Public school age youth	Ultimate Impact offers school day and after-school programming for students of all ages primarily in Bayview Hunter's Point, Vis Valley, the Mission, Portola, and Double Rock. Programming provides youth an opportunity to have positive peer interactions, receive consistent adult mentorship, be active, and have fun while playing ultimate frisbee. Coaches use trauma-informed practices and activities to support social and emotional growth. In FY 24-25, Ultimate Impact will provide health and wellness workshops for elementary and middle school students; provide coaching, mentorship, and leadership development support to BIPOC youth. Contact: Rocky Beach, rocky@ultimate-impact.org
Urban Sprouts	\$90,654	City wide schools	Public school age youth	Urban Sprouts seeks to honor and restore cultural connections to health and wellness, reduce health disparities, and support job readiness through training and leadership opportunities. In FY 24-25, Urban Sprouts will engage youth from under-resourced communities in hands-on garden-based education; employ youth and young adults through youth workforce and leadership development opportunities; and deliver multilingual health and nutrition education at the June Jordan School for Equity Farm and Kitchen. Contact: Kent Anderson, kent@urbansprouts.org
Total	\$245,454			

FY 2024-2025 Sugary Drinks Distributor Tax (SDDT) Funded Entities



FY 2024-2025 SDDT Policy, Systems, Environmental Change (PSE) Grants – through SF Department of Public Health

ORGANIZATION	FY24-25 BUDGET	NEIGHBORHOOD(S)	POPULATION(S)	PROGRAM & SERVICES DESCRIPTION
Central American Resource Center-CARECEN	\$292,000	Mission	Low income, Latinx, immigrants	CARECEN uses the CAM model to advocate for PSE changes aimed at reducing consumption of sugary drinks, and increasing water consumption, healthy food, and physical activity. In FY24-25, CARECEN will provide enhanced service connection (public benefits, food and basic supports, health and wellness resources) to Latinx families; train and support promotoras to promote health/wellness and advocate for policy change; implement free water testing pilot in partnership with SF Public Utilities Commission (SFPUC); and advocate for public policy change to promote water consumption through partnership with SFPUC. Contact: Vanessa Bohm, vanessa@carecensf.org
18 Reasons	\$292,000	City Wide, Bayview	Low income	18 Reasons' Nourishing Pregnancy program connects Black and Latinx pregnant people to six months of weekly home delivered groceries and weekly virtual classes on cooking, nutrition, and prenatal and postpartum care. In FY24-25, 18 Reasons will implement cooking/nutrition education courses; launch CalAIM-eligible (Medi-Cal billable) food/nutrition services in San Francisco; and work towards implementing PSE change strategies to integrate food and nutrition supports into MediCal through CalAIM. Contact: Sarah Nelson, sarah@18reasons.org
Tenderloin Neighborhood Development Corporation	\$291,000	Tenderloin, Mission Bay	Low income	TNDC's approach is two-fold: 1) Kain Na, meaning "Let's Eat!", provides a space for low-income Mission Bay community members who are facing food insecurity to have access to weekly groceries, engage in family-friendly food & nutrition activities and 1) The Tenderloin Food Policy Council (FPC), an advocacy group led by Tenderloin residents with support from TNDC staff, examines Policy, Systems, and Environmental Change (PSE) approaches to increase food security and access to healthy food for Tenderloin residents while providing leadership development opportunities for Tenderloin residents to support their ability to inform policy and change systems that related to their ability to access affordable healthy food. In FY24-25, TNDC's Kain Na will distribute fresh food to Mission Bay community members; expand grocery distribution to an additional day each week. TNDC's FPC will support members to apply for a local task force, commission, or board; and engage on two food justice related policies. Contact: Isadora Sharon (Kain Na), ifsharon@tndc.org ; Colleen Rivecca (FPC), crivecca@tndc.org
Total	\$875,000			

FY 2024-2025 Sugary Drinks Distributor Tax (SDDT) Funded Entities



Healthy Food Purchasing Supplement Grants – through SF Public Health Foundation

ORGANIZATION	FY 24-25 BUDGET	NEIGHBORHOOD(S)	POPULATION(S)	PROGRAM & SERVICES DESCRIPTION
Heart of the City Farmers Market	\$300,000	City wide, especially Tenderloin, Mid Market, SOMA, Chinatown	Low income, CalFresh Clients	Heart of the City Farmers Market (HOTCFM) is a farmer-operated market open every Sunday and Wednesday at Fulton Plaza in San Francisco's Civic Center. HOTCFM will increase food security and increase fruit and vegetable consumption through their Market Match incentive program, which provides a dollar-for-dollar match of up to \$5 when an EBT purchase is made. This program allows CalFresh clients to expand their purchases of fresh, locally grown produce from California farmers. It also directly supports local farmers through direct sales to consumers. HOCFM also accepts EatSF Vouchers. Contact: Kate Creps, Kate@hotcfarmersmarket.org
Total	\$300,000			

Healthy Food Purchasing Supplement Grants – through SF Department of Public Health

ORGANIZATION	FY 24-25 BUDGET	NEIGHBORHOOD(S)	POPULATION(S)	PROGRAM & SERVICES DESCRIPTION
EatSF/ Vouchers 4 Veggies/UCSF	\$700,000	City wide	Very low income Pregnant People, Families, and Single Adults	EatSF will increase food security and increase fruit and vegetable consumption. EatSF is a fruit and vegetable voucher program designed to make healthy food in neighborhood supermarkets, grocery stores and farmers markets affordable for low-income families and individuals. In FY24-25, EatSF will partner with the SFDPH Women, Infants, and Children (WIC) program and neighborhood health clinics to provide \$40 in vouchers per month for 12 months to enrolled pregnant people. Contact: Cissie Bonini, Cissie.Bonini@ucsf.edu
Total	\$700,000			

FY 2024-2025 Sugary Drinks Distributor Tax (SDDT) Funded Entities



Oral Health Community Task Force Grants – through San Francisco Department of Public Health

ORGANIZATION	FY 24-25 BUDGET	NON-SDDT 1X FUNDS	NEIGHBORHOOD(S)	FOCUS AREA(S)	PROGRAM & SERVICES DESCRIPTION
Chinatown Children's Oral Health Task Force	\$ -	\$90,000	Chinatown / citywide	Parents/guardians, other caregivers, as Asian American and Chinese-speaking low-income families	The Chinatown Task Force on Children's Oral Health is led by NICOS Chinese Health Coalition and focuses on parents/guardians and other caregivers living in Chinatown, as well as low-income, non- and/or limited-English proficient Chinese-speaking families that live throughout San Francisco. In FY24-25, NICOS will host regular task force meetings with dentists, community-based organizations and community members; Conduct educational presentations and distribute oral health care kits and tap water promotion and promote oral health messaging using a culturally appropriate multimedia (radio, tv, print, social media) campaign. Contact: Kent Woo, kentwoo@nicoschc.org
Mission Children's Oral Health Task Force	\$ -	\$90,000	Mission /citywide	Parents/guardians and other caregivers, Latinx and Spanish-speaking low-income families	The Mission Children's Oral Health Task Force is led by CARECEN SF and focuses on parents/guardians and other caregivers living in the San Francisco Mission District, but also Latinx and Spanish-speaking low-income families living throughout San Francisco. In FY24-25, CARECEN will host regular task force meetings with dentists, community-based organizations and community members; Conduct educational workshops and presentations; Produce a culturally appropriate oral health education curriculum and promote oral health messaging through social media and a community briefing. Contact: Vanessa Bohm, vanessa@carecensf.org
District 10 Children's Oral Health Task Force	\$ -	\$90,000	Visitation Valley/Bayview Hunters Point / citywide	Parents/guardians and other caregivers, Black/African American (B/AA) and other low-income families	The District 10 Children's Oral Health Task Force is led by Dental Robin Hood and serves all ethnicities and populations within San Francisco, with focused expertise to meet the unique needs of black families in the community of Bayview Hunter's Point and Visitation Valley. In FY24-25, Dental Robin Hood will host regular task force meetings with dentists, community-based organizations and community members; Conduct educational workshops and presentations and promote oral health messaging through formal and social media, as well as a community briefing. Contact: Rubin Sorrell, rs2dds@dentalrobinhood.com
TOTAL	\$ -	\$270,000			

FY 2024-2025 Sugary Drinks Distributor Tax (SDDT) Funded Entities



SDDT Funded City Agencies

ORGANIZATION	FY24-25 BUDGET	NON-SDDT 1X FUNDS	NEIGHBORHOOD(S)	POPULATION(S)	PROGRAM & SERVICES DESCRIPTION
Dept Public Health – Primary Care Dental	\$395,000	\$ -	City Wide	SFUSD Students in K-5	Sealant application, within SFUSD schools serving high risk target populations. Contact: Helen Yu, helen.yu@sfdph.org
Human Services Administration	\$5,200,000	\$ -	City Wide	Low Income Families and Seniors	Citywide Food Access addresses ongoing food and nutrition gaps by granting funds to CBOs to implement direct programming including purchasing power (grocery voucher) programs, supplemental meal services, community food production (urban agriculture), neighborhood-based grocery access, and the D10 Community Market. In FY24-25, SDDT funds \$5.2 million of a \$10 million grant portfolio. Contact: Cindy Lin, cindy.lin@sfgov.org
Office of Economic & Workforce Development	\$150,000	\$ -	City Wide	Neighborhoods with limited healthy food	Support small business to increase healthy food access in high risk and impacted communities/neighborhoods by 1) supporting business operations; 2) promoting community engagement; 3) improving retail environment. Contact: Jossiel Cruseta, jossiel.cruseta@sfgov.org; Alesandra Lozano, alesandra.lozano@sfgov.org
Recreation and Parks Department	\$ -	\$1,800,000	City Wide	Low Income youth	Requity serves youth under 18 who live in shelters, foster care, public housing, and housing developments through a combination of onsite and hyper-local programs, coupled with extensive outreach. Contact: Linda Barnard, linda.barnard@sfgov.org
Recreation and Parks Department	\$ -	\$670,000	Visitation Valley, BVHP, Potrero Hill, Western Addition, Fillmore	Low Income Transitional Age Youth	Peace Parks promotes community wellness and violence prevention in underserved communities and aims to improve feelings of community safety and connectedness and increase use of SF parks. Peace Parks serves youth 16-25 years old. Contact: Linda Barnard, linda.barnard@sfgov.org
SF Unified School District	\$200,000	\$ -	City Wide	SFUSD Students	Student led efforts to decrease consumption of sugary drinks and increase awareness of sugary drinks consumption among students, with focus on schools with the largest populations of high-risk students that are disproportionately targeted by the sugary drinks

FY 2024-2025 Sugary Drinks Distributor Tax (SDDT) Funded Entities



					industry. Contact: Saeeda Hafiz, hafizs@sfusd.edu
SF Unified School District	\$1,100,000	\$ -	City Wide	SFUSD Students	Funding supports improving quality and appeal of school meals and implementing nutrition education thus increasing participation in school meal programs (eg: cooking and serving equipment, staff professional development, and innovative procurement and menu strategies to increase freshly prepared food). Funding targets schools with the largest populations of high-risk students that are disproportionately targeted by the sugary drinks industry. Contact: Jennifer LeBarre, lebarrej@sfusd.edu and Saeeda Hafiz, hafizs@sfusd.edu
SF Unified School District	\$ -	\$100,000	City Wide	SFUSD Students	Installation of water stations and water filters in SFUSD schools, beautification and signage to promote use of water stations, and implementation of water education. Contact: Saeeda Hafiz, hafizs@sfusd.edu
TOTAL	\$7,045,000	\$2,570,000			

Appendix B

SDDT 2024 Data Brief





2024 Sugary Drinks Distributor Tax (SDDT) Data Brief - Revised

Revised August 2025



Scientific evidence links the overconsumption of sugary drinks to chronic diseases like type 2 diabetes, heart disease, and tooth decay - health concerns that disproportionately affect low-income communities of color. In 2016, San Francisco voters passed the Sugary Drinks Distributor Tax (SDDT), also known as the soda tax, to reduce sugary drink consumption and mitigate preventable diet-related diseases. This brief highlights the most recent data as of 2023 for three metrics: public health impacts, sugary drink consumption, and sugary drink sales and pricing in San Francisco.

Preventing chronic disease is more complicated than simply asking people to eat more fruits and vegetables and exercise 30 minutes a day. To ask people to make those "simple" changes, we must consider how their behaviors are shaped by their social, physical, and political environments. The goals of the soda tax are focused on long-term impact and is meant to be part of a comprehensive strategy to reduce sugary drink consumption. The current data show small positive changes since the tax went into effect in 2018, highlighting the need for larger investment in multicomponent strategies.

Impact of Sugary Drinks on SF Public Health

- Food Insecurity is the highest (67%) that it has been since the California Health Interview Survey began measuring food insecurity in 2001.
- Native Hawaiian or Other Pacific Islander (NHOPI) and Black/African American (B/AA) residents have the highest hospitalization rates for type 2 diabetes.
- Black/African American and Native Hawaiian/ Other Pacific Islander residents face the highest rates of diet-related diseases and have the shortest life expectancies compared to other racial and ethnic groups.

Sugary Drink Consumption Among SFUSD Students

- Middle and high school students are drinking more sugary drinks.
- Black/African American and Latino students were more likely to drink at least one sugary drink a day than their Asian and White classmates.

Beverage Sales and Pricing in SF

- Data has shown an increase in sugary drink sales since 2020. There are competing factors that may contribute to this increase such as the return of tourism to San Francisco, return to work mandates, and/or the possibility that residents are purchasing more sugary drinks.



Impact of Sugary Drinks on SF Public Health

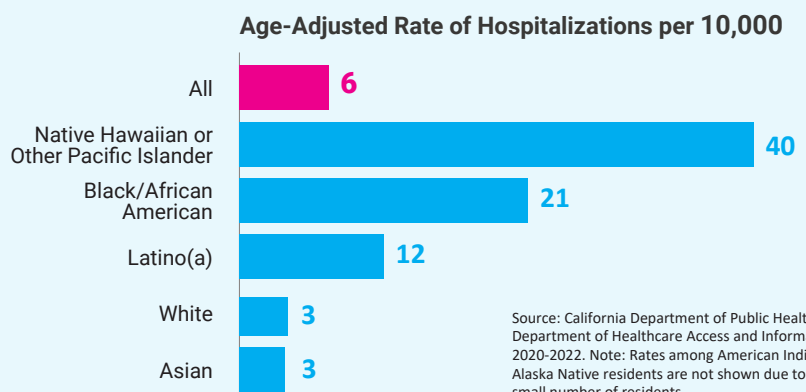
A note regarding use of obesity as a measure of health. Evolving research indicates that focusing on overweight/obesity furthers stigma and can exacerbate or contribute to poor health. The goals of the soda tax are to reduce sugary drink consumption and prevent related chronic diseases through programs, services and policies that promote nutrition and physical activity as opposed to obesity prevention. Therefore, this data brief does not report on obesity and focuses instead on other health conditions associated with sugary drink consumption such as diabetes, heart disease, and tooth decay.

People who consume sugary drinks regularly—1 to 2 cans a day or more—have a 26% greater risk of developing type 2 diabetes than people who rarely have such drinks.¹ Consumption of sugary drinks is also linked to increased risk of heart disease. According to a 2024 Harvard study², consuming one sugary drink per day is associated with an 18% increased risk of cardiovascular disease (CVD), regardless of exercise. Drinking soda nearly doubles the risk of cavities in children.³

In San Francisco, Black/African American people make up less than 5% of the population, and Native Hawaiian or Other Pacific Islanders make up less than 1%. Despite their small numbers, these populations experience the most significant health burden and higher death rates from preventable diet-related chronic diseases.

- **Hospitalization rates for type 2 diabetes are highest among Native Hawaiian or Other Pacific Islander and Black/African American residents.** Native Hawaiian or Other Pacific Islanders are admitted to the hospital for type 2 diabetes at a rate seven times greater than the overall average and Black/African Americans have a rate almost four times greater than the overall average.
- Across all diet-sensitive causes of death, aside from Alzheimer Disease, **Black/African American residents experience mortality rates that are often twice as high** as the mortality rates experienced by other race/ethnicities.
- In San Francisco, **Black/African American, Latinx, and Asian kindergarteners are two to three times more likely to experience dental decay** as White kindergarteners.

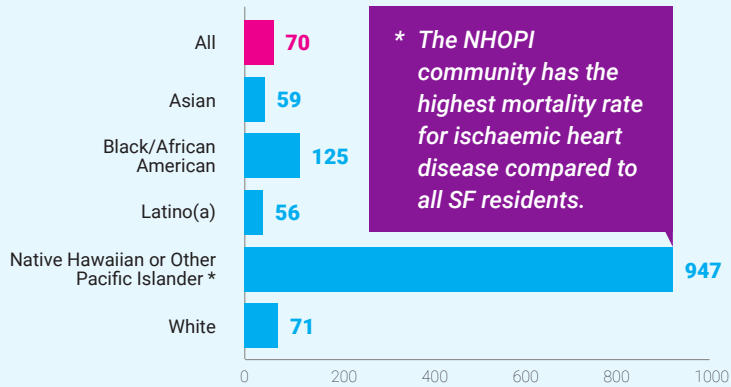
HOSPITALIZATIONS DUE TO TYPE 2 DIABETES BY RACE/ETHNICITY, 2020-2022



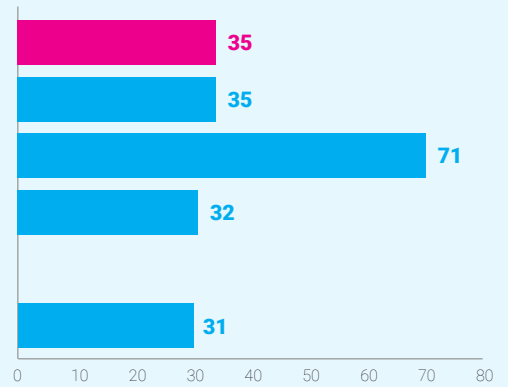


AGE-ADJUSTED MORTALITY RATES FOR THE LEADING CAUSES OF DEATH, DIET-SENSITIVE DISEASES 2019-2023

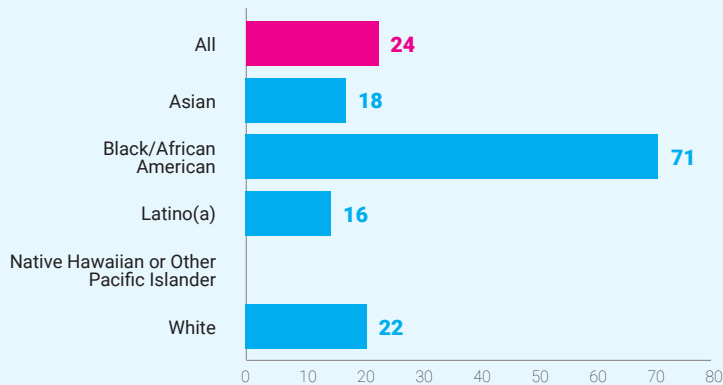
Ischaemic Heart Diseases



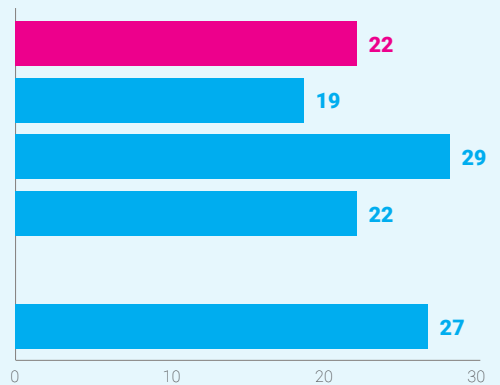
Cerebrovascular Disease



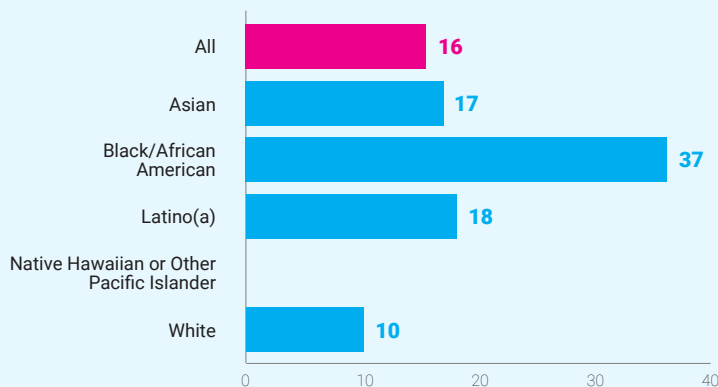
Hypertensive Diseases



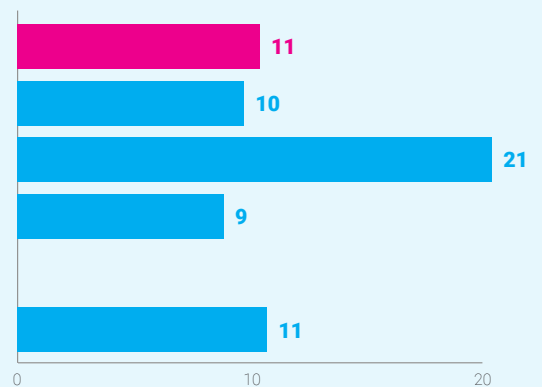
Alzheimer's Disease



Diabetes Mellitus



Colon/Rectum Cancer



Age-adjusted mortality rate per 100,000

NOTE: Caution should be used when interpreting mortality rates among NHOPI residents. The available population estimates are likely lower than the true population of NHOPI residents in San Francisco, resulting in higher rates.

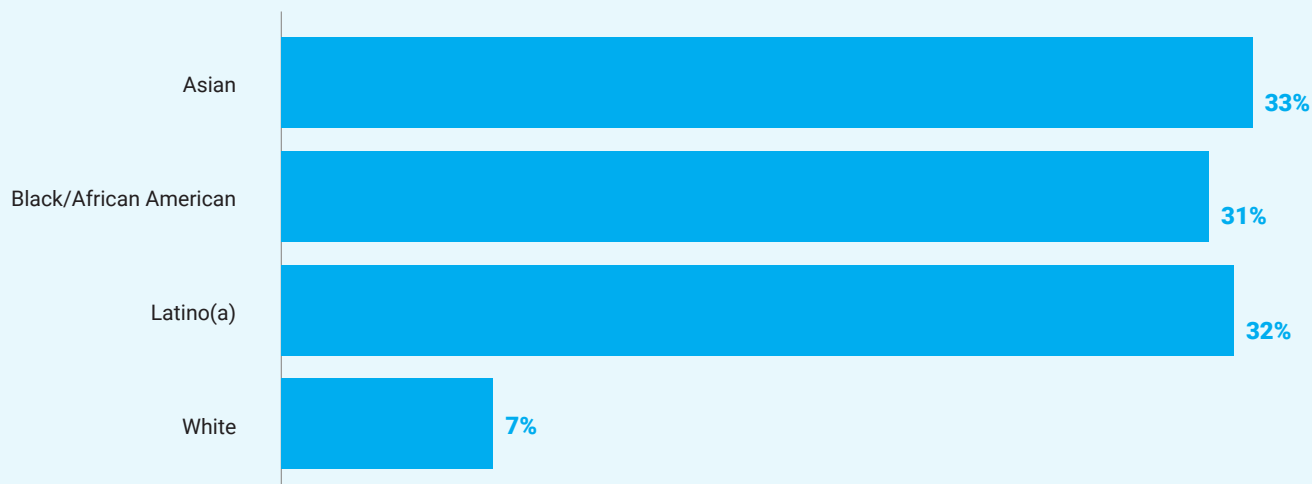
Source: California Department of Public Health, Vital Records Business Intelligence System (VRBIS) Death Statistical Master File, 2019-2023. Rates were calculated using 5-year 2017-2022 American Community Survey population estimates. Note: Please interpret the rates between causes of death with caution as the x-axis scale varies for each cause of death. Rates for American Indian or Alaska Native residents were not available because too few deaths were reported. Data are 5-year age-adjusted mortality rates per 100,000 residents using deaths from 2019 through the end of 2023. Most mortality rates for NHOPI residents were suppressed due to too few deaths.



Oral Health

Sugary drink consumption is associated with increased tooth decay, cavities, and tooth loss.⁴⁻⁷ Tooth decay is the most common chronic disease of childhood and the leading cause for missed school days. Poor oral health can reflect systemic inflammation, which over time may limit growth and development, as well as increase the risk of adverse health outcomes, including hypertension, cardiovascular disease, and cancer.⁸ In San Francisco, Black/ African American, Latino(a), and Asian kindergartners have four times the prevalence of untreated dental decay as White kindergartners.

PERCENT OF SFUSD KINDERGARTNERS WITH UNTREATED CRIES BY RACE/ETHNICITY, 2022-2023



Source: San Francisco Unified School District - San Francisco Department of Public Health Dental Services Kindergarten Oral Health Screening Program
Note: 2022-2023 is a single year estimate and refers to the school year. Estimates for 2022-2023 are not weighted.
Note that screening response rates for 2022-2023 were below pre-pandemic levels and may not be comparable to estimates from prior years.



In 2022-2023, Vietnamese, Other Asian, and Filipino kindergartners had a higher prevalence of untreated dental caries than Chinese kindergartners.

PERCENT OF SFUSD KINDERGARTNERS WITH UNTREATED CARIES BY ASIAN SUBGROUP, 2022-2023



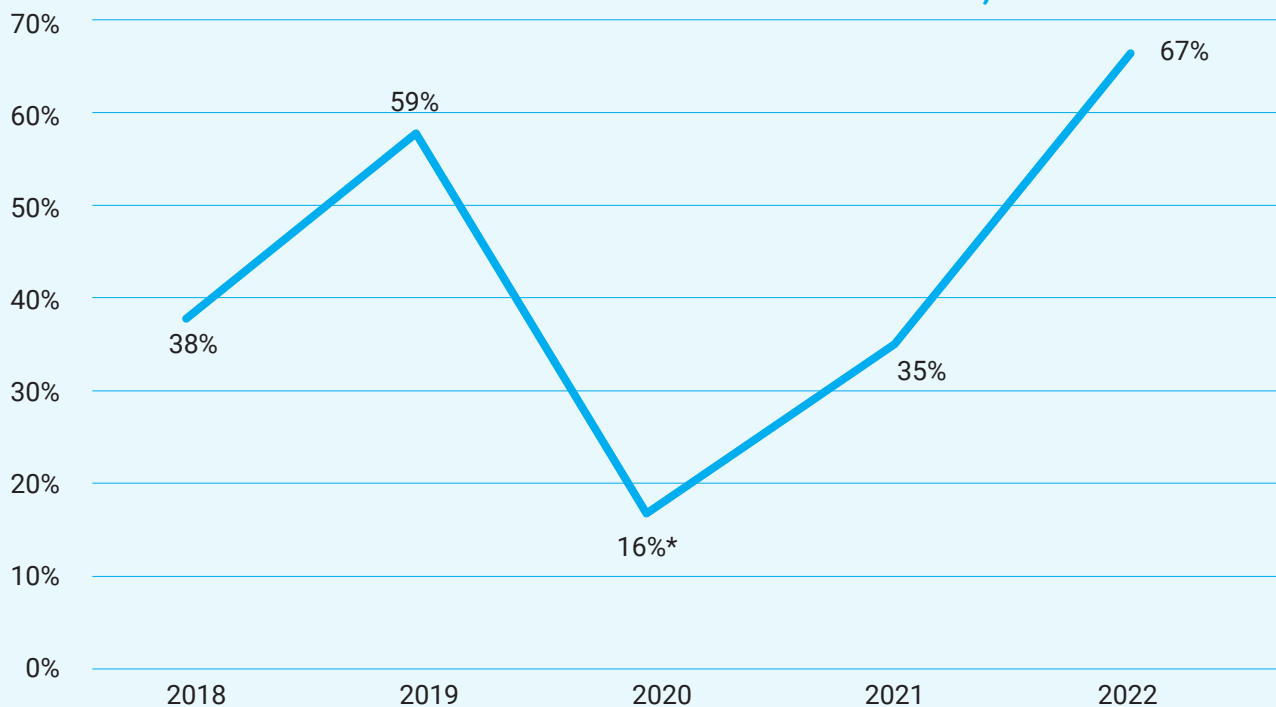
Source: Kindergarten Oral Health Screening Program. Note: Data are pooled estimates from 2022-2023

Food Insecurity Rates are Increasing

Food insecurity increases the risk of multiple chronic conditions including diabetes, heart disease and hypertension, and can exacerbate physical and mental health conditions. Food insecurity can lead to higher health care costs due to higher incidence of chronic diseases. During the pandemic, soda tax funding supported additional food access for families who experienced food insecurity. In 2022, the California Health Interview Survey (CHIS) found that in SF, among adults earning less than 200% of the Federal Poverty Level, 67% experienced food insecurity. This was the highest percent seen since CHIS began measuring food insecurity in 2001. For cities like San Francisco that have higher costs of living, this estimate does not capture the full extent of food insecurity in San Francisco. CHIS also observed low levels of food insecurity in 2021, this was likely due to the historic investment in food programs during the COVID-19 pandemic in SF.⁹



PERCENT OF ADULTS UNDER 200% OF THE FEDERAL POVERTY LEVEL THAT ARE FOOD INSECURE IN SAN FRANCISCO, 2018-2022



Source: California Health Interview Survey, 2018-2022. Note: * indicates an estimate that is statistically unstable. The California Health Interview Survey only asks individuals earning less than 200% of the federal poverty level about food security.



