Letter from the Sweetened Beverage Tax Community Advisory Board

November 2020

Dear Seattle,

At long last, the Sweetened Beverage Tax Community Advisory Board (CAB) is pleased to release the 2019 Annual Report. Under normal circumstances, this report would have been published earlier in the year, but it goes without saying—2020 is anything but normal. The COVID-19 pandemic, economic downturn, and tragic examples of police violence and racial injustice reinforce that now, more than ever, we need to lift up community-led strategies to deal with these crises.

Looking back at 2019, the CAB made significant progress in ensuring revenue collected by the Sweetened Beverage Tax (SBT) is invested in alignment with community priorities. We pushed on city officials to pass new legislation (Ordinance 125886) to protect SBT revenue from uses other than those promised to community during the legislative process to pass this tax. We collected input from over 500 multicultural and multilingual residents about their food access and child development priorities to inform our budget recommendations. On the heels of the Food Access Opportunity Fund that we advocated for in 2018, in 2019 we recommended even more investment in grants that support community-identified approaches to increase access to healthy food and support early child development. And we worked to make sure programs like Fresh Bucks were expanded on a permanent basis.

This report provides a summary of all the CAB’s activities in 2019. It also highlights the food access and child development programs and services backed by over $18 million in SBT revenue. We hope you will look inside for full details of the 2019 investments.

Please don’t let your interest in the SBT and the CAB end with your study of this report! We hope you will continue to follow our work and provide us with feedback by joining our monthly meetings or by sending comments to bridget.igoe@seattle.gov. For more information, including fact sheets, meeting notices, and reports of our community engagement efforts, please visit our webpage.

Sincerely,

Jen Moss, Co-Chair

Tanika Thompson, Co-Chair
Sweetened Beverage Tax Community Advisory Board (as of November 2020)

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barbara Baquero</td>
<td>Position 2, Food Access Representative</td>
</tr>
<tr>
<td>Rebecca Finkel</td>
<td>Position 3, Food Access Representative</td>
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<tr>
<td>Tanika Thompson</td>
<td>Position 5, Community Representative</td>
</tr>
<tr>
<td>Christina Wong</td>
<td>Position 6, Public Health Representative</td>
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<tr>
<td>Laura Flores Cantrell</td>
<td>Position 7, Public Health Representative</td>
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<td>Jen Moss</td>
<td>Position 8, Public Health Representative</td>
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<tr>
<td>Paul Sherman</td>
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<tr>
<td>Adrián Lopez-Romero</td>
<td>Position 10, Early Learning Representative</td>
</tr>
<tr>
<td>Dila Perera</td>
<td>Position 11, Early Learning Representative</td>
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Chapter 1 | Seattle’s Sweetened Beverage Tax

Since January 2018, the City of Seattle has collected a sweetened beverage tax (see Ordinance 125324). The Sweetened Beverage Tax (SBT) is a tax on the distribution of sugar-sweetened beverages in the city of Seattle. The SBT is not a sales tax charged directly on consumers. Instead, the tax is collected on the final distribution of sugar-sweetened beverages into Seattle by a distributor. The standard tax rate for the SBT is 1.75 cents per ounce.

Sugary drinks that are taxable under the SBT are any non-alcoholic beverages that contain added caloric sweeteners. Examples of these drinks include:

- Regular sodas
- Fruit drinks
- Sweetened Water
- Energy drinks
- Sweetened coffees and teas
- Syrups and concentrates

The tax does not apply to diet drinks, bottled water, 100% juice, milk (including plant-based), powders and concentrates mixed by the end consumer, beverages for medical use, infant or baby formula, and alcoholic beverages.

Why did Seattle pass the Sweetened Beverage Tax?

The Sweetened Beverage Tax was designed to improve the health of Seattle residents by reducing the sales and consumption of sugary drinks. Sugary drinks are the single largest source of calories and added sugar in the U.S. diet. Sugary drinks are packed with sugar. A 20-ounce soda has 16 teaspoons of added sugar and 250 empty calories, meaning they provide almost no nutrient value.

Added sugars can harm your health and sugary drinks account for nearly half (46%) of added sugars consumed by people living in the U.S. Sugary drinks can lead to type 2 diabetes, heart disease, cavities, and weight gain and the people who consume more are at higher risk of premature death.

A 2018 study found that Seattle adults consume 18.2 teaspoons (tsp) per day in total added sugars and 8.0 tsp per day from sugary drinks. For context, the American Heart Association recommends limiting the amount of added sugars to no more than 9 tsp for men and 6 tsp for women. The study also found disparities in consumption by race/ethnicity. Significantly more non-Hispanic Black adults reported frequent sugary drink consumption compared to Hispanic and non-Hispanic Asian adults. Meanwhile, Asian adults were less likely to be frequent sugary drink consumers compared to non-Hispanic white adults.
When it comes to sugary beverage consumption by youth, the latest data available from the Healthy Youth Survey (2016-2018), showed that over 9.5% of Seattle school-age youth drink soda and other sugary drinks at least daily. As with adults, there are significant disparities in consumption by race/ethnicity. In King County, American Indian/Alaskan Native, Black, Hispanic, and Native Hawaiian/Pacific Islander youth were significantly more likely to report consuming sugary drinks compared to White and Asian youth (see chart below).

Racial-ethnic targeted marketing and limited access to healthier options contributes to higher consumption of sugary beverages and health disparities in communities of color. The beverage industry spends millions each year marketing sugary drinks to communities of color—the same communities who are most burdened by diet-related chronic diseases like type 2 diabetes. In King County, diabetes rates among Black adults are significantly higher than the county average and nearly twice the rate among Asian adults. Black children and youth see more than twice as many ads for sugary drinks than their white peers. The beverage industry also targets Black and Latinx neighborhoods with outdoor ads (e.g., store window posters, sidewalk "sandwich" signs, ads at bus stops).

The predatory marketing practices of the beverage industry inspired the CAB to recommend the City use SBT revenue to support a *public awareness and counter-marketing campaign* designed by and for Black, Latinx, American Indian/Alaska Native, and low-income youth and young adults to highlight the adverse health effects of sugary drinks and promote healthier alternatives. See page 33 for more details.
How is the SBT revenue being invested?

Revenue raised by the SBT is being used to expand programs and services that increase access to healthy food and support child health and learning in early childhood (see Ordinance 125886 for specific guidelines on the allocation of SBT proceeds). In 2019, the SBT collected $21,988,887 total. Chapter 3 provides tax collection details, including number of taxpayers and tax collections by quarter. Chapter 4 provides an accounting of the 2019 investments.

Why focus on food access?

Research consistently shows communities of color, immigrants and refugees, older adults, and individuals with lower incomes and educational attainment are more likely to be food insecure. These groups are also more likely to have lower diet quality and more exposure to unhealthy foods and, as a result, higher rates of nutrition-related disease like obesity, diabetes, and heart disease. Investing in healthy food access can reduce racial and health disparities and improve community health. The City is prioritizing investments in communities at high risk of food insecurity, with a focus on eliminating barriers and promoting healthy and culturally responsive food choices.

Investments in healthy food access support the City’s work in other priority areas such as education, homelessness, and affordability. Research has consistently shown a strong connection between healthy eating, physical activity, and academic achievement. Put simply, healthy students are better learners. City programs that help families stretch their limited food budgets reduce the tradeoffs families make between spending money on transportation or utilities or putting healthy food on the table. For a city grappling with issues around affordability, investments in healthy food access are investments in residents’ health and long-term self-sufficiency. Chapter 5 highlights SBT investments in food access programs.

Why focus on birth-to-three?

The research is clear: children’s experiences from birth through age three have profound effects on their academic, social, and physical potential throughout their lives. Positive interactions and stable, supportive relationships with parents and other caregivers are important for infants and toddlers to grow into socially and emotionally healthy children and adults. Early social emotional development and physical health provide the foundation upon which cognitive and language skills develop. Differences in experiences and early interactions contribute to a "preparation gap" among young children, which can be evident as early as nine months and expand throughout children’s educational experience.

Investments in high-quality birth-to-three programs and services can make a major difference in supporting children in these very early years. Investing early in supports and interventions for families and their young children is the most effective strategy for ensuring a strong start for children and for maximizing the impact of later investments in the education continuum. Chapter 6 highlights SBT investments in early learning and child development.
References:

1. [Seattle Municipal Code, Chapter 5.53 – Sweetened Beverage Tax](#).
5. American Heart Association. Added Sugars. [Webpage](#).
6. [Public Health – Seattle & King County: Assessment, Policy Development and Evaluation Unit. Community Health Indicators. Healthy Youth Survey. Sugar-sweetened beverages (average 2016 and 2018)](#).
8. [Public Health – Seattle & King County: Assessment, Policy Development and Evaluation Unit. Community Health Indicators. Behavioral Risk Factor Surveillance System. Diabetes prevalence (adults), King County (average: 2011-2015)](#).
11. Centers for Disease Control and Prevention. [Health and Academic Achievement](#).
Chapter 2 | Sweetened Beverage Tax Community Advisory Board

This chapter provides an overview of the Sweetened Beverage Tax Community Advisory Board and summarizes our key activities in 2019.

About
The Sweetened Beverage Tax Community Advisory Board (CAB) was established by the City (Ordinance 125324) to advise and make recommendations to the Mayor and City Council on programs and services supported by the tax revenue. Investments supported by the Sweetened Beverage Tax are intended to benefit Seattle residents most affected by education and health inequities: Black, Indigenous, People of Color, immigrants, refugees, and people with low incomes.

