



## **CITY OF ALBANY CITY COUNCIL AGENDA STAFF REPORT**

Agenda Date: May 19, 2025

**SUBJECT:** Annual Sugar-Sweetened Beverage (SSB) Tax Study Session

**REPORT BY:** Isabelle Leduc, Assistant City Manager  
Nicole Almaguer, City Manager

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### **SUMMARY**

In November 2016 Albany voters approved Measure O1, a general tax on sugar-sweetened beverages (SSB). Per the Ordinance language, the City Council is to hold a study session annually to receive input and recommendations regarding the expenditure of proceeds from the tax. This report provides a general update on the Council approved FY2025 Sugar-Sweetened Beverage tax-funded programs currently in progress, and FY2026 recommendations for the proceeds from the SSB Tax received from the City's Parks, Recreation & Open Space Commission, Transportation Commission, and the Albany Unified School District.

### **STAFF RECOMMENDATION**

That the Council:

1. Receive a status update on FY2025 funded programs;
2. Conduct a study session to receive input and recommendations for the expenditure of FY 2026 proceeds from the Sugar-Sweetened Beverage Tax; and
3. Provide a preliminary prioritization of items to be funded with the tax proceeds in FY2026.

### **BACKGROUND**

In November 2016 Albany voters approved Measure O1, (Ordinance No. 2016-02), a general tax on sugar-sweetened beverages. Per the Ordinance language, the Council is to hold a study session annually to receive input and recommendations regarding the expenditure of proceeds from the tax, and solicit recommendations from several organizations, including: the City's Parks, Recreation & Open Space Commission, Racial Inclusivity & Social Equity Commission, Transportation Commission, a designated representative from the Albany Unified School District (AUSD), and individuals with specialized expertise in areas such as public health issues and programs relating to diabetes, obesity, and sugary drink consumption.

## **DISCUSSION**

### **FY2025 Sugar-Sweetened Beverage Tax Funded Programs**

The Council approved the FY2025 Sugar-Sweetened Beverage Tax Expenditure Plan which includes expenditures for continued funding for crossing guards during the school year, the Bike Safety program which teaches elementary school students street riding, funding for Move'n'Groove, an event held on April 27, 2025 to promote outdoor exercise through a 5K course around Albany High School and Memorial Park, All-bany swims, a pilot program by the Albany Unified School District to teach young children how to swim and partial funding to the Gill Tract Community Farm to support curriculum development and 25 AUSD field trips to the UC Gill tract Community Farm. A summary table (Attachment 1) and progress reports received for FY2025 funded programs (Attachments 2-5) are attached to this staff report for additional information.

### **FY2026 Sugar-Sweetened Beverage Tax Recommendations**

Per the Ordinance, Council is to hold a study session to receive input and recommendations regarding the expenditure of proceeds from the tax. Recommendations have been received from the City's Parks, Recreation and Open Space Commission, Transportation Commission, and Albany Unified School District (Attachments 6-8). A renewal letter from All City Management Services (Attachment 9), the company retained by the City for crossing guard services is included for the 2025-2026 school year.

There is ongoing support to continue funding for the crossing guard, bike safety, and All-bany Swims programs and the Move'n'Groove event. New recommendations include installation of water bottle filling stations at Ocean View Park and the Ohlone Greenway and installation of a sand volleyball court at Ocean View Park. A summary table of program suggestions (Attachment 10) has been created to assist the Council in the preliminary prioritization of items. Whenever possible, cost estimates have been included to help inform the discussion regarding possible expenditures.

The preliminary prioritization of items to be funded with FY2026 tax proceeds by the Council should be based on typical usage of the tax proceeds. Per the voter approved Ordinance, the Sugar-Sweetened Beverage Tax is General Fund revenue that the City Council aims to apply towards for specific purposes related to health and well-being, and approved expenditures are incorporated into the City's annual operating budget. The City's Finance Department projects that approximately \$226,000 in revenue will be collected in FY2026.

## **SUSTAINABILITY CONSIDERATIONS**

Many of the recommended usages of sugar-sweetened beverage tax proceeds would have a positive impact on environmental sustainability including promotion of alternative modes of transportation (biking/walking).

## **SOCIAL EQUITY AND INCLUSIVITY CONSIDERATIONS**

Many of the recommended usages of the sugar-sweetened beverage tax proceeds would have a positive impact on social equity and inclusivity including improved access and promotion of the benefits of good nutrition and physical exercise to increase overall health and well-being.

## **CITY COUNCIL STRATEGIC PLAN INITIATIVES**

Goal 4: Encourage Community Connectivity through Diversity, Equity & Inclusion. Objective: Enhance programs and services for community members across the full lifespan and engagement on issues of equity and inclusivity.