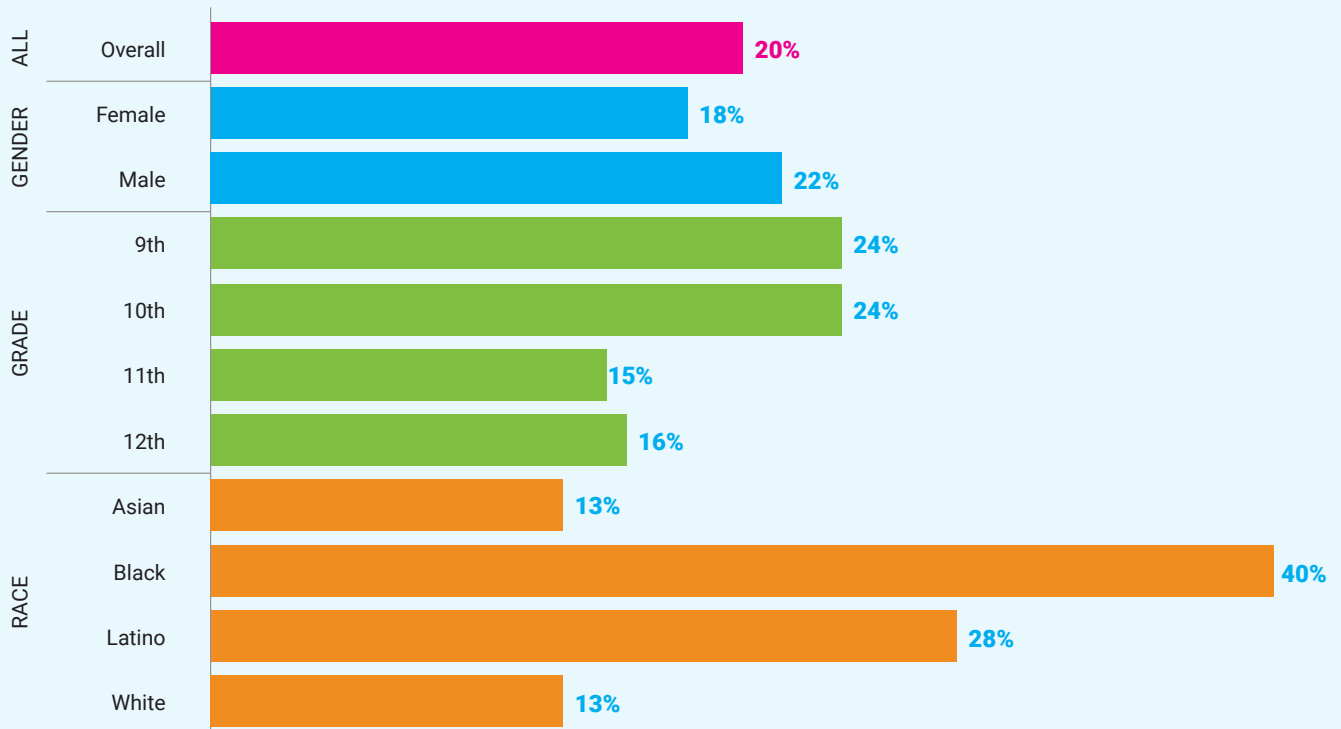
Sugary Drink Consumption Among SFUSD Students

San Francisco youth are drinking more sugary drinks, especially Black/African American and Latino youth. The beverage industry spends millions of dollars targeting young people, parents, and communities of color in order to increase profits and brand loyalty. According to [UCONN Rudd Center's 2022 Targeted Marketing Report](#), "food and beverage TV advertising targets Black and Latino consumers. In 2021, Black youth and adults viewed 9-21% more food and beverage TV ads compared to their White peers."

As illustrated in the charts below from San Francisco Unified School District's (SFUSD) Youth Risk Behavior Surveillance System, disparities persist. More work is needed to ensure that San Francisco youth have culturally relevant education and environments to support healthy behaviors like consuming more tap water. Among SFUSD students:

- **Black/African American and Latino students are more likely to consume at least one sugary drink a day in comparison to Asian and White classmates.**
- **Younger students were more likely to consume at least one sugary drink daily** than older students (24% for 9th and 10th graders compared to 15% for 11th and 16% for 12th graders).
- In 2022, **male middle school students were more likely to consume at least one sugary drink the day prior** to the survey compared with female students (61% versus 55% for male and female students, respectively).
- **Latino and Black/African American students were the most likely to consume at least one sugary drink the day prior** to the survey while Asian students were the least likely (67%, 65%, and 54% for Latino, Black, and Asian students, respectively).

PERCENTAGE OF HIGH SCHOOL SFUSD STUDENTS CONSUMING SUGARY DRINKS DAILY, BY DEMOGRAPHICS, 2023



Source: Centers for Disease Control and Prevention. 2023 Youth Risk Behavior Survey

PERCENTAGE OF MIDDLE SCHOOL SFUSD STUDENTS CONSUMING AT LEAST ONE SUGARY DRINK THE DAY BEFORE THE SURVEY, BY DEMOGRAPHICS, 2022



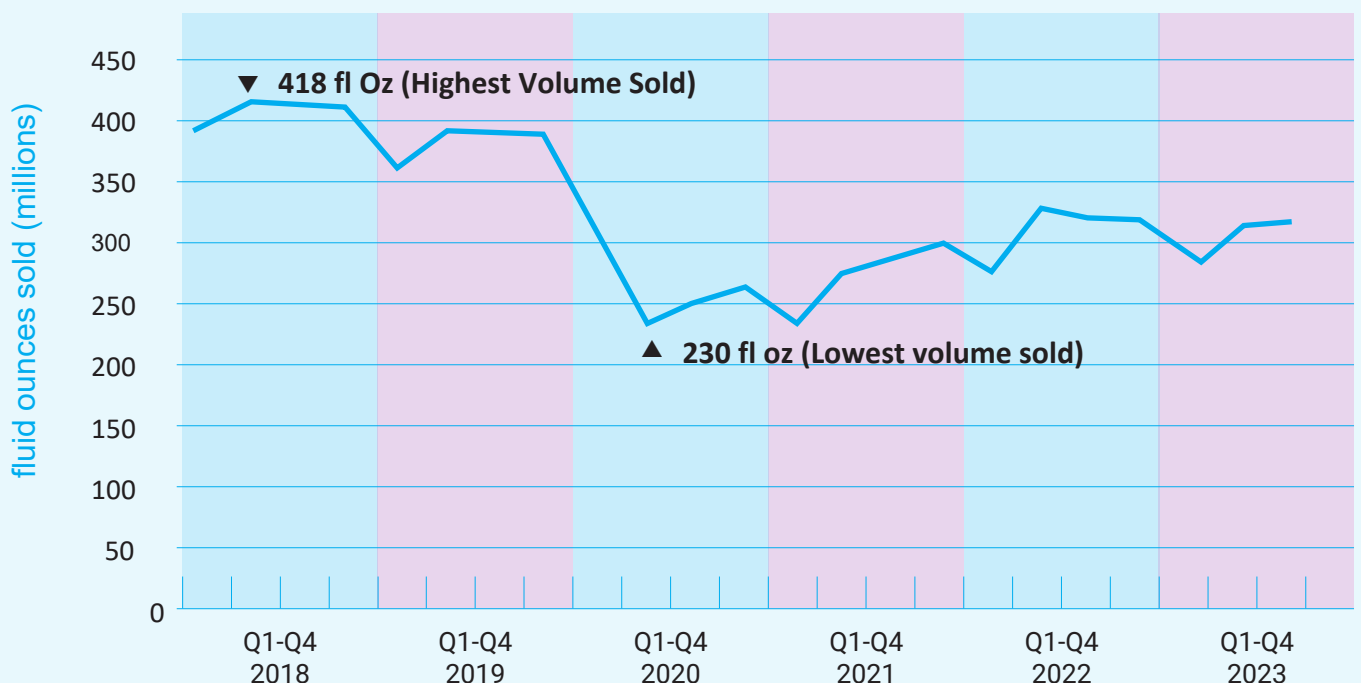
Source: Centers for Disease Control and Prevention. 2023 Youth Risk Behavior Survey.

• Data brief does not include data for non-student sugary drink consumption.

Beverage Pricing and Sales in SF

Data shown here are from the City Controller and represent the volume of sugary drinks sold in San Francisco for each reporting fiscal quarter. The total volume of sugary drinks sold within San Francisco dropped from 2018-2020 – likely due to the impact of COVID-19 on tourism and commuters. From Q2 in 2020 through Q3 of 2023, the volume of sugary drinks sold increased, however it is unclear how much of this increase is from San Francisco returning to pre-pandemic levels of tourism and office workers or how changes in sugary drink consumption among residents.

VOLUME OF SUGARY DRINKS SOLD IN SAN FRANCISCO BY QUARTER, 2018-2023



Source: San Francisco City Controller, Budget and Analysis Division. Note: Q1 is July through September, Q2 is October through December, Q3 is January through March, and Q4 is April through June.



Conclusion

It takes years and even decades for health behaviors to contribute to disease, thus it may take a similar amount of time to see the impact of interventions. While soda taxes are a step in the right direction, they are just one part of a larger effort to make communities healthier in the long run. More time and investments are needed to see sustainable changes and reductions in chronic disease health disparities. Nevertheless, progress is being made through initiatives funded by the soda tax. Community-based organizations are delivering culturally-relevant programs, services, education, outreach and direct access to food, as well as making changes at a systemic level to create healthier environments for everyone. The photos throughout this data brief document the important work that is happening by our funded organizations and agencies. Their captions are available in the Appendix. For more details on the impacts of soda tax funding, see the [2022-2023 Evaluation Report](#) produced by [Raimi and Associates](#).

This data brief is prepared by the Healthy Eating Active Living (HEAL) Team in the [Community Health Equity and Promotion \(CHEP\) Branch](#) and the [Center for Data Science \(CDS\)](#) of the [Population Health Division](#) of the San Francisco Department of Public Health to meet requirements of [Article XXXIII of the SF Administrative Code](#): Starting in 2018, by March 1 of each year, the Advisory Committee shall submit to the Board of Supervisors and the Mayor a report that evaluates the impact of the Sugary Drinks Distributor Tax on beverage **prices, consumer purchasing behavior, and public health**.

Since all data sources are not updated annually and because we do not expect changes in public health outcomes in the short term, the HEAL Team and CDS will produce a data brief on an annual basis highlighting the metrics outlined in the legislation above. A full report will be produced every 5 years. The next full data report will be produced in 2028.

For more information and reports, visit sf.gov/sddtac.

For data dashboards, visit sodatax-sf.org.

For limitations, caveats for data sources, and photo captions, please visit the Appendix posted at <http://sf.gov/sddtac>.



Appendix C

SDDT Data Brief Appendix





2024 Sugary Drinks Distributor Tax (SDDT) Data Brief - Revised August 2025

APPENDIX

This Appendix accompanies the [2024 Sugary Drinks Distributor Tax \(SDDT\) Data Brief](#)

CONTENTS

[References](#)

[Data Sources and Caveats](#)

[Sugary Drink Consumption Among Youth](#)

[Oral Health](#)

[Diet-Sensitive Diseases](#)

[Mortality](#)

[Social Determinants of Health](#)

[Sugary Drink Sales and Pricing](#)

[Data Graphs not included in 2024 Data Brief](#)

[Photo Captions](#)

REFERENCES:

1. Malik, V. S., & Hu, F. B. (2012). Sweeteners and risk of obesity and type 2 diabetes: the role of sugar-sweetened beverages. *Current diabetes reports*, 12(2), 195-203. <http://link.springer.com/article/10.1007/s11892-012-0259-6>
2. Sugar-sweetened or artificially-sweetened beverage consumption, physical activity, and risk of cardiovascular disease in adults: a prospective cohort study. Lorena S Pacheco, Deirdre K Tobias, Yanping Li, Shilpa N Bhupathiraju, Walter C Willett, David S Ludwig, Cara B Ebbeling, Danielle E Haslam, Jean-Philippe Drouin-Chartier, Frank B Hu, Marta Guasch-Ferré. *The American Journal of Clinical Nutrition*, Volume 119, Issue 3, 2024, Pages 669-681, ISSN 0002-9165, doi.org/10.1016/j.ajcnut.2024.01.001.
3. Sohn W, Burt BA, Sowers MR. Carbonated soft drinks and dental caries in the primary dentition. *J Dent Res*. Mar 2006;85(3):262-266.
4. Bleich SN, Vercammen KA. The negative impact of sugar-sweetened beverages on children's health: an update of the literature. *BMC Obes*. 2018;5. doi 10.1186/s40608-017-0178-9.
5. Park S, Lin M, Onufrak S, Li R. Association of Sugar-Sweetened Beverage Intake during Infancy with Dental Caries in 6 year-olds. *Clin Nutr Res*. 2105;4(1):9-17. doi:10.7762/cnr.2015.4.1.19.
6. Kim S, Park S, Lin M. Permanent tooth loss and sugar-sweetened beverage intake in U.S. young adults. *J Public Health Dent*. 2017;77(2):148-154. doi:10.1111/jphd.12192.
7. Chi DL, Scott JM. Added Sugar and Dental Caries in Children: A Scientific Update and Future Steps. *Dent Clin North Am*. 2019;63(1):17-33. doi:10.1016/j.cden.2018.08.003.
8. World Health Organization. Oral Health Programme. Oral Health. http://www.who.int/oral_health/en/. Accessed August 13, 2019.
9. [San Francisco 2023 Biennial Food Security and Equity Report](#).

DATA SOURCES AND CAVEATS

Sugary Drink Consumption Among Youth

Source: Youth Risk Behavior Surveillance Survey, 2016-2023

Caveats:

- The Youth Risk Behavior Surveillance Survey (YRBS) is a national biennial survey that asks students a range of health-related questions. The YRBS generally administers surveys to high schools on odd years and middle schools on even years. With respect to SSB consumption, the survey asks two questions:
- **High school:** “During the past 7 days, how many times did you drink a can, bottle, or glass of a sugar-sweetened beverage such as a soda, sports drink, energy drink, lemonade, sweetened tea or coffee drink, or flavored milk? Examples include Coke, Sprite, Gatorade, Red Bull, Arizona, Snapple, Sunny Delight, bubble tea, and agua fresca?” and
- **Middle School:** “Yesterday, how many times did you drink a can, bottle, or glass of a sugar-sweetened beverage such as a soda or pop (for example, Coke or Sprite), sports drink (for example, Gatorade or PowerAde), energy drink (for example, Red Bull or Jolt), 100% fruit juice (for example, orange juice), lemonade, sweetened tea or coffee drinks (for example, Arizona), flavored milk, Snapple, Sunny Delight, bubble tea, or agua fresca?”

Oral Health

Data sources:

- Emergency Department and Hospitalization rates for 2017-2022 obtained from the Health Care Access Information (HCAI) dataset made available through a Data User Agreement between SFDPH and the California Department of Public Health. <https://hcai.ca.gov/data-and-reports/>
- US Census Bureau. American community survey. <https://www.census.gov/programs-surveys/acs/>, 2010-2021. Caveats:
- Non-Traumatic Dental Conditions: ICD-10 codes for non-traumatic dental conditions were adopted by the Association of State and Territorial Dental Directors’ Recommended Guidelines for Surveillance of Non-Traumatic Dental Care in Emergency Departments.

Diet-Sensitive Diseases

Data sources:

- Emergency Department and Hospitalization rates for 2017-2022 obtained from the Health Care Access Information (HCAI) dataset made available through a Data User Agreement between SFDPH and the California Department of Public Health. <https://hcai.ca.gov/data-and-reports/>
- California Department of Finance. Demographic Research Unit. 2024. State And County Population Projections 2020-2070.

Sacramento: California Department of Finance. September 2024.

Caveats:

- Hospitalization and ER rates measure the number of discharges or visits, not the number of residents who are hospitalized. Admissions records may include multiple admissions by the same person.
- Diabetes. ICD-10 codes for Diabetes are based on PQI 01 and PQI 03: Prevention Quality Diabetes Composite (July 2024) technical specifications published by the Agency for Healthcare Research and Quality. A medical visit was determined to be primarily due to Diabetes if the primary diagnosis field contained the identified ICD-10 codes (October 2015 and later). To identify visits where Diabetes was the primary cause, a co-morbidity, or coexisting with another primary cause, the patient's primary diagnosis field was searched.

Mortality

Data sources:

- Vital Records Business Intelligence System (VRBIS). Data requested from the California Department of Public Health March 5th, 2024. Includes data through 2023.
- US Census Bureau. American community survey. <https://www.census.gov/programs-surveys/acs/>, 2010-2021. Caveats:

- The California Department of Public Health maintains a dataset of all deaths in California. Each death has a recorded and coded primary cause of death. The analysis presented in this document examines only the indicated primary cause of death and cannot consider co-morbid or contributing causes of death. Specific cause-of-death categories were designed based on the World Health Organization Global Burden of Disease and Injury (WHO GBD) and the National Center for Health Statistics 113 Selected and 50 Rankable Causes of Death. Race/ ethnicity was categorized according to San Francisco ethnicity data guidelines.
- Life expectancies for American Indian or Alaska Native residents by sex cannot be reported due to small numbers, indicated by "NA". Data are 3-year pooled estimates.

Social Determinants of Health

Data sources: California Health Interview Survey. 2022

Caveats:

- The California Health Interview Survey (CHIS) is an annual telephone survey that uses a random-digit-dial technique to landlines and cell-phones and asks respondents to answer health-related questions. In San Francisco, CHIS samples about 400 adults, which provides data for the county, but does not allow annual stratification across different demographic categories for all variables. Data results were obtained either through <http://ask.chis.ucla.edu/> or through analysis of the San Francisco-specific dataset. In the latter all weighting was done according to documentation provided by CHIS.
- To assess food security, CHIS asks persons with incomes less than 200% of the federal poverty level to answer a series of questions. Questions asked are 1) "The food that {I/we} bought just didn't last, and {I/we} didn't have money to get more."-- Was that often true, sometimes true, or never true for you and your household in the last 12 months?"; 2) "{I/We} couldn't afford to eat balanced meals.-- Was that often true, sometimes true, or never true for you and your household in the last 12 months?"; 3) "Please tell me yes or no. In the last 12 months, did you or other adults in your household ever cut the size of your meals or skip meals because there wasn't enough money for food? - How often did this happen -- almost every month, some months but not every month, or only in 1 or 2 months?" 4) "In the last 12 months, did you ever eat less than you felt you should because there wasn't enough money to buy food?"; and 5) "In the last 12 months, were you ever hungry but didn't eat because you couldn't afford enough food?".

Sugary Drink Sales and Pricing

Source: Information Resources, Inc.

Caveats:

- To evaluate the effects of the SDDT on beverage purchases in San Francisco, retail scanner data were obtained from Information Resources, Inc. (IRI), a market research company. IRI collects the average price during the period (a weighted quantity), dollar sales, unit sales, and volume sales in ounces for products with UPC codes from a sample of 108 stores. Stores included in the sample are predominately chain stores and include groceries, pharmacies and mass merchandizers. Not included in the sample are corner stores and warehouses. Data, going back to 2015, are aggregated to 4-week periods.
- IRI classifies UPCs into product categories. Beverage categories include—regular soda, diet soda, sports drinks, energy drinks, juice and juice drinks, bottled water, club soda, milk, and teas and coffees. All analyses included in this report rely on IRI's product classification scheme and should be treated as preliminary. IRI categories are not based on the added sugar of a beverage and therefore preliminary analysis are not available for the following categories which combine SBB and non-SSBs-juice and juice drinks, and teas and coffees. Future analyses should examine nutrition facts panels and lists of ingredients for each UPC to determine whether each meets the definition of a taxable SSB under the municipal tax ordinances (Section 552 for San Francisco).
 - » Important caveats to understand when interpreting IRI data:
 - » Only about 10% of stores in San Francisco were included in the IRI dataset during any year. The stores included may change over time and/ or make changes to their inventory that affect beverages sold in San Francisco.
 - » The IRI dataset only includes point-of-sale data on pre-packaged beverages and powders sold mostly at larger retailers and will not include beverages sold at many smaller corner stores. Made-to-order beverages such as boba, fountain soft drinks, and sugar-sweetened coffees and teas are also not included in this dataset.
 - » There are no data for the coffee/tea drink category after 2020.
 - » There are essentially no data (18 out of 20 4-week periods have zero data) for sugar-sweetened diet soft drinks after the middle of 2020, and prior years have sporadically missing data for 4-week periods.

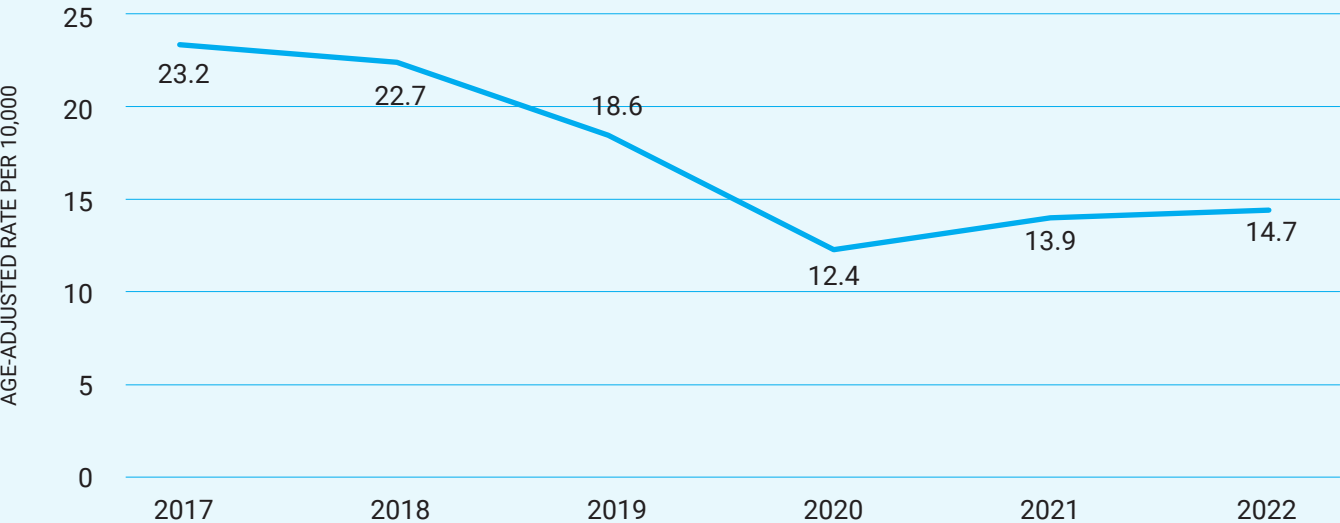
Data Graphs not included in 2024 Data Brief

PUBLIC HEALTH IMPACTS IN SAN FRANCISCO

Oral Health

HCAI oral health data

NON-TRAUMATIC DENTAL EMERGENCY DEPARTMENT VISITS, 2017-2022



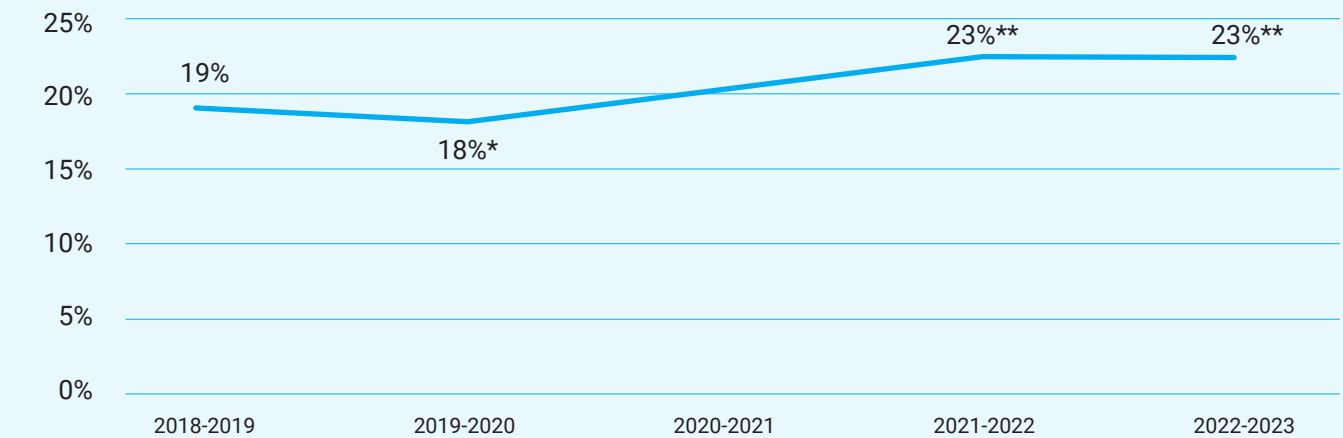
Source: California Department of Public Health, Department of Healthcare Access and Information 2017-2022

Graph interpretation:

- Prior to the COVID-19 pandemic in 2020, rates of non-traumatic dental emergency department visits were decreasing from 2017 through 2019. After 2020, rates have increased through 2022 – likely at least partly due to residents returning to live in San Francisco – but are still well below pre-pandemic levels.

Kindergarten Dental Caries

PERCENT OF SFUSD KINDERGARTNERS WITH UNTREATED CARIES BY YEAR, 2018-2023



SOURCE: San Francisco Unified School District – San Francisco Department of Public Health Dental Services Kindergarten Oral Health Screening Program

Note: The year refers to the school year, so 2018-2019 refers to the 2018-2019 school year.

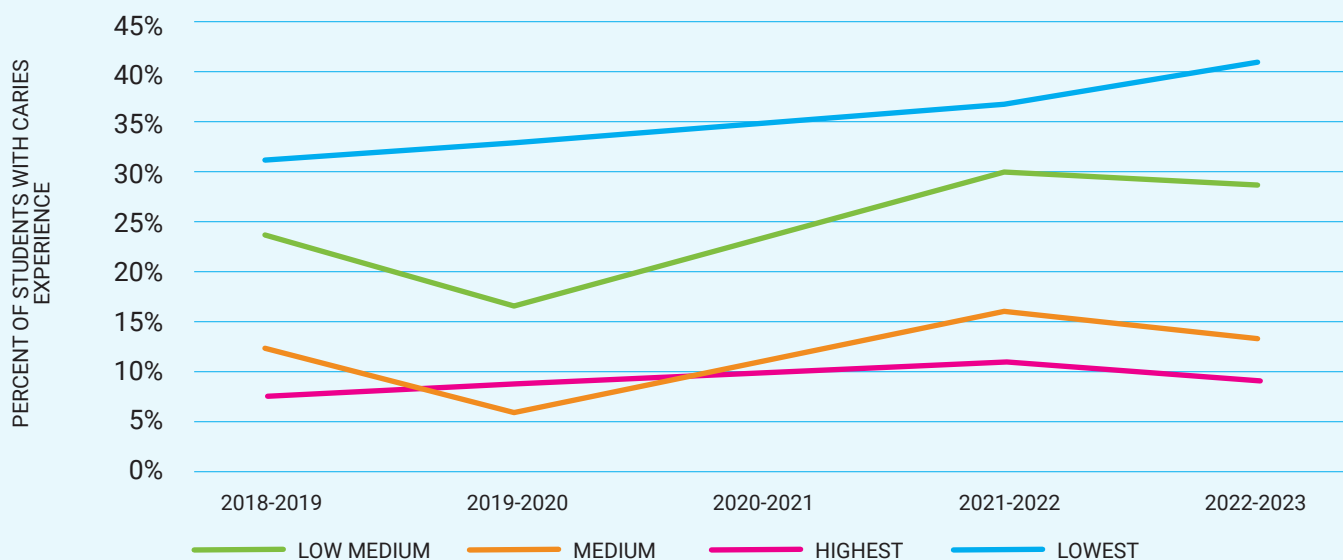
*Estimates based on incomplete data from screenings finished in Fall 2019, before the COVID-19 shelter in place orders, were weighted using enrollment data for 2019-2020.