The CAB also makes recommendations to the Mayor and City Council on elements of an evaluation of the effectiveness of the tax, including impacts on sweetened beverage sales and consumption, public attitudes towards sweetened beverage consumption, job and economic indicators, and of the process of implementing the tax.

The CAB meets once a month in open and public meetings. Past and future meeting locations, agenda, and materials are posted on the CAB webpage.

Composition
In accordance with the ordinance that established this advisory body, the CAB consists of 11 members who live or work within Seattle city limits and have the following experience and expertise:

- Three members have experience implementing community-based programs dedicated to expanding healthy food access and food security;
- Two members represent populations who are disproportionately impacted by diseases related to the consumption of sugary drinks, with preference given to a parent of a student in the Seattle School District or a child in a Seattle-based early learning program, or a youth representative aged 16-24;
- Four members have expertise in public health and nutrition with experience managing, researching, or evaluating programs related to the health effects of consuming sugary beverages, particularly among children and their families;
- Two members have expertise in education and early learning, with an emphasis on learning from birth to age five.
The current CAB roster is available on the [CAB webpage](#). At the time we developed and issued our [2020 Budget Recommendations](#) (June 24, 2019), the CAB consisted of the following members:

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
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<th>Organizational Affiliation</th>
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<tr>
<td>Lisa Chen</td>
<td>Food Access</td>
<td>Council</td>
<td>FEEST</td>
</tr>
<tr>
<td>Christina Wong²</td>
<td>Food Access</td>
<td>Mayor</td>
<td>Northwest Harvest</td>
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<tr>
<td>Leika Suzumura³</td>
<td>Food Access</td>
<td>Mayor</td>
<td>Community Nutrition Educator</td>
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<td>Vacant</td>
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<tr>
<td>Yolanda Matthews⁴</td>
<td>Community</td>
<td>Council</td>
<td>Got Green</td>
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<tr>
<td>James Krieger⁵</td>
<td>Public Health</td>
<td>Council</td>
<td>Healthy Food America</td>
</tr>
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<td>Laura Flores Cantrell</td>
<td>Public Health</td>
<td>Council</td>
<td>Andy Hill Cancer Research Endowment</td>
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<tr>
<td>Jen Moss</td>
<td>Public Health</td>
<td>Mayor</td>
<td>WSU Extension SNAP-Ed</td>
</tr>
<tr>
<td>Paul E. Sherman</td>
<td>Public Health</td>
<td>Mayor</td>
<td>Community Health Plan of WA</td>
</tr>
<tr>
<td>Vacant⁶</td>
<td>Early Learning</td>
<td>Council</td>
<td></td>
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<tr>
<td>Dila Perera</td>
<td>Early Learning</td>
<td>Mayor</td>
<td>Open Arms Perinatal Services</td>
</tr>
</tbody>
</table>

1. Affiliation provided for identification purposes only
2. C. Wong’s term ended 8/31/2019. This position was vacant until 2020.
3. L. Suzumura’s term ended 8/31/2019. This position was vacant until 2020.
6. Adrián Lopez-Romero was appointed and confirmed for this position on 12/16/2019.

By design, the CAB is a group of community representatives with diverse experiences, areas of expertise, and opinions. However, when it makes decisions and recommendations, we strive for consensus and a unified opinion or recommendation. We do this by engaging in thorough and deliberate discussion, seeking out as much relevant information as possible, and testing our decisions against adopted core values and budget principles. Our strong set of values and principles are rooted in the fundamental conviction that investments supported by SBT revenues should benefit Seattle residents and communities most affected by education and health inequities.

**Core Values**

The core values of the CAB represent the beliefs and behaviors by which all members conduct themselves, and they provide a foundation for CAB decision making and action:

- **Racial Justice and Social Equity** - We will strive for equitable distribution of resources and power to address the effects of classism and historic racism and its impact on health and education disparity. We commit to applying a racial equity lens when developing budget recommendations and programmatic guidance, as well as to our internal work practices.

- **Cultural humility** - We recognize we will not know all the nuances of the cultural ways for everyone represented in the city of Seattle and therefore approach with humility, an open mind, and respect.
**Voice of the community** – We will center on the communities most impacted by health and education inequities and make space for them to speak their concerns and solutions.

*Balance between community-driven solutions and scientific evidence* – We acknowledge that innovative community ideas can provide important solutions to consider in balance with evidence-based programs.

**Transparency** – We commit to open and honest communication within the Community Advisory Board, community and government regarding the tax decision making and how funds are used and distributed.

**Accountability** – We are responsible to hold the City accountable to the actions outlined in the ordinance and advise the City Council and Mayor based on our role of representing the community.

**Trust** – We commit to cultivating trust by building and repairing relationships.

**Budget Principles**

*Priority populations:* All programs and activities funded by the Sweetened Beverage Tax should focus on reaching communities of color, immigrants, refugees, people with low incomes, and English language learners. Youth from these communities are also a priority. In addition to experiencing the effects of classism and racism that lead to health, child development, and education inequities, these communities are disproportionately targeted by the sugary drink industry.

*Place-based focus areas:* Programs and activities funded by the Sweetened Beverage Tax should focus on areas where communities of color, immigrants, refugees, people with low incomes, and English language learners live.

*Community-driven:* Programs and activities funded by the Sweetened Beverage Tax should be led, guided, or implemented by community-based organizations that have authentic relationships with the focus community. As stated in the CAB’s core values, we acknowledge that innovative community ideas can provide important solutions to consider in balance with evidence-based programs.

*Culturally-responsive:* Programs and activities funded by the Sweetened Beverage Tax should be culturally responsive and delivered in ways that are accessible and comfortable for the focus population (or community).

*Balance prevention and intervention:* Programs and activities funded by the Sweetened Beverage Tax should strike a balance between prevention and intervention. Where possible, activities focused on food access should include prevention of sugary drink consumption and related health conditions.
Investments should also address existing health and child development/early learning inequities by including intervention activities.

See the [CAB’s bylaws](April 2018) for more information on the CAB’s policies and procedures that guide decision making.

**Community Engagement**

The primary role of the CAB is to advise the Mayor and City Council on programs and activities to fund with SBT revenues. In developing our recommendations, we strive to involve residents, community coalitions, subject matter experts, and community-based organizations to identify and understand community and stakeholder interests and priorities and obtain feedback to inform the CAB’s recommendations.

In the 2019 Adopted Budget, in response to our recommendations, the City allocated $100,000 to support the CAB’s community and stakeholder engagement efforts. Our 2019 engagement activities occurred in two phases, described below.

**Phase 1 (March-May 2019) - Stakeholder Engagement with Food Access Organizations**

The purpose of our Phase 1 engagement was to inform the CAB’s [2020 Budget Recommendations](#). We worked with independent consultant Maketa Wilborn to host two interactive stakeholder engagement workshops designed to gather input from nonprofit organizations and stakeholders who focus on food access, healthy eating, food justice, and health equity. Participants provided feedback on our 2019 Budget Recommendations and gave input on how to strengthen our 2020 Budget Recommendations. Due to time and resource constraints, this phase did not include engagement activities with stakeholders who focus on the prenatal-to-three programs and services. This was a major limitation addressed in Phase 2, as was the limitation that Phase 1 activities largely engaged white individuals and white-led organizations. [Click here](#) to read our Phase 1 report.

**Phase 2 (June-December 2019) - Multicultural and Multilingual Community Engagement on Food Access and Early Learning Priorities**

Our phase 2 engagement activities focused on gathering input to inform the CAB’s [2021 Budget Recommendations](#). With staff support from the City of Seattle’s Office of Sustainability & Environment and consultant Alma Villegas, the CAB contracted with 11 community-based organizations (CBOs) and 5 community liaisons that serve priority communities and are led by people from these communities. The explicit goal of this engagement was to reach residents that our previous engagement activities missed. Partnering CBOs and liaisons led focus groups and distributed surveys in culturally and linguistically relevant ways. The content focused on assessing community perspectives on programs and services relating to food access, food insecurity, child development and early learning. [Click here](#) to read the Phase 2 report.
2019 Recommendations
In 2019, the Sweetened Beverage Tax (SBT) was in its second year of existence and the CAB continued to shape SBT policy and the investments supported by the tax revenues. In letters directed at the Mayor, City Budget Office, and City Council, we recommended and successfully supported:

- Increased investments in community-led activities, which resulted in the City dedicating $2.5 million for a new, ongoing Healthy Food Fund;
- Expansion of the Fresh Bucks program;
- Investments in water bottle filling stations in schools and community centers;
- New legislation (Ordinance 125886) to protect SBT revenue from uses other than those promised to community during the process to pass the SBT.

The following is a summary of the six recommendations issued by the CAB in 2019. All CAB recommendations over the years are posted on the CAB webpage.

Letters in support of new budget legislation to protect SBT revenue
In 2019, the CAB successfully advocated for new budget legislation (Ordinance 125886) that created an SBT Fund to separately account for revenues received from the tax and provide additional spending guidance. This legislation was prompted by the Mayor’s 2019 Proposed Budget, which replaced $6.3 million in General Fund dollars with excess SBT dollars in food access and early learning programs, while keeping the programs' total funding flat. The freed-up General Fund dollars were then spent on other programs.