## **FINANCIAL CONSIDERATIONS**

The City utilizes the services of Avenu Insights to administer collection of the Sugar-Sweetened Beverage Tax. Approved programs will be incorporated into the City's annual operating budget. Because Sugar-Sweetened Beverage Tax is a general fund tax, any funds collected in excess of those expended related to the Sugar-Sweetened Beverage Tax expenditure program are available to fund general operating expenses or if unspent, they roll into the General Fund fund balance at the end of the fiscal year. While staff track revenue and expenditures related to this funding plan, these funds are not accounted for outside the General Fund as they are not a special revenue source. Allocating more expenditures than revenue in any given year will exacerbate any potential budget deficit, reducing the City's General Fund fund balance available for other core services. As proposed, the FY 2025/26 Operating Budget is balanced, assuming that programmatic expenses related to SSB revenues total no more than the budgeted \$226,000. Further, it is also assumed that the current proposed cost for the school crossing guard program remains funded. Any programmatic expenses beyond the \$226,000 will result in an FY 2025/26 budget that is no longer balanced or requires reductions in other areas of the budget.

Tax collection since April 2017

<b>Fiscal Year</b>	<b>Tax Collected</b>
2017	\$55,219
2018	\$269,735
2019	\$266,342
2020	\$277,040
2021	\$265,984
2022	\$261,062
2023	\$295,207
2024	\$199,421
2025 (10 months)	\$183,130
<b>Total Tax Collected</b>	<b>\$2,073,140</b>

## FY2025 SSB Expenditure Plan Budget

<b>Program</b>	<b>Allocation</b>
Crossing Guard Program	\$182,695
Bike Safety Program	\$15,000
All-bany Swims	\$20,000
Move'n'Groove Event	\$5,000
Gill Tract Community Farm	\$35,844
Total	\$258,539

## **NEXT STEPS**

Pending direction provided by the Council, staff will work to include the projects/programs that are given a high priority by the Council in the City's budget.

## **Attachments**

1. FY2025 Sugar-Sweetened Beverage Tax Funded Programs
2. Progress Report – Bike Safety Program
3. Progress Report – Move'n'Groove
4. Progress Report – All-bany Swims
5. Progress Report – Gill Tract Farm Coalition
6. Parks, Recreation & Open Space Commission SSB Tax expenditure recommendation
7. Transportation Commission SSB Tax expenditure recommendation
8. AUSD SSB Tax expenditure recommendation
9. ACMS Program & Budget Proposal
10. FY2026 Sugar-Sweetened Beverage Tax Program Suggestions
11. Sugar-Sweetened Beverage Tax Ordinance

**FISCAL YEAR 2024-2025****SUGAR-SWEETENED BEVERAGE TAX EXPENDITURE PLAN**

In November 2016 the City of Albany voters approved Measure O1 (Ordinance No. 2016-02), enacting a general tax on the distribution of sugar sweetened beverages. As included in the Ordinance, the Sugar Sweetened Beverage Tax is General Fund revenue that the City Council aims to apply towards specific purposes related to health and wellbeing and approved expenditures are incorporated into the City's annual operating budget. The Ordinance requires that the Council hold a study session annually to develop an expenditure plan for the proceeds of the sugar sweetened beverage tax. This study session was held on April 15, 2024. The Expenditure Plan was approved on June 17, 2024.

<b>Description</b>	<b>Cost</b>
Crossing Guard Program - The crossing guard program has been provided by All City Management Services (ACMS) since FY2018/19 school year and funded by Sugar-Sweetened Beverage Tax proceeds. Contracting for the service has helped to lessen workload and demand placed on the police department allowing staff to focus on law enforcement duties and internal matters related to the operations of the police department rather than the management of an ancillary program.	\$182,695
Bike Safety Program - The "Drive Your Bike" program provides education and training courses for bicycling to elementary grade students. Students learn how to perform a bike safety check, adjust helmets, communicate with traffic, abide by the rules of the road, communicate at intersections, and safely navigate their school's neighborhood by bike.	\$15,000
All-bany Swims - The Albany Unified School District All-bany Swims is a pilot program to teach young children to swim targeting primary grades (1 <sup>st</sup> , 2 <sup>nd</sup> & 3 <sup>rd</sup> graders) with a comprehensive program to improve water safety and fitness in children that are most at-risk for drowning.	\$20,000
Move'n'Grove event - This one-day event provides outdoor exercise and music to promote physical wellness. Event includes a 5k course around Albany High School and Memorial Park. Participants run, walk, roller skate, or roller jog while being entertained by live bands stationed around the course.	\$5,000
Gill Tract Community Farm – Partial funding to support curriculum development and 25 AUSD field trips to the UC Gill Tract Community Farm.	\$35,844
<b>Total</b>	<b>\$258,539</b>

## Exhibit E

### Progress Report – Sugar Sweetened Beverage Tax Grant Program

July 2024 – June 2025

#### OVERVIEW

The Sugar Sweetened Beverage Tax Proceeds program provides funding to create programs that encourage healthy lifestyle choices with a focus on children and at-risk populations, including both educational and physical activity programs. This initiative invites applicants to create programming geared toward the Albany community responding to any of the following themes:

- Health & nutrition
- Exercise and movement
- Education to reduce sugar sweetened beverage consumption

Programs may include classes, events, lectures, training courses, and educational materials. Funded programs must take place within the City of Albany and should be available to the public.