**Estimates for 2021-22 and 2022-23 are not weighted. Note that screening response rates for 2021-2023 were below pre-pandemic levels. The unweighted estimates for 2019-2023 (based on n~3,000) may not be comparable to rates in 2018-2019 (n~4,000).

Graph interpretation:

- In 2022-2023, 23% of SFUSD Kindergartners had untreated caries.

PERCENT OF SFUSD KINDERGARTNERS WITH UNTREATED CARIES BY SCHOOL INCOME AND YEAR 2018-2023



Source: San Francisco Unified School District – San Francisco Department of Public Health Dental Services Kindergarten Oral Health Screening Program

Note: The year refers to the school year, so 2018-2019 refers to the 2018-2019 school year.

*Estimates based on incomplete data from screenings finished in Fall 2019, before the COVID-19 shelter in place orders, were weighted using enrollment data for 2019-2020.

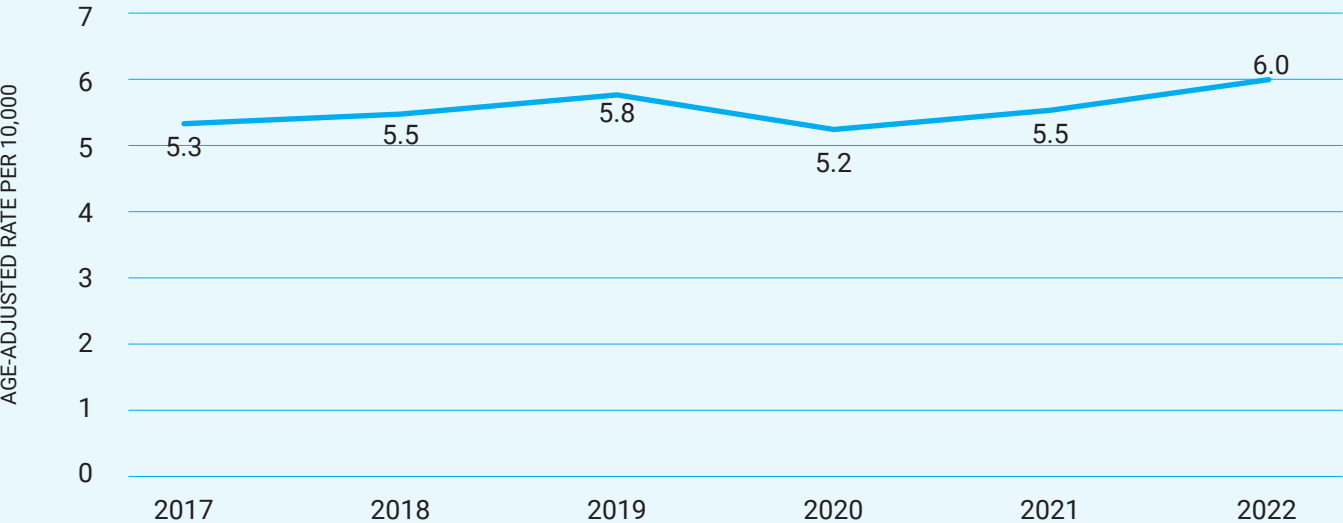
**Estimates for 2021-22 and 2022-23 are not weighted. Note that screening response rates for 2021-2023 were below pre-pandemic levels. The unweighted estimates for 2019-2023 (based on n~3,000) may not be comparable to rates to 2018-2019 (n~4,000).

Graph interpretation:

- Kindergartners attending schools with less income have a higher prevalence of untreated dental caries than schools with more income. Kindergartners attending the lowest income schools had around four times the prevalence of untreated decays than schools with the highest income.

Diet-Sensitive Disease:

HOSPITALIZATIONS DUE TO TYPE 2 DIABETES, 2017-2022



Source: California Department of Public Health, Department of Healthcare Access and Information, 2017-2022

Graph Interpretation:

- Prior to the COVID-19 pandemic in 2020, rates of hospitalizations due to type 2 diabetes were increasing from 5.3 visits per 10,000 in 2017 to 5.8 in 2019. In 2020 rates dropped to 5.2 and steadily began climbing again up to 6.0 in 2022.
- Part of this increase may be due to residents returning to live in San Francisco, however hospitalizations rates for type 2 diabetes in 2022 were higher than pre-pandemic levels.

TABLE OF AGE-ADJUSTED MORTALITY RATES FOR THE LEADING CAUSES OF DEATH, DIET-SENSITIVE DISEASES 2019-2023

Cause of Death	Asian	Black or African American	Latino(a)	Native Hawaiian or Other Pacific Islander	White	All
Alzheimer's Disease	18	27	18	NA	26	21
Cerebrovascular Disease	31	54	27	NA	27	30
Colon/Rectum Cancer	6	13	6	NA	8	7
Diabetes Mellitus	13	23	14	NA	7	12
Hypertensive Diseases	16	51	13	NA	18	19
Ischaemic Heart Diseases	48	80	43	876	56	54

Source: California Department of Public Health, Vital Records Business Intelligence System (VRBIS) Death Statistical Master File, 2019-2023

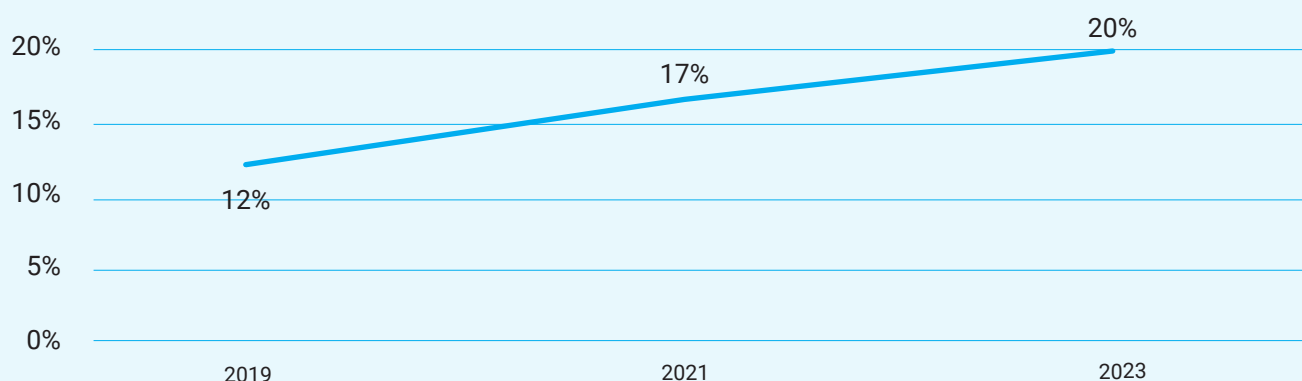
Note: NA indicates suppressed rates due to too few deaths to meet reporting requirements. Data are 5-year age-adjusted mortality rates per 100,000 residents using deaths from 2019 through the end of 2023.

Table interpretation:

- Across all diet-sensitive causes of death, aside from Alzheimer Disease, Black or African American residents experience mortality rates that are often twice as high as the mortality rates experiences by other race/ethnicities.
- Among diet-sensitive diseases, Ischaemic heart disease and cerebrovascular disease are the two leading causes of death.
- Importantly, while most mortality rates for Native Hawaiian and Other Pacific Islander residents were suppressed due to too few deaths, a mortality rate for deaths due to ischaemic heart diseases was available to report. This rate was suppressed in the graph because it prevented appropriate interpretation of the other mortality rates presented but is shown in the table.

Sugary Drink Consumption Among SFUSD Students

PERCENTAGE OF SFUSD HIGH SCHOOL STUDENTS CONSUMING SUGAR SWEETENED BEVERAGES DAILY 2015-2023



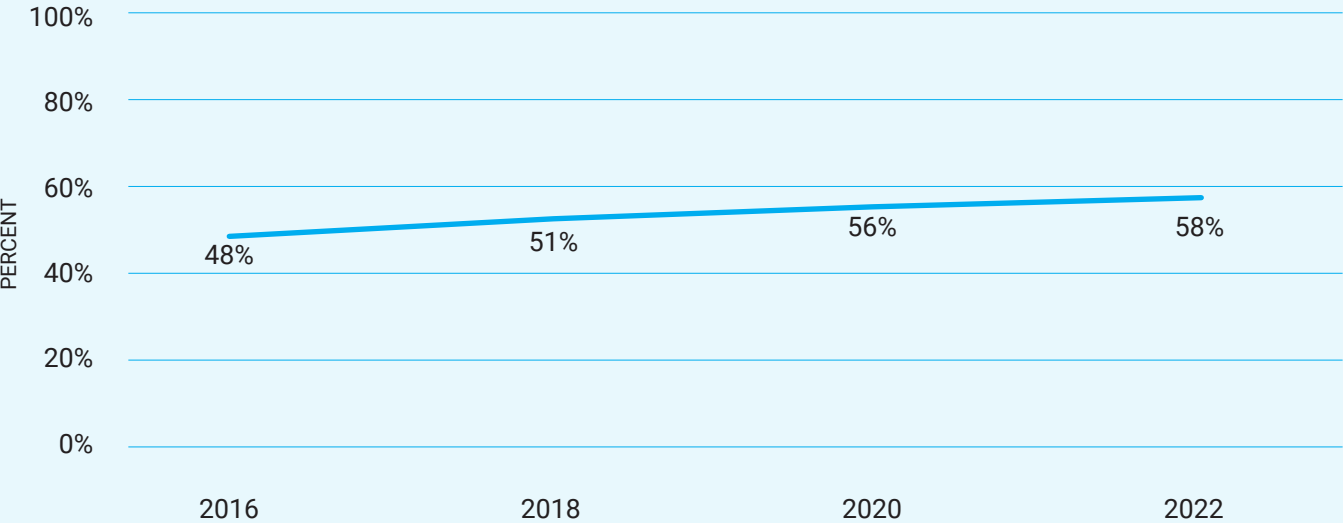
Source: Centers for Disease Control and Prevention. 2015 – 2023 Youth Risk Behavior Survey

Note: In 2019 the survey changed to include 100% fruit juices as a sugar-sweetened beverage.*

Graph Interpretation:

- From 2019 to 2023, the percent of SFUSD High School students that consumed at least one sugar-sweetened beverage every day for the week prior to the survey increased from 12% to 20% (a relative increase of 67%).

PERCENTAGE OF SFUSD MIDDLE SCHOOL STUDENTS CONSUMING
SSBS THE DAY BEFORE THE SURVEY, 2016-2022



Source: Centers for Disease Control and Prevention. 2016-2022 Youth Risk Behavior Survey

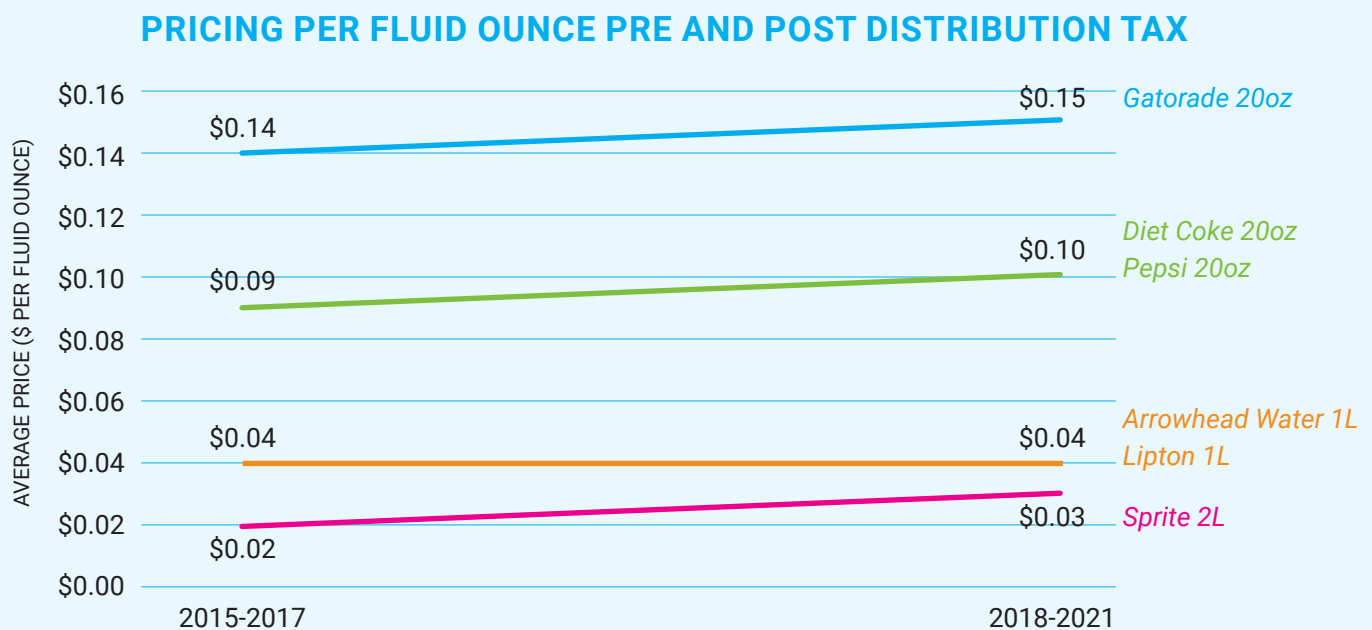
Graph Interpretation:

- From 2016 to 2022 the percent of SFUSD Middle School students that consumed at least one SSB the day before the survey increased from 48% to 58% (a relative increase of 20%).

* For years 2019 and on the YRBS asks, "During the past 7 days, how many times did you drink a can, bottle, or glass of a sugar-sweetened beverage such as a soda or pop (for example, Coke or Sprite), sports drink (for example, Gatorade or PowerAde), energy drink (for example, Red Bull or Jolt), 100% fruit juice (for example, orange juice), lemonade, sweetened tea or coffee drinks (for example, Arizona), flavored milk, Snapple, Sunny Delight, bubble tea, or agua fresca?"

Beverage Sales and Pricing in SF

IRI pricing data



Source: Information Resources, Inc. 2015 – 2021.

Note: This chart shows the average price per fluid ounce for the years before and after the distribution tax was implemented on 1/1/2018.

Graph Interpretation:

- From sales data we can observe a \$0.01 increase per fluid ounce for many sugar sweetened beverages. We can also observe a general increase for non-sugar sweetened beverages such as 1 liter bottles of arrowhead water and 20 ounce bottles of diet coke.

PRICING PER FLUID OUNCE BY YEAR

Beverage	2015	2016	2017	2018	2019	2020	2021
Arrowhead Water 1L	\$0.04	\$0.04	\$0.04	\$0.04	\$0.05	\$0.05	\$0.05
Diet Coke 20oz	\$0.09	\$0.09	\$0.09	\$0.10	\$0.10	\$0.10	\$0.10
Gatorade 20oz	\$0.14	\$0.14	\$0.14	\$0.14	\$0.15	\$0.17	\$0.17
Lipton 1L	\$0.04	\$0.04	\$0.04	\$0.05	\$0.05	\$0.04	
Pepsi 20oz	\$0.09	\$0.09	\$0.09	\$0.10	\$0.11	\$0.10	\$0.10
Sprite 2L	\$0.02	\$0.02	\$0.02	\$0.03	\$0.03	\$0.03	\$0.03

Source: Information Resources, Inc. 2015 – 2021.

Table Interpretation:

- Beverage prices increased by \$0.01 per fluid ounce starting in 2018 – reflecting the \$0.01 per fluid ounce tax on SSBs distributed in San Francisco starting on 01/01/2018. Other beverages not included in the distribution tax also saw increased in the cost per fluid ounce.
- Starting in 2020 – likely due to the COVID-19 pandemic and changes in tourism, commuting workforce, and other causes – some prices such as 20 ounce bottles of Gatorade increased an additional \$0.02 per fluid ounce.

PHOTO CAPTIONS

Page 1

- **Left:** 18 Reasons cooking class participants taste a freshly prepared salad. 18 Reasons is funded by the SF Sugary Drinks Distributor Tax.
- **Center:** The Mission Children's Oral Health Task Force, led by CARECEN, educates about the importance of oral health at a community event. The Task Force is funded by the SF Sugary Drinks Distributor Tax.
- **Right:** Florence Farm Community Farm Intern, Simone, harvests chiles on the farm. Florence Fang Community Farm is funded by the SF Sugary Drinks Distributor Tax.

Page 2

- **Top:** A community member picks fresh produce at a Amigo's Market, a participant of San Francisco's Healthy Retail SF program, funded by the SF Sugary Drinks Distributor Tax.
- **Middle:** Families and youth from America SCORES Bay Area line up to get blood pressure screenings. This wellness fair was sponsored by the SF Sugary Drinks Distributor Tax.
- **Bottom:** A student taste tests fruit and herb-infused water at Florence Fang Community Farm. Florence Fang Community Farm is funded by the SF Sugary Drinks Distributor Tax.

Page 3

- Dancers of Mixed Persuasion, a Bayview-based youth dance group specializing in Polynesian dance, perform at the Soda Tax 5-Year Community Celebration.

Page 4

- A student at Gordon Lau Elementary receives an oral health screening and sealant, funded by the SF Sugary Drinks Distributor Tax.

Page 5

- **Left:** A teen at June Jordan School for Equity demonstrates how much sugar is in popular drinks at a celebration of the 5-year anniversary of the SF Sugary Drinks Distributor Tax.
- **Right:** Community members pose with an educational poster created by SOMCAN Community Health Ambassadors about sugary drinks at the Pistahan Festival. SOMCAN receives funding from the SF Sugary Drinks Distributor Tax.

Page 6

- A family participates in a cooking class through a collaboration with 18 Reasons and the Tenderloin Neighborhood Development Corporation (TNDC) at Kain Na, a community food hub in Mission Bay that is funded by the SF Sugary Drinks Distributor Tax.

Page 7

- Ultimate Impact participants at Ocean Beach after competing in the popular ultimate Frisbee BADA Bongo Youth Tournament. Ultimate Impact receives funding from the SF Sugary Drinks Distributor Tax.

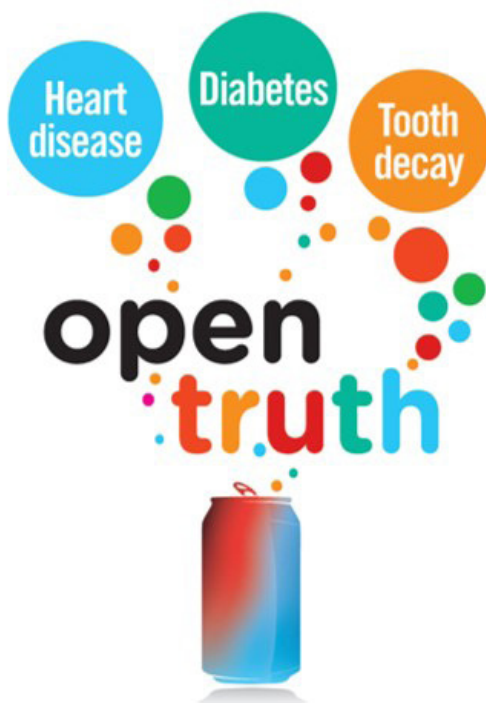
Page 9

- Urban Sprouts youth apprentices prepared water infused with herbs grown in their school garden for their classmates at June Jordan School for Equity. Urban Sprouts receives funding from the SF Sugary Drinks Distributor Tax.

Page 10

- Youth from America SCORES Bay Area learn about how too much liquid sugar can harm their bodies. This wellness fair was sponsored by the SF Sugary Drinks Distributor Tax.

SUGARY DRINKS ARE MAKING US SICK



The sugary drinks industry targets young people, parents, and communities of color to increase profits and brand loyalty despite scientific evidence that links sugary drinks to chronic diseases including **type 2 diabetes, heart disease, kidney diseases, non-alcoholic liver disease, tooth decay, obesity, and gout.**

THIS PROJECT WAS MADE POSSIBLE WITH FUNDING BY
WWW.SODATAX-SF.ORG



Appendix D

SDDT FY 23-24 Evaluation Report





**San Francisco Sugary Drinks Distributor Tax (SDDT)
FY 2023-24 EVALUATION REPORT**



Letter of Introduction

DEAR MAYOR DANIEL LURIE, SAN FRANCISCO BOARD OF SUPERVISORS, AND SAN FRANCISCO RESIDENTS,

We are pleased to share the evaluation findings from work supported by the Sugary Drinks Distributor Tax (SDDT) during fiscal year 2023-2024. 2023 marked the fifth anniversary of San Francisco's voter-approved penny-per-ounce tax on sugary drinks and since 2018, SDDT has generated \$68,169,038 for the priority populations and places that are most targeted by the sugary drinks industry. In November 2023, San Francisco celebrated the tax's five-year anniversary and recognized the programs, services, and strategies that have made San Francisco the model for the successful implementation of soda taxes worldwide.

This evaluation report highlights the impact of SDDT multi-year funding that is reaching the priority populations that are targeted by the beverage industry and experience the highest rates of chronic diseases such as type 2 diabetes, heart disease, and tooth decay. SDDT funds directly support priority populations and neighborhoods by investing in building community power and capacity to lead efforts to decrease sugary drink consumption, promote healthy eating and active lifestyles, and create healthy environments and policies. For example, in FY 23-24 SDDT programs have:

- Provided culturally relevant community-led direct services to approximately 90,000 participants.
- Trained and supported 87 community members as community health workers, providing both economic and leadership development opportunities.
- Collaborated to ensure access to fresh, affordable healthy foods and clean drinking water by protecting existing and creating new policies.

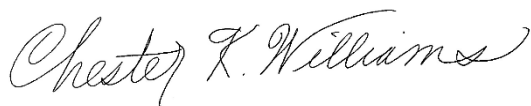
We are thrilled that this report documents the positive outcomes of work supported with SDDT funds over the past year. This report also includes recommendations to sustain and support programs, initiatives, policies, and more.

We would like to strongly support continuing the Sugary Drinks Distributor Tax Advisory Committee (SDDTAC) beyond the 2028 timeframe to ensure the revenue goes back into the community to address health inequities as originally intended by the voter-approved 2016 legislation. It is clear that the multi-layered approach of the SDDTAC is moving the needle in the global effort to reduce sugar sweetened beverage (SSB) consumption, and here in San Francisco, our committee remains committed to making community-informed and results-driven recommendations to ensure the soda tax keeps working for all of us.

Sincerely,



Abby Cabrera, MPH



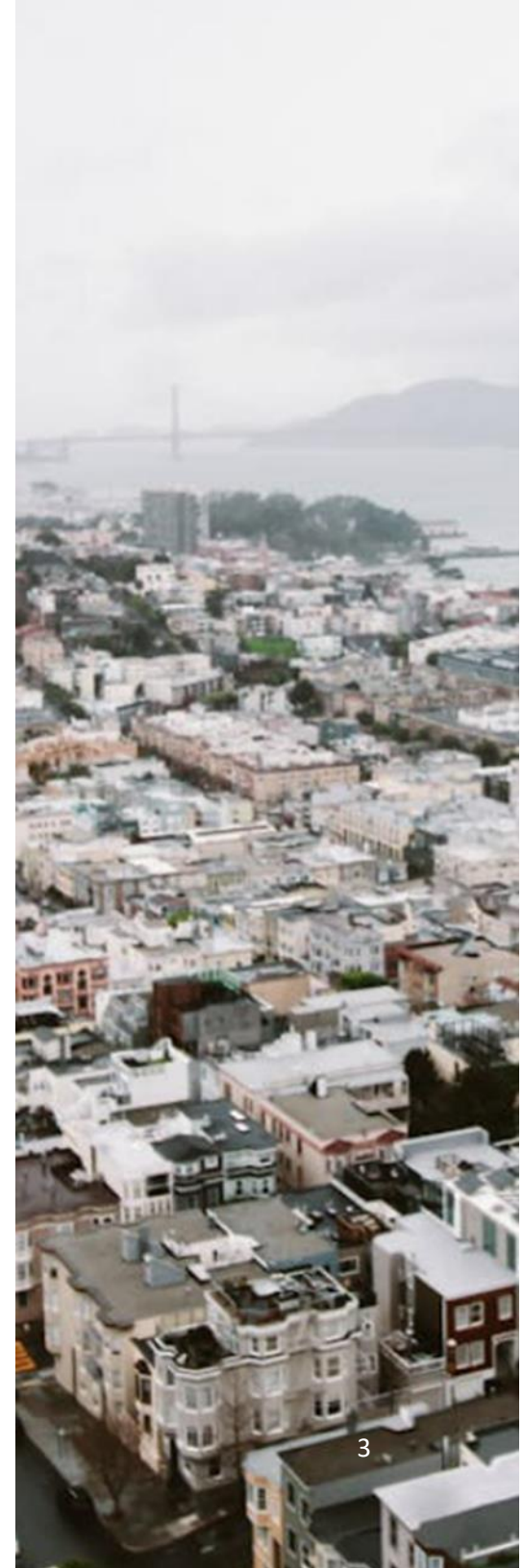
Chester K. Williams

Sugary Drinks Distributor Tax Advisory Committee Co-chairs



Contents

Letter of Introduction	2
Executive Summary	4
Overview of Report	6
Introduction.....	8
Finding 1 – SDDT revenue continues to be invested in priority populations and places most targeted by the beverage industry.	16
Finding 2 – SDDT investments have improved healthy behaviors and attitudes related to drinking more water, drinking fewer sugary drinks, and increasing fruit and vegetable consumption and physical activity.....	25
Finding 3 – SDDT investments have improved food security by 1) providing direct programs and services and 2) supporting structural and systemic changes that increase access to healthy food.....	29
Finding 4 – SDDT investments strengthen connections and leadership in communities most impacted by health inequities leading to long term benefits.	34
Five Years Strong: Celebrating the Success of the Soda Tax	41
Recommendations.....	42
Contributor Biographies	43
References	45



Executive Summary

San Francisco's Sugary Drinks Distributor Tax (SDDT)

In November 2016, San Francisco voters passed Proposition V, a tax on the distribution of sugar-sweetened beverages. Proposition V established a one-cent per fluid ounce fee on the distribution of sugar-sweetened beverages, syrups, and powders within the City and County of San Francisco. The tax went into effect on January 1, 2018.



In FY 2023-24:

Approximately
90,000
participants

engaged in SDDT-funded
programs, of which, over
81,000 were among San
Francisco residents.

**9 out of 10 SDDT-funded
program participants
believed that sugary drinks
can harm their health.**

Since participating in an
SDDT-funded program,
**85% of participants now
drink water more often.**

327 people

were paid with SDDT funds as
staff or stipended-positions

90% of those paid are BIPOC

**89 are bilingual and/or
bicultural**

**87 are community health
workers**

**85% of food insecure participants
agreed they worried less about
having enough food after
participation in an SDDT program.**

**92% of food insecure participants
have increased their fruit and
vegetable consumption since
participating in an SDDT program.**

Overview of Findings

The following evaluation findings were generated for SDDT funding in Fiscal Year 2023–2024 (FY 2023–24), which includes July 1, 2023 through June 30, 2024.

Finding 1: SDDT revenue continues to be invested in priority populations and places most targeted by the beverage industry.

Finding 2: SDDT investments have improved healthy behaviors and attitudes related to drinking more water, drinking fewer sugary drinks, and increasing fruit and vegetable consumption and physical activity.

Finding 3: SDDT investments have improved food security by: 1) providing direct programs and services and 2) supporting structural and systemic changes that increase access to healthy food.

Finding 4: SDDT investments strengthen leadership and connections in communities most impacted by health inequities, leading to long term benefits.

Recommendations

- 1) Continue to prioritize a community-led, collaborative, and multi-layered approach for SDDT funding to create sustainable change in communities targeted by the sugary drinks industry.
- 2) Invest in long-term benefits to communities by supporting residents from priority populations with economic and leadership opportunities.
- 3) Continue to increase awareness about the negative impacts of sugary drinks and reduce SSB consumption, especially among priority populations.
- 4) Continue to encourage San Franciscans to drink tap water.
- 5) Continue to support SDDT evaluation efforts.
- 6) Ensure that the Mayor's Office allocates per the recommendations and evaluation of the SDDTAC, as voters intended.
- 7) Extend SDDTAC beyond 2028 to preserve the community and data-driven process of informed recommendations and evaluation.