The CAB believed this funding swap violated the intent of the SBT legislation and the commitments made to increase programs and services in low-income communities when the SBT was originally passed. Therefore, in 2019, the CAB issued the following letters directed at the City Budget Office and City Council:

- **Letter to the City Budget Office regarding creation of a Sweetened Beverage Tax Fund (April 2019)** - In this letter to Budget Director Ben Noble, the CAB expressed support for budget legislation to establish a separate SBT fund and include financial policies governing the use of the revenue to expand existing programs and develop new ones, and to prohibit use of SBT revenue to supplant or replace funding for existing programs.
- **Statement affirming support for the creation of a dedicated fund for Sweetened Beverage Tax (SBT) revenue and to clarify financial policies related to the use of SBT revenue (July 19, 2019)** - In this letter to City Council, the CAB affirmed its support for the creation of a separate SBT Fund to collect, track, and distribute SBT revenue and to prohibit any supplantation (replacement) of existing General Funds for healthy food access and early childhood programs.

**CB 119551** was passed by City Council on July 22, 2019, vetoed by the Mayor, and then overridden and passed by City Council on August 12, 2019. In her 2020 Proposed Budget, Mayor Durkan followed the Council’s direction and reversed the $6.3 million of SBT funding that was used in 2019 to support spending that had previously relied on General Fund resources.
2020 Budget Recommendations
In late June 2019, in advance of when Mayor Durkan delivered her 2020 Proposed Budget to City Council, the CAB transmitted its budget recommendations for the 2020 SBT revenues to the Mayor. The recommendations emphasized:

- **More investment in community-led activities**, such as through grants to community-based organizations and an RFP process that invites community-identified approaches to support the birth-to-three population and increase access to healthy food;
- **Further expansion of Fresh Bucks**, a City program that makes it easier for residents on a tight budget to afford fruits and vegetables;
- **Support for evaluation efforts** to assess the impact of SBT investments in food access and birth-to-three programs and services;
- **Support for one-time investments in infrastructure** that would increase the capacity of schools and community-based meal programs to offer fresher, minimally processed food and provide water bottle filling stations in schools and community centers.

In October 2019, after the Mayor released her 2020 Proposed Budget, the CAB responded in a letter directed at City Council. The CAB endorsed two of the Mayor’s budget proposals but called on City Council...
to modify several proposals that it believed did not align with the intended purpose of SBT funding. The following chart was adapted from the CAB’s October letter to City Council.

<table>
<thead>
<tr>
<th>Mayor’s Proposal</th>
<th>CAB Response</th>
<th>2020 Adopted Budget</th>
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<tbody>
<tr>
<td>Healthy Food Fund - $2.5 million ongoing</td>
<td>Endorsed</td>
<td>$2.5 million ongoing</td>
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<tr>
<td>Fresh Bucks Expansion - $2 million ongoing</td>
<td>Endorsed</td>
<td>$2 million ongoing</td>
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<tr>
<td>Child Care Assistance Program Expansions - $3 million ongoing</td>
<td>Endorsed up to $1.5 million, prioritizing children ages birth to three, and recommended alternative funding proposals</td>
<td>$3 million ongoing</td>
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<tr>
<td>P-Patch Community Gardens</td>
<td>Rejected and recommended alternative funding proposals</td>
<td>$725,000 one-time for P-Patch; $2,275,000 redirected to other priorities recommended by the CAB</td>
</tr>
<tr>
<td>Cash Balance Reserve in SBT Fund</td>
<td>Endorsed with modifications</td>
<td>Adopted</td>
</tr>
</tbody>
</table>

In October and November 2019, in response to the CAB’s recommendations, Councilmembers O’Brien and Herbold worked on budget actions aimed at reducing the one-time allocation for P-Patch Community Gardens proposed by the Mayor and redirecting money to support the CAB’s recommended one-time investments. In a letter directed at City Council, the CAB formally weighed in on the Council Budget Actions (CBAs). Ultimately, City Council approved CBA OSE-2-D-1, which reduced the P-Patch allocation to $725,000 and redirected $2,275,000 to other priorities identified by the CAB.

**Recommendations for a public awareness campaign to counter-market sugary drinks**

In April 2019, the CAB issued a letter to Ben Noble, City Budget Office Director, detailing the recommended scope and approach for a public awareness and counter-marketing campaigns supported by SBT revenue. The CAB specifically recommended Black and Latinx youth and young adults be the focus audience for this campaign and that the campaign should be designed and implemented through a collaborative relationship between a communications firm and community-based organizations.

In response to our recommendations, the City invested SBT funds to support the development of a community-led public awareness campaign of creative and culturally relevant branding and messaging to communicate the impacts of sugary sweetened beverages. See page 33 for more information.

**2020 Update:** Be Ready, Be Hydrated campaign launched in August 2020. To learn more, visit https://bereadybehydrated.com/
Chapter 3 | 2019 Sweetened Beverage Tax Collections

Content provided by City of Seattle Department of Finance and Administrative Services (FAS)

The Sweetened Beverage Tax (SBT) is a tax on the distribution of sugar-sweetened beverages (SSBs) in the city of Seattle. The tax is collected on the final distribution of SSBs by a distributor. The intent of the SBT is to tax the distributions of sweetened beverages into Seattle for retail sale in Seattle. Information for SBT taxpayers is available on the tax webpage.

This chapter provides a summary of SBT collections in 2019, including the number of taxpayers, 2019 tax revenue collected, and reported ounces of SSBs.

Tax rate
The standard tax rate for the SBT is $.0175 per ounce. There is a reduced tax rate for certified manufacturers. That rate is $.01 per ounce.

Taxpayers
In 2019, there were 220 total tax filers, including 188 quarterly filers and 32 annual filers. Total filers increased by five, relative to 2018.

Four firms have received certification for the reduced tax rate. These are firms which manufacture sweetened beverages and have worldwide gross income of greater than $2 million and less than $5 million. Beverages from these manufacturers are taxed at the reduced rate of $0.01 per ounce.

Of the 220 total tax filers in 2019, 59 are retailers that have issued redistribution certificates to 29 distributors. Under certain circumstances, determining the correct number of taxable ounces is better managed by the retailer receiving distribution of the beverages or concentrates. In these cases, retailers may issue a redistribution certificate to a distributor, which transfers the liability for making tax payments to the retailer from the distributors on those ounces of product. In 2018, there were 58 retailers that issued redistribution certificates to 22 distributors.

The City has also issued 18 exempt certificates, which exempts from taxation beverages manufactured by businesses with worldwide gross income of $2 million or less.

2019 Tax Revenues
In 2019, the SBT collected $21,988,887 total. This is below 2018 collections by approximately $938,000. Collections by quarter are shown in the chart below.
Reported Ounces of SSBs
Taxpayers reported over 1.27 billion ounces (approximately 9,914,000 gallons) of SSBs distributed into the city of Seattle in 2019. Total reported ounces are down from 1.32 billion in 2018 (-0.4%). Reported ounces by quarter are shown in the chart below.

Note: These figures are calculated by the City based on taxes reported. They should not be considered a complete or accurate measure of actual beverage consumption.
**Ounces Reported by Category**

Of the total ounces reported, approximately 117,500 were taxed at the reduced rate of $0.01 per ounce. Approximately 8.9 million ounces of beverages were reported but exempt from taxation. Reported concentrate ounces fell nearly 10% in 2019 to 414.1 million ounces from 458.5 million ounces in 2018. Exempt ounces in 2019 declined by approximately 6.2 million ounces (-41%) and reduced rate ounces fell approximately 32,900 ounces (-22%).

![Ounces Reported by Category, 2019](image-url)
Chapter 4 | 2019 Investments

Seattle’s Sweetened Beverage Tax (SBT) was designed to improve the health of Seattle residents by reducing the sales and consumption of sugary drinks. It also raises revenue for important programs that increase healthy food access and support child health and early learning.

Proceeds from the SBT are spent in accordance with City of Seattle ordinances (Ord. 125995, § 1, 2019; Ord. 125886, § 2, 2019; Ord. 125718, § 1, 2018; Ord. 125324, § 3, 2017). For more information, see the Seattle Municipal Code 5.53.055 - Sweetened beverage tax-Allocation of proceeds.

Below is an accounting of 2019 investments and actual spending.
<table>
<thead>
<tr>
<th>Investments, by investment area</th>
<th>Dept^1</th>
<th>2019 Final Budget^2</th>
<th>2019 Expenditures</th>
<th>Page^3</th>
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<tbody>
<tr>
<td>One-time Investments (per ordinance)</td>
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^1 Department key:
- AUD: Office of the City Auditor
- DEEL: Department of Early Learning and Education
- FG: Finance General
- HSD: Human Services Department
- OSE: Office of Sustainability & Environment
- SPR: Seattle Parks and Recreation Department

^2 2019 Final Budget includes any carryforwards, automatic rollover of certain budgets like grants, quarterly supplemental budget legislation, standalone legislation, budget transfers between accounts, and technical corrections.
Page in this report where there is more information about this investment.

Contracts associated with this work start in the fall, so the 2019 Expenditures reflect a few months of spending.

Home Visiting programs (ParentChild+, Nurse Family Partnership) were funded by SBT in 2018 and 2019. Starting in 2020, these programs are no longer supported by SBT funds.

Contracts associated with this work start in the fall, so the 2019 Expenditures reflect a few months of spending.