To assist the City in evaluating the effectiveness of the use of Sugar Sweetened Beverage tax proceeds, funded applicants are to provide program statistics by completing a progress report and final report.

**Progress Report:** Due on March 28, 2025 for the period July 1, 2024 – March 15, 2025

**Final Report:** Due on July 31, 2025 for the period of March 16, 2025 – June 30, 2025

#### Program Title:

Bike Safety Education in City of Albany

#### Program Description:

Over 2 days, Cycles of Change provided our 150-minute Drive Your Bike safety course to 92 fifth graders at Ocean View Elementary, supplying bikes and helmets for student use. Three classes of students discussed the benefits of biking, learned proper bike and helmet fitment, and practiced bike handling, turn signaling, intersection safety, and more. These exercises prepared 92 students to enjoy an off-campus ride to James Kenney Park, and taught 2 additional students fundamental skills, or how to ride for the first time!

(With separate funding from the Alameda County Transportation Commission, Cycles of Change also provided our Bike Rodeo safety course to 84 fourth graders at Ocean View Elementary. That program occurred on 2 different dates, with a shorter and simpler curriculum that stays on-campus. For efficiency, these programs shared a planning process and logistical efforts.)

**Grant Amount Allocated:**  
 \$15,000 plus an extension of \$11,250.

Program Performance Measures and Targets			
Performance Measure	7/1/2024-3/15/2025	3/16/2024-6/30/2025	Comments
Number of People Served by Program	92		92 students and 3 teachers
Number of Classes or Activity Hours	3 classes each experienced 2.5 activity hours		
Number of Children Served (if data is available)	92		
Number of Albany Residents Served (if data is available)			

Two Additional Program Performance Targets			
Please include up to two additional performance measures specific to your program.			
Performance Measure	7/1/2024-3/15/2025	3/16/2024-6/30/2025	Comments
Number of students who practiced fundamental bike handling skills, or learned to ride for the first time!	9		
Total student time spent active on bicycles	140 minute		Students actively ride for over 80 minutes during the 150-minute program.

Program Accomplishments and Successes:

Students improved their skill and confidence at bike handling, and practiced safe riding in the street for transportation.

Program Challenges:

Program Outreach:

We have booked Marin Elementary for (3) 1-Day Drive Your Bike classes from April 22nd through April 24, 2025, to serve approximately 90 fifth graders.

Follow by Cornell Elementary for (3) 1-Day Drive Your Bike classes and 4 Rodeo in 2 day from May 5th through May 9th, 2025, to serve approximately 90 fifth graders.

(These Drive Your Bike programs will also be in concert with Bike Rodeos for approximately 150 first and second graders, funded by the Alameda County Transportation Commission.)

Cycles is start to prep to finalize Cornell's booking. Stage dates for next next programming. .

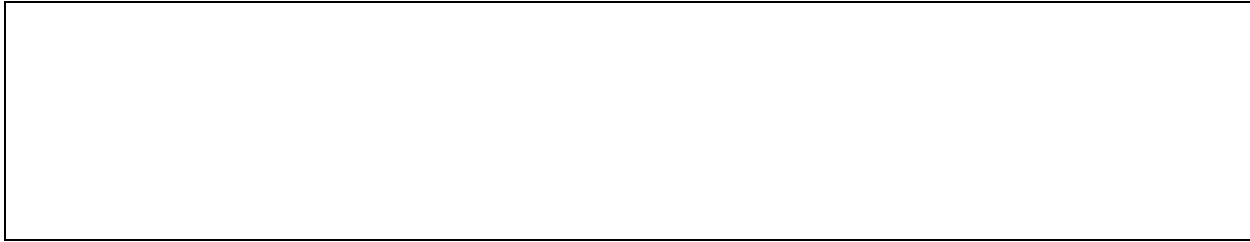
Other Comments:



# ALBANY CALIFORNIA



CITY OF ALBANY  
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## Exhibit B

### Progress Report – Sugar Sweetened Beverage Tax Grant Program

July 2024 – June 2025

#### OVERVIEW

The Sugar Sweetened Beverage Tax Proceeds program provides funding to create programs that encourage healthy lifestyle choices with a focus on children and at-risk populations, including both educational and physical activity programs. This initiative invites applicants to create programming geared toward Albany residents responding to any of the following themes:

- Health & nutrition
- Exercise and movement
- Education to reduce sugar sweetened beverage consumption

Programs may include classes, events, lectures, training courses, and educational materials. Funded programs must take place within the City of Albany and should be available to the public.

To assist the City in evaluating the effectiveness of the use of Sugar Sweetened tax proceeds, funded applicants are to provide program statistics by completing a progress report and final report.