Overview of Report

San Francisco Department of Public Health (SFDPH)'s Community Health Equity and Promotion (CHEP) Branch Healthy Eating Active Living (HEAL) team and Center for Data Science (CDS) conducted an evaluation of the Sugary Drinks Distributor Tax (SDDT) funded entity data for FY 2023-24. This report provides a comprehensive analysis of the program reach, participant demographics, and health outcomes of SDDT-funded programs across San Francisco. This report aligns with the 2020-2025 SDDTAC Strategic Plan. For more information, please see sf.gov/sddtac.

In FY 2023-24, the SDDT evaluation budget was eliminated from the SDDT total budget allocations. Due to significant funding and staffing changes, this report contains several changes in methodology compared to previous years. Therefore, the findings summarized here represent a snapshot of the programs' impact during FY 2023-24 and are not directly comparable to previous years. We wish to express our gratitude to Raimi + Associates, the lead evaluators for this work over the past five years.

This report is organized into the following main sections:

Introduction: Explains the background and purpose of SDDT and the SDDTAC and describes the people and places more burdened by diet-sensitive chronic diseases.

Findings #1-4: Presents the four main evaluation findings and data for FY 2023–24.

Recommendations: Outlines recommendations for consideration during future years of SDDT funding allocation.

Data Sources

SDDT Grantee Reports and Agency Data Requests

Community-based organizations (CBO) and agencies that receive SDDT funding are required to provide biannual or annual reports that include the following data, if applicable:

1. Program activities and reach
2. Program staff demographics
3. Program participant demographics
4. Breakdown of program funding sources

Limitations of this data source:

All reach and demographic data were self-reported. Many activities conducted were either policy, systems, and environmental changes or indirect education activities. Due to the nature of this type of work, it can be challenging to collect accurate participant counts and demographic data. Therefore, many programs either provided estimates for these data the best they could or were unable to provide these data at all. All reach and participant data provided in this report should be considered estimations which might over or underestimate the true reach of these programs. In future reporting,

alternative methods for estimating participant demographics and reach should be considered such as basing participant demographics on Census estimates for the community in which the activities occurred.

SDDT Program Participant Surveys

A single-point-in-time survey was administered after participation in an SDDT program. There were three versions of the survey, with questions varying slightly depending on the SDDT program (e.g., a program involving sports and games would ask about the time spent on physical activities, before program participation and after program participation). Surveys were available in English, Spanish, Traditional and Simplified Chinese, Tagalog, and Arabic. SDDT-funded entities were asked to invite program participants to complete the survey in May and June 2024. \$20 to \$25 gift cards were provided as incentives.

Limitations of the participant survey include the following:

- Convenience sample: Recruitment for the survey was a non-random sample, therefore the findings may not be representative of the entire FY 2023-24 as only a small proportion of participants (<1%) completed the survey. Furthermore, non-random samples can introduce selection bias which can limit the validity of findings.
- For behavior change questions, respondents were asked to report on their lifestyles and activities both before and after program participation during the same survey administration. This approach may not accurately capture true behavior change due to potential recall and response bias.

American Community Survey (ACS)

Population-level demographic data from the U.S. Census Bureau's American Community Survey (ACS) 5-Year Estimates, 2018-2022 were used to calculate estimated number of BIPOC residents in San Francisco. This number specifically served as the denominator for calculating the known and estimated proportion of BIPOC individuals in San Francisco for a given fiscal year within the past 5 years.

PLACES. Centers for Disease Control and Prevention

Population Level Analysis and Community Estimates (PLACES) data represent simulated small-area estimates modelled using data from the 2022 Behavioral Risk Factor Surveillance System (BRFSS), 2020 Decennial Census population counts, and the 5-year ACS survey. Census tract level estimates are provided for adults 18 and older in the United States.

California Vital Records Business Intelligence System (VRBIS) 2018-2022.

The California Department of Public Health maintains a dataset of all deaths in California. Each death has a recorded and coded primary cause of death. The analysis presented in this document examines only the indicated primary cause of death and cannot consider co-morbid or contributing causes of death. Deaths due to diabetes mellitus were identified based on the World Health Organization Global Burden of Disease and Injury (WHO GBD) and the National Center for Health Statistics 113 Selected and 50 Rankable Causes of Death guidelines.^{1,2} Race/ ethnicity was categorized according to San Francisco ethnicity data guidelines.³ Deaths occurring outside of California are not included.

Introduction



Sugary Drinks Distributor Tax (SDDT): How it Works

In November 2016, San Francisco voters passed the Sugary Drinks Distributor Tax (SDDT) - more commonly known as the SF Soda Tax, which established a 1 cent per ounce fee on the initial distribution of drinks with added sugar. This chart shows how the tax revenue flows into the city and to the communities most targeted by the sugary drinks industry marketing and advertising tactics.

Learn more at
www.SodaTax-SF.org



1. Sugary Drink Distributors are Taxed

The SF Soda Tax is not a sales tax. Distributors are responsible for paying the tax. Merchants may choose to pass the cost of the tax along to consumers.

2. Revenue is Collected

The SF Soda Tax collects about \$15-16 million each year. The revenue goes into the City's General Fund. About 22% is set aside for specific, voter-approved projects. The Tax Advisory Committee makes recommendations to the mayor on how to spend the remaining 78%.

3. Tax Committee Recommends Investments

The Committee talks to community members to learn about how the tax revenue could benefit people, especially low-income people and people of color who are most targeted by the beverage industry's advertising. The Committee then submits their funding recommendations to the Mayor.

4. City Budget Process Finalizes Investments

The Mayor submits a budget proposal to the Board of Supervisors, including recommendations for the SF Soda Tax funds. The Board of Supervisors votes on the budget and the Mayor signs it.

5. SF Soda Tax Funds Programs!

SF Soda Tax funds go to City departments who either implement programs and services directly or issue grants to community-based organizations to fund their important work.



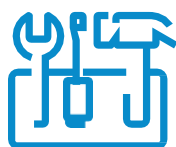
SDDT Advisory Committee Values



Supporting community-led and culturally relevant work. Community-led work should be led by communities that are disproportionately impacted by marketing for and consumption of sugary beverages from the beverage industry and diet-sensitive chronic diseases (i.e., SDDTAC's priority populations), and culturally relevant work should be responsive to these communities and populations. This objective can be achieved by investing in priority communities and ensuring funded work is culturally responsive, linguistically relevant, and trauma informed.



Building strong collaborations and partnerships to increase capacity and effectiveness. Funding should support existing and new community-based partnerships and collaborations that align resources to increase capacity, effectiveness, and the impact of strategies, programs, and services. Eliminating structural inequities and achieving equity.



Equity (including health equity and racial equity) means that everyone has a fair and just chance to reach their full potential and be healthy. The root causes of structural inequities and health disparities (e.g., systems of oppression, intentionally and unintentionally/implicitly biased policies, and resource allocation) need to be addressed in order to achieve equity. This goal is done by mitigating health harms and holding the soda industry accountable.



Prioritizing results and long-term impacts. Funding should support policy, systems, and environmental changes that include programming and go beyond programming, to change the structures in which we work, live, learn, and play. Adopting a Policy, Systems, and Environmental (PSE) change approach can help create sustainable, comprehensive measures to improve community health, as well as enrich and expand the reach of current health preventive efforts and engage diverse stakeholders with the goal of improving health.



Priority Populations

Using public health data and evidence, the SDDTAC identified communities who are targeted by the soda industry, who consume sugary drinks at high rates, and who experience disproportionate levels of diet-sensitive chronic diseases like tooth decay, cavities, type 2 diabetes, hypertension (high blood pressure), and cardiovascular disease.

Specifically, the SDDTAC identified the following populations as those who should be prioritized in SDDT funding recommendations:

- Low-income San Franciscans
- Children, youth, and young adults 0-24 years old
- Community members who identify as any of the following:
 - Asian
 - Black/African American
 - Latino(a)
 - American Indian or Alaska Native (AIAN)
 - Native Hawaiian or Other Pacific Islander (NHOPI)

Although these priority populations are distinct, there is also considerable overlap between them, with many community members belonging to more than one of these communities and, thus, experiencing multiple intersecting and cumulative inequities.

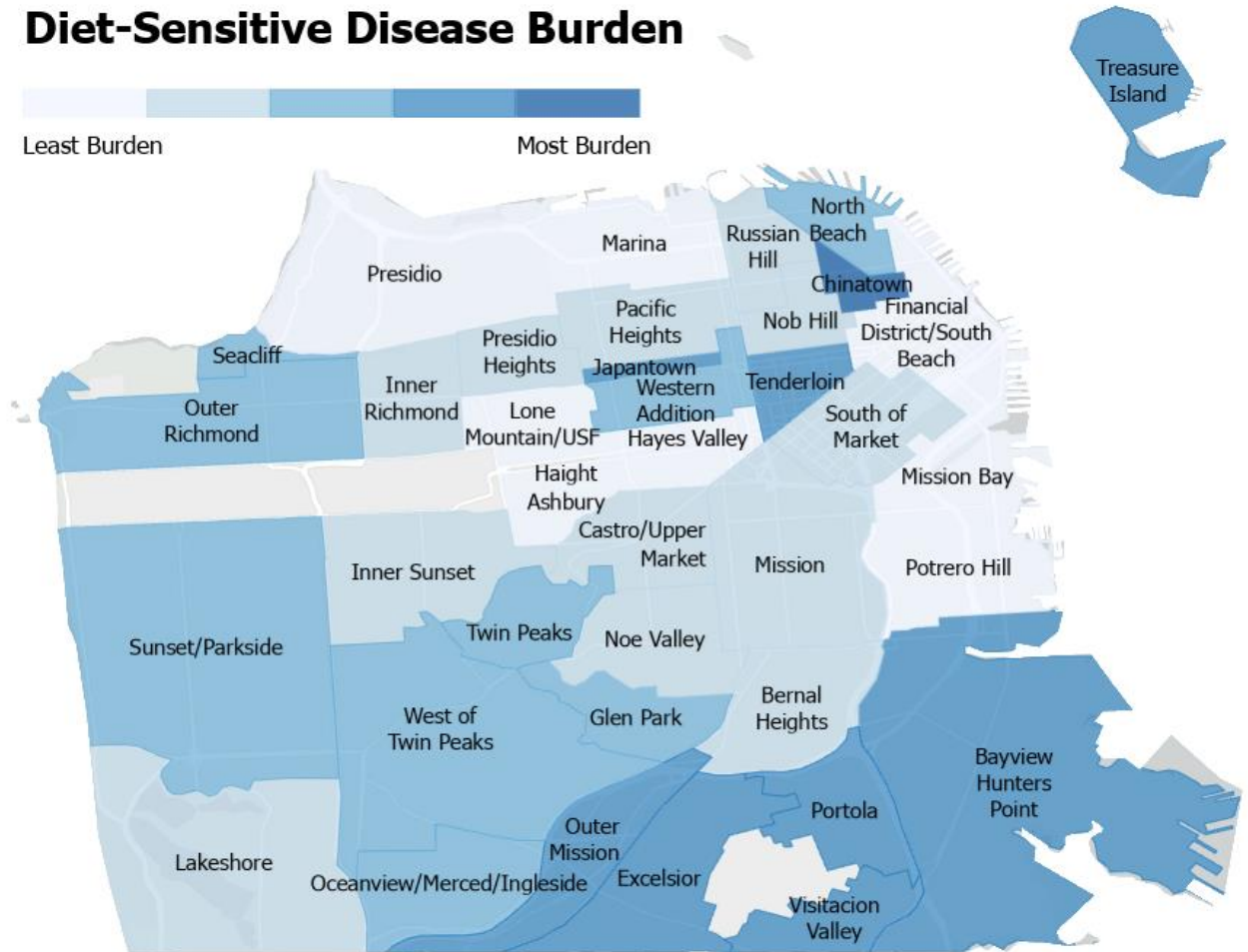
Hospitalization rates for type 2 diabetes are highest among NHOPI and Black/African American residents. **NHOPI adults are admitted to the hospital for type 2 diabetes at a rate six times greater than the overall average** and Black/African American adults have a rate almost four times greater than the overall average.⁴

In San Francisco, **Black/African American, Latino(a), and Asian kindergarteners are two to three times more likely to experience dental decay** as White kindergarteners.⁴



San Francisco Neighborhoods Most Impacted by Diet-Sensitive Chronic Disease

Health inequities exist between neighborhoods in San Francisco in addition to existing between demographic groups. Neighborhoods with the greatest burden of diet-sensitive chronic diseases like diabetes, hypertension, and heart disease were **Chinatown, Tenderloin, Visitacion Valley, Japantown, Portola, Bayview Hunters Point, Treasure Island, Excelsior, Outer Mission, and West of Twin Peaks**. Notably, older populations have greater rates of chronic disease than younger populations, so these neighborhoods represent those with greater proportions of older residents in addition to residents with greater health disparities.



Esri. (2025). *ArcGIS Pro* (Version 3.1) [Computer software]. Environmental Systems Research Institute, Inc. <https://www.esri.com>.

Source: Centers for Disease Control and Prevention. (2024). PLACES: Census Tract Data (GIS Friendly Format), 2024 release. U.S. Department of Health and Human Services. <https://data.cdc.gov/500-Cities-Places/PLACES-Census-Tract-Data-GIS-Friendly-Format-2024-/yjkw-uj5s>

Note: PLACES data represent small area estimates modelled using BRFSS, Census, and ACS data. Estimates for the prevalence of hypertension, coronary heart disease, diabetes and high cholesterol were modelled at the census tract level. These were then weighted to the population of the census tract and aggregated to produce a composite measure for each neighborhood.

SDDT Evaluation Logic Model

The SDDT evaluation logic model, presented below, aligns with the SDDT Advisory Committee's strategic plan. In 2023, the SDDT evaluation team made some updates to the strategies and values in the SDDT evaluation logic model to address feedback from funded entities that some of the strategies from SDDTAC strategic plan were overlapping and to ensure the intent of the values was clear.



Long-Term Outcomes

- Improve health outcomes
 - » Decrease in diet-sensitive chronic diseases (e.g., dental caries, heart disease, hypertension, stroke, Type 2 Diabetes)

Desired Impact:

Eliminate health disparities and achieve equity, especially among priority populations.



Community members celebrate with CARECEN SF

Government Agencies that Received Funding in FY 2023-24

San Francisco Department of Public Health

- Children's Oral Health Community Task Forces (each led by a community-based organization serving as fiscal sponsor) educate parents and other caregivers in marginalized and disenfranchised communities about how to keep their children's teeth and mouths healthy and how to reduce the risk of children getting caries and improving other oral health outcomes.
- School-Based Sealant Application in public elementary schools with the highest need and greatest burden of disease.
- Healthy Food Purchasing Supplement Grants provide funding for food vouchers that can only be used on healthy foods.
- SDDT Healthy Communities Multi-Year Grants for small community-based organizations provide multiple years of grant funding to support Education, Programs, or Services related to reducing consumption of sugary drinks and other aligned health outcomes. FY 2023-24 was the first year in a multi-year grant cycle for six grantees, two of which were previously funded.
- SDDT Policy, Systems, & Environment (PSE) Multi-Year Grants provide multiple years of grant funding to support the identification and implementation of community-supported ways to improve health equity through changes to policies, systems, and/or physical environments. FY 2023-24 was the fourth year of funding for three PSE grantees.
- SDDTAC Infrastructure and Backbone Support

San Francisco Recreation and Parks Department

- Peace Parks engages community members and activates space in six sites in neighborhoods that have historically had high rates of violence.
- Requity supports community outreach to and community events for disenfranchised community members (especially foster youth, residents of public housing and community members who are unhoused) and which provides scholarships to enable these community members to register for existing RPD classes and activities at no-cost to them.

San Francisco Office of Economic & Workforce Development

- The Healthy Retail Initiative, led by a community-based organization, works with corner stores and community ambassadors to improve access to healthier food and beverages in local stores, especially in areas where there may be limited options.*

San Francisco Unified School District

- SDDT Healthy Schools Grants to Community-Based Organizations
- Student Nutrition Services: classroom-based health, food, nutrition, and water education, student-led action, and hydration station installation.

* Due to delays in the funding process, there has been no implementation of the Healthy Retail Initiative since June 30, 2023. As a result, no evaluation data is currently available.

Community-Based Organizations that Received Funding in FY 2023-24

Healthy Food Purchasing Supplement Grants

- EatSF/Vouchers 4 Veggies (UCSF)
- Heart of the City Farmers Market

Children's Oral Health Community Task Forces

- Chinatown Children's Oral Health Task Force (NICOS Chinese Health Coalition)
- Mission Children's Oral Health Task Force (CARECEN SF)
- District 10 Children's Oral Health Task Force (Dental Robin Hood)

Healthy Communities Grants Multi-year for Small Community-Based Organizations - Cohort 2

- All My Usos (AMU) & Fa'atasi Youth Services
- Association of the Ramaytush Ohlone
- Community Awareness Resource Entity (CARE)
- Farming Hope
- Florence Fang Community Farm
- South of Market Community Action Network (SOMCAN)

Policy, Systems, & Environment (PSE) Change Multi-Year Grants - Cohort 1

- 18 Reasons
- Central American Resource Center (CARECEN)
- Tenderloin Neighborhood Development Corporation (TNDC)

Healthy Schools Grants – SFUSD Grants to Community-Based Organizations

- Project Commotion
- Ultimate Impact
- Urban Sprouts

One-time Support Grants for Capacity Building

- Children's Council San Francisco
- Foodwise
- Instituto Familiar de la Raza
- Project Open Hand
- Walk San Francisco

One-time Event Sponsorships

- Bay Area SCORES
- Chinatown YMCA
- Cultura y Arte Nativa de las Americas (CANA)
- The Healing Well
- Mission Science Workshop
- National Coalition of 100 Black Women
- RAMS, Inc.



SDDT sponsored "Asian American and Pacific Islander Mental Health Day" with RAMS on May 10, 2024.

Finding 1 – SDDT revenue continues to be invested in priority populations and places most targeted by the beverage industry.

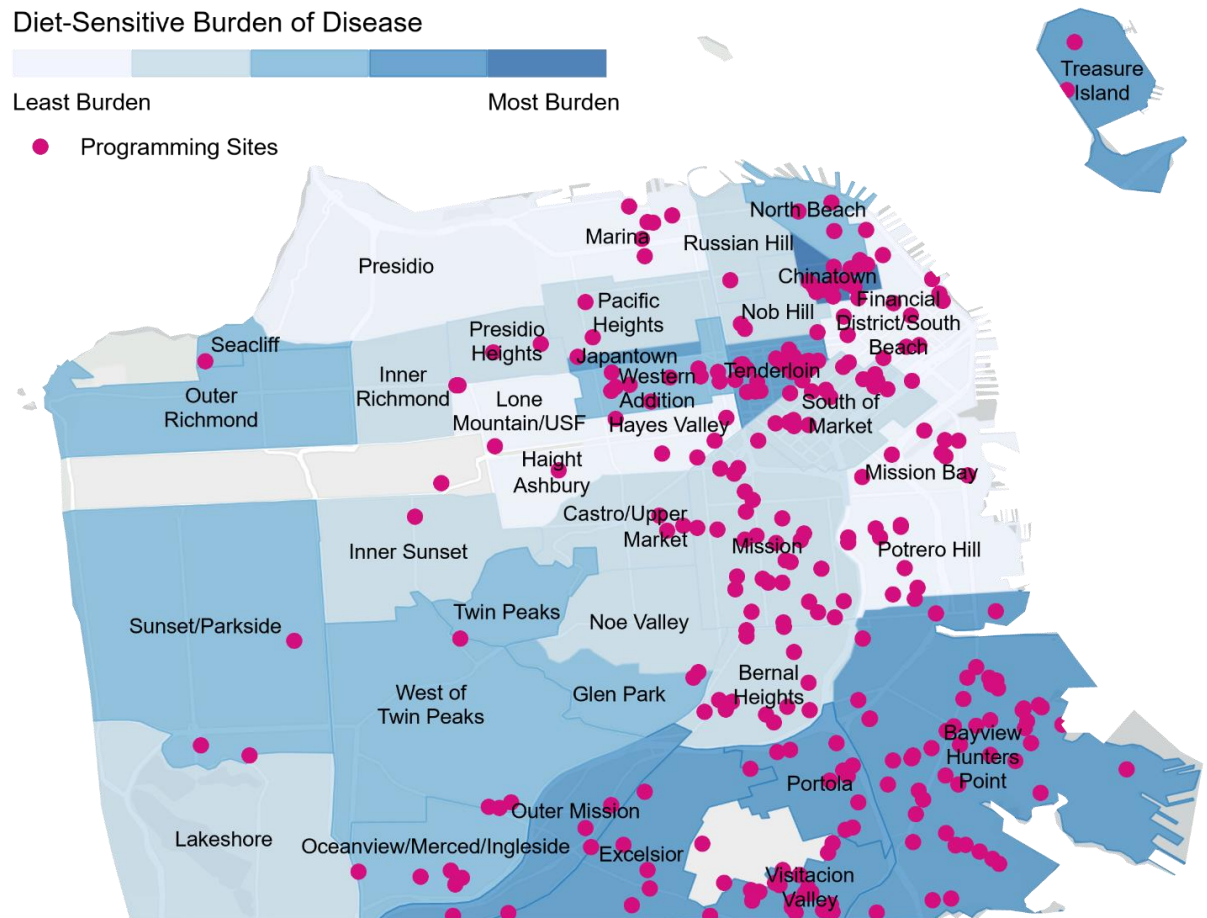
In FY 2023-24, SDDT funds supported programming and benefits across every neighborhood in San Francisco. At the same time, SDDT funds concentrated services, programs, and interventions in the neighborhoods most impacted by diet-sensitive chronic diseases and targeted by the sugar-sweetened beverage industry: Chinatown, Tenderloin, Western Addition, South of Market, Bayview Hunters Point, Visitacion Valley, Mission, and Excelsior.

Location of Funded Programming and Services in FY 2023-24

The dots represent:

1. Location of SDDT-funded entities and where programming occurred,
2. Sites where SDDT-funded benefits were distributed and used to purchase produce, or
3. Location of SDDT-funded facilities improvements (e.g. hydration stations, kitchen upgrades).

SDDT-Funded Programming and Services



Esri. (2025). ArcGIS Pro (Version 3.1) [Computer software]. Environmental Systems Research Institute, Inc.
<https://www.esri.com>

In FY 2023-24:

88,912*
participants

engaged in SDDT-funded programs, of which, over 81,000 were among San Francisco residents.

SDDT programs provided services in multiple languages including **Mandarin, Cantonese, English, Arabic, Spanish, Vietnamese, Tagalog, and American Sign Language (ASL).**

Programs concentrated services in **Chinatown, Tenderloin, Western Addition, South of Market, Bayview Hunters Point, Visitacion Valley, Mission, and Excelsior** – areas with high prevalence of diet sensitive diseases.

SDDT Grantees provided in-person programming in all of the top 10 neighborhoods with the greatest chronic disease burden, directly supporting residents that lived in these neighborhoods.

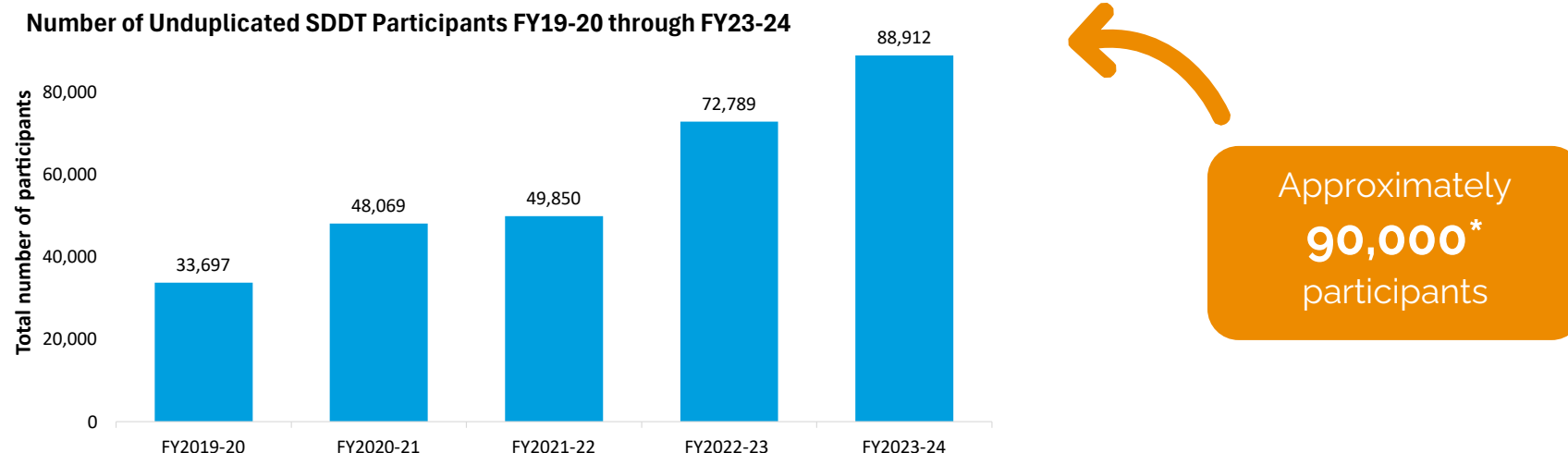
Neighborhoods	Neighborhoods where SDDT-funded entities offered in-person programming during FY23–24	Neighborhoods where participants of FY23–24 programming lived	Neighborhoods where people paid with SDDT funds live
Chinatown	✓	✓	
Tenderloin	✓	✓	✓
Visitacion Valley	✓	✓	✓
Japantown	✓	✓	✓
Portola	✓	✓	
Bayview Hunters Point	✓	✓	✓
Treasure Island	✓	✓	
Excelsior	✓	✓	✓
Outer Mission	✓	✓	✓
West of Twin Peaks	✓	✓	

As shown by the table to the left, SDDT-funded **culturally responsive programs and services** are concentrated in the San Francisco neighborhoods with the highest burden of chronic disease.

Culturally responsive services are those that are shaped and informed by the languages, cultural practices, traditional knowledge, perspectives, and expressions reflective of the communities being served. Additionally, culturally responsive services are often provided by staff with **relevant lived experience** and/or who are residents of the neighborhood they are serving.

*The number of participants reported in FY23-24 is an estimate based on self-reported data from grantees, which does not reflect the actual number of individuals as the same person could attend multiple events. Furthermore, two programs are excluded from this count due to missing data.

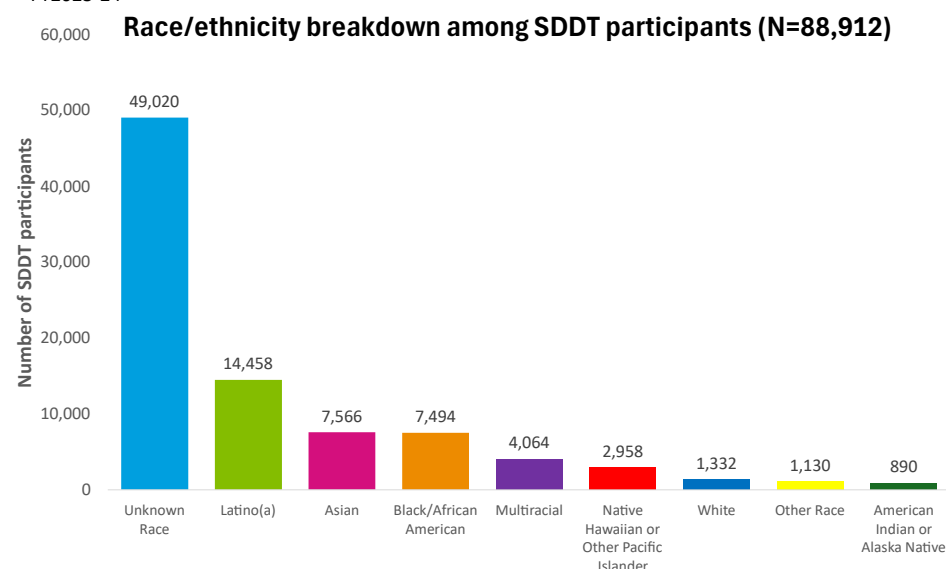
The number of unduplicated participants in SDDT-funded programs continues to increase over time, FY 2019-20 to FY 2023-24.