The K-12 Programs include Summer Melt, Our Best, Innovation High School, Culturally Specific Summer Learning. These programs were funded by SBT in 2018 and 2018 funding carried forward into 2019. However, in 2019, these programs were no longer funded by SBT.
Chapter 5 | Healthy Food Access Investments

Content provided by City of Seattle Office of Sustainability & Environment and the Human Services Department

The City envisions an equitable food system where everyone—regardless of income, race, or life situation—can access and afford healthy and culturally appropriate food. To achieve this vision, the City invests in a range of strategies and interventions designed to span age groups (from children to adults) and meet people where they access food (childcare, schools, grocery stores, food banks, farmers markets). Ultimately, the City’s multipronged approach helps make healthy food available and affordable, while supporting a sustainable local food and agriculture economy.

The City has a long history of funding food access programming. However, new revenue from the Sweetened Beverage Tax (SBT) has enabled the City of Seattle’s Office of Sustainability & Environment and Human Services Department to expand the income eligibility threshold for some programs, offer programs in additional locations, form new community partnerships, and serve a greater number of Seattle residents.

Significant accomplishments for these SBT investments in 2019 included:

- **Expansion**: Additional SBT funding enabled Fresh Bucks customers to buy nearly $3 million in fruits and vegetables, a doubling of produce purchases compared to 2018. Meanwhile, the Fresh Fruit and Vegetable snack program expanded from 9 to 18 elementary schools.
- **New investments in community-led projects**: Through the new Food Access Opportunity Fund, SBT revenue was invested in 18 grassroots projects and activities designed, led, and managed by and located in communities of color most impacted by food disparities.

This section highlights the SBT-funded food access investments. The following investment areas are included, in order of appearance:

- Fresh Bucks
- Food Banks
- Meal Programs
- Farm to Table
- Healthy Food in Schools
- Community Grant Programs
- Public Awareness Campaign
Fresh Bucks

Description
Fresh Bucks is a healthy food program that helps Seattle residents afford fruits and vegetables. Fresh Bucks provides incentives and vouchers that customers can use like cash to buy fruits and vegetables at participating farmers markets, neighborhood grocers, and Safeway stores.

In 2019, Fresh Bucks had several ways of reaching customers:

- **Fresh Bucks Match** – Customers who spend their SNAP food benefits (formerly called food stamps) at participating Fresh Bucks retailers earn Fresh Bucks dollars they can use to buy fruits and vegetables.
- **Fresh Bucks Vouchers** – Enrollment navigators in community-based and clinic settings provide fruit and vegetable vouchers for eligible participants. Vouchers can be used like cash to buy fruits and vegetables at participating locations. In clinic settings, this is referred to as *Fresh Bucks Rx*.
- **Fresh Bucks Food Bags** – Eligible and enrolled customers sign up for Fresh Bucks Food Bags, a weekly produce subscription service available at affordable prices through partner organizations.

For more information about Fresh Bucks, visit: [www.Seattle.gov/freshbucks](http://www.Seattle.gov/freshbucks) or [www.Freshbuckseattle.org](http://www.Freshbuckseattle.org)
2019 Accomplishments

- Fresh Bucks provided customers with $2.96 million in produce in 2019, close to doubling produce purchases from 2018.
- **52 locations** accepted Fresh Bucks in Seattle in 2019, including 29 farmers markets and farm stands, 4 neighborhood grocers, 2 food bag programs, and 17 supermarkets.
- Fresh Bucks established an eligibility and enrollment system, enrolling **5,075 customers** to receive Fresh Bucks Vouchers in 2019. The system enabled customers to self-enroll via an online public portal or via partnering community organizations with authentic ties to the Fresh Bucks **priority populations** (low-income Hispanic, Black/African American, American Indian/Alaska Native, Native Hawaiian Pacific Islander communities, and immigrants and refugees, particularly those with language barriers). In 2019, **72%** of Fresh Bucks Voucher enrollees identified as being from a priority population.
- **Fruteria Sandoval** became the first Fresh Bucks neighborhood grocer in South Park. The family-owned business offers a wide variety of affordable fresh fruits and vegetables, including culturally relevant foods for the neighborhood like cactus, chirimoya, and green mango.
- Community organizations rooted in communities of color and low-income communities served as trusted partners of the program, bringing Fresh Bucks to new customers, and providing complementary activities like cooking classes, community meals, and farmers market tours.

Photo credit: Fresh Bucks
**Fresh Bucks Partners**

In 2019, Fresh Bucks operated in King County with state and federal funding. Customers can use their vouchers wherever Fresh Bucks currency is accepted. Some Seattle customers used their Fresh Bucks to buy produce at King County locations. In 2019, the following partners helped to make Fresh Bucks possible in Seattle:

- Abdullahi Jama
- Al Madina Grocery
- Ammana Warehouse & Grocer
- Atlantic Street Center
- Bellevue Farmers Market
- Children’s Home Society of Washington
- City of Auburn
- City of Renton
- City of Seattle P-Patch Program
- Clean Greens
- Des Moines Waterfront Farmers Market
- Discover Burien
- Friends of Third Place Commons
- Fruteria Sandoval
- Got Green
- Harameyn Halal Grocer
- Horn of Africa Services
- Interim Community Development Association
- Jennergy
- Lake City Collective
- Latino Community Fund
- Mendoza’s Mexican Mercado
- Milepost Consulting
- Neighborhood Farmers Market Alliance
- Pike Place Market Foundation
- Pike Place Market Preservation and Development Authority
- Queen Anne Farmers Market
- Rainier Beach Action Coalition
- Roots of All Roads
- Safeway Corporation
- Seattle Farmers Market Association
- Shoreline Farmers Market
- Somali Health Board
- Tabarak Minimarket & Halal
- Tilth Alliance
- Villa Comunitaria
- Yesler
Food Banks

2019 SBT Budget: $2,473,494

Description
Food banks provide nutritious food to low-income Seattle residents to combat hunger. Food banks provide groceries for infants, children, seniors, and people with special dietary needs, and help families to access other food assistance (such as SNAP) and other non-emergency food resources. Food banks strive to offer culturally-specific food choices. Discretionary funding allows food banks to make purchases to serve specific populations.

In addition to on-site services, food banks provide home delivery to homebound clients who are unable to come into food bank locations because of age, disability, or illness. Home delivery is available an average of once per week for clients who request this service.

Food Bank Data Cohort
In 2019, SBT investments provided the foundation for the Food Bank Data Cohort. These funds paid for Public Health—Seattle & King County and Solid Ground to convene key strategy stakeholders—including food distributors Food Lifeline and Northwest Harvest, Seattle Food Committee, and Washington State Department of Agriculture—to begin developing a data collection framework and a recommended set of common metrics to help the City and food banks track and communicate the impact of food bank investments. The intent is for future food bank data collection efforts to go beyond the standard quantity metrics (e.g. number of food bank visits, pounds of food distributed) and capture additional information such as client satisfaction, service quality, and impact.

Photos credit: Pike Market Senior Center and Food Bank
**2019 Key Accomplishments**

SBT revenue was invested in food banks and home delivery of food to benefit low-income individuals and families in Seattle who are experiencing, or are at risk of experiencing, hunger.

- SBT funding supported **16 food banks** to provide hunger relief and other services, as seen through **170,296 client visits** in 2019 (duplicated count).
- Food banks increased their **purchasing power**. In addition to funding for produce, dairy, chicken, salmon, and olive oil, food banks purchased **culturally appropriate staple foods** through direct purchases with local vendors. For example, one food bank offered Ramadan bags for the entire month of Ramadan. Each bag contained the typical foods that Muslim families prepare for Iftar (evening break of fast), including two Halal chickens.
- Several food banks piloted a partnership with Seattle area farmers markets to provide **Helping Harvest vouchers (Farm Bucks)** to food bank clients. Food bank clients received vouchers to purchase items directly from vendors at participating farmers markets. The pilot was a great success, marked by higher than normal redemption of vouchers with clients making their own purchasing decisions of fresh, locally produced food while supporting local farmers.
- SBT funds increased Food Lifeline’s capacity to procure and distribute food to Seattle food bank and meal program partners. Support includes funds for grocery rescue and for purchase of bulk buy food at reduced cost. Food Lifeline’s **bulk buy program** is customized for the needs of partnering food and meals providers. Bulk buy results in improved access to fresh produce, dairy, and protein.
- The Food Bank Data Cohort project facilitated conversations with key strategic planning partners in the work to develop common data metrics that demonstrate the impact of food bank investments.

**Food Bank Partners**

In 2019, the following food banks were supported by SBT funding:

- Asian Counseling & Referral Service
- Ballard Food Bank
- Byrd Barr Place
- El Centro de la Raza
- FamilyWorks
- Food Lifeline (bulk buy partner)
- Jewish Family Service of Seattle (home delivery)
- North Helpline
- Pike Market Senior Center
- Puget Sound Labor Agency
- Rainier Valley Food Bank
- Seattle Indian Center
- Society of St. Vincent de Paul
- The Food Bank @ St. Mary’s
- University District Service League
- West Seattle Food Bank
- White Center Emergency Food Association
Meal Programs

**Program Description**
Meal programs provide nutritious food to seniors, people experiencing homelessness, and low-income Seattle residents to combat hunger. Meal programs are located in diverse community-based organizations throughout Seattle, with a focus on areas of highest need (central, south, southeast, and southwest Seattle).