**Progress Report:** Due on March 28, 2025 for the period July 1, 2024 – March 15, 2025

**Final Report (if additional activity):** Due on July 31, 2025 for the period of March 16, 2025 – June 30, 2025

<b>Program Title:</b> Move 'n' Groove
<b>Program Description:</b> Move'n'Groove is a combination fitness event and music festival. The event includes a 5K fun run/walk as well as a half-mile lap run for kids under 10 years of age; the exercise is done to live music with three bands performing on the route of the race and one band performing in the afternoon after the race. Food vendors and a costume contest add to the fun in the afternoon.
<b>Grant Amount Allocated:</b> \$5,000

## ALBANY CALIFORNIA



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Program Performance Measures and Targets			
Performance Measure	7/1/2024-3/15/2025	3/16/2025-6/30/2025	Comments
Number of People Served by Program	350 registered for race	390 registered for race	These number only include the numbers of people registered for the race- there are more who enjoy the music and community spirit.
Number of Classes or Activity Hours	9:45 AM-2 PM	9:45 AM- 2 PM	The event takes place over one morning to early afternoon (about 4.5 hours)
Number of Children Served (if data is available)	90	110	
Number of Albany Residents Served (if data is available)	?	216 registered for race from Albany	

Two Additional Program Performance Targets			
Please include up to two additional performance measures specific to your program.			
Performance Measure	7/1/2024-3/15/2025	3/16/2025-6/30/2025	Comments
Numbers of vendors and sponsors as a measure of collaboration between local organizations and businesses in Albany	5	7	In our 4th year, we had direct solicitations from new orgs interested in collaborating
Numbers of people signed up to volunteer as a measure of interest in civic engagement in Albany	30	25	Getting volunteers is not easy- we still had some unfilled spots and some people canceled their spots



#### Program Accomplishments and Successes:

We have grown our registration from 350 to 390 with over 100 participants in the 10 and under age range. We are proud that the event brings so many smiles to the faces of our participants, as evidenced by the photos (also taken by volunteers photographers). We had a much smoother time with food vendors this year since we did not rely on the use of any electrical power in the park.

#### Program Challenges:

It is consistently challenging to recruit enough volunteers each year to help operate the event. We offer refreshments and complimentary event t-shirts to all volunteers but it always the same volunteers who step up to help. : /

The weather also proves to be very tricky in April with the constant threat of rain (it actually rained up until 15 minutes before the bands were scheduled to arrive!) We may consider doing the event in May next year if we can find a good date.

#### Program Outreach:

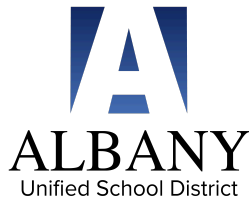
The program reached people of all ages from the youngest children to elders. Participants are invited to walk, run, and push strollers. We also have a para-athlete category in the hopes of reaching people who are differently-abled (and we had one para-athlete this year, our first!). In addition to M'n'G being a hyperlocal event for Albanians and the surrounding community, we did have registrants from other states such as Minnesota, New York, and Massachusetts as well as others who came from other counties in California.

We select a variety of music to suit a diversity of musical tastes.

#### Other Comments:

We had a great time planning the event and look forward to next year's event. We are always learning from our experiences and hope to make next year's event even better.

We are also facing a change with the Albany Community Foundation no longer able to serve as a fiscal sponsor for us so we will need to figure out a new fiscal sponsorship for 2026.



5 May 2025

City & Council of Albany  
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—  
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Trustees

Dear City of Albany Staff and Council Members,

All-bany Swims is a collaborative effort between Albany Unified School District (AUSD), the owner and manager of the Albany Aquatic Center, and the City of Albany (COA), who, through revenue from the Sugar-Sweetened Beverage Tax, has funded scholarships to low-income families for swim lessons teaching young children to swim. It was originally presented to the Council on May 17, 2021. By targeting first, second, and third graders throughout the District, this collaboration has improved water safety and overall physical fitness for children that are most at-risk for drowning.

Parents/Guardians appreciate this program, as water safety is a common goal, especially in our coastal community. The Albany Aquatic Center staff receives numerous thank-yous and appreciations from families throughout the year for All-bany Swims. As the program is in its third year now, some students have taken multiple courses of lessons and are progressing towards the goal of being water-safe. We also allow enthusiastic students to take multiple courses after ensuring that all eligible students have first been offered lessons.

We expect to fully utilize the 2024–25 budgeted allotment from COA in scholarships used later this spring and throughout the summer. The Aquatic Center runs an expanded schedule of swim lessons during the summer, and for many families, summer is an easier time to fit lessons into their schedule.