Among those who reported their age, the SDDT-funded programs mainly served people between the ages of 24-65.

SDDT investments are successfully engaging BIPOC[†] community members. Among participants with race/ethnicity data, the majority of SDDT participants identified as Latino(a), followed by Asian and Black/African American individuals.

7- 16% of all BIPOC city residents participated in an SDDT-funded program



Note: Capacity Building Grantees did not collect participant data thus were excluded from this analysis.

*The number of participants reported in FY23-24 is an estimate based on self-reported data from grantees, which does not reflect the actual number of individuals as the same person could attend multiple events. Furthermore, two programs are excluded from this count due to missing data.

[†]BIPOC was defined as any staff who identified as a race/ethnicity other than white. In the data, no staff were identified as unknown race.

SDDT Programs Emphasize Culturally Responsive Staffing

327

people paid with SDDT funds

18

programs using SDDT funds to support interventions led by community health workers or promotores

89

bilingual and/or bicultural staff supported with SDDT funds

87

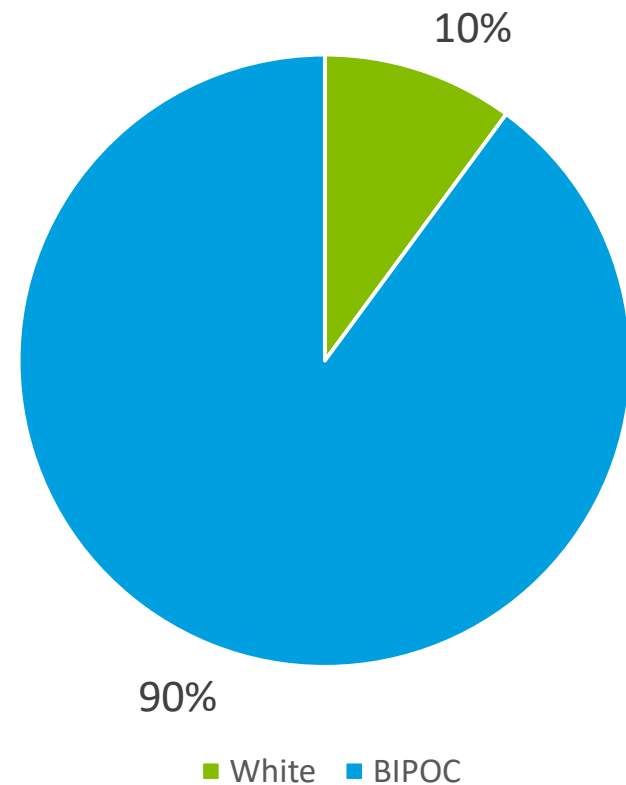
individuals trained as community health workers

Languages spoken by people paid with SDDT funds:

English, Spanish, Tagalog, ASL, Russian, Arabic, Cantonese, Mandarin, Hakkanese, Ki'che, Toishan, Urdu, Romanian, Hindi, Malayalam, Kannada

90% of staff paid through SDDT funding identified as BIPOC.

Race/ethnicity of People Paid with SDDT Funds (FY23-24)



SDDT Grant Programs Spotlight

FY 2023-24 was the first year in a new multi-year grant cycle for the **Healthy Communities** and **Healthy Schools** grant programs. In alignment with the Sugary Drinks Distributor Tax Advisory Committee (SDDTAC)'s values, the two grant programs support community-led and culturally responsive work that build community capacity and advance equity.

Healthy Communities Grants

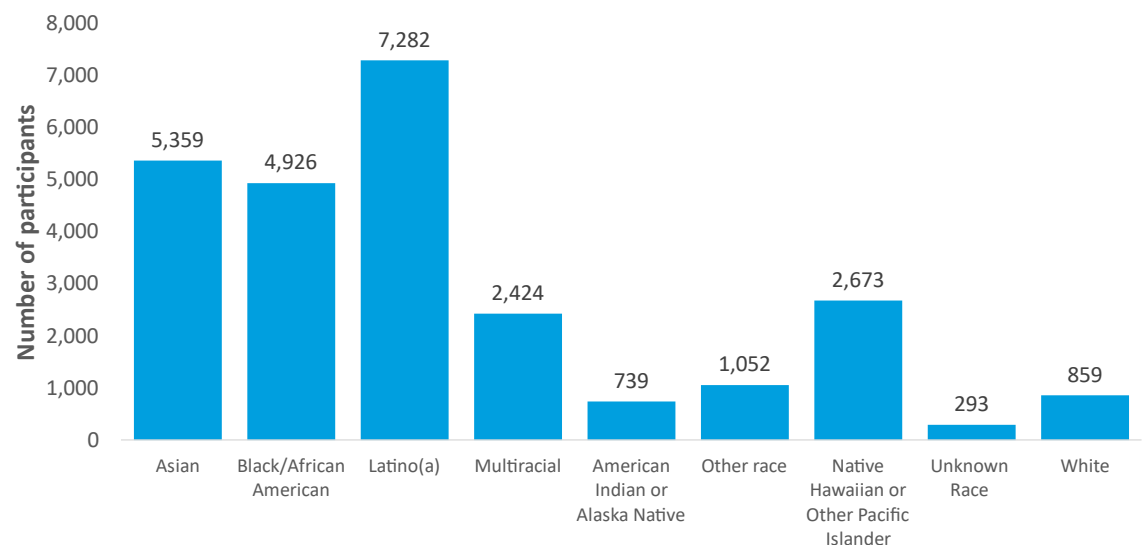
Healthy Communities Grants support organizations with annual budgets \$1.5 million or less that serve priority populations including Asian, Black/African American, Latino(a), American Indian or Alaska Native (AIAN), and Native Hawaiian and Other Pacific Islander (NHOPI). Six organizations (see page 15) were funded in the second cohort including the **first ever SDDT funding dedicated specifically to reach the AIAN and NHOPI communities**. The Association of the Ramaytush Ohlone (ARO), serving the AIAN community, is working to transfer a 15-acres in Golden Gate Park to Indigenous stewardship. ARO's traditional and holistic Indigenous approach to land management revitalizes culture and increases the awareness around the importance and benefits of Native Food Sovereignty. All My Usos and Fa'atasi Youth Services have trained San Francisco's first NHOPI cohort of community health workers to serve the NHOPI community (see page 36).

Healthy Communities programs ranged from growing food in the Bayview to advocating for safer streets in SOMA to workforce development trainings to restoring land governance to the original peoples of San Francisco.

Overall, Healthy Communities programs served 25,607 individuals.

The greatest number of Healthy Communities Grants program participants identified as Hispanic or Latino(a), followed by Asian and Black/African American individuals.

Race/ethnicity breakdown among Healthy Communities Grants program participants in FY23-24



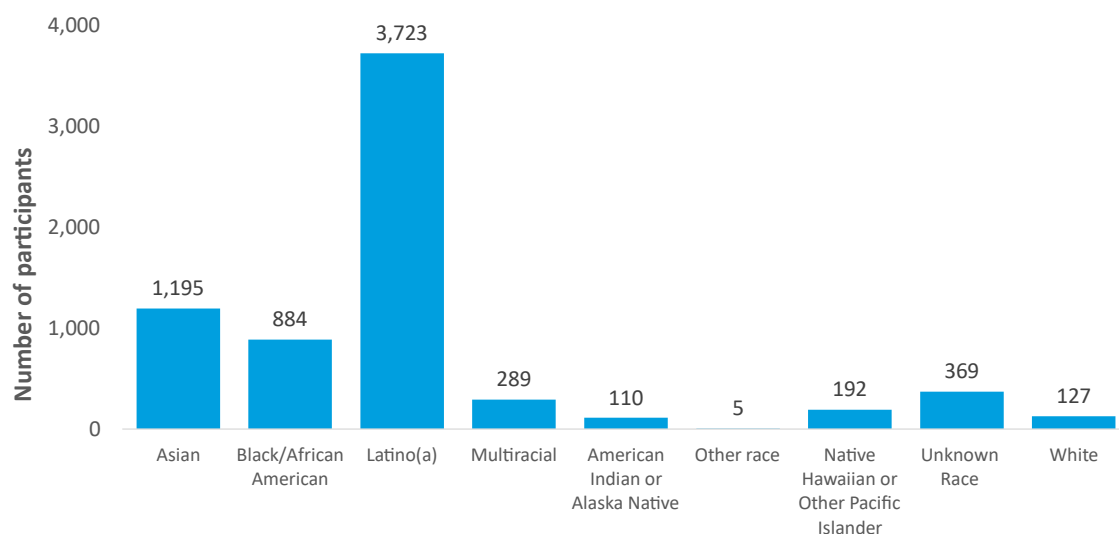
Healthy Communities grantees in FY23-24 were Association of Ramaytush Ohlone, All My Uso's and Fa'atasi Youth Services, CARE, Farming Hope, Florence Fang Community Farm, and SOMCAN.

Healthy Schools Grants

Healthy Schools Grants support organizations implementing programming that serve high-priority San Francisco Unified School District (SFUSD) schools where over 60% of the students qualify for free and reduced school meals. Three organizations were funded to bring movement and sports programming (Project Commotion, Ultimate Impact) and student farm apprentice training (Urban Sprouts). The programs were implemented in schools and sites located in Bayview Hunters Point, Bernal Heights, Castro/Upper Market, Excelsior, Financial District/South Beach, Mission, Oceanview/Merced/Ingleside, Pacific Heights, Portola, Potrero Hill, Tenderloin, and Visitacion Valley.

Overall, **Healthy Schools programs served 6,894 students.**

Race/ethnicity breakdown among Healthy Schools Grants participants in FY23-24



Note: Healthy Schools grantees in FY23-24 were Project Commotion, Ultimate Impact and Urban Sprouts.



Ultimate Impact participants enjoy a dip in the ocean after competing in an Ultimate tournament.

SDDT-funded programs strategically concentrate services where their impact will improve health equity.

Following through on the SDDTAC's values, SF Recreation and Parks Department (RPD) and SF Department of Public Health Oral Health are reaching priority populations that are disproportionately targeted by the beverage industry and suffer from health disparities.

SF Recreation and Parks Department (RPD)

SF Recreation and Parks Department (RPD)'s SDDT-funded programs, **Peace Parks** and **Requity**, promote health, wellness, and community building through fitness and health programs, wellness and life skills programs, and job training opportunities. These programs reach priority populations across **183 locations** in San Francisco.



Peace Parks promotes **community wellness and violence prevention** in underserved communities that historically have high rates of violence including **Potrero Hill, Hunter's Point, Sunnydale, Western Addition, and Fillmore**. In FY 2023-24 Peace Parks:

- Served **6515 participants**.
- Provided cooking and nutrition classes, sports and fitness training, life skills trainings for young men and women, and training opportunities in financial literacy, entrepreneurship, barbering, graphic art and design.

In a survey conducted in FY 2023-24:

90% of Peace Parks participants reported feeling a greater sense of safety in their community since participating in the program.

75% of participants reported that the program fostered a greater sense of trust of police officers in their community.

Requity serves youth under 18 who live in shelters, foster care, public housing, and housing developments through a combination of onsite and hyper-local programs, coupled with extensive outreach. In FY 2023-24 Requity:

- Served **9,027 total participants**.
- Provided **1,530 scholarships** to public housing residents and community members who are unhoused.



School Based Dental Sealants

Sugary drink consumption is associated with increased tooth decay, cavities, and tooth loss.⁵⁻⁸ Tooth decay is the most common chronic disease of childhood and the leading cause for missed school days. Poor oral health can reflect systemic inflammation, which over time may limit growth and development, as well as increase the risk of adverse health outcomes, including hypertension, cardiovascular disease, and cancer.⁸

Racial health inequities are particularly pronounced. **In San Francisco, Black/African American, Latino(a), and Asian kindergarteners have four times the prevalence of untreated dental decay as White kindergarteners.**

In FY 2023-24, SDDT-funded SFDPH oral health programs provided dental screenings and sealants to over 1,600 children, particularly reaching Latino(a), Asian, and Black/African American students.

1,621 students
received oral
health
screenings

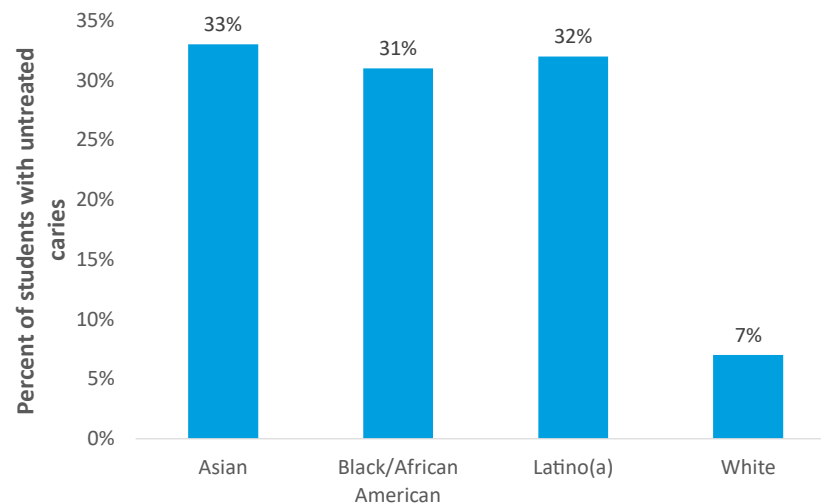
1,152 students
received one or
more dental
sealants

151 students
referred to
urgent oral
health care



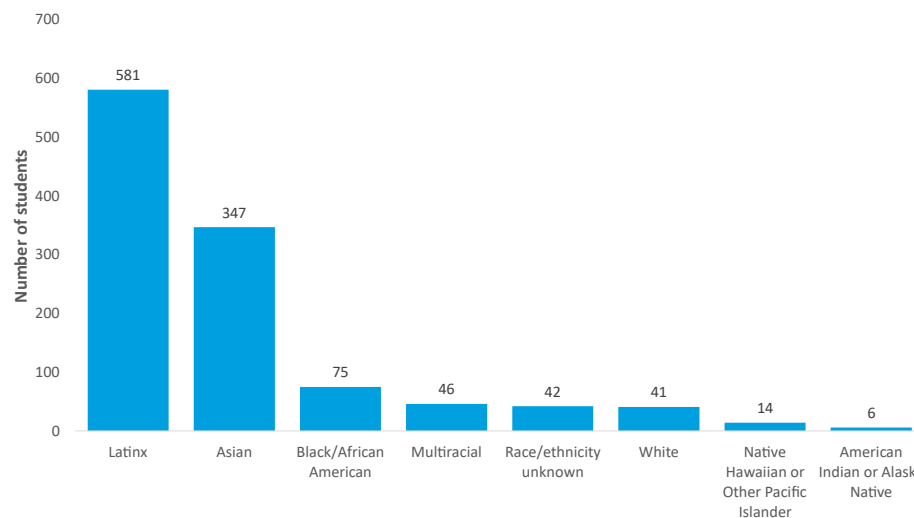
A child receives an oral health screening.

Percent of SFUSD Kindergarteners with Untreated Caries by Race/Ethnicity, 2022-2023

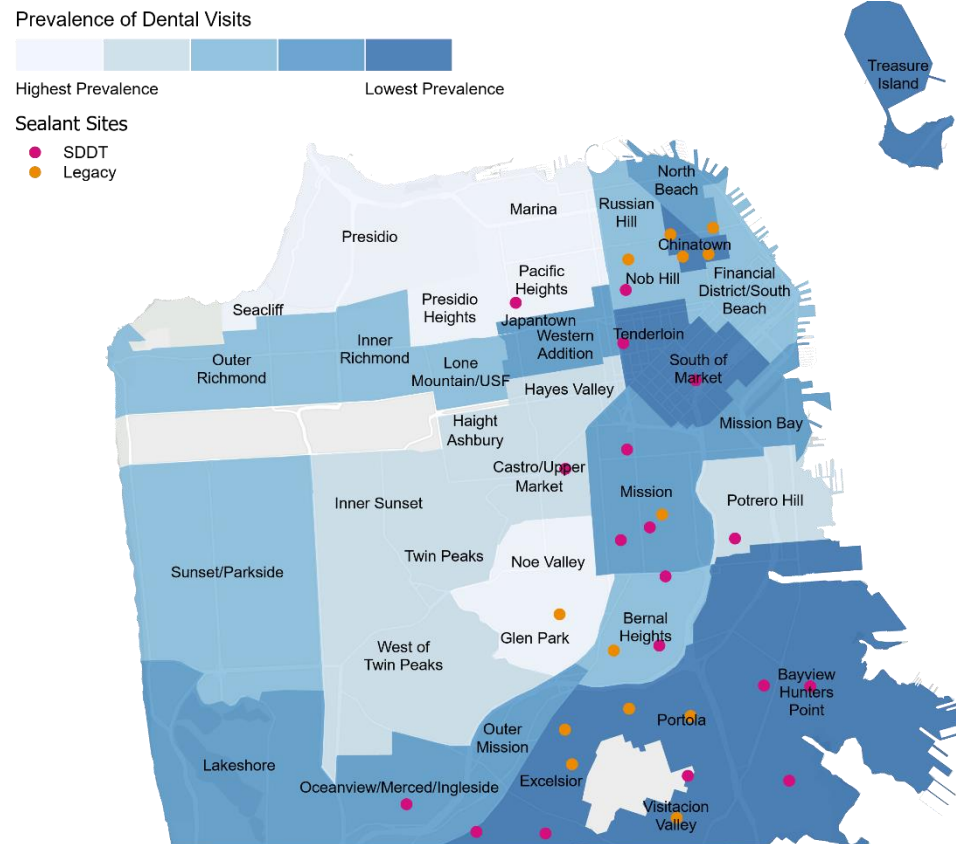


Source: San Francisco Unified School District - San Francisco Department of Public Health Dental Services Kindergarten Oral Health Screening Program.

Racial/ethnic breakdown of students who received sealants, FY23-24



SDDT-Funded Dental Sealant Programs at SFUSD Schools



Esri. (2025). ArcGIS Pro (Version 3.1) [Computer software]. Environmental Systems Research Institute, Inc. <https://www.esri.com>.

Source: Centers for Disease Control and Prevention. PLACES: Census Tract Data (GIS Friendly Format), 2024 release. U.S. Department of Health and Human Services. 2024. Accessed February 3, 2025.

<https://data.cdc.gov/500-Cities-Places/PLACES-Census-Tract-Data-GIS-Friendly-Format-2024-/yjkw-uj5s>.

Neighborhood-level data on dental visits are estimates based on models. These estimates represent the prevalence of adults who visited a dentist or dental clinic in the past year. Regular dental visits are associated with fewer dental caries, fewer missing teeth, and greater self-rated oral health status.⁹ Studies also indicate that children are significantly more likely to miss dental visits if their parents do not seek dental care, suggesting that adult dental service use can serve as a proxy for children's access to and utilization of dental care.¹⁰

Note: Schools where SFPD was already providing sealant services are identified as "legacy" sites while schools that are supported by SDDT funding are identified as "SDDT" on the map.

A key strategy of SDDT funding is to **expand school-based dental sealant programs in neighborhoods with the highest need and greatest burden of disease.**

Since 2019, SDDT funding expanded the school-based sealant program from 13 to 31 schools, with new sites concentrated in priority neighborhoods.

Program sites were roughly located in **Bayview, Mission, Visitacion Valley, Excelsior, Chinatown, SOMA and the Tenderloin.**

Dental sealants prevent cavities for up to 4 years!

Dental sealants are thin coatings that when painted on the chewing surfaces of the back teeth (molars) can prevent cavities and tooth decay) for many years. Sealants protect the chewing surfaces from cavities by covering them with a protective shield that blocks out germs and food. According to the Centers for Disease Control and Prevention, sealants protect against 80% of cavities for 2 years and continue to protect against 50% of cavities for up to 4 years.¹¹



Finding 2 – SDDT investments have improved healthy behaviors and attitudes related to drinking more water, drinking fewer sugary drinks, and increasing fruit and vegetable consumption and physical activity.

SDDT funds **culturally responsive programs, services, education, AND structural interventions** that improve healthy behaviors. SDDT program participant surveys **indicated improvements in sugary drink consumption, fruit/vegetable consumption, and physical activity.**

In FY 2023-24:

27 SDDT-funded programs implemented education around the **harms of sugary drinks** and **benefits of drinking water.**

12 SDDT grantee organizations have implemented or strengthened an **organizational wellness policy** since receiving SDDT funds which impacted **117 employees** and touched **69,324 individuals.**

SFUSD sites installed **three new hydration stations.**

61 hydration stations have been installed since 2018 which serve **96% of SFUSD schools.**



Top: An Urban Sprouts Sprout Out participant demonstrates how much sugar is in common beverages at the Farm at June Jordan School for Equity.

Bottom: Students show off their reusable water bottles and a hydration station at MLK Middle School.

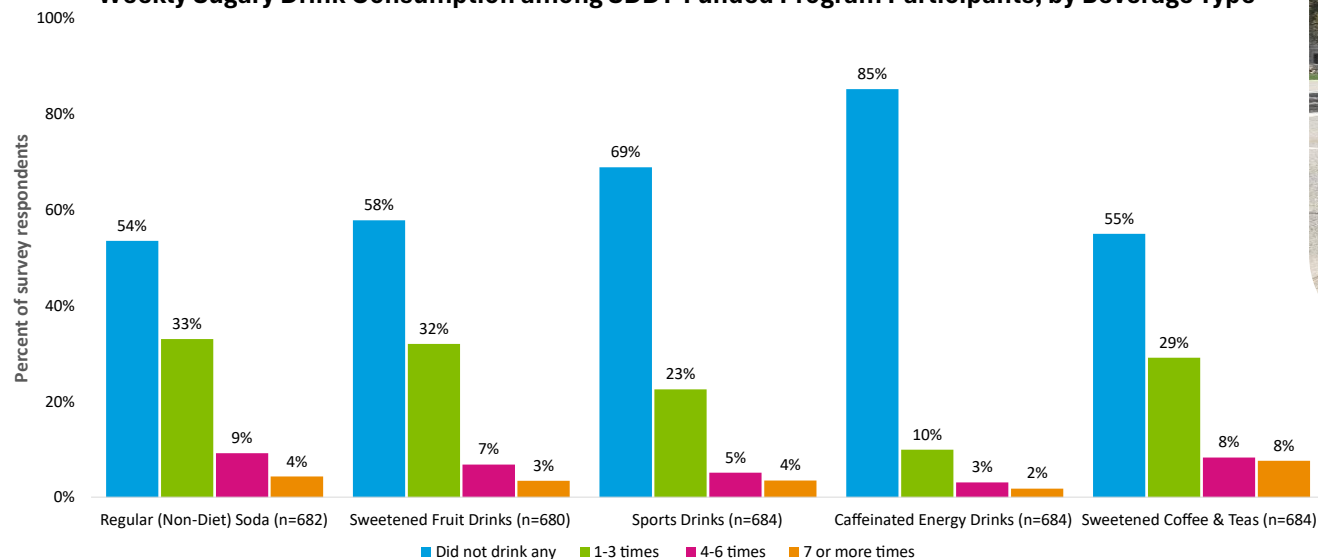
Sugary Drinks Consumption

SDDT participant surveys indicated that participants consumed a median of 3 sugary drinks in the past 7 days. When all types of sugary drinks were combined, more than 3 out of 10 respondents reported consuming some form of sugary drink, one type or multiple types, 7 or more times in the past week.

The bar chart below shows the number of sugary drinks consumed in the past week, categorized by drink type. The breakdown of regular non-diet soda, sweetened fruit drinks, and sweetened coffee/tea consumption in the past week was similar.

- 30% of respondents did not drink any type of sugary drink in the past week. Nearly 9 out of 10 respondents reported not consuming any caffeinated energy drinks, suggesting that caffeinated energy drinks were the least preferred drink across all types of sugary drinks.
- The majority of SDDT program participants do not drink caffeinated energy drinks (85%) or sports drinks (69%) in a typical week.
- Among sugary drinks, caffeinated energy drinks had the lowest consumption rates (15% of program participants drank at least one per week), while regular soda had the highest consumption rates (46% of program participants drank at least one per week).

Weekly Sugary Drink Consumption among SDDT-Funded Program Participants, by Beverage Type



9 out of 10 participants believed that sugary drinks can harm their health.



SF youth pose with Canzilla and learn about the health harms of sugary drinks.

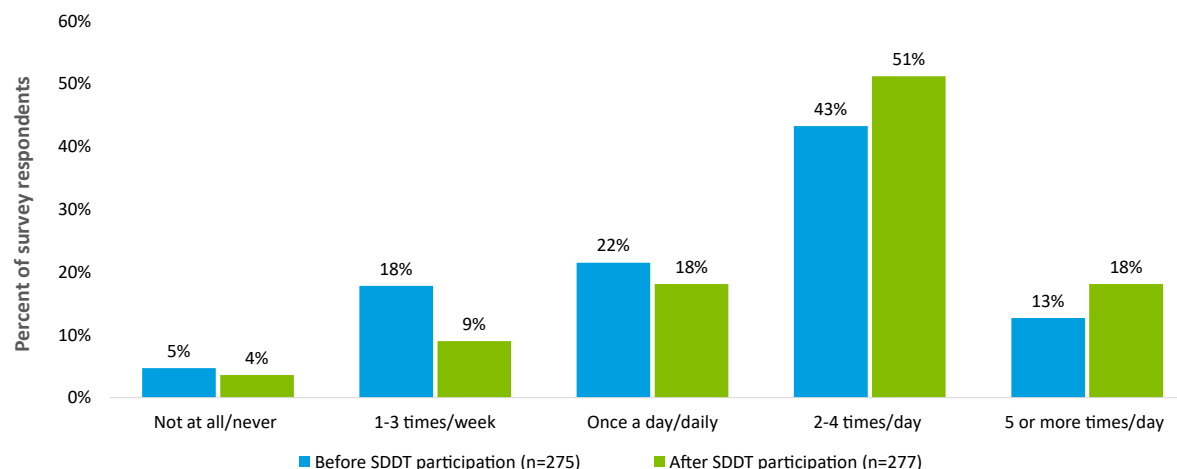
SDDT-funded Programs Increased Access to Fresh Fruits and Vegetables.

After participating in SDDT programs, more survey respondents ate vegetables and fruits at least twice a day. 79% of respondents reported consuming vegetables at least twice per day and 69% reported consuming fruits at least twice per day after participating in an SDDT program. At the same time, the percentage of participants who reported eating fruit and vegetables once a day or less decreased after participation, suggesting that the SDDT program may **positively impact overall vegetable and fruit consumption.**

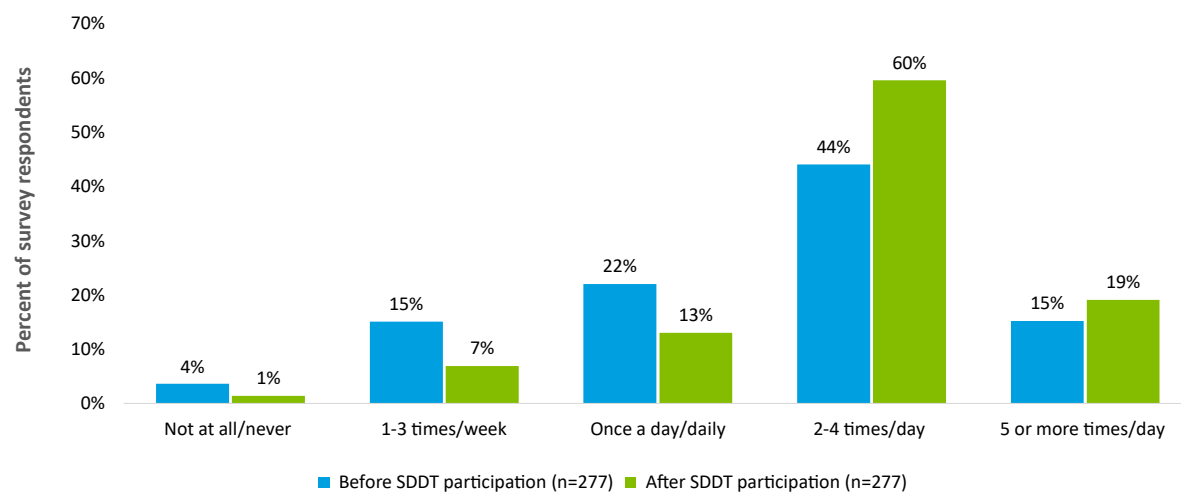
91% of participants reported that their families were able to **eat more fruits and vegetables** after participating in an SDDT-funded program.