*Community meal programs* provide nutritious and well-balanced meals in a variety of locations throughout the city.

*Senior congregate meal programs* provide nutritious meals to older adults ages 60 and over. These programs deliver much more than just a meal to their clients, including nutrition services, social companionship, and access to myriad other community-based services that may be essential to keeping them healthy, safe, food secure, and independent in their own homes and communities. Meals are free but participants may donate to the cost of the meal.

*Senior Home Delivered Meals* serve frail, homebound, or isolated individuals at least 60 years old. Participants are eligible to receive up to 14 meals per week—frozen, heat-and-serve. Weekly meal delivery provides a wellness check and sometimes the only opportunity for face-to-face contact or conversation that day. Meals are free but participants may donate to the cost of the meal.

*Food Access Transportation for Older Adults* SBT investments support food access transportation services to enable older adults to access healthy food in the setting of their choice. Older adults are provided with bus tickets and other resources to travel to congregate meal programs without transportation barriers. Other eligible trips include trips to food banks, farmers markets, and grocery stores, including sites that participate in SNAP, Fresh Bucks and/or the Senior Farmer’s Market Nutrition Program. Transportation services play a critical role in closing access gaps, supporting health equity, and enabling those who would otherwise be socially isolated to maintain access to activities and services that allow them to maintain their health and age in place.
2019 Key Accomplishments

SBT revenue was invested in dozens of culturally-specific meal programs to benefit low-income individuals and families in Seattle who are experiencing, or are at risk of experiencing, hunger.

- In all, nearly 306,414 meals were provided in community settings.
- Senior congregate meal programs provided 124,326 meals to 2,976 adults age 60 or older.
- Senior Home Delivered Meals provided 238,870 meals to 945 older adults.
- Meal programs expanded activities and community events such as community cooking and bringing food back home, field trips, and volunteer appreciation.
- Senior meal sites were supported to have their kitchens professionally cleaned, organized, and enhanced with purchases of new equipment and storage supplies.
- Tilth Alliance coordinated farm field trips for 60 seniors. Participants toured Rainier Beach Urban Farm and Wetland and dined on lunch prepared by Tilth chefs. Chefs infused cultural flavors with pacific northwest produce to provide a culturally relevant meal with freshly harvested produce. It was a true farm-to-table experience!
- Senior congregate meal programs provided 4,309 bus tickets for participants to improve access to meal sites.
- 712 older adults were provided 19,974 free rides to food access locations including congregate meal programs, food banks, farmers markets, and grocery stores.
Meal Program Partners
In 2019, the following agencies were supported by SBT funding to provide meal programs:

Asian Counseling and Referral Service  
Community House Mental Health Agency, Inc.  
Community Lunch on Capitol Hill  
El Centro de la Raza  
FareStart  
Filipino Community of Seattle  
Hunger Intervention Program  
International Community Health Services  
Lifelong AIDS Alliance (home meal delivery)  
Mercy Housing  
OSL (formerly OPERATION: Sack Lunch)  
Phinney Neighborhood Association  
Pike Market Senior Center  
ROOTS Young Adult Shelter  
Seattle Chinatown International District PDA  
Seattle Indian Center  
Sound Generations  
Tilth Alliance  
Ukrainian Community Center of WA  
United Indians of All Tribes Foundation
Farm to Table*

*If cross referencing with the 2019 Investments outlined in Chapter 4, funding for Farm to Table is included as part of the Childcare Nutrition, Food Distribution & Systems Support, and Meal Programs line items.

Description
SBT investments support several Farm to Table initiatives aimed at increasing access to Washington-grown, fresh produce for programs serving children and older adults in Seattle.

Farm to Preschool and Child Care
Farm to Preschool and Child Care makes grants funds available to Seattle Preschool Program sites and child care programs so these sites can increase their offerings of Washington-grown, healthy food to the children in their care. Participating sites also participate in nutrition education, field trips, and training for providers, children and families on child nutrition, food preparation, food justice, gardening, and local food procurement.

In 2019, Farmstand Local Foods LLC was the successful applicant to the Human Service’s Department Request for Qualifications focused on providing additional support to preschools and before and after school programs to purchase affordable, nutritious, culturally appropriate food from local farmers, farmers of color, and immigrant and refugee farmers.

Fresh Bucks to Go
Fresh Bucks to Go delivers free bags of local fruits and vegetables to participating Seattle Preschool Program sites so families can pick up healthy groceries at the same time they pick up their children. The bags are filled with enough locally sourced fresh fruits and vegetables to provide 2-3 servings per person for a family of four for 3-4 days. Each bag also contains easy recipes that adults and children can prepare.
together using the produce provided. Fresh Bucks to Go vendors preferentially source from immigrant and refugee farmers.

**Out-of-School Time**
Funding in this category allows the City to operate as a sponsor for the federal Child and Adult Care Food Program (CACFP) afterschool programs, and to expand meal service at summer meal sites to include before and after school meals. In effect, this increases the number of locations that offer meals and programming to youth year-round.

**Farm to Table for Older Adults**
Most Senior Congregate Meal programs infuse Farm to Table activities across 14 sites. Activities include using seasonal products in their meals, sharing recipes, and making group site visits to farms. Registered Dietitians provide technical assistance and help to coordinate activities such as providing menu recommendations, promoting seasonal products, partnering with local immigrant/refugee owned farms, and purchasing culturally appropriate food items for sites. Funding is reflected in the Meal Programs section of this report.

![Photo credit: Tilth Alliance](image)

**2019 Key Accomplishments**
- **Farm to Preschool** had purchasing relationships with 59 Washington farmers, including investing in farmers of color and immigrant and refugee farmers.
- **984** people participated in nutrition education sessions.
- **Fresh Bucks to Go** distributed **32,357 bags of produce** to families with children in participating preschools.
- Pacific Coast Harvest tested an approach to enable Fresh Bucks to Go customers to **customize their produce bags** to enable families to choose culturally appropriate produce and/or order more than the free amount of produce at a discounted rate.
- **Out-of-School Time** served **11,781 meals** to low-income youth, a three-fold increase over 2018, and added five new sponsored sites.
## Farm to Table Partners
In 2019, the following entities made Farm to Table possible:

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<td>Filipino Community of Seattle</td>
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<td>Ukrainian Community Center</td>
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<td>Optimum Foods</td>
<td>United Indians of All Tribes Foundation</td>
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Healthy Food in Schools  

2019 SBT Budget: $466,544

**Description**

In 2019, SBT supported the Fresh Fruit and Vegetable Program (FFVP), which provides elementary students at qualifying schools with a nutritious snack during the school day. The goal of the program is to increase the variety and the amount of fruits and vegetables students both experience and consume. A fruit and/or vegetable snack is offered four or five days a week and at least 15 different fruits and/or vegetables are served each month. Through FFVP, students have greater access to nutritious foods and the opportunity to learn about and develop healthy, lifelong eating habits.

Limited federal funding is available to offer FFVP at elementary schools. Typically, only a small number of Seattle schools qualify for federal funding. Since 2018, in response to recommendations from the Sweetened Beverage Tax Community Advisory Board ([2018-2019 Budget Recommendations, supplemental 2018-2019 recommendations](#)), the City has partnered with Seattle Public Schools (SPS) to expand the number of schools where FFVP is offered. In 2019, federal funding supported seven Seattle schools to participate in FFVP. SBT funding allowed 18 additional schools to participate. All participating schools had 43 percent or more students who qualified for free and reduced-price meals.

**2019 Accomplishments**

- SBT funded the FFVP program in **18 elementary schools**, reaching **6,800 students**. Without SBT investments, only seven elementary schools in Seattle qualified for the federally funded program.
- The Office of Sustainability & Environment (OSE) and Nutrition Services Departments at SPS added stronger provisions around **local, sustainable sourcing** for the 2019-2020 and 2020-2021 school years. The Nutrition Services Department now aligns monthly FFVP menus with seasonal produce grown in Washington. Additionally, in partnership with the Washington State Department of Agriculture and OSE, the Nutrition Services Department prioritizes locally and sustainably grown produce from women and minority owned businesses.
- Youth Leaders from FEEST, a youth-led community based organization, designed and led a successful **healthy snack pilot** that provided over 1,000 students at Chief Sealth High School with free, fresh healthy snacks four times a week. The purpose of the 3-month pilot was to test a snack model **designed by students** for the high school setting. Youth Leaders conducted focus groups to identify the time of day students were most in need of a snack, snack distribution methods that worked best for the school and Nutrition Services Department, and the variety of fruits and vegetables students would enjoy most. Youth Leaders also developed promotional materials to generate interest for the snack program and organized listening sessions to gather student feedback once the snack model was operational.

**Partners**

In 2019, FEEST and Seattle Public Schools, Nutritional Services Department partnered on FFVP.
Community Grant Programs

In 2019, SBT revenue was invested in grassroot projects and activities designed, led, and managed by and located in communities of color most impacted by food disparities. These investments are founded on the core values of Sweetened Beverage Tax Community Advisory Board (CAB)—equity and community-driven solutions—and were established in response to the CAB’s 2018-2019 recommendations (2018-2019 Budget Recommendations, 2019 Request for Proposal (RFP) recommendations). Priority is on efforts led by people from under-invested communities such as communities of color, Black, indigenous, immigrant, refugee, and low-income communities.