School Year	Lesson Sets	Invoiced to COA	Notes
2022–23	81 lesson sets, plus 21 passes*	\$12,644	Post-pandemic restaffing took time. Also, as a new program, we needed to build awareness.
2023–24	118 lesson sets	\$17,344	Increased program usage
2024–25	83 lesson sets used 145 lesson sets allocated (not all parents will choose to utilize these)	Pending, but expect close to \$20,000 as summer classes register.	Capacity of swim lesson program is much greater in the summer (all day) compared to school year (after school and weekends). We anticipate full utilization of funds.

*\* Passes were awarded to some families in 2023 who were income-qualified but could not commit to bringing their child(ren) at the times swim lessons were available. Although this was appreciated, we have discontinued this practice to focus more on teaching swimming skills.*

Possible Future Goals:

- Strive for broad participation among eligible students. Some families have extensive scheduling issues and language barriers.
- As a council member previously suggested, providing lessons for older non-swimmers is a compelling project.

All-bany Swims is a program that works and fulfills the stated goals of the Sugar Sweetened Beverage Tax. AUSD hopes that the Council will be able to continue supporting this scholarship program at the \$20,000 level for next year.

Thank you,

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## Progress Report – Sugar Sweetened Beverage Tax Grant Program

Completed March 28, 2025 for the period July 1, 2024 – March 15, 2025

**Program Title:** AUSD Field trips to the Gill Tract Farm

### Program Description

**Purpose:** To support AUSD students and their learning with a series of field trips to the Gill Tract Community Farm at the Elementary and Middle School levels. The learning opportunities are mutually beneficial to Gill Tract Community Farm and feature many academic and social emotional learning goals, including:

- Math - estimation, multiplication, division, and statistics
- Science - biology, ecology, geography, hydrogeology
- Social Science - maps, economics, local history, and Indigenous current events
- English Language Arts - poetry, narrative writing
- Physical Education - movement, gross and fine motor skills with farming tools
- Social Emotional Learning - teamwork, compassion, interdependence

### Phase I - Summer 2024 - Curriculum Development

The project began by consulting nine farmers and five teachers including

- Emily Annand, 5th grade at Marin Albany Elementary
- Stacy Uyeda, 8th grade English and History, Albany Middle School
- Miriam Walden, History, Albany High School
- Kurtis Bonano, (AP) Science, Albany and High School

This curriculum cohort, in consultation with the Farm's Education Working Group and Farmer's Working Group, met for a total of 25 hours over the summer to plan field trip learning outcomes and activities focused on

- developmental appropriateness
- opportunities to bring common core standards, and other classroom material to life
- education about links between sugary drink consumption, diabetes, and obesity
- education about the impacts of nutrition on general health
- alignment with the Lisjan Nation Curriculum Collective, a collaboration with the Confederated Villages of Lisjan
- alignment with the Farm calendar
- materials and infrastructure readiness



The curriculum cohort met twice on the farm to plan and interact with the farm. These personal experiences with the land supported a more holistic curriculum, and allowed restorative moments for the teachers and farmers.

### **Phase II - Fall 2024 - Piloted Field Trips and Refined Curriculum**

The curriculum cohort worked with AUSD administration to promote and streamline administrative burden on teachers for scheduling trips. The opportunity to book trips was promoted early in the school year via a school district email and word of mouth between teachers, generating interest from 34 teachers, 28 of whom completed a booking request with the farm. Teacher Stacy Uyeda successfully secured permission from the District for teachers to collaborate on field trip planning during a staff development day in October. Farm staff recruited and trained 4 additional volunteers to host the trips, including UC Berkeley student interns. Nine successful trips took place in October and November of 2024, and dates for the remaining six trips were booked for March-May of 2025. Eleven classes had to be waitlisted due to insufficient capacity within the farm team to host more.

### **Phase III - Spring 2025 - Expand Field Trips**

Farmers reflected over the winter and refined the curriculum from January through March. Training of additional farmers to host trips began in February and will continue through April. Some teachers have needed to swap dates and update class information, so administration tasks and communication between farm staff and teachers is ongoing.

### **Phase IV - Summer 2025 - Reflect and Refine**

Teachers, Student Ambassadors, and Farmers will reconvene to share lessons learned and plan for next year.

At each phase, this project has required a high level of coordination between the Farm's Events Working Group, Farmer's Working group, and the community of Farm volunteers. Farm staff time has been crucial to ensure

- timely curriculum development
- consistent scheduling and training of Farm volunteers to support field trips
- tool and supply readiness
- space allocation, etc.