Fruit Consumption Before and After SDDT Participation



Vegetable Consumption Before and After SDDT Participation



An 18 Reasons Cooking Class participant created a fruit kabob.

SDDT-funded Programs Promote Water Consumption

85% of the survey respondents started drinking water more often, indicating the effectiveness of the educational programs offered by SDDT.

"I was at SF General Hospital waiting for my medical appointment and realized I was so thirsty. I saw a water fountain and normally I would not drink from it, but because of these community meetings and all the information I've received about the quality of San Francisco's water I decided to drink from the water fountain. And the water even tasted good!"

CARECEN SF Program Participant



A participant tastes a sample of fruit and herb-infused water at Florence Fang Community Farm.



A student passes a frisbee during an Ultimate Impact event.

SDDT-funded Programs Promote Active Lifestyles

In FY 2023-24, six SDDT-funded programs **incorporated fitness and movement classes, sports, or active transportation, including two newly funded organizations (Project Commotion and Ultimate Impact)** which provided physical activity opportunities to **2,172 SFUSD students**.

After participating in an SDDT program, **36% of participants met CDC guidelines for physical activity**, compared to 22% before the program.

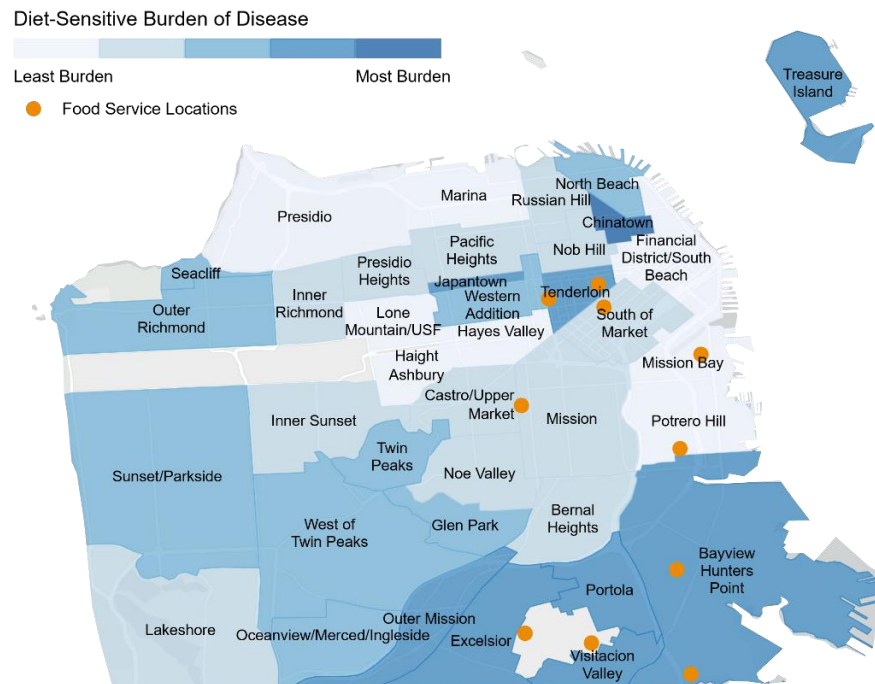
"My students always loved the lessons! Project Commotion Teachers always provided great opportunities for movement. They were receptive to their interests and would put on music that students enjoyed. In particular, I loved when they were using things such as the dance scarves or navigating cones to learn new skills."

SFUSD Teacher

* According to the Centers for Disease Control and Prevention, adults need at least 150 minutes of moderate-intensity physical activity a week.¹⁰

Finding 3 – SDDT investments have improved food security by 1) providing direct programs and services and 2) supporting structural and systemic changes that increase access to healthy food.

SDDT Direct Food Distribution Programs



Esri. (2025). *ArcGIS Pro* (Version 3.1) [Computer software]. Environmental Systems Research Institute, Inc. <https://www.esri.com>.

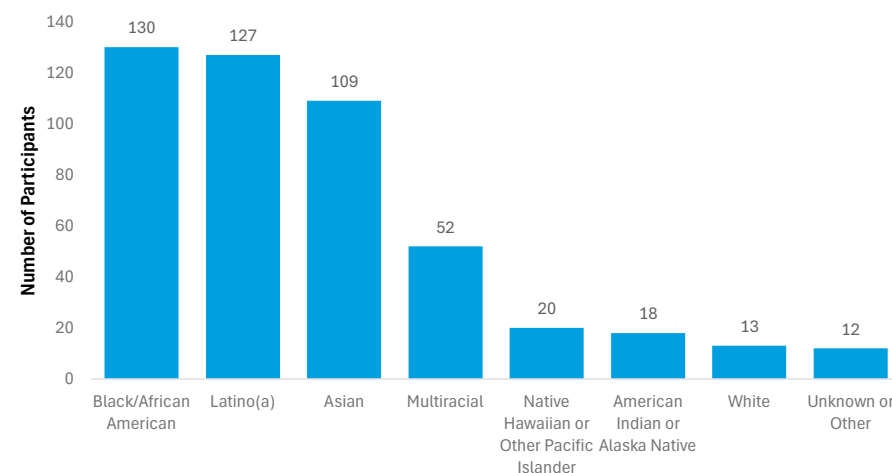
Note: SDDT-funded organizations that provided direct food services in FY23-24 were 18 Reasons, All My Usos/Fa'atasi Youth Services, CARE, Farming Hope, Florence Fang Community Farm, SOMCAN, TNDC (Kain Na and Healthy Retail), Urban Sprouts, and RPD (Peace Parks).

Among the **481 food insecure participants** the largest racial/ethnic group was **Black/African American**, followed by **Latino(a)** and **Asian**.

According to the 2023 San Francisco Biennial Food Security and Equity Report, city-wide food insecurity is at an all-time high.¹³ Food insecurity increases risk of multiple chronic conditions including diabetes, heart disease and hypertension, and exacerbates physical and mental health conditions. SDDT funding takes a comprehensive approach to improving food security by supporting community-led services that directly help residents facing food insecurity, while also working to create long-term changes in systems and structures that contribute to the problem.

In FY 2023-24, 10 SDDT-funded programs offered community-led and culturally responsive direct food distribution services, such as groceries and meals, feeding nearly 24,000 participants in the neighborhoods with highest need.

Race/ethnicity breakdown among SDDT participants experiencing food insecurity



Participant survey results suggest **participation in an SDDT-funded program improves food security and increases fruit and vegetable consumption.**

Nearly **70% of participants surveyed reported experiencing food insecurity** in the past year.

Approximately **2 out of 3 SDDT participants reported having issues accessing healthy food** in the past year.

85% of food insecure participants agreed they **worried less about having enough food** after participation in an SDDT program

92% of food insecure participants reported they had **eaten more fruits and vegetables** after participation in an SDDT program



Left: Farming Hope apprentices prepare healthy meals to be delivered to partner nonprofit service providers and supportive housing facilities.
Right: Community members make a connection at the weekly grocery distribution at Florence Fang Community Farm.

Healthy Food Purchasing Supplement Grants

The Healthy Food Purchasing Supplement (HFPS) is a grant program that increases the food budget for participating low-income San Franciscans while simultaneously incentivizing fruit and vegetable consumption. In FY 2023-24, the two HFPS grantees are Heart of the City Farmers Market (HOCFM), which manages the Market Match program, and EatSF, which manages San Francisco's Vouchers4Veggies (V4V) program.

Market Match

Heart of the City Farmers Market (HOCFM) operates Market Match* to provide up to \$30 per month in incentives to match participants' use of their CalFresh nutrition assistance benefits at HOCFM.

- **19,761 unduplicated participants received Market Match** incentives/ supplements.
- **\$30 per month/participant** (12 months) = **\$360 per year/per participant**

In January 2024, Governor Gavin Newsom proposed a \$35 million cut to Market Match. Market Match is a 15-year-old program funded through the California Nutrition Incentive Program (CNIP) that matches CalFresh spending dollar-for-dollar for fresh food at the local level, drives health equity, and economic development in rural areas. CNIP funds are matched by federal grant dollars. SDDT Grantees including the Heart of the City Farmers Market, Tenderloin Neighborhood Development Corporation (TNDC), and the Tenderloin Food Policy Council (FPC) joined the Save Market Match campaign. Amplifying voices of a community that would be directly affected by the proposed cut, Tenderloin FPC members, a Tenderloin resident-led group, held meetings with state legislators in Sacramento and SF Supervisors at City Hall. Their efforts resulted in the SF Board of Supervisors passing a resolution urging Governor Newsom to preserve the funding. Ultimately, Governor Newsom signed the joint budget bill that included \$35 million for Market Match, **preserving a critical resource for healthy food for low-income Californians.**

* Market Match is a program of the Ecology Center and is funded in part through the California Department of Food and Agriculture and the USDA's National Institute of Food and Agriculture and is a lifeline for food-insecure families and California farmers that incentivizes CalFresh recipients to spend their benefits at farmers markets.

Vouchers4Veggies (V4V)

Vouchers4Veggies (V4V) is a fruit and vegetable voucher program operated by EatSF. Vouchers are redeemable at local food retailers including corner stores, grocery stores, and farmers markets. In FY 2023-24, EatSF partnered with SF Department of Public Health and Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) to provide WIC participants with \$40 per month in fruit and vegetable vouchers for nine to twelve months.

- **2,458 pregnant people** received Vouchers4Veggies.
- **54,408 produce vouchers distributed** with a **total value of \$544,080**
- **\$40 per month** (9 to 12 months – starting November 2023)
- **86% of V4V recipients were BIPOC**

Pregnancy is a critical period for supporting food security and maternal nutrition, because of the long-term impacts on the developing fetus. **Food insecurity among pregnant women in San Francisco¹⁷**

- 26.5% among Latino(a) women
- 19.5% among Black/African American women
- 6.6% among Asian and Pacific Islander women
- Almost no White women in San Francisco report food insecurity during pregnancy.

SDDT PSE Grantee, **18 Reasons**, also serves pregnant people through the Nourishing Pregnancy Program which offers up to 16 weeks of home-delivered groceries and online cooking, nutrition, prenatal, and postpartum health classes for Black and Latino(a) birthing parents and families.

Both HFPS programs are examples of **structural interventions** that increase access to healthy food options for low-income residents in San Francisco. By helping these residents incorporate more fruits and vegetables into their diet, HFPS programs have been shown to change long-term healthy nutritional behaviors and, thus, reduce health inequities.^{17,18}

In addition to helping low-income residents access fresh produce and stretch their household budgets, the HFPS grantees also make a significant contribution to the local economy, especially supporting small and BIPOC-owned businesses. These grants offer a strong return on investment: a 2021 economic analysis found every dollar invested in Vouchers4Veggies programs leads to an additional \$3 in local economic activity.

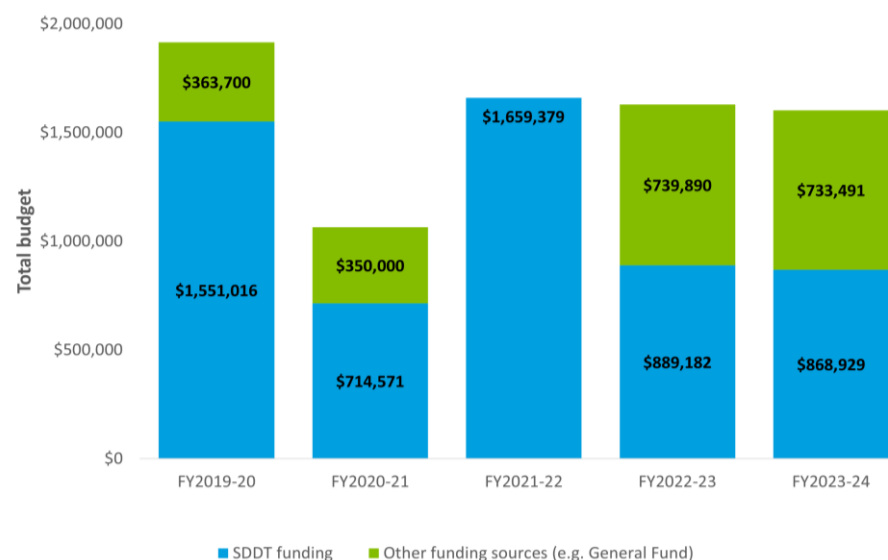
In FY 2023-24, HFPS funds directly supported local, small, and primarily BIPOC-owned corner stores and BIPOC farmers.

- **69% of V4V redemption sites** were small and/or **BIPOC-owned corner stores or farmers**
- **82% (roughly \$421,634) for HFPS funds** went to **BIPOC vendors**
- **83% (roughly \$1,413,341) of all Market Match dollars** (funded through SDDT, USDA, and California Nutrition Incentive Partnership) went to **BIPOC famers**
- **50% of HOCFM vendors** speak a **language other than English at home**

Although the amount of funding sources other than SDDT (primarily the General Fund) has varied each fiscal year, SDDT funds have been the primary source of support for HFPS programs. However, the proportion of funding from SDDT has decreased over time, from 81% in 2019-2020 to 54% in 2023-24. This trend highlights the instability of SDDT funding and underscores the need for SDDT funds to remain a core, stable source of support for this work.

Structural interventions change the policies and systemic practices that shape where we live, learn, work, and play—and therefore have the potential to interrupt inequities and create healthier opportunities.¹⁴ Decades of public health research have demonstrated that structural changes that address the social determinants of health also improve health outcomes for communities, resulting in much larger and more sustainable impacts than individually-focused health promotion or medical interventions.^{15,16} Despite their large impact, structural changes that increase equity often require significant effort to implement and also typically require longer periods of time to see measurable health improvements (relative to individually-focused health promotion or medical interventions).¹⁴

Funding Sources Distributed to Healthy Food Purchasing Supplement (HFPS)



SF Unified School District Student Nutrition Services

SFUSD's Student Nutrition Services (SNS) department provides over **37,000 meals per day at 136 schools** across San Francisco during the 2023-24 school year.²⁰ As a result of SDDT investments in kitchen facility upgrades and staff development during FY 2019-20 and FY 2020-21, SFUSD middle and high schools began the transition from pre-made Heat & Serve meals to **Refresh** meals, which are **freshly prepared on site from scratch with fresh and mostly local ingredients**.

21,008 SFUSD students (42%) attended schools **serving daily freshly made meals (Refresh)**

85% of all middle school students in SFUSD are served by Refresh kitchens

90% of all high school students in SFUSD are served by Refresh kitchens



In school year 2023-24, SDDT funds supported **classroom-based education, the student-led Student Nutrition Advocacy Crew Kids (SNACK) Club, and the installation of hydration stations.**

24,000 students across 72 SFUSD elementary schools participated in **classroom-based nutrition and water education**

1,103 students across 5 elementary schools participated in **hands-on food education classes and taste tests with FoodCorps**

7,000 students across 8 middle schools participated in the **student-led Student Nutrition Advocacy Crew Kids (SNACK) Club**

Three new hydration stations were installed. **61 hydration stations** have been installed since 2018 which serve **96% of SFUSD schools**



Left: A Buena Vista Horace Mann student chops a tomato with the SNACK Club.

Right: MUNI ad art contest winner. Through the SNACK Club, over 5,000 SFUSD middle school students competed in the Tasty Routes Art Competition to have their art depicting California fruits and vegetables featured on Muni bus posters in 2024.

Impact of SDDT Funding on SFUSD Students' Fruit/Vegetable Consumption and Food Security

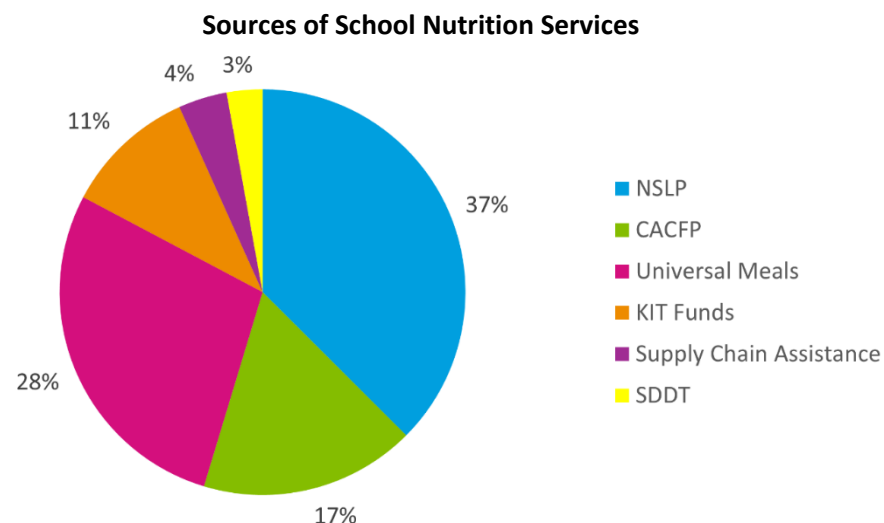
When food-insecure and low-income students choose not to participate in the free school lunch program, it means either 1) they are not eating (which negatively impacts academic performance and achievement)^{21,22} and/or 2) their parents/caregivers are spending limited funds on alternative lunch options instead of housing, transportation, medicines, and other essential needs.

SDDT's ongoing investments in **structural and environmental changes at SFUSD schools** have helped increase student participation in school meals. **Since Fall 2019, student participation in school lunch has increased from 38% to 42%.** This increased school lunch participation has led to positive nutritional benefits through **increased fruit/vegetable consumption and reduced food insecurity.**

While SFUSD food is funded through federal and state government reimbursements, local sales, and the SF General Fund, the district's innovation projects are funded in part by the SDDT, which make up 3% of the budget. SDDT funds go towards the professional development of teachers; and therefore, **all SFUSD students benefit from SDDT investments.** Though a small percentage of the School Nutrition Services budget, this funding is essential from a sustainability perspective.



Visitacion Valley Middle School SNACK Club students in the school garden.



"The Sugary Drinks Distributor Tax has allowed San Francisco Unified School District's Student Nutrition Services to create and implement new student approved menus by focusing on procurement strategies and providing professional development opportunities for Dining Staff. This coupled with California's Meals for All has resulted in increased participation in our meal program. This is an excellent example of how school meal programs must leverage resources to create an equitable meal program our students deserve."

Jennifer LaBarre, Senior Executive Director, Student Nutrition Services, SFUSD

Finding 4 – SDDT investments strengthen connections and leadership in communities most impacted by health inequities leading to long term benefits.

SDDT-funded Programs Build Community Connections

In FY 2023-24:

90% of participants surveyed agreed with the statement that they **felt more connected with others** after participating in an SDDT program.

90% of participants surveyed reported having a **positive outlook on their future** since participation in an SDDT program.

"We really enjoyed visiting Ultimate Impact's program at Starr King Elementary School in my district. It was great to see the kids having so much fun! Having the opportunity to enjoy a sport that includes participation from everyone is what youth development is all about. Every student had fun and that means a lot."

Shamann Walton, District 10
Supervisor San Francisco Board of Supervisors

SDDT-funded Programs Develop Community Leaders

In FY 2023-24:

87 community members were trained as **community health workers**

CHWs represented the **Latino(a), Filipino(a), NHOPI, and Black/African American communities**

18 SDDT-funded organizations trained and supported CHWs

SDDT funding invests in San Francisco's community health worker workforce by **proving career development, job opportunities, and other skills that support self-sufficiency**. It also builds community capacity by increasing access to health resources and education and **developing community leaders who can advocate for their communities**.

According to the American Public Health Association (APHA) **Community Health Workers (CHWs) or Promotores** are trusted members of and possess a close understanding of the community served. CHWs serve as the link between health and social services and the community.²³



Top: Polynesian youth dance group, Mixed Persuasion, performs at the Soda Tax 5 Year Community Celebration.

Bottom: OLAGA Project Peer Health Leaders and staff at Community Health Worker Graduation, May 2024

All My Usos and Fa'astasi Youth Services Opportunities to Live and Grow for our Aiga (Family) (OLAGA) Project

Native Hawaiian and Other Pacific Islanders (NHOPI) make up less than one percent of San Francisco's population.²⁴ However, they experience the most significant health burden and highest death rates from diet-related chronic diseases. For example, NHOPI adults are admitted to the hospital for type 2 diabetes at a rate six times greater than San Franciscans overall.⁴

In FY 2023-24, All My Usos and Fa'atasi Youth Services were awarded the first SDDT grant dedicated to reaching the NHOPI community. The Opportunities to Live and Grow for our Aiga (Family) (OLAGA) Project aims to decrease prevalence of type 2 diabetes, hypertension, and heart disease in San Francisco's NHOPI community. In year one of the multi-year grant, they recruited and hired seven NHOPI peer health leaders, six of whom (one already obtained their certificate) enrolled in and graduated from City College of San Francisco's (CCSF) Community Health Worker (CHW) Certificate Program in May 2024. This newly trained cohort of community health workers will increase capacity within the NHOPI community to tackle health disparities and promote health from NHOPI perspectives. Furthermore, it provided valuable educational and career development opportunities for the peer health leaders. In the upcoming years, the peer health leaders will lead culturally relevant chronic disease prevention and support classes and fitness camps.

"As a CHW working for All My Usos, I live and was raised in this community, so I am continuously building, learning and listening to the real needs and wants of the community, not assuming what they need"

Community Health Worker, All My Usos and Fa'atasi Youth Services OLAGA Project

Children's Oral Health Task Forces are Addressing Oral Health Inequities through Collaboration

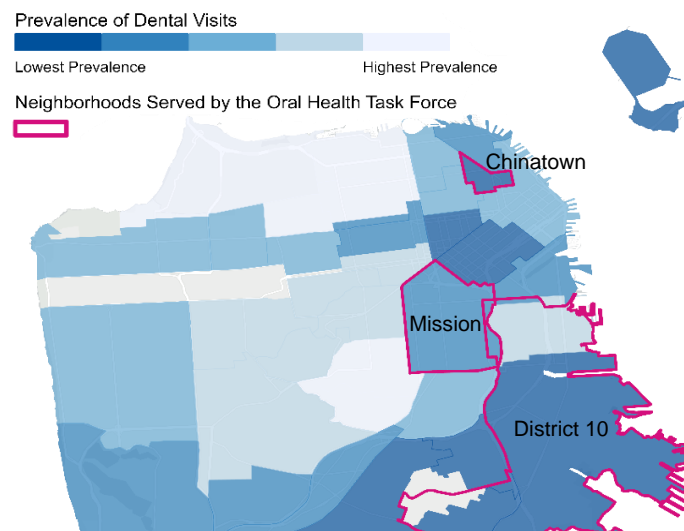
The Children's Oral Health Task Forces are community health collaboratives in Chinatown, the Mission, and District 10, areas with some of the poorest children's oral health outcomes in San Francisco. The task forces aim to increase access to dental and oral healthcare, provide culturally and linguistically responsive oral health education, and collaborate with other oral health stakeholders through the CavityFree SF initiative. As the primary funder of these task forces, SDDT plays a critical role in addressing oral health inequities in the city.

In FY 2023-24, SDDT-supported task forces collectively reached **7,183 participants**

Chinatown Task Force on Children's Oral Health (CTFCOH) (partial list)

- NICOS Chinese Health Coalition (lead agency)
- APA Family Support Services
- Asian Health Caucus
- Asian Resource Inc.
- Asian Women Resource Center
- Cameron House
- CavityFree SF
- Chinatown Community Development Center
- Chinese Hospital
- Chinatown Public Health Center
- Community Youth Center
- Chinese Immersion School of DeAvila
- Kai Ming Head Start
- Kaiser Permanente
- Magic ToothBus
- Mercy Housing
- North East Medical Services
- On Lok
- SFDPH
- SFUSD - Gordon J. Lau Elementary School, Garfield Elementary, Moscone Elementary
- Self-Help for the Elderly
- SF Livable City
- SF-Marin Food Bank
- SFSU Future Dentist
- Project Smile Global
- UCSF School of Dentistry
- University of the Pacific, Arthur A. Dugoni School of Dentistry
- Wu Yee Children's Services

Neighborhoods Served by Children's Oral Health Task Forces



Esri. (2025). ArcGIS Pro (Version 3.4) [Computer software]. Environmental Systems Research Institute, Inc. <https://www.esri.com>. Source: See map on page 24.

"In FY 23-24, the Chinatown Task Force on Children's Oral Health (CTFCOH) continued its collective impact approach to addressing community oral health. This collaborative approach continued to prove to be invaluable as task force members provided diverse viewpoints and expertise that no one person or organization could alone provide, from cultural insights to language nuances to dental expertise to access to populations and venues."

Kent Woo, Executive Director, NICOS



District 10 Children's Oral Health Task Force

- Dental Robin Hood (lead agency)
- MAGIC
- Rise Prep
- San Francisco Dental Society
- SFUSD
- Wu Yee Children's Services
- YMCA Urban Services

Mission Children's Oral Health Task Force

- CARECEN (lead agency)
- CavityFree SF
- Chicano Latino Family Resource System
- Family Connections Center
- Mission Neighborhood Centers
- Mission Neighborhood Health Center
- San Francisco Public Library
- SFUSD - Moscone Elementary and Buena Vista Elementary
- SFDPH
- St. Peter's Parish School
- University of the Pacific, Arthur A. Dugoni School of Dentistry



Top: CTFCOH staff provide oral health education in underserved schools. Sessions were conducted in English and/or Chinese and customized by grade level, including education on proper brushing and flossing as well as foods/drinks that help or harm teeth.
Bottom: Mission Children's Oral Health Task Force staff engage the community at a health fair demonstrating proper oral hygiene techniques.

"By uniting different neighborhoods and backgrounds the Children's Oral Health Task Forces exemplify how collaboration can bridge gaps in care and empower underserved families with the resources and knowledge they need for healthier smiles. Together, we're fostering a citywide commitment to oral health equity, ensuring that every child, regardless of background, has access to critical dental resources."

Gabriela Castellanos Rumbo, Mission Children's Oral Health Task Force Coordinator, CARECEN SF



Promotoras participate in a training with CARECEN SF.

Amplifying Community Voices – CARECEN SF's Approach to Policy, Systems, and Environmental Change

SDDT Policy, Systems, and Environmental (PSE) Grants provide multiple years of grant funding to support community-driven policy, system, and environmental-level change that prevent and mitigate diet-sensitive chronic diseases.

CARECEN SF, a PSE grantee since 2020, provides vital direct services and advocacy to help create a vibrant and thriving Latino(a) immigrant community in San Francisco. To develop a PSE change strategy, in FY 2022-23, CARECEN SF completed a community-based assessment with over 200 Spanish-speaking Latino(a) San Francisco residents and 15 community leaders which gathered perspectives on sugary drinks, tap water consumption, and top health concerns for the Latino(a) community. It revealed the need for more

CARECEN's multi-layered strategies for Policy, System, Environmental Change

Influence Policy Change

- Collaborate with city agencies such as SFPUC and SFPDPH to integrate authentic community engagement into agency operations and implement strategies to remove the cost barrier to water testing.

Build Partnerships

- Build partnership with SFPUC
- Connect with coalitions including Shape Up San Francisco and the Children's Oral Health Task Forces to expand work beyond the Latino(a) community.

Develop Community Leadership

- Train 10 Promotores (Community Health Workers) to share health information and resources with community and lead advocacy work.

Amplify Community Voices

- Conduct community assessment with over 200 Latino(a) community members
- Facilitate monthly community meetings where residents get information and share feedback.

Deliver Direct Services & Education

- Provide direct connections to social services and culturally relevant health education.

community education on the dangers of sugary drink consumption and ongoing concerns about the perceived safety of tap water. In monthly community meetings held in FY 2023-24, the community clearly expressed a strong desire to prioritize increasing confidence in and consumption of San Francisco tap water.

CARECEN SF built upon their foundation of providing access to services and education to employ multi-layered strategies advocating for policy and system-level change. Their approach included increasing community leadership and capacity by training a new cohort of 10 promotoras and partnering with San Francisco Public Utilities Commission (SFPUC) to explore solutions leading to the development of a pilot program to increase access to free water testing and a commitment to improving communications with the Latino(a) community on the safety of San Francisco tap water, changes that will last for years to come.

CARECEN SF's work is already shifting attitudes around drinking water.