Food Access Opportunity Fund

The Food Access Opportunity Fund is an ongoing grants program that started in 2019. In its first year, SBT funding was awarded through a 2019 RFP process managed by the Human Services Department. Grantees were awarded 18-month contracts to enable sufficient time for planning and development. Funded projects and activities focus on health equity and food justice, and are culturally responsive, based in locations to reach priority communities, and directed by leaders from these same communities.

Evaluation support for Food Access Opportunity Fund grantees

Additional SBT funding was used to contract with Communities Rise to provide capacity building and participatory peer learning opportunities for grantees to evaluate their projects in ways that are most relevant and meaningful to them. All grantees developed evaluation plans and systems for tracking a variety of project data to demonstrate impact. Support for evaluation of community-led projects was provided in response to the CAB’s 2018-2019 Budget Recommendations.

Neighbor to Neighbor (N2N), Seattle Foundation

Begun in 1991, N2N is a grant and technical assistance program and a key strategy of Seattle Foundation’s Center for Community Partnerships. N2N supports grassroots efforts that lead to increased engagement, power and influence of community members affected by poverty and racial disparities. Priority is on efforts led by people from under-invested communities such as communities of color, Black, indigenous, immigrant/refugee, and low-income communities. N2N grants are up to a maximum of $6,000. In 2019, SBT funding was used to increase N2N investments in community-based organizations located in South Seattle.
**2019 Food Access Opportunity Fund Grantees**

- African Community Housing & Development
- American Polynesian Organization
- Avole Coffee, LLC
- Black Dollar Days Task Force
- East African Community Services
- Eritrean Association in Greater Seattle
- FEEST
- First Tongan Seniors Association
- Kandelia

**2019 N2N Grantees funded by SBT**

- All Seattle Kids Home
- Eat with Muslims
- East African Senior Meal Program
- Garinagu Houngua
- Hip Hop is Green

- Puentes: Advocacy, Counseling & Education
- Puget Sound Labor Agency
- Rainier Beach Action Coalition
- Somali Family Safety Task Force
- Hip Hop is Green
- Hunger Intervention Program
- Indigenous Roots, LLC
- Temple Lifestyle
- Villa Comunitaria

- Key Tech Labs
- New Holly Community Cooks
- One Vibe Africa
- Queen’s Project
Public Awareness Campaign

2019 SBT Budget: $473,046

Description
In late 2019, SBT funds supported a community-led public awareness campaign of creative and culturally relevant branding and messaging to communicate the impacts of sugar-sweetened beverages on members of our community – including a special focus on youth. Funding for the campaign was allocated in response to the Sweetened Beverage Tax Community Advisory Board’s (CAB’s) April 2019 recommendations.

2019 Key Accomplishments
- Work on the counter-marketing campaign started in late 2019 with the announcement of a consultant contract opportunity managed by the Human Services Department (HSD).
- The Vida Agency was selected through a competitive process to develop the campaign. The Vida Agency is a registered Women and Minority Owned Business, has deep experience working with the campaign’s priority populations, and is committed to amplifying the voices of the community.
- Members of the CAB consulted with HSD during the funding process by designing RFP questions, reviewing applications, and interviewing applicants.

**2020 Update: Be Ready, Be Hydrated** campaign launched in August 2020. To learn more, visit https://bereadybehydrated.com/
Chapter 6 | Early Learning & Child Development Investments

The mission of the Department of Education and Early Learning (DEEL) is to transform the lives of Seattle's children, youth, and families through strategic investments in education. In early learning, DEEL braids and blends resources from voter-approved property tax levies, grants from the Washington State Department of Early Learning, and the Sweetened Beverage Tax (SBT) to invest in high-quality programs and supports that help children succeed in school.

The City has a long history of funding programs that specifically aim to support families with young children furthest from opportunity. The SBT has provided an opportunity to fund and implement programs and services focused specifically on children from birth to age three. DEEL’s birth-to-three initiatives align with other investments along the education continuum as well as complement the needs identified by partners, including King County Best Starts for Kids, Public Health – Seattle & King County, Seattle Public Schools, and community-based providers.

Significant accomplishments for these SBT investments in 2019 included:

- **Expansion**: Additional SBT funding allowed the ParentChild+ Family Child Care (FCC) Program to expand from reaching 12 to 25 providers. The program also added three community-based organizations to deliver the adapted home visiting model.

- **Leveraging additional funding**: Funding for the ParentChild+ FCC Program leveraged additional private philanthropic funds in 2019 that will permit the innovative program to expand county-wide as well as receive external evaluation support.

- **Piloting new programs for the community**: The Development Bridge Program started its first pilot year serving over 70 families in the inaugural year through three community-based organizations. DEEL and PHSKC implemented the first year of an aligned, culturally responsive coaching and health consultation model for child care providers participating in the Child Care Assistance Program that serve infant and toddler classrooms.

This section highlights the SBT-funded early learning investments. The following investment areas are included, in order of appearance:

- Child Care Assistance Program (CCAP)
- Health and Developmental Supports
- Birth to Three Coaching and Training
- Family Child Care Supports
Child Care Assistance Program 2019 SBT Budget: $2,635,654

Description
The Child Care Assistance Program (CCAP) was created to provide subsidies for licensed child care to working families in Seattle. The program is intended to align with the state subsidy program, Working Connections, by providing financial assistance for families that have too high an income to qualify for Working Connections, but would be financially burdened in paying for Seattle-based child care.

A sliding scale is used to determine the level of subsidy the family will receive from the City, based upon the child’s age, family size, and family gross income. CCAP serves families with children from birth to age 12 and who earn between 200 percent and 300 percent of the Federal Poverty Level income requirements. For reference, in 2019, this income eligibility equated to annual income range of $32,920 to $49,380 for a family size of two.

Parents are given a voucher that indicates the dollar amount of subsidy paid directly to the child care provider by the City each month. The parent must pay the difference between the City subsidy and the provider rate.

DEEL seeks to use CCAP for advancing racial equity and social justice by providing support to working families furthest from opportunity and maximizing benefits and minimizing barriers for Seattle's communities of color and low and middle-income communities. The current displacement of Seattle's historic communities of color and low-income communities in tandem with Seattle's increasing cost of living has renewed the program's racial equity and social justice emphasis.

2019 Accomplishments

- DEEL expanded its marketing and outreach of the program, allowing it to serve 33 percent more children from qualifying families from the previous year. In 2019, 789 families received CCAP child care subsidies. Of these, 81 percent identified as families of color and 44 percent identified as Black or African American families.
- In the fall of 2019, the City expanded eligibility for CCAP by raising the income limit to 350 percent of the Federal Poverty Limit, allowing more working families to afford quality child care.
**Health and Developmental Support**

**2019 SBT Budget: $2,714,206**

**Description**
Two distinct but related SBT investments make up the Health and Developmental Support strategy. The first is the Developmental Bridge Program, which provides innovative developmental supports for children from birth to age three. The second is the expansion of multi-disciplinary health consultation services through the Child Care Health Program at Public Health – Seattle & King County.

**Developmental Bridge Program**
The City is funding the Developmental Disabilities Division at King County and three community-based organizations (Boyer’s Children’s Clinic, Northwest Center, and Wonderland Kids) to implement the Developmental Bridge Program. The Development Bridge Program or "Bridge" is a pilot initiative intended to align (or bridge) early intervention supports and services for infant and toddlers and their families. The initiative is fully funded by SBT revenue.

Bridge is intended to provide developmental services to children in an "eligibility gap" to receive early intervention services.

**Early Intervention Eligibility Gap:** The Individuals with Disabilities Education Act (IDEA) Part C provides services for children from birth to age three who have disabilities or developmental delays. However, when they receive a developmental evaluation to determine eligibility for the Part C program, some children with mild delays, developmental or behavioral challenges, or other concerns are found to be ineligible at the time they are evaluated. Even so, children in the "eligibility gap" and their families could benefit from individualized, quality early intervention services to promote ongoing healthy development and wellbeing.

Additionally, some children who are identified as having a developmental delay late (by nearly three years old) could benefit from developmental services as they transition to IDEA Part B services (for children ages 3 to 21) or another developmentally appropriate setting.

Delivering developmental services in these first few years are crucial (and less expensive) than providing special education services at later stages of development. What is more, continuity of services and care for children and families as children grow up is critical for children’s success.

To be eligible for the Developmental Bridge Program, families must be Seattle residents and be in one of the following categories:
- Do not qualify for early intervention services (ages 1-36 months) and have a child with a mild developmental delay or parent with a developmental delay;
• Received early intervention services (36-42 months) but could benefit from support as they transition to Part B services;
• Did not receive early intervention services (36-42 months) but are likely to qualify for Part B services and could benefit from support as they transition.

**Child Care Health Program**

SBT funding expanded multi-disciplinary health consultation services for child care providers through the [Child Care Health Program](#) (CCHP) at Public Health – Seattle & King County. The CCHP team includes three Mental Health Consultants, two Community Health Professionals, one Registered Dietitian, and seven Public Health Nurses. Together, this team provides consultation services for providers who care for Seattle’s young children, using public health approaches that are also community-informed, trauma-informed, culturally inclusive, and support environments that advance racial and social equity.