**Grant Amount Allocated:** \$35,844





Program Performance Measures and Targets			
Performance Measure	7/1/2024-3/15/2025	3/16/2025-6/30/2025	Comments
Number of People Served by Program	870	540	
Number of Classes or Activity Hours	62	38	3 hours for each trip, including prep and clean up, 25 hours fall planning, 20 hours curriculum refinement, 10 hours summer reflection
Number of Children Served (if data is available)	290	180	
Number of Albany Residents Served (if data is available)	870	540	Figures are estimated based on each student sharing produce they took home with 2 family members

Two Additional Program Performance Targets			
Please include up to two additional performance measures specific to your program.			
Performance Measure	7/1/2024-3/15/2025	3/16/2025-6/30/2025	Comments
servings of organic produce and/or immuno-boosting beverages served	870	540	herbal tea and seasonal vegetables students harvested themselves and took home to share with their families
organizational relationships strengthened through curriculum development and educational outcomes	6	6	UC Berkeley College of Natural Resources, Gill Tract Farm Coalition, Albany Unified School District, Lisjan Nation Curriculum Collective, Xerces Society, UC Master Gardeners



#### Program Accomplishments and Successes:

As detailed in the program description, 10 field trips have successfully taken place so far, utilizing five hands-on lessons: Water, Food as Medicine, Pollinators, Seeds, and Soil. The farmers continue to refine these lessons and trial engaging activities that allow students to experience the farm through all five senses and all four seasons. Seasonal curriculum highlights from fall trips included

- Pollinators - education around the role of pollinators and success of monarch butterfly habitat restoration at the Gill Tract provided students with an inspiring example of human capacity to symbiotically engage with nature. Students were able to observe the rare clustering of monarchs, and share in the celebration that their numbers at the farm tripled in 2024.
- Ohlone lifeways - Fall trips dovetailed with class learnings around Indigenous People's Day and Thanksgiving, providing a tangible example of how local native people are positively impacting the Albany community through ecological and cultural restoration.
- Tasting tours - students were invited to harvest and taste seasonal vegetables and tea herbs to brew onsite for a delicious warm up at the end of each trip. The tea provided a platform to discuss the merit of nourishing alternatives to sugar-sweetened beverages. Students were thrilled to take home their own bag of tea herbs (i.e. mint, chamomile, etc) and honey to share with their families.

The teachers have been working to develop lesson guides and references for fellow teachers, to make field trips more inviting and holistic. Relationships between teachers, farmers, and organizational partners have flourished and deepened through this process. The curriculum cohort looks forward to sharing more about farm lessons and teacher resources in our final report later this year.

#### Program Challenges:

Turnover within the farm staff and volunteer pool has required additional farm staff hours for recruitment and training. Farm staff have also found the need for unanticipated administration for many trips, as many classes have unique access needs and learning goals.

The team is still working to develop a less cumbersome process for scheduling and completing related paperwork.

#### Program Outreach:



The planning team has been pleased to see outreach impacts reflected not only in the students who visit during the trips, but also in students returning with their families to volunteer at the farm or get food at the donation based Sunday farm stand.

Other Comments:



## Memorandum

**DATE:** May 19, 2025  
**TO:** City Council  
**FROM:** Parks, Recreation and Open Space Commission  
**SUBJECT:** **Sugar-Sweetened Beverage Tax Recommendations**

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The Parks, Recreation, and Open Space Commission (PROSC) discussed potential uses for sugar- sweetened beverage (SSB) tax proceeds at the April and May commission meetings. After reviewing and discussing several program proposals, the Commission recommended the following programs, listed in order of priority, to be considered for inclusion in the FY26 SSB expenditure plan.

### **PRIORITY 1A – WATER BOTTLE FILLING STATION/DRINKING FOUNTAIN AT OCEAN VIEW PARK**

**Purpose:** This project upgrades the existing aggregate drinking fountain located at the northeastern corner of the pickleball at Oceanview Park. With the recent opening of the pickleball courts, this area is more active and requires additional amenities to support park users. The location of this drinking fountain is ideal to support the four permanent pickleball as well as the ball field. Upgrading this drinking fountain was not included in the pickleball conversion project. Similar drinking fountains throughout the City have been successfully funded through prior rounds of SSB funding.

**Scope:** The project would replace the existing, non-functioning drinking fountain with a water bottle filling station that has a dog bowl and would relocate it to a more accessible location. See Attachment 1.

**Budget:** \$10-15,000

### **PRIORITY 1B – WATER BOTTLE FILLING STATION/DRINKING FOUNTAIN AT OHLONE GREENWAY LINEAR PARK**

**Purpose:** This project will install a water bottle filling station at the Ohlone Greenway Park across from the Senior Center. This station would supplement the existing decorative drinking fountain which is unique but not very functional. The original

drinking fountain was installed in 1967 as part of an urban beautification program in collaboration with HUD and BART. This area is very active with all age ranges using the park and the Ohlone Greenway. Similar drinking fountains throughout the City have been successfully funded through prior rounds of SSB funding.

**Scope:** The project would install an additional drinking fountain/water bottle filling station to supplement the existing decorative drinking fountain. See Attachment 1.