"I'm grateful to be part of these community meetings. I take the information I learn about the importance of drinking tap water and the dangers of drinking soda and share it with my family back at home in Guatemala. They don't know the dangers and I tell them so that they can be healthier."

CARECEN SF Community Meeting Participant

Concerns related to water quality are a nationwide trend, and they partially originate from the well-publicized stories of contaminated water in public water systems as a result of structural racism and inequities in public investments. Peer-reviewed research using data from the Centers for Disease Control and Prevention has found persistent disparities in tap water consumption by race/ethnicity that have grown since the Flint Water Crisis that started in 2014.²⁵



CARECEN SF staff promote SF tap water with a custom-made water bottle piñata at the Soda Tax 5 Year Community Celebration.

Five Years Strong: Celebrating the Success of the Soda Tax

To celebrate five years of San Francisco's soda tax, SFPDPH and partners hosted a series of events in November 2023, focusing on the key pillars that make San Francisco's soda tax a success: **Community, Science, Youth, and Policy**. For more information, please see sodatax-sf.org/5yr/.



Community

On November 4, 2023, soda tax grantees and partners gathered at the Florence Fang Community Farm to recognize achievements, enjoy healthy, delicious foods, and participate in family-friendly activities and performances.



Youth

On November 9, 2023, students, staff, and partners celebrated at Urban Sprouts' Farm and Kitchen at June Jordan School for Equity with activities including education on sugary drinks, a bike-powered smoothie station, and infused water tastings with student-grown herbs.



Science

On November 7, 2023, Dr. Dean Schillinger hosted a hybrid Grand Rounds at Zuckerberg San Francisco General Hospital to discuss the partnerships that made San Francisco's soda tax a success and its positive health impacts, including reduced soda consumption and new public health programs.



Policy

On November 9, 2023, the American Heart Association (AHA) and the SDDTAC co-chairs hosted a virtual panel to discuss lessons from the soda tax and the future of sugary drink policies. The event emphasized the strength and power of community in shaping policy.

Recommendations

- 1) Continue to prioritize a community-led, collaborative, and multi-layered approach for SDDT funding to create sustainable change in communities targeted by the sugary drinks industry.**

This includes direct services, programming, outreach and education as well as policies and structural changes that address healthy eating, active living, and the social determinants of health.

- 2) Invest in long-term benefits to communities by supporting residents from priority populations with economic and leadership opportunities.**
Increasing job training and economic opportunities is critical to developing resident leaders and strengthening overall community capacity given the many structural inequities they experience in securing jobs and accessing decision-makers and government systems.

- 3) Continue to increase awareness about the negative impacts of sugary drinks and to reduce SSB consumption, especially among priority populations.**
Based on the results of the SDDT participant survey, regular soda and sweetened coffee/tea have the highest levels of daily consumption among SSB types and, therefore, SDDT should invest in greater levels of education on the health harms of excessive consumption of these types of SSBs and the beverage industry's continued financial exploitation of BIPOC communities. All SDDT-funded programs and interventions should include information about the health harms of SSBs in interactions with community members.

- 4) Continue to encourage San Franciscans to drink tap water.**
SDDT-funded entities have made progress in encouraging community members to increase their consumption of water with culturally responsive health promotion. Continue to utilize SDDT funded entities to address perceptions and beliefs of reported concerns with the safety of drinking tap water due aging infrastructure. Continue to work on environmental and systems changes (e.g., hydration stations, and institutional policies and practices around serving drinking water) that support tap water consumption.

- 5) Continue to support SDDT evaluation efforts.**
Evaluation is critical to demonstrate the SDDT's impact in addressing health inequities and make data-driven recommendations. To ensure SDDT funding is informed by data and evidence, it is important to continue evaluating SDDT-funded programs and structural interventions.

Support SDDT-funded entities to increase their capacity to collect demographic participant data. Demographic data is critical to understand who is participating in SDDT-funded programming and services, which allows the evaluation to assess SDDT's reach in advancing health equity.

6) Ensure that the Mayor's Office allocates per the recommendations and evaluation of the SDDTAC, as voters intended.

The SDDTAC spends over 500 hours annually to develop budget recommendations that support the health and well-being of San Franciscans by evaluating and analyzing data, listening and uplifting the community's needs, and supporting the decrease of the consumption of sugary beverages. To amplify these efforts and community-informed budget recommendations, it is strongly encouraged that the Mayor's Office allocate the budget recommendations as submitted.

7) Extend SDDTAC beyond 2028 to preserve the community and data-driven process of informed recommendations and evaluation.

The SDDTAC is made up of key leaders and community members that represent priority populations and who ensure that SDDT funding is equity-focused and responsive to emerging community needs. The SDDTAC is slated to sunset in 2028 and intends to make changes to the legislation to be a dedicated tax and composition of the public body. Consider options and best practices to extend the committee or create a dedicated tax.

Contributor Biographies

Christopher Lee, MPH

Christopher Lee is an epidemiologist on the Health Equity team in the Center for Data Science - Population Health Division at the San Francisco Department of Public Health (SFPDH). Before working with the Health Equity team at SFPDH Christopher worked on the COVID-19 response for San Francisco and Santa Clara County where he co-led the development and maintenance of both internal and public reporting systems. Prior to Santa Clara County Christopher worked at the UCLA Center for Health Policy Research where he helped evaluate the efficacy of public health policy work.

Contribution: Data cleaning and analysis, results interpretation and editing of final report.

Melinda Martin, MPH

Melinda Martin, MPH, Healthy Eating Active Living Team in the Community Health Equity and Promotion Branch of SFPDH. She is the backbone staff for the Sugary Drinks Distributor Tax Advisory Committee. The advisory committee makes recommendations to the Mayor and the Board of Supervisors on the effectiveness of the Sugary Drinks Distributor Tax (SDDT), evaluates the impact of SDDT and funding recommendations regarding potential establishment of programs to reduce the consumption of sugar-sweetened beverages in San Francisco.

Contribution: Report review and editing.

Kaela Plank, MS, MPH

Kaela Plank is the Health Equity Program Manager in the Center for Data Science - Population Health Division at SFPDH. In this role, she supports SFPDH in using data to inform public health practice and advocating for policy, systems, and environmental changes that support health. Prior to joining SFPDH, Kaela worked at the Nutrition Policy Institute where her research focused on food security, school meal access, and evaluation of the CalFresh Healthy Living Program.

Contribution: Data cleaning and analysis, results interpretation and editing of final report.

Marianne Szeto, MPH

Marianne Szeto, MPH, is the Chronic Disease Prevention Programs Manager in the Community Health Equity and Promotion Branch of SFDPH. Marianne leads the Healthy Eating Active Living (HEAL) Team and provides backbone support for the Shape Up SF Coalition and the Sugary Drinks Distributor Tax Initiative. Marianne's efforts have been instrumental in laying the foundation for the San Francisco soda tax by implementing education and awareness campaigns and training community partners and health equity coalitions on the health impacts of sugary drinks and industry tactics. She holds a Master of Public Health from San Jose State University and a Bachelor's in Classics from UCLA.

Contribution: Results interpretation, report review, and editing.

Kim Wong, MPH

Kim Wong, MPH, Healthy Eating Active Living (HEAL) Team in the Community Health Equity and Promotion Branch of SFDPH. As the Soda Tax Grants Coordinator, Kim oversees request for proposals (RFP) processes to distribute SDDT funds per SDDTAC recommendations, manages contracts with SDDT grantees, and provides technical assistance and capacity building support to SDDT funded entities. Prior to joining SFDPH, she managed nonprofit wellness, nutrition, and healthy food access programming in New York City (BronxWorks) and San Francisco (SF Marin Food Bank). Kim earned her Bachelor's from UC Davis and MPH from CUNY School of Public Health at Hunter College.

Contribution: Results interpretation, report writing, editing, design, and formatting.

Cathleen Xing, PhD, MPH, CPH

Cathleen Xing, PhD, MPH, CPH is an epidemiologist on the Health Equity Team within the Center for Data Science - Population Health Division of SFDPH. She contributes to data analysis and reporting initiatives, including SDDT, Gender Health, and Vision Zero SF. Before joining the Health Equity Team, Cathleen worked at SFDPH's Tuberculosis Control Branch, where she was also activated to support the COVID-19 pandemic response. Cathleen graduated from Rutgers University in 2019, where she conducted breast cancer research at the Rutgers Cancer Institute of New Jersey, focusing on health disparities among Black/African American women.

Contribution: Data cleaning and analysis, results interpretation, and editing of final report.

Raimi + Associates

Raimi + Associates is a mission-driven planning, urban design, and research firm that were contracted to lead the SDDT evaluation in partnership with SFDPH from FY 2019-20 through FY 2022-23. Due to the elimination of the evaluation budget in the SDDT allocations in FY 2023-24, Raimi + Associates were not involved in FY 2023-24 data analysis and evaluation report writing.

Contribution: Development of the evaluation plan, data collection of annual reports and participant surveys.

References

1. World Health Organization. The global burden of disease: 2004 update. WHO. Accessed December 13, 2024. <https://www.who.int/publications/i/item/9789241563710>
2. Centers for Disease Control and Prevention. Instruction manuals. Published March 4, 2019. Accessed August 16, 2019. https://www.cdc.gov/nchs/nvss/instruction_manuals.htm
3. San Francisco Department of Public Health. Principles for collecting, coding, and reporting social identity data – ethnicity guidelines. Published 2011. Accessed February 3, 2025. https://www.sfdph.org/dph/files/PoliciesProcedures/COM3_EthnicityGuidelines.pdf
4. San Francisco Department of Public Health. 2024 Sugary Drinks Distributor Tax (SDDT) data brief. Published 2024. Accessed December 17, 2024. [https://www.sf.gov/sites/default/files/2024-12/SFDPH_SodaTax_ReportBrief_2024_FINAL_Web2.cleaned%20\(3\).pdf](https://www.sf.gov/sites/default/files/2024-12/SFDPH_SodaTax_ReportBrief_2024_FINAL_Web2.cleaned%20(3).pdf)
5. Bleich SN, Vercammen KA. The negative impact of sugar-sweetened beverages on children's health: an update of the literature. *BMC Obes*. 2018;5:17. doi:10.1186/s40608-017-0178-9
6. Park S, Lin M, Onufrak S, Li R. Association of sugar-sweetened beverage intake during infancy with dental caries in 6-year-olds. *Clin Nutr Res*. 2015;4(1):9-17. doi:10.7762/cnr.2015.4.1.19
7. Kim S, Park S, Lin M. Permanent tooth loss and sugar-sweetened beverage intake in US young adults. *J Public Health Dent*. 2017;77(2):148-154. doi:10.1111/jphd.12192
8. Chi DL, Scott JM. Added sugar and dental caries in children: a scientific update and future steps. *Dent Clin North Am*. 2019;63(1):17-33. doi:10.1016/j.cden.2018.08.012
9. Mohd Khairuddin AN, Bogale B, Kang J, Gallagher JE. Impact of dental visiting patterns on oral health: a systematic review of longitudinal studies. *BDJ Open*. 2024;10(1):18. doi:10.1038/s41405-024-00195-7
10. Edelstein BL, Rubin MS, Clouston SAP, Reusch C. Children's dental service use reflects their parents' dental service experience and insurance. *J Am Dent Assoc*. 2020;151(12):935-943. doi:10.1016/j.adaj.2020.08.023
11. Centers for Disease Control and Prevention. Dental sealant FAQs. Published 2023. Accessed December 26, 2024. https://www.cdc.gov/oralhealth/dental_sealant_program/sealants-FAQ.htm
12. Centers for Disease Control and Prevention. How much physical activity do adults need? Updated June 2, 2022. Accessed June 17, 2024. <https://www.cdc.gov/physical-activity-basics/guidelines/adults.html>

13. San Francisco Department of Public Health. San Francisco 2023 biennial food security and equity report. Published 2024. Accessed February 3, 2024. <https://www.sf.gov/information/biennial-food-security-and-equity-report>
14. Pastor M, Ito J, Wander M. A primer on community power, place, and structural change. Published 2020. Accessed February 3, 2024. https://dornsife.usc.edu/assets/sites/1411/docs/Primer_on_Structural_Change_web_lead_local.pdf
15. McGinnis JM, Foege WH. Actual causes of death in the United States. *JAMA*. 1993;270(18):2207-2212. doi:10.1001/jama.270.18.2207
16. Williams DR, Costa MV, Odunlami AO, Mohammed SA. Moving upstream: how interventions that address the social determinants of health can improve health and reduce disparities. *J Public Health Manag Pract*. 2008;14(6):S8-S17. doi:10.1097/01.PHH.0000338382.36695.42
17. Ecology Center. Market Match: impact. Published 2023. Accessed February 3, 2024. <https://marketmatch.org/impact/>
18. EatSF. Vouchers4Veggies impact report. Published 2021. Accessed February 3, 2024. https://eatsfvoucher.org/wp-content/uploads/2021/08/impact-report_final-1-1.pdf
19. San Francisco Health Improvement Partnership. San Francisco community health needs assessment 2019. Published 2019. Accessed December 13, 2024. https://sfdph.archive.sf.gov/dph/hc/HCAgen/2019/May%207/CHNA_2019_Report_041819_Stage%204.pdf
20. San Francisco Unified School District. Student nutrition services. Published 2024. Accessed December 17, 2024. <https://www.sfusd.edu/departments/student-nutrition-services>
21. Food Research & Action Center. School meals are essential for student health and learning. Published August 2019. Accessed December 12, 2024. <https://frac.org/research/resource-library/school-meals-are-essential-for-student-health-and-learning>
22. The Brookings Institution. How the quality of school lunch affects students' academic performance. Published May 2017. Accessed December 12, 2024. <https://www.brookings.edu/articles/how-the-quality-of-school-lunch-affects-students-academic-performance/>
23. American Public Health Association. Community health workers. Accessed December 17, 2024. <https://www.apha.org/apha-communities/member-sections/community-health-workers>
24. U.S. Census Bureau. RACE. Decennial Census, DEC Redistricting Data (PL 94-171), Table P1. U.S. Census Bureau. Published 2020. Accessed January 31, 2025. <https://data.census.gov/table/DECENNIALPL2020.P1>
25. Rosinger AY, Patel AI, Weeks F. Examining recent trends in the racial disparity gap in tap water consumption: NHANES 2011-2018. *Public Health Nutr*. 2022;25(2):207-213. doi:10.1017/S1368980021002603

Appendix E

ARTICLE 8: Sugary Drinks Distributor Tax Ordinance (San Francisco Business and Tax Regulations Code)



San Francisco Business and Tax Regulations Code

ARTICLE 8:

SUGARY DRINKS DISTRIBUTOR TAX ORDINANCE

Sec. 550.	Short Title.
Sec. 551.	Findings and Purpose.
Sec. 552.	Definitions.
Sec. 553.	Imposition of Tax; Deposit of Proceeds.
Sec. 554.	Registration of Distributors; Documentation; Administration.
Sec. 555.	Credits and Refunds.
Sec. 556.	Technical Assistance to the Tax Collector.
Sec. 557.	Municipal Affair.
Sec. 558.	Not a Sales and Use Tax.
Sec. 559.	Severability.
Sec. 560.	Amendment.

SEC. 550. SHORT TITLE.

This Article shall be known as the “Sugary Drinks Distributor Tax Ordinance.”

(Added by Proposition V, 11/8/2016)

SEC. 551. FINDINGS AND PURPOSE.

The U.S. Department of Health and Human Services, the U.S. Department of Agriculture, and the World Health Organization, based on a summary of the available evidence linking intake of added sugar and sugar-sweetened beverages (SSBs) to adverse health outcomes including obesity and diabetes, have recommended that Americans consume no more than 10% of their daily calories in the form of added sugar. Yet, standard single serving sizes of SSBs provide all (in a 20-ounce serving of many SSBs) or nearly all (in a 12-ounce serving) of the recommended maximum daily added sugar amount for most adults, and generally exceed the recommended maximum daily added sugar amount for children.

Numerous organizations and agencies, including the American Heart Association, American Diabetes Association, American Academy of Pediatrics, Institute of Medicine of the National Academies, American Medical Association, and the Centers for Disease Control, recommend limiting intake of added sugar and SSBs to improve health. Sugary beverages, though they can contain hundreds of calories in a serving, do not signal “fullness” to the brain and thus facilitate over-consumption.

Studies show that sugary beverages flood the liver with high amounts of sugar in a short amount of time, and that this “sugar rush” over time leads to fat deposits and metabolic disturbances that cause diabetes, cardiovascular disease, and other serious health problems. Diseases connected to sugary beverages disproportionately impact minorities and low-income communities. For example, diabetes hospitalizations are more than triple in low-income communities as compared with higher income areas. African American death rates from DM2 are five times higher than San Francisco’s overall rate. DM2 is the fifth leading

cause of death in SF (which is an underestimate, since heart disease, the leading killer, is often a result of DM2); DM2 reduces the lifespan of San Franciscans by eight to ten years.

As recently as 2010, nearly a third of children and adolescents in San Francisco were obese or overweight; and in San Francisco, 46.4% of adults are obese or overweight, including 61.7% of Hispanics and 51.3% of African Americans. Nationally, childhood obesity has more than doubled in children and tripled in adolescents in the past 30 years; in 2010, more than one-third of children and adolescents were overweight or obese. Every additional sugary beverage consumed daily can increase a child's risk for obesity by 60%; and one or two sugary beverages per day increases the risk of Type II diabetes by 26%.

Sugary beverages, including sweetened alcoholic drinks, represent nearly 50% of added sugar in the American diet, and, on average, 11% of daily calories consumed by children in the U.S.

Seven percent of San Franciscans are diagnosed with diabetes, and it is estimated that the City and County of San Francisco pays over \$87 million for direct and indirect diabetes care costs.

This Article 8 is intended to discourage the distribution and consumption of sugar-sweetened beverages in San Francisco by taxing their distribution. Mexico, where an average of 163 liters of sugar-sweetened beverages are consumed per person each year, enacted an excise tax on sugary drinks, with the result that the purchase of taxed sugar sweetened beverages declined by 12% generally and by 17% among low-income Mexicans. The Mexico data indicate that, when people cut back on SSBs, to a significant extent they choose lower-caloric or non-caloric alternatives. This body of research demonstrates that taxation can provide a powerful incentive for individuals to reduce their consumption of SSBs, which in turn will reduce obesity and DM2.

The City of Berkeley became the first city in the United States to follow in Mexico's footsteps, by passing a one-cent-per-ounce general tax on distributors of SSBs within the city limits. It is estimated that the City of Berkeley, which began implementing the tax in March 2015, will collect at least \$1.2 million from the tax annually.

(Added by Proposition V, 11/8/2016)

SEC. 552. DEFINITIONS.

Unless otherwise defined in this Article 8, terms that are defined in Article 6 of the Business and Tax Regulations Code shall have the meanings provided therein. For purposes of this Article, the following definitions shall apply.

"Beverage for Medical Use" means a beverage suitable for human consumption and manufactured for use as an oral nutritional therapy for persons who cannot absorb or metabolize dietary nutrients from food or beverages, or for use as an oral rehydration electrolyte solution formulated to prevent or treat dehydration due to illness. "Beverage for Medical Use" also means a "medical food" as defined in Section 109971 of the California Health and Safety Code. "Beverage for Medical Use" shall not include beverages commonly referred to as "sports drinks," or any other similar names.

"Bottle" means any closed or sealed container regardless of size or shape, including, without limitation, those made of glass, metal, paper, plastic, or any other material or combination of materials.

"Bottled Sugar-Sweetened Beverage" means any Sugar-Sweetened Beverage contained in a Bottle that is ready for consumption without further processing, such as, and without limitation, dilution or carbonation.

"Caloric Sweetener" means any substance or combination of substances that is suitable for human consumption, that humans perceive as sweet, and that adds calories to the diet of any human who consumes it. "Caloric Sweetener" includes, but is not limited to, sucrose, fructose, glucose, other sugars, and high fructose corn syrup.

"City" means the City and County of San Francisco.

“Distribution” includes:

(a) The transfer in the City, for consideration, of physical possession of Sugar- Sweetened Beverages, Syrup, or Powder by any person other than a common carrier. “Distribution” also includes the transfer of physical possession in the City by any person other than a common carrier, without consideration, for promotional or any other commercial purpose.

(b) The possession, storage, ownership, or control in the City, by any person other than a common carrier, of Sugar-Sweetened Beverages, Syrup, or Powder for resale in the ordinary course of business, obtained by means of a transfer of physical possession outside the City or from a common carrier in the City.

“Distribution” does not include:

(a) The return of any Sugar-Sweetened Beverages, Syrup, or Powder to a person, if that person refunds the entire amount paid in cash or credit.

(b) A retail sale or use.

“Distributor” means any person engaged in the business of Distribution of Bottled Sugar- Sweetened Beverages, Syrup, or Powder. A Distributor does not include a common carrier. Where a common carrier obtains physical possession of Sugar-Sweetened Beverages, Syrup, or Powder outside the City and transfers physical possession of the Sugar-Sweetened Beverages, Syrup, or Powder in the City, the transferee of the Sugar-Sweetened Beverages, Syrup, or Powder is a Distributor.

“Milk Product” means: (a) any beverage whose principal ingredient by weight is natural liquid milk secreted by an animal. “Milk” includes natural milk concentrate and dehydrated natural milk, whether or not reconstituted; and (b) any plant-based substance or combination of substances in which (1) water and (2) grains, nuts, legumes, or seeds constitute the two greatest ingredients by volume. For purposes of this definition, “Milk Product” includes, but is not limited to, soy milk, almond milk, rice milk, coconut milk, hemp milk, oat milk, hazelnut milk, or flax milk;

“Natural Fruit Juice” means the original liquid resulting from the pressing of fruit, the liquid resulting from the complete reconstitution of natural fruit juice concentrate, or the liquid resulting from the complete restoration of water to dehydrated natural fruit juice.

“Natural Vegetable Juice” means the original liquid resulting from the pressing of vegetables, the liquid resulting from the complete reconstitution of natural vegetable juice concentrate, or the liquid resulting from the complete restoration of water to dehydrated natural vegetable juice.

“Nonalcoholic Beverage” means any beverage that is not subject to tax under California Revenue and Taxation Code sections 32001 *et seq.* as “beer, wine or distilled spirits.”

“Powder” means any solid mixture, containing one or more Caloric Sweeteners as an ingredient, intended to be used in making, mixing, or compounding a Sugar-Sweetened Beverage by combining the Powder with one or more other ingredients.

“Sugar-Sweetened Beverage” means any Nonalcoholic Beverage intended for human consumption that contains added Caloric Sweetener and contains more than 25 calories per 12 fluid ounces of beverage, including but not limited to all drinks and beverages commonly referred to as “soda,” “pop,” “cola,” “soft drinks,” “sports drinks,” “energy drinks,” “sweetened ice teas,” or any other similar names. “Sugar-Sweetened Beverage” does not include:

(a) Any beverage sold for consumption by infants, which is commonly referred to as “infant formula” or “baby formula,” or any product whose purpose is infant rehydration.

(b) Any Beverage for Medical Use.

(c) Any beverage designed as supplemental, meal replacement, or sole-source nutrition that includes proteins, carbohydrates, and multiple vitamins and minerals (this exclusion does not include beverages commonly referred to as “sports drinks,” or any other similar names, which are defined as Sugar-Sweetened Beverages).

(d) Any Milk Product.

(e) Any beverage that contains solely 100% Natural Fruit Juice, Natural Vegetable Juice, or combined Natural Fruit Juice and Natural Vegetable Juice.

“Sugary Drinks Distributor Tax” or “Tax” means the general excise tax imposed under Section 553.

“Syrup” means any liquid mixture, containing one or more Caloric Sweeteners as an ingredient, intended to be used, or actually used, in making, mixing, or compounding a Sugar-Sweetened Beverage by combining the Syrup with one or more other ingredients.

(Added by Proposition V, 11/8/2016)

SEC. 553. IMPOSITION OF TAX; DEPOSIT OF PROCEEDS.

(a) Effective January 1, 2018, for the privilege of engaging in the business of making an initial Distribution within the City of a Bottled Sugar-Sweetened Beverage, Syrup, or Powder, the City imposes a Sugary Drinks Distributor Tax, which shall be a general excise tax, on the Distributor making the initial Distribution of a Bottled Sugar-Sweetened Beverage, Syrup, or Powder in the City.

(b) The Tax shall be calculated as follows:

(1) One cent (\$0.01) per fluid ounce of a Bottled Sugar-Sweetened Beverage upon the initial Distribution within the City of the Bottled Sugar-Sweetened Beverage; and

(2) One cent (\$0.01) per fluid ounce of a Sugar-Sweetened Beverage that could be produced from Syrup or Powder upon the initial Distribution of Syrup or Powder. The Tax for Syrups and Powders shall be calculated using the largest volume of Sugar-Sweetened Beverage that would typically be produced by the amount of Syrup or Powder based on the manufacturer’s instructions or, if the Distributor uses the Syrup or Powder to produce a Sugar-Sweetened Beverage, the regular practice of the Distributor.

(c) The Tax is a general tax. Proceeds of the Tax are to be deposited in the General Fund.

(Added by Proposition V, 11/8/2016)

SEC. 554. REGISTRATION OF DISTRIBUTORS; DOCUMENTATION; ADMINISTRATION.

(a) Each Distributor shall register with the Tax Collector according to rules and regulations of the Tax Collector, but no earlier than 30 days after the effective date of Article 8.

(b) Each Distributor shall keep and preserve all such records as the Tax Collector may require for the purpose of ascertaining compliance with Article 8.

(c) Except as otherwise provided under Article 8, the Tax shall be administered pursuant to Article 6 of the Business and Tax Regulations Code.

(Added by Proposition V, 11/8/2016)

SEC. 555. CREDITS AND REFUNDS.

The Tax Collector shall refund or credit to a Distributor the Tax that is paid with respect to the initial Distribution of a Bottled Sugar- Sweetened Beverage, Syrup, or Powder: (a) that is shipped to a point outside the City for Distribution outside the City; or (b) on which the Tax has already been paid by another Person; or (c) that has been returned to the Person who Distributed it and for which the entire purchase price has been refunded in cash or credit.

(Added by Proposition V, 11/8/2016)

SEC. 556. TECHNICAL ASSISTANCE TO THE TAX COLLECTOR.

(a) The Department of Public Health shall provide to the Tax Collector technical assistance to identify Bottled Sugar-Sweetened Beverages, Syrups, and Powders subject to the Tax.

(b) All City Departments shall provide technical assistance to the Tax Collector to identify Distributors of Bottled Sugar-Sweetened Beverages, Syrups, and Powders.

(Added by Proposition V, 11/8/2016)

SEC. 557. MUNICIPAL AFFAIR.

The People of the City and County of San Francisco hereby declare that the taxation of the distribution of Sugar-Sweetened Beverages, Syrups and Powders, and that the public health impact of Sugar-Sweetened Beverages, separately and together constitute municipal affairs. The People of the City and County of San Francisco hereby further declare their desire for this measure to coexist with any similar tax adopted at the local or state levels.

(Added by Proposition V, 11/8/2016)

SEC. 558. NOT A SALES AND USE TAX.

The tax imposed by this measure is a general excise tax on the privilege of conducting business within the City and County of San Francisco. It is not a sales tax or use tax or other excise tax on the sale, consumption, or use of sugar-sweetened beverages.

(Added by Proposition V, 11/8/2016)

SEC. 559. SEVERABILITY.

If any provision of this measure, or part thereof, or the applicability of any provision or part to any person or circumstances, is for any reason held to be invalid or unconstitutional, the remaining provisions and parts shall not be affected, but shall remain in full force and effect, and to this end the provisions and parts of this measure are severable. The voters hereby declare that this measure, and each portion and part, would have been adopted irrespective of whether any one or more provisions or parts are found to be invalid or unconstitutional.

(Added by Proposition V, 11/8/2016)

SEC. 560. AMENDMENT.

The Board of Supervisors may by ordinance amend or repeal Article 8 of the Business and Tax Regulations Code without a vote of the people except as limited by Article XIIC of the California Constitution.

(Added by Proposition V, 11/8/2016)

APPENDIX F

Article XXXIII: Sugary Drinks Distributor Tax Advisory Committee (San Francisco Administrative Code)



San Francisco Administrative Code

ARTICLE XXXIII: SUGARY DRINKS DISTRIBUTOR TAX ADVISORY COMMITTEE

- Sec. 5.33-1. Creation of Advisory Committee.
- Sec. 5.33-2. Membership.
- Sec. 5.33-3. Organization and Terms of Office.
- Sec. 5.33-4. Powers and Duties.
- Sec. 5.33-5. Meetings and Procedures.
- Sec. 5.33-6. Sunset.