CCHP provides consultations to providers who accept Child Care Assistance Program (CCAP) subsidies, with dedicated visits and support to providers with infant and toddler classrooms. Consultations cover a range of child topics including health promotion and disease prevention; mental and behavioral health; child development and learning; nutrition, food safety, and healthy mealtimes. Focusing on CCAP providers ensures these consultation services reach programs that serve children of families with income that falls between 200.1 percent and 350 percent of the Federal Poverty Level.

**2019 Accomplishments**

Building off the planning and racial equity toolkit conducted in 2018, the *Developmental Bridge Program*:

• Provided developmental supports to 72 families, focusing on families most impacted by structural racism that makes access to opportunity and services difficult. A majority (52%) of families reached were families of color, 25% of families primarily speak a language other than English at home, and 13% live without permanent housing.
• Conducted an in-depth assessment and evaluation of its service model, leading to a restructured, dedicated Bridge service team housed by Boyer’s Children’s Clinic.
• Developed an outcome-based evaluation approach for the 2020 program year.
• Garnered attention and active support that will leverage *Best Starts for Kids* funding to expand models like *Bridge* across King County.
In 2019, with dedicated SBT funding, the Child Care Health Program:

- Provided coaching to 30 CCAP classrooms serving 258 infants and toddlers. Additionally, provided services (assessment and consultations) across all of 60 sites with infant classrooms.
- Provided 193 infant and toddler consultations as follows: 77 consultations by Public Health Nurses; 46 consultations by Mental Health Consultants; 40 consultations by Community Health Professionals; and 30 consultations by Registered Dietitians.
- Increased support to Family Child Care (FCC) programs by adding one nurse and one Somali Community Health Worker, which will assist in providing an entry into the many Somali-owned and operated FCC programs.
- Increased Public Health Nurse support in infant, "waddler", and toddler rooms.
- Launched a data and evaluation program to implement new methods, tools, and documentation to discern outcomes from its consultative services. Three tools were launched in the fall of 2019 to assess child care providers’ health-oriented progress as well as to list specific visit metrics, such as visit date, consultant time spent with each provider, and topics covered. The CCHP intends to continue developing its portfolio of data and evaluation to deepen its investigation of providers’ progress toward child care health and enable the CCHP to tailor its services.

**Partners**

In 2019, DEEL worked with the following partners to deliver health and developmental supports:

**Developmental Bridge Program Partners:**
- Boyers Children’s Clinic
- Northwest Center Kids
- Wonderland Developmental Center
- Developmental Disabilities Division at King County

**Child Care Health Consultations:**
- Public Health – Seattle & King County
Birth-to-Three Coaching & Training

Description
Supportive relationships and positive learning environments benefit infants and toddlers as their brains develop and set the stage for their future success in education and later in life. Over the past decade, the State of Washington and City of Seattle have made large investments in facilitating access and providing resources to improve quality in preschool settings. However, relatively few investments have focused on programs that care for infants and toddlers. A dedicated, sustained focus on enhancing the quality of our licensed infant and toddler environments is crucial to leveling the playing field for Seattle children. SBT was the sole fund source for this model in 2019.

In 2019, DEEL worked with the Child Care Health Program at Public Health – Seattle & King County (PHSKC) to pilot an aligned, culturally responsive health consultation, coaching and training model for birth-to-three providers in Seattle. Building off previous engagement with Seattle providers in 2018, DEEL and PHSKC worked with an initial cohort of providers from the City’s Child Care Assistance Program (CCAP) to adapt a training, coaching, and consultation model to:

- increase teachers’ knowledge, skills and abilities;
- raise the quality of care provided in infant and toddler environments;
- connect providers, teachers, and families to other early childhood system supports; and
- ensure children and families are healthy, happy, and ready to learn as they make their transitions within the early childhood system.

As part of planning process, criteria were developed to guide selection of providers for services. The criteria included an effort to work with a mix of family child care providers, small center-based providers, and large center-based providers. Priority was given to providers that were not connected to other city programs (such as the Seattle Preschool Program) and providers serving large concentrations of children on subsidy programs, providers with concerns about current children with developmental delays, and providers with high-concentration of dual language learners.
Additionally, DEEL strengthened its partnership with King County and other training organizations to deliver aligned training opportunities, with a birth-to-three focus, to our CCAP providers. Trainings topic areas included child development, health and safety, racial equity, anti-bias, curriculum, and social and emotional development.

**2019 Accomplishments**

- DEEL finalized a strategic plan and theory of change for an aligned, culturally responsive birth-to-three coaching, health consultation and training model.
- An initial cohort of **32 classrooms or family child care providers** were recruited to participate in the birth-to-three training, coaching, and consultation model. This cohort included **60 teachers** and **320 children**. Participating sites received two to four coaching visits a month and the most common coaching topics were inclusive teach strategies, brain development, routines, nutrition, and teacher-child interactions.
- Classrooms received **197 health consultations**.
- **23 trainings** attended by **344 families and educators** were offered on a range of topics including social emotional learning, undoing institutional learning, health-wellness and self-care, curriculum, adverse childhood experiences (ACEs).

**Partners**

In 2019, DEEL worked with Public Health – Seattle & King County to provide health consultation, coaching, and training for birth-to-three providers in Seattle.
Family Child Care Support

**Description**

Family Child Care (FCC), or child care that is licensed within a residential home and does not serve more than 12 children, is important to Seattle's efforts to improve the learning and development of children. With 369 licensed family child care homes and licensed capacity to serve 3,285 Seattle children, FCC providers are a vital part of the local early learning system. FCC providers are small businesses owned and operated primarily by women of color and recent immigrants to the country.

FCC is unique from center-based child care and requires specialized support. With funding from SBT, the City has continued to increase supports, highlighted by the expansion of the ParentChild+ (formerly the Parent Child Home Program or PCHP) FCC model revised and expanded in 2019. Investments from SBT fund three strategies that contribute to our work with family child care, described below.

**ParentChild+ FCC Model** – An adapted, evidence-based home visiting model for FCC providers. Like the traditional model for parents, this model provides home visits with FCC providers that serve Seattle families with infants and children from birth to age 5, and uses a curriculum focused on caregiver-child interactions. Seattle is one of first in the nation to pilot a home visiting model for FCC providers.

Photo credit: United Way of King County

**Support for FCC Hub Organizations** – The Department of Education and Early Learning (DEEL) has been piloting and supporting a Hub-Network model for FCC providers to participate in City subsidy programs. Hubs, which are community-based organizations, contract with a network of Seattle FCC providers. The Hub provides technical assistance to their FCC providers and works with the City to ensure the providers meet program requirements.

**Family Child Care Advisory Council (FCCAC)** – Starting in 2018 and continuing in 2019, DEEL organized and developed the first Seattle Family Child Care Advisory Council (FCCAC). The FCCAC is primarily made up of active FCC providers and provides strategic direction to DEEL for supports and initiatives that impact FCC.
More information on Family Child Care Supports can be found at https://www.seattle.gov/education/big-initiatives/family-child-care

2019 Accomplishments

- The ParentChild+ FCC Model expanded the number of FCC providers who participated in the home visiting program and the number of community-based organizations that delivered the program. In 2019, 25 FCC providers and 6 organizations participated, up from 12 FCC providers and 3 organizations in 2018.

- New SBT investments in the ParentChild+ FCC model leveraged private philanthropic dollars to conduct ongoing external evaluation for the new model and expansion of the model county-wide.

- A new entity in 2018, the Family Child Care Advisory Council continued to mature and deepen its engagement and influenced several new City initiatives centered on creating pathway and mentorship programs for FCCs. The Council developed forward-looking plans to expand its leadership and group facilitation so that Council members have more ownership and investment in the work.

Partners
In 2019, DEEL worked with the following partners to provide family child care supports:

Family Child Care Advisory Council
ParentChild+ FCC Partners:
Atlantic Street Center
Chinese Information Services
Horn of Africa Services
Southeast Youth and Family Services
Voices of Tomorrow
YMCA

FCC Hub-Network Partners:
Child Care Resources
Tiny Tots Early Learning Collaborative (a partnership between Tiny Tots and Voices of Tomorrow)
Chapter 7 | Sweetened Beverage Tax Evaluation

Content provided by Public Health – Seattle & King County

The ordinance that created the Sweetened Beverage Tax requires the City to work with academic researchers to assess the impact of the tax on the following:

1. Economic outcomes (such as household food expenditures, beverage prices and sales, jobs, and store revenues);
2. Health behaviors (such as dietary purchases and consumption);
3. Intermediate health outcomes;
4. Identification and assessment of food deserts in the City;
5. Effectiveness and efficiency of the foodbank network in the City.

Source: Ordinance 125324, Section 5B

The Office of the City Auditor contracts with researchers at Public Health – Seattle & King County, University of Washington Center for Public Health Nutrition, and Seattle Children’s Research Institute to lead the five-year SBT Evaluation.

In 2019, the SBT Evaluation Team released two reports to address the questions listed below.

6-Month Report: Store Audits (January 2019)
- Does the SBT affect the prices of taxed and untaxed beverages?

Healthy Food Availability and Food Bank Network Report (February 2019)
- What do we know about access to healthy food?
- Which Seattle areas should we prioritize for increasing access to healthy food?
- How available is healthy food in Seattle, and what does it cost?
- How many people experience food insecurity in Seattle?
- How is the food bank network meeting the needs of its clients?