**Budget:** \$10-15,000

## **PRIORITY 2 – SAND VOLLEYBALL COURT AT OCEAN VIEW PARK**

**Purpose:** This project would reactivate the little used and dilapidated grass/dirt volleyball court at Ocean View Park, near the Community Garden. Although this area looks like an ideal location for a volleyball court, it hasn't reached its potential due to the soggy soil which limits playability. Converting this area into a sand volleyball court would be a great way to revamp this area of the park and provide a new activity for the residents, school teams and clubs, afterschool programs, and groups who may rent the adjacent BBQ area for picnics.

The PROSC Flex court subcommittee identified a strong demand for volleyball within Albany. Volleyball has a particularly strong demand among middle school and high school age girls and supports the city's requirements under AB2404 which provides girls equal opportunities to participate in athletic programs at community parks and recreation centers. Playing volleyball is also becoming more popular with boys. The middle school and high school has added boys' volleyball teams to accommodate their interest.

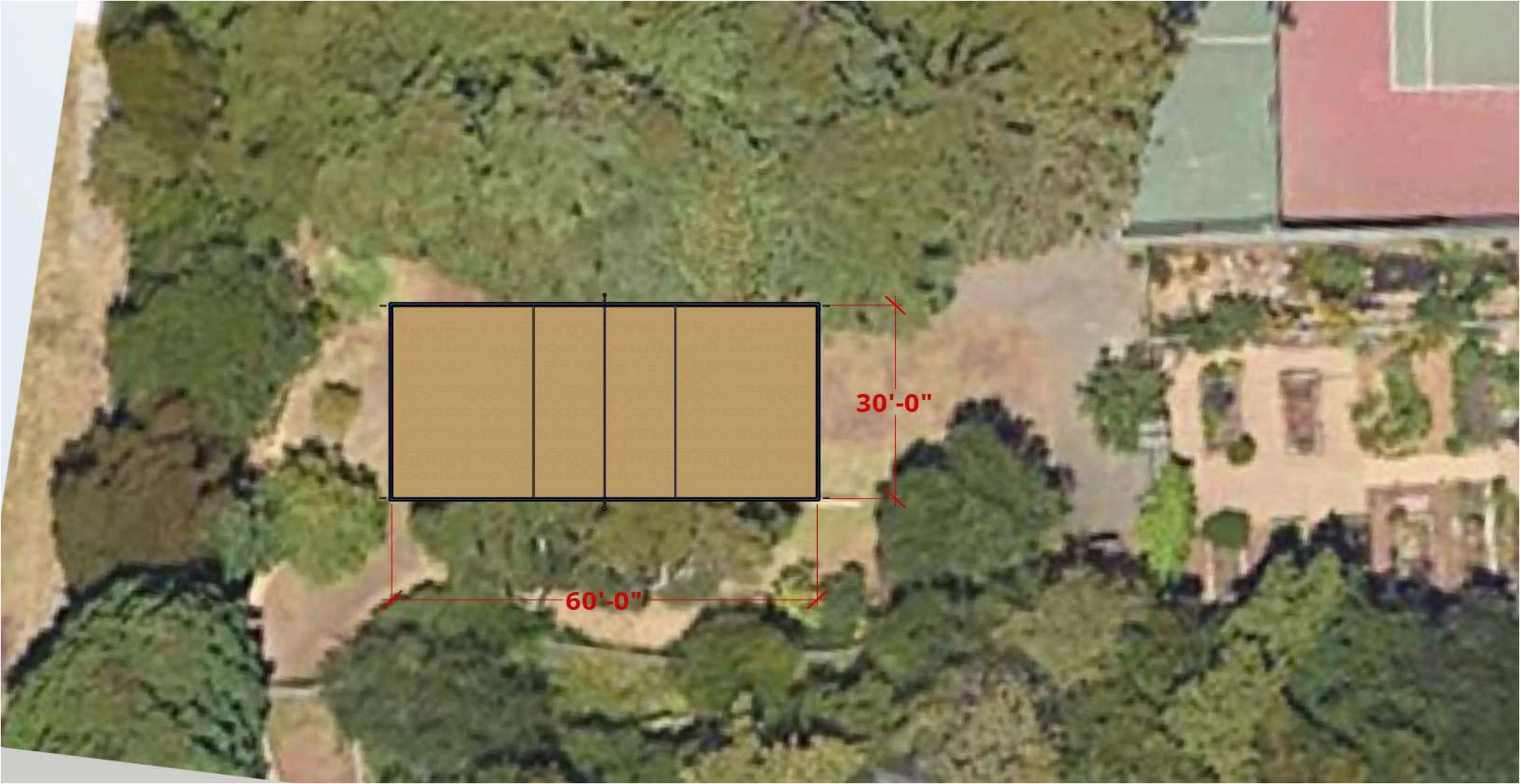
**Scope:** The draft Capital Improvement Project Plan includes a project to revamp this area including drainage, upgraded pathways and other amenities. The proposed budget for the project \$125,000. This proposal is to allocate between \$10,000 and \$20,000 in SSB funding to this project.