SEC. 5.33-1. CREATION OF ADVISORY COMMITTEE.

There is hereby established the Sugary Drinks Distributor Tax Advisory Committee (the “Advisory Committee”) of the City and County of San Francisco.

(Added by Proposition V, 11/8/2016)

SEC. 5.33-2. MEMBERSHIP.

The Advisory Committee shall consist of the following 16 voting members.

(a) Seats 1, 2, and 3 shall be held by representatives of nonprofit organizations that advocate for health equity in communities that are disproportionately impacted by diseases related to the consumption of Sugar-Sweetened Beverages, as defined in Business and Tax Regulations Code Section 552, appointed by the Board of Supervisors.

(b) Seats 4 and 5 shall be held by individuals who are employed at medical institutions in San Francisco and who have experience in the diagnosis or treatment of, or in research or education about, chronic and other diseases linked to the consumption of Sugar-Sweetened Beverages, appointed by the Board of Supervisors.

(c) Seat 6 shall be held by a person who is under 19 years old at the time of appointment and who may be a member of the Youth Commission, nominated by the Youth Commission and appointed by the Board of Supervisors. If the person is under legal voting age and unable to be an elector for that reason, the person may hold this seat, but upon reaching legal voting age, the person shall relinquish the seat unless he or she becomes an elector, in which case the person shall retain the seat.

(d) Seat 7 shall be held by a person appointed by the Director of the Office of Economic and Workforce Development or any successor office.

(e) Seats 8 and 9 shall be held by persons appointed by the Board of Education of the San Francisco Unified School District. If at any time the Board of Education declines to appoint a member to Seat 8 or 9 and leaves the seat vacant for 60 days or longer, the Board of Supervisors may appoint a member of the public to fill the seat until such time as the Board of Education appoints a member.

- (f) Seat 10 shall be held by an employee of the Department of Public Health who has experience or expertise in the field of chronic disease prevention or treatment, appointed by the Director of Health.
- (g) Seat 11 shall be held by a person with experience or expertise in the field of oral health, appointed by the Director of Health.
- (h) Seat 12 shall be held by a person with experience or expertise in the field of food security or access, appointed by the Director of Health.
- (i) Seat 13 shall be held by an employee of the Department of Children, Youth & Their Families, appointed by the Director of that Department.
- (j) Seat 14 shall be held by an employee of the Recreation and Park Department, appointed by the General Manager of that Department.
- (k) Seat 15 shall be held by a parent or guardian of a student enrolled in the San Francisco Unified School District at the time of appointment, nominated by the San Francisco Unified School District's Parent Advisory Council, and appointed by the Board of Supervisors. If at any time the Parent Advisory Council declines to nominate a member to a vacant seat for 60 days or longer, the Board of Supervisors may appoint a member of the public to fill the seat until the seat becomes vacant again.
- (l) Seat 16 shall be held by a person with experience or expertise in services and programs for children five and under, appointed by the Board of Supervisors.

(Added by Proposition V, 11/8/2016)

SEC. 5.33-3. ORGANIZATION AND TERMS OF OFFICE.

- (a) Members of the Advisory Committee shall serve at the pleasure of their respective appointing authorities, and may be removed by the appointing authority at any time.
- (b) Appointing authorities shall make initial appointments to the Advisory Committee by no later than September 1, 2017. The initial term for each seat on the Advisory Committee shall begin September 1, 2017 and end December 31, 2018. Thereafter, the term for each seat shall be two years. There shall be no limit on the number of terms a member may serve. A seat that is vacant on the Advisory Committee shall be filled by the appointing authority for that seat.
- (c) Members of the Advisory Committee shall receive no compensation from the City, except that the members in Seats 4, 5, 7, 10, 11, 12, 13, and 14 who are City employees may receive their respective City salaries for time spent working on the Advisory Committee.
- (d) Any member who misses three regular meetings of the Advisory Committee within any 12-month period without the express approval of the Advisory Committee at or before each missed meeting shall be deemed to have resigned from the Advisory Committee 10 days after the third unapproved absence. The Advisory Committee shall inform the appointing authority of any such resignation.
- (e) The City Administrator shall provide administrative and clerical support for the Advisory Committee, and the Controller's Office shall provide technical support and policy analysis for the Advisory Committee upon request. All City officials and agencies shall cooperate with the Advisory Committee in the performance of its functions.

(Added by Proposition V, 11/8/2016)

SEC. 5.33-4. POWERS AND DUTIES.

The general purpose of the Advisory Committee is to make recommendations to the Mayor and the Board of Supervisors on the effectiveness of the Sugary Drinks Distributor Tax in Business Tax and Regulations Code Article 8. Starting in 2018, by March 1 of each year, the Advisory Committee shall submit to the

Board of Supervisors and the Mayor a report that (a) evaluates the impact of the Sugary Drinks Distributor Tax on beverage prices, consumer purchasing behavior, and public health, and (b) makes recommendations regarding the potential establishment and/or funding of programs to reduce the consumption of Sugar-Sweetened Beverages in San Francisco. Within 10 days after the submission of the report, the City Administrator shall submit to the Board of Supervisors a proposed resolution for the Board to receive the report.

(Added by Proposition V, 11/8/2016)

SEC. 5.33-5. MEETINGS AND PROCEDURES.

(a) There shall be at least 10 days' notice of the Advisory Committee's inaugural meeting. Following the inaugural meeting, the Advisory Committee shall hold a regular meeting not less than four times each year.

(b) The Advisory Committee shall elect officers and may establish bylaws and rules for its organization and procedures.

(Added by Proposition V, 11/8/2016)

SEC. 5.33-6. SUNSET.

Unless the Board of Supervisors by ordinance extends the term of the Advisory Committee, this Article XXXIII shall expire by operation of law, and the Advisory Committee shall terminate, on December 31, 2028. In that event, after that date, the City Attorney shall cause this Article XXXIII to be removed from the Administrative Code.

(Added by Proposition V, 11/8/2016)

APPENDIX G

Sugary Drinks Distributor Tax Advisory Committee Strategic Plan



Sugary Drinks Distributor Tax Advisory Committee

Strategic Plan 2020 - 2025

Prepared By:



raimi+
associates



Table Of Contents

Why Focus on Sugary Drinks?.....	4
Vision	6
Mission	6
Values.....	7
Priority Populations	8
Funding Recommendations.....	8
Cross-Cutting Approach to Strategies.....	9
Goal 1: Health People!.....	10
Goal 2: Healthy Places!.....	11
Impacts & Outcomes	12



About the Sugary Drinks Distributor Tax

In November of 2016, the voters of San Francisco approved the passage of Proposition V, a Tax on Distributing Sugar-Sweetened Beverages. Proposition V established a 1 cent per ounce fee on the distribution of a bottled sugar-sweetened beverage, syrup, or powder, within the City and County of San Francisco. The passage of Proposition V established two pieces of law: 1) the [Sugary Drinks Distributor Tax](#) in the City's Business and Tax Regulations Code and 2) [the Sugary Drinks Distributor Tax Advisory Committee](#) in the City's Administrative Code.

The Sugary Drinks Distributor Tax (SDDT) is a general excise tax on the privilege of conducting business within the City and County of San Francisco. It is not a sales tax or use tax or other excise tax on the sale, consumption, or use of sugar-sweetened beverages. The tax went into effect on January 1, 2018. Funds collected from this tax are deposited in the City's General Fund.

The Sugary Drinks Distributor Tax Advisory Committee (SDDTAC) was established through 2028 (unless the Board of Supervisors by ordinance extends the term of the Advisory Committee). It consists of 16 voting members appointed by the City's Board of Supervisors, the Directors of four City departments/offices, and the San Francisco Unified School District (SFUSD). The Committee is responsible for making recommendations to the Mayor and the Board of Supervisors on the effectiveness of the Sugary Drinks Distributor Tax and to submit a report that evaluates the impact of the Sugary Drinks Distributor Tax on beverage prices, consumer purchasing behavior, and public health. The Committee is also charged with providing recommendations regarding the potential establishment and/or funding of programs to reduce the consumption of sugar-sweetened beverages in San Francisco.

Why Focus on Sugary Drinks?

Sugary drinks are the primary contributor of added sugar to the United States diet. The consumption of unhealthy amounts of sugar, especially liquid sugar, is making communities sick by causing type 2 diabetes, dental caries, and other health issues. Marketing of sugary drinks targets low-income communities and people of color across the U.S. and in San Francisco, which further contributes to health inequities.

In 2016, San Francisco voters took a stand against the soda industry and passed a tax on the distribution of sugar-sweetened beverages, known as the Sugary Drinks Distributor Tax (SDDT) or “soda tax” to encourage reduced consumption and collect resources to be invested in communities where consumption is greatest. This happened despite the fact that the soda industry spent nearly 20 million dollars to defeat the ballot measure.

The focus of the SDDT Advisory Committee (SDDTAC) is on communities most targeted by soda industry marketing, most burdened by the health impacts associated with consumption, and most in need of investment.

The beverage industry spends millions on advertising and targets low income communities and communities of color. Subsidies make sugary drinks cheap and companies get a tax break when advertising to youth.

Why Focus on Sugary Drinks? *(continued)*

Low-income communities and communities of color:

- Experience the highest rates of chronic diseases such as type 2 diabetes, obesity, heart disease, and tooth decay.
- Have the highest concentration of sugary beverage consumption.
- Are disproportionately targeted by aggressive and exploitative marketing campaigns by the soda and sugary drinks industry.
- Experience one of the fastest growing wealth gaps between rich and poor.

Structural racism and systematic disenfranchisement

Inequities are a result of structural violence and systemic racism that include policies, practices, and resource allocations that create unequal conditions in which people live. The cumulative impact of living under these oppressive systems can negatively effect physical and mental health outcomes, as well as the well-being of both individuals and communities.

The SDDTAC focuses on changing policies, systems, and environments to address:

- Poverty and social exclusion as a root cause of health inequities.
- Social determinants of health, including reducing barriers to housing, healthy food and beverages, education, safe neighborhoods and environments, employment, healthcare, and others.
- Health disparities from holistic approaches such as bio-psycho-social models and mind, body, spirit models that take into account the whole person and the communities in which they live.



Vision

What does the SDDTAC hope to achieve in the long term?

San Francisco improves health, eliminates health disparities, and achieves equity through effective services and changes to the environment, systems, and policies.

Nutrition is a key element of health and can be a protective factor against or cause of diet-related chronic diseases, a type of health disparity especially relevant to the Sugary Drinks Distributor Tax. Additionally, San Francisco is defined to include government districts, agencies and departments; service providers; community organizations; and the City's diverse residents and communities.

What is a Sugar-Sweetened Beverage?

A sugar-sweetened beverage (SSB) means any non-alcoholic beverage intended for human consumption that contains added caloric sweetener and contains more than 25 calories per 12 fluid ounces of beverage, including but not limited to all drinks and beverages commonly referred to "soda," "pop," "cola," soft drinks" "sports drinks," "energy drinks" "sweetened iced teas" or any other similar names.

Mission

What does the SDDTAC do? Why does it exist?

SDDTAC makes funding recommendations that support services and other innovative, community-led work to decrease sugary beverage consumption and related chronic diseases.

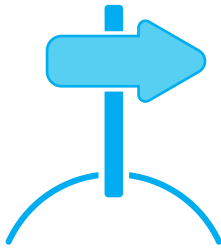
Evaluation is critical and necessary to inform funding recommendation and to effectively decrease sugary beverage consumption. The SDDTAC has a mandate to evaluate and to develop recommendations from the evaluation findings.

Values

What does the SDDTAC stand for?



Supporting community-led and culturally relevant work. Community-led work should be led by communities that are disproportionately impacted by marketing for and consumption of sugary beverages from the beverage industry and diet-sensitive chronic diseases (i.e., SDDTAC's priority populations), and culturally relevant work should be responsive to these communities and populations.



Prioritizing results and long-term impacts. Funding should support policy, systems, and environmental changes that include programming and go beyond programming, to change the structures in which we work, live, learn, and play. Adopting a Policy, Systems & Environmental (PSE) change approach can help create sustainable, comprehensive measures to improve community health, as well as enrich and expand the reach of current health preventive efforts and engage diverse stakeholders with the goal of improving health.



Building strong collaborations and partnerships. Funding should support existing and new community-based partnerships and collaborations that align resources to increase capacity, effectiveness and impact of strategies, programs and services.



Eliminating structural inequities and achieving equity. Equity (including health equity and racial equity) means that everyone has a fair and just chance to be reach their full potential and be healthy. The root causes of structural inequities and health disparities (e.g., systems of oppression, intentionally and unintentionally/implicitly biased policies, resource allocation) need to be addressed in other to achieve equity.

Priority Populations

SDDTAC funding will be prioritized for work that supports the following communities (both as distinct and overlapping communities):

- **Low-income San Franciscans**
- **Black/African American, Pacific Islander, Native American, Latinx, Asian communities**
- **Children, youth, and young adults 0-24 years old**

Funding Recommendations

The Committee recommends that SDDT funds:

- Support the aim of the tax itself by reducing sugary drink consumption and supporting public health through a reduction of diet-related diseases
- Support implementation and the work of the Committee, such as:
 - **Infrastructure** (e.g., support for the committee, evaluation)
 - **Technical assistance** (e.g., help CBOs respond to RFPs, help CBOs evaluate impact of funds)
 - **Media and communications**

Cross-Cutting Approach to Strategies

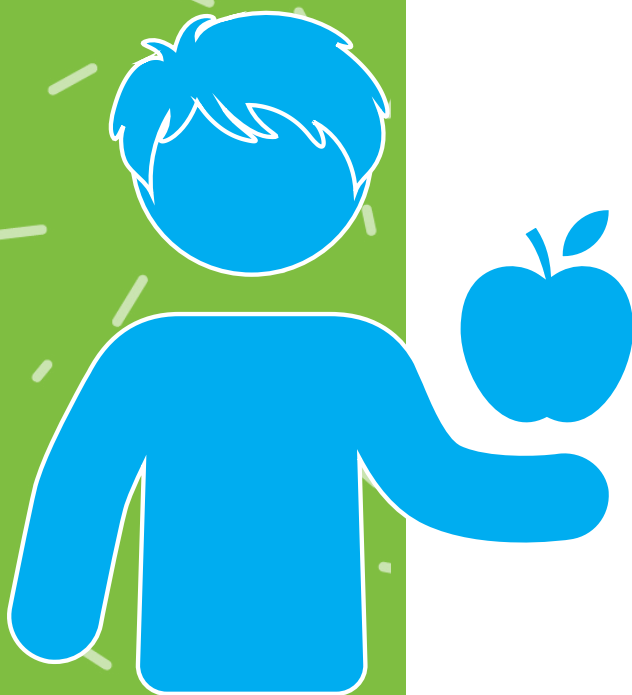
Peer/promotora-led approaches value how community members can leverage their knowledge of their community and relationships to promote and enhance change among peers. Working with peers who share the same language, culture, ethnicity, and life experiences as them, peer educators/promotoras share information in culturally relevant ways while building trusting relationships.

Expand peer-led/promotora-led (community health worker) interventions within multiple strategies that:

- Value and involve communities in determining how activities are shaped and implemented in advancing health outcomes.
- Promote the development of leadership, skills, and capacity of community members to become more effective leaders in their communities.
- Support development opportunities that lead to increased employability and employment.
- Value community members as vehicles for promoting and enhancing change by educating and sharing information among peers.
- Are shaped and informed by languages, cultural practices, traditional knowledge, perspectives, and expressions that reflect communities.
- Remove barriers to information and services.



Goal 1: Healthy People!



We know that the sugary drinks industry (also called Big Soda) targets low-income communities and communities of color in San Francisco. A focus on healthy people provides an opportunity to invest in community to address health inequities. To achieve this, the SDDTAC will recommend directing funds to community-led and informed strategies and initiatives, with a focus on priority populations. The SDDTAC will also support critical health-promoting education, programs and services to ensure people can access and navigate available services and resources.

Strategies for Goal 1: Healthy People!

*Funding to support **healthy people** will be focused on the priority populations in San Francisco and will include the following strategies.*

- 1. Build community capacity and develop leadership to promote community power** and address the root causes of health inequities.
- 2. Provide health-promoting education, programs, and services** that are free and low-cost to ensure accessibility and engagement among priority populations.
- 3. Provide job readiness, skills training, and career pathways** to support the health and well-being of priority populations (including carrying out the education, programs, and services outlined in strategy 2).

Goal 2: Healthy Places!

Having safe, equitable, and healthy physical, economic, and social environments is critical to achieving SDDTAC's vision. To support healthy places in San Francisco, the SDDTAC has prioritized addressing the root causes of health inequities. Making sustainable reductions to sugary beverage consumption and diet-related chronic disease requires improvements to the City's infrastructure, built environment, and retail environment, as well as a reduction in income inequality and structural racism.

Strategies for Goal 2: Healthy Places!

*Funding to support healthy places will be focused on the **places where priority populations are born, play, learn, live, work, get cared for, and gather**. The following strategies will be implemented throughout these places.*

1. **Expand access to healthy food, water, and oral health** (e.g., healthy retail, hydration stations, breastfeeding, healthy food vouchers)
2. **Decrease access and availability to sugary beverages**
3. **Increase opportunities for physical activity** (e.g., park improvements)
4. **Increase economic opportunities in priority neighborhoods** (e.g., via neighborhood associations led by long-term residents)
5. **Increase healthy messaging related to nutrition**



Impact & Outcomes



Impact: Eliminate health disparities and achieve equity, especially among priority populations.

Outcomes: *All outcomes will focus on priority populations.*

Community + Economic Outcomes

- Increase in hiring and economic opportunity
- Increase food security



Health Outcomes

- Decrease in diet-related chronic diseases (e.g., dental caries, heart disease, hypertension, obesity, stroke, Type 2 Diabetes)

Behavioral Outcomes

- Decrease in sugary drink consumption
- Increase in tap water consumption
- Increase in fruit/vegetable consumption
- Increase in breastfeeding
- Increase in physical activity



Sugary Drinks Distributor Tax Advisory Committee Strategic Plan 2020 - 2025

For more information please go to www.sfdph.org/sddtac and www.sodatax-sf.org



APPENDIX H

Sugary Drinks Distributor Tax Advisory Bylaws



City and County of San Francisco



Sugary Drinks Distributor Tax Advisory

Committee Bylaws

I. Name and Membership

In accordance with the provisions of Article XXXII of the San Francisco Administrative Code, there shall be a Sugary Drinks Distributor Tax Advisory Committee ("Committee") composed of 16 voting members, appointed as follows:

Seats 1, 2, and 3 shall be held by representatives of nonprofit organizations that advocate for health equity in communities that are disproportionately impacted by diseases related to the consumption of Sugar-Sweetened Beverages, as defined in Business and Tax Regulations Code Section 552, appointed by the Board of Supervisors. (3 Members)

Seats 4 and 5 shall be held by individuals who are employed at medical institutions in San Francisco and who have experience in the diagnosis or treatment of, or in research or education about, chronic and other diseases linked to the consumption of Sugar-Sweetened Beverages, appointed by the Board of Supervisors. (2 Members)

Seat 6 shall be held by a person who is under 19 years old at the time of appointment and who may be a member of the Youth Commission, nominated by the Youth Commission and appointed by the Board of Supervisors. If the person is under legal voting age and unable to be an elector for that reason, the person may hold this seat, but upon reaching legal voting age, the person shall relinquish the seat unless he or she becomes an elector, in which case the person shall retain the seat. (1 Member)

Seat 7 shall be held by a person appointed by the Director of the Office of Economic and Workforce Development or any successor office. (1 Member)

Seats 8 and 9 shall be held by persons appointed by the Board of Education of the San Francisco Unified School District. If at any time the Board of Education declines to appoint a member to Seat 8 or 9 and leaves the seat vacant for 60 days or longer, the Board of Supervisors may appoint a member of the public to fill the seat until such time as the Board of Education appoints a member. (2 Members)

Seat 10 shall be held by an employee of the Department of Public Health who has experience or expertise in the field of chronic disease prevention or treatment, appointed by the Director of Health. (1 Member)

Seat 11 shall be held by a person with experience or expertise in the field of oral health, appointed by the Director of Health. (1 Member)

Seat 12 shall be held by a person with experience or expertise in the field of food security or access, appointed by the Director of Health. (1 Member)

Seat 13 shall be held by an employee of the Department of Children, Youth & Their Families, appointed by the Director of that Department. (1 Member)

Seat 14 shall be held by an employee of the Recreation and Park Department, appointed by the General Manager of that Department. (1 Member)

Seat 15 shall be held by a parent or guardian of a student enrolled in the San Francisco Unified School District at the time of appointment, nominated by the San Francisco Unified School District's Parent Advisory Council, and appointed by the Board of Supervisors. If at any time the Parent Advisory Council declines to nominate a member to a vacant seat for 60 days or longer, the Board of Supervisors may appoint a member of the public to fill the seat until the seat becomes vacant again. (1 Member)

Seat 16 shall be held by a person with experience or expertise in services and programs for children five years old and under, appointed by the Board of Supervisors. (1 Member)

II. Purpose

The purpose of the Committee is to make recommendations to the Mayor and the Board of Supervisors on the effectiveness of the Sugary Drinks Distributor Tax, as established by Article 8 of the San Francisco Business Tax and Regulations Code. Starting in 2018, by March 1 of each year, the Advisory Committee shall submit to the Board of Supervisors and the Mayor a report that (a) evaluates the impact of the Sugary Drinks Distributor Tax on beverage prices, consumer purchasing behavior, and public health, and (b) makes recommendations regarding the potential establishment and/or funding of programs to reduce the consumption of Sugar-Sweetened Beverages in San Francisco.

III. Attendance

Committee members are expected to attend each regular or special meeting of the Committee. Committee staff shall maintain a record of members' attendance.

Any member who misses three regular Committee meetings within any 12-month period without the express approval of the Advisory Committee at or before each missed meeting shall be deemed to have resigned from the Advisory Committee.

If any member cannot attend a meeting of the Committee, the member shall notify the Committee Staff in writing of the member's intent to be absent and the reason for the absence, and shall indicate whether the member seeks approval of the absence from the Advisory Committee. Such notice shall be given not less than 72-hours in advance of the meeting. Any request for approval of the absence shall be placed before the Committee at its next meeting for review and possible action.

A Committee member's absence shall be approved if the member has shown good cause for the absence. For purposes of attendance, good cause exists where the absence is due to unforeseen circumstances, such as illness or emergency. Good cause shall not extend to planned vacations or professional or personal scheduling conflicts.

IV. Election of Officers and Terms of Offices

The Committee shall elect Co-Chairs annually in March or after adopting the annual report, whichever is later.

The election of Co-Chairs may be held at a regular or special meeting of the Committee. The Co-Chairs or any two members may call a special meeting for the election of officers, if needed, or call for such an election at a regular Committee meeting.

V. Duties of the Co-Chairs

The duties of the Co-Chairs are to:

Preside at all meetings of the Committee, and perform all other duties necessary to ensure a productive body that is engaged in all facets of the Committee's work;

Set the agenda for Committee meetings in consultation with other members and with Committee staff; and

Prior to each meeting, decide who will facilitate and lead the meeting.

VI. Committee Meetings

a. Regular Meetings

Regular Meetings of the Committee shall be open and public. The Committee shall hold its regular meetings on the third Wednesday of every month at 5 PM. Please check the meeting notice for location at sf.gov/sddtac. If a recommendation is made by DPH that a Regular Meeting be canceled or changed, the Committee or the Co-Chairs may cancel the Regular Meeting or fix another time therefor. Written notice of cancellation or of a change in a Regular Meeting time must be given at least seventy-two (72) hours before the scheduled time of such Regular Meeting. The Committee must hold a minimum of 4 meetings per

year.

b. Special Meetings

Special Meetings of the Committee shall be open and public. Special Meetings shall be held at such times as the Committee may determine, or may be called by the Co-Chairs at any time. Written notice of a Special Meeting must be given at least seventy-two (72) hours before the scheduled time of such Meeting. Special Meetings shall be held at the regular meeting place except that the Committee may designate an alternate meeting place provided that the notice designating the alternate meeting place is issued 15 days prior to the date of the Special Meeting.

c. Public Comment

Members of the public are entitled to comment on any matter on the calendar prior to action being taken by the Committee on that item or prior to calling the next item on the agenda. In addition, the agenda shall provide an opportunity for members of the public to address the Committee on items within the subject matter jurisdiction of the Committee and have not been the subject of public comment on other items on the agenda. Upon the specific findings of the Committee and support thereof, the presiding Co-Chair may set a reasonable time limit for each speaker, based on such factors as the complexity and nature of the agenda item, the number of anticipated speakers for that item, and the number and anticipated duration of other agenda items. Individual Committee members and Committee staff should refrain from entering into any debates or discussion with speakers during public comment.

d. Minutes of Meetings

DPH shall maintain written minutes of Committee meetings. A draft copy of the minutes of each meeting shall be provided to each member before the next regular meeting of the Committee. Approved Committee minutes shall be made available at the San Francisco Main Library, posted on the DPH website and by email ten (10) days after the meeting approving the minutes.

VII. Subcommittees

a. Standing Subcommittees

Upon approval by a majority of the members of the Committee, standing subcommittees are formed to advise the Committee. Subcommittee members select subcommittee chair(s). As of 11/4/24, standing subcommittees include:

1. Infrastructure ensures needed staffing and resources are in place to support the functioning, administrative, and evaluation needs of the SDDTAC.
2. Data & Evidence reviews, analyzes and disseminates data within the context of our San Francisco communities to help inform and support the work of the SDDTAC.
3. Community Input ensures that meaningful community engagement opportunities are fully integrated throughout the work of the Committee, so that impacted populations can inform the decisions of the SDDTAC.

b. Subcommittee Membership

All members of the Committee are required to participate in at least one subcommittee(s) to discuss Sugary Drinks Distributor Tax programs, initiatives, or calls to action to advance the mission, vision, and values of the Committee. Committee staff shall maintain a record of members' attendance.

If any official subcommittee member cannot attend a subcommittee meeting, their absence may impact quorum. The member shall notify the Committee Staff/subcommittee chair in writing within 72 hours of the member's intent to be absent and the reason for the absence.

A subcommittee member's absence shall be approved if the member has shown good cause for the absence. For purposes of attendance, good cause exists where the absence is due to unforeseen circumstances, such as illness or emergency. Good cause shall not extend to planned vacations or professional or personal scheduling conflicts.

c. Special Subcommittees

Upon approval by a majority of the members of the Committee, special or ad-hoc subcommittees may be formed. Special subcommittees shall be formed for a specific purpose and cease to exist after completion of that purpose.

VIII. Quorum

The presence of a majority of members is required to conduct a meeting and shall constitute a quorum for all purposes. The only official business that can be transacted in the absence of a quorum is: (1) to take measures to obtain a quorum; (2) to fix the time to which to adjourn; (3) to take a recess; or (4) to adjourn.

IX. Rules of Order and Compliance with Open Meeting Requirements

- a. All meetings shall be conducted in accordance with Robert's Rules of Order.
- b. The Committee and its subcommittees shall perform its duties in compliance with all applicable provisions of the San Francisco Charter, California's Ralph M. Brown Act (California Government Code §§54950 et seq.), and the San Francisco Sunshine Ordinance (San Francisco Administrative Code Chapter 67).

X. Voting

Each member present at Advisory Committee meetings must vote on all motions and questions put before the Committee by voting "for" or "against," unless abstaining from the vote.

XI. Technical Assistance

Under Chapter 5 of the Administrative Code, the City Administrator is charged with providing administrative and clerical support to the Committee. The City Administrator has delegated this function to the Department of Public Health (DPH). In addition, the Controller's Office shall provide technical support and policy

analysis for the Advisory Committee upon request. All City officials and agencies shall cooperate with the Advisory Committee in the performance of its functions.

XII. Order of Business

The order of business at any Regular Meeting shall be as follows:

- a. Call to Order/Roll Call
 - i. Approval of Absences
- b. Approval of Minutes
- c. Review and Consideration of Regular Agenda
- d. General Public Comment
- e. DPH Staff Report
- f. Funding Update
- g. New Business
- h. Subcommittee Update
- i. Committee Members' Proposed Future Agenda Items
- j. Announcements
- k. Adjournment

These Bylaws were adopted by the Sugary Drinks Distributor Tax Advisory Committee on January 15, 2025.