The following pages summarize the key findings from these 2019 reports. Visit the CAB webpage to access the full reports and stay up-to-date as future reports are published.
6-Month Report: Store Audits (January 2019)

Overview
This report summarizes the mid-year results from the Store Audit component of the evaluation of the Sweetened Beverage Tax (SBT). The 6-Month Store Audit is part of a three-year study to determine the extent to which Seattle’s tax on distributors of sugary beverages is passed through to customers via higher retail prices. The study began just before tax when into effect (called the Baseline or Pre-tax Store Audit) and was repeated six months later (the 6-Month Store Audit). The study was repeated a third time after the tax had been in place for approximately 12 months and will be repeated at approximately 24 months after the start of the tax.

What follows is a summary of the key findings from the 6-month store audit. Please refer to the full report, summary report, presentation slides, and Frequently Asked Questions for more in-depth information.

What did the researchers do?
In the baseline study published in 2018, researchers collected information on beverage prices at over 400 stores in Seattle and in South King County, a comparison area where there is no tax on sugary beverages. Stores included supermarkets, grocery stores, corner stores, drug stores, gas stations, coffee shops, and counter-service restaurants. The store locations were geographically balanced, meaning researchers made sure to audit stores throughout all parts of Seattle. To conduct the 6-month follow up survey, researchers revisited every store included in the baseline sample and re-surveyed prices of items in each store.

Researchers then calculated the changes in beverage prices in Seattle above and beyond price changes for the same beverages in the comparison area. The comparison area (Federal Way, Kent, Auburn) is assumed to reflect the trend in price changes Seattle would have seen if the City had not passed the Sweetened Beverage Tax.

What were the main results?
- On average, prices increased for nearly all beverage types subject to the tax. The researchers found that the price of beverages on average increased by 1.70 cents per ounce more than increases in the comparison area. This finding indicates a 97% pass-through rate of the tax on average.
• **Price increases differed by beverage type.** The average pass-through rate ranged from 62% for bottled sugary coffee beverages to 111% for energy beverages. The average rate for soda was 102%.

• **Price increases in Seattle differed by store type.** The price of taxed beverages increased more significantly in grocery stores, drug stores, and small stores (greater than 100% average pass-through) than in supermarkets and superstores (86% average pass-through). The grocery stores, drug stores, and small stores also saw an increase in price of non-taxed beverages, while supermarkets/superstores did not.

**What do the results mean?**
The findings overwhelmingly indicate that the tax is being passed on to consumers, which was expected. The findings did also indicate that smaller stores, and thus customers that rely on those stores, experience higher prices than supermarkets and their customers. Moving forward, researchers will re-visit the stores 12 months and 24 months after implementation of the tax to determine if the price changes are sustained over time and in different seasons.
Healthy Food Availability & Food Bank Network (February 2019)

Overview
This study is in response to the ordinance which established Seattle’s Sweetened Beverage Tax (ordinance 125324), which requires "identification and assessment of food deserts in the city" and assessment of "the effectiveness and efficiency of the food bank network."

The Healthy Food Availability and Food Bank Network report is a resource for people and organizations interested in building equitable access to healthy food in Seattle. The assessment was designed with input from the Sweetened Beverage Tax Community Advisory Board, the Seattle Sweetened Beverage Tax Evaluation City Review Team, and community and research experts.

This assessment included five key sections, summarized below. Please refer to the full report, summary report, and presentationslides for more in-depth information.

Section 1: What do we know about access to healthy food?
Research shows that simply improving the availability of healthy food has not been enough to make improvements in diet quality and health outcomes, or to close the healthy-eating gap between high- and low-income households. Our understanding of healthy food access has evolved from the original "food desert" concept (with an early and almost exclusive focus on physical distance between residents' homes and local supermarkets) to include multiple dimensions of access including:

- **Availability**: adequacy of supply of healthy food, such as number of places to purchase produce and presence of certain types of restaurants in neighborhoods;
- **Accessibility/Convenience**: geographic location of food supply and ease of getting to that location (key measures are travel time and distance);
- **Affordability**: food prices, people's perception of worth relative to food cost, and ability to pay for food that is available (often measured by store audits or regional price indices);
- **Accommodation**: how well food sources accept and adapt to residents’ needs (store hours, types of payment accepted, offerings of culturally relevant food items);
- **Acceptability**: attitudes regarding attributes of the local food environment and whether the supply of products meets personal standards (measured by surveys, interviews, focus groups).

In the Seattle area and elsewhere, research on food access has gone beyond simple measures of store proximity to consider the extent to which healthy food choices are associated with affordability, transportation mode (accessibility/convenience), type of grocery store (accessibility/convenience, and accommodation), and a variety of personal and social factors.
Section 2: Which Seattle areas should we prioritize for increasing access to healthy food?

The SBT Evaluation Team developed a way to identify areas of Seattle that should be prioritized for improving access to healthy, affordable food. Their method involved looking at three pieces of information about a neighborhood: (1) residents’ income, (2) travel time to nearby healthy food retailers, and (3) the number of healthy food retailers compared to less healthy food retailers in the area. Healthy food retailers included places like large and small grocery stores, produce markets, and farmers markets. Less healthy food retailers included places like convenience stores, fast food restaurants, coffee stops, pubs, etc.

The results showed that the Duwamish waterway (including Georgetown, South Park, Delridge, and High Point) is an area of Seattle that should be prioritized for improving access to healthy, affordable food. These neighborhoods have high concentrations of poverty, longer travel times to nearby healthy food retailers, and higher concentrations of less healthy food retailers. They also found pockets throughout Seattle including neighborhoods in the north end, where, although most of their neighbors are economically secure, low-income residents – especially those who rely on public transportation – may face challenges accessing healthy food.

This map shows the healthy food priority areas. In orange are the areas with the most need, followed by yellow, and then blue.
Section 3: What is the price and availability of healthy food in Seattle stores?
The SBT Evaluation Team found that larger food stores (warehouses, supermarkets, grocery stores) were more likely to carry healthy food items compared to smaller food stores (drug stores, small stores).

Looking at price and availability differences by neighborhood, researchers found that lower-income neighborhoods and neighborhoods with more Black or Hispanic residents had fewer supermarkets and superstores, and more small stores, such as convenience stores. There was lower availability of healthy foods in lower-income neighborhoods and neighborhoods with more Black or Hispanic residents.

By price, the price of healthy foods tended to be lower in lower-income neighborhoods and neighborhoods with more Black or Hispanic residents. When available, protein, milk, grains, and vegetables tended to be less expensive in lower-income neighborhoods and neighborhoods with more Black or Hispanic residents as compared to prices of these foods in neighborhoods of higher income and fewer Black or Hispanic residents. However, statistical confidence intervals around many of these estimates overlapped, indicating that the price differences are likely not statistically significant.

Section 4: Who experiences food insecurity in Seattle, and who falls into the “food security gap”?
In Seattle, about 13% of adults reported experiencing food insecurity (not having enough money for food). Seattle families with children experienced higher rates of food insecurity, from 22% of families with young children (Best Starts for Kids Survey) to 51% of low-income families with children (Seattle Shopping and Wellness Survey).

Although rates of food insecurity differed by data source, patterns of disparity were similar across all data sources the study team examined. Food insecurity was highest among those with the lowest income and lowest educational attainment. In general, people of color experienced food insecurity at higher rates than white populations; and households in which the primary language spoken was not English were more likely than English-speaking households to experience food insecurity (the exception was Chinese-speaking households). Although no gender differences were found among adults or school-age children, rates of food insecurity were two times higher among individuals who identified as lesbian, gay, or bisexual (LGB) than among those who identified as heterosexual.

Food insecurity increased with grade level for children in 8th, 10th, and 12th grades; and tended to be higher among young adults compared to adults in their mid-40s and older. Researchers also found that participation in SNAP/Basic Food (government sponsored food assistance programs), and by inference food insecurity, continues to rise in Seattle for one age group – older adults. Not until 300% of the Federal Poverty Level (FPL) does food insecurity begin to drop to a low level for Seattle adults (an annual income of $73,800 for a four-person family in 2017); for people of color, it is at 400% of the FPL (an annual income of $98,400 for a four-person family in 2017). Researchers estimated that 13,420 Seattle residents in 2017 fell into the “food security gap,” defined as residents not eligible for food assistance benefits yet lacked
enough money to buy the food they needed. This estimate would be higher if it included people who, although receiving benefits, still experience food insecurity.

Section 5: What do we know about Seattle’s food bank network?
Seattle food bank survey respondents (n=25) reported distributing 22,885,225 pounds of food each year. Food banks described an increase in need, reporting more visits from older adults, homeless, and people living further north and south. Among the 60% of food bank respondents who reported a rise in visits over the last year, 39% reported their funding remained the same or was reduced. To keep up with demand, 65% of food bank respondents reported having to reduce the variety and 41% had to reduce the amount of food offered to each client. A majority (68%) of food banks reported having less than 10% of their budget for direct food purchases. Clients of food banks expressed the desire for consistent access to quality food such as fresh produce and proteins, and emphasized the importance of maintaining a sense of dignity at the food bank such as by creating experiences that replicate those at a grocery store. Food banks’ reported hours of distribution revealed limited hours over the weekend and evenings, which may signal an additional gap in access. To serve clients more effectively, staff emphasized addressing operational needs such as sufficient staffing and space, more purchasing power, and investments in coordinated mobile systems to support procurement and delivery.
2019 Annual Report
The Sweetened Beverage Tax Community Advisory Board