**Budget:** \$10,000-\$20,000

### **Attachments**

- Attachment 1 – Water Bottle Filling Station
- Attachment 2 – Volleyball Court Rendering

Attachment 2 OV Volleyball Court Google Earth





OV Volleyball Court Rendering





Attachment 1 Ocean View





Attachment 1 Ocean View





## Attachment 1 Ohlone Greenway



## Attachment 1 Ohlone Greenway



# ALBANY CALIFORNIA



**CITY OF ALBANY**  
1000 SAN PABLO AVENUE  
ALBANY, CA 94706  
[www.AlbanyCA.org](http://www.AlbanyCA.org)

May 1, 2025

To: City Council

From: Transportation Commission

Subject: Recommended Uses for Sugar-Sweetened Beverage Tax

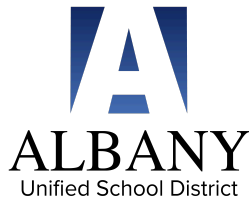
At the March 27 and April 24, 2025 Transportation Commission meetings, the Commission discussed the 2016 ballot measure taxing sugar-sweetened beverages and approved motions recommending the following project at the approximate funding level shown for use of tax revenue:

**Bike Safety Program (\$35,000)**

This includes \$25,000 toward elementary school bike safety training in the three Albany Unified School District elementary schools and \$10,000 toward school-based bike safety training for older students (including e-bike safety and sidewalk etiquette) and community-based training for adults new to e-biking.

The Commission recommends funding the crossing guard program consistent with last year's program at \$185,000 from other city revenue sources than the sugar-sweetened beverage tax.

Thank you for providing the Commission an opportunity to comment.



8 May 2025

**City and Council of Albany**

1000 San Pablo Avenue  
Albany, CA 94706

**1216 Solano Ave.**  
**Albany, CA 94706**  
510.558.3750

—  
**Sara Stone**  
Superintendent  
sstone@ausdk12.org

**Becky Hopwood**  
Board of Education  
President

**Josh Mahoney**  
Board of Education  
Vice President

**Veronica Davidson**  
**Sadia Khan**  
**Dayna Inkeles**  
Board of Education  
Trustees

Dear Mayor López, Council Members, and City of Albany Staff,

Although I have only been the Albany Unified School District Superintendent since December, there are certain special things about Albany that have made a deep impression on me. One of them is the working partnership between city leadership and the school district. We work together in emergencies, of course, but importantly, we work together on the day-to-day business of improving the quality of life for those living, working, and going to school in Albany. The projects funded by the Sugar Sweetened Beverage Tax illustrate a shared goal: the health and well-being of young people in Albany.

The tax supports **crossing guards** that give parents and guardians the necessary confidence to allow their children to walk, scooter, or bike to and from school. **Cycles of Change** bike safety training and repair clinics at schools provide a foundation of knowledge and skills to children for safe cycling. The **All-bany Swims** scholarships for swim lessons give young children from low-income families the opportunity to exercise in water and work their way toward becoming water-safe swimmers.

AUSD strongly recommends continued support for these three key programs: **crossing guards, bike safety, and swim lesson scholarships**. They fill important needs that precisely align with the goals of the Sugar-Sweetened Beverage Tax.

Last year, AUSD took over the funding for **Aguacate Music Kids'** Healthy Me Music and Movement. Healthy Me lessons in English and Spanish convey the importance of a healthy diet, exercise, and drinking water. We deeply appreciated the City of Albany's multi-year support of that dynamic program for our youngest learners. Last year, when the District saw a funding opportunity through a state source, we took on direct financial support of Aguacate Music Kids and intend to continue providing this program again in the 2025–26 school year.

Also last year, the **Gill Tract Farm** asked for extensive support to develop a program for student field trips from Albany schools. The program was a collaborative effort between AUSD teachers and the Gill Tract Farm, an arm of the University of California at Berkeley. AUSD supports the educational goals of the Gill Tract Farm, where students can learn about how healthy food is grown, sustainable food waste practices, and gain appreciation for the local natural environment. As the program has now been launched, AUSD can contract directly with the Gill Tract Farm for field trips.

I would like to suggest to the Council and staff that there is a **compelling need for increased safety measures** at the Masonic/Ohlone Path/Brighton intersection. Over time, I hope that we can work in partnership toward infrastructural improvements to increase pedestrian and bike safety there. Using active modes of

transportation is a shared goal, and middle school students are at an age when most should be able to get themselves to and from school. However, there is well-founded concern by parents, students, staff, and myself regarding this intersection. **I am asking council members and staff to view it yourself this month before school starts at 8:20am.** Until permanent safety improvements can be made, I ask for your support for **an additional crossing guard** at this location.

It is the Council's privilege and responsibility to make all decisions regarding the Sugar-Sweetened Beverage Tax funding allocations. With the clear acknowledgement of that fact, **AUSD would like to recommend fully funding the crossing guard program with additional coverage at Masonic/Ohlone Path/Brighton, as well as continuing to support Cycles of Change and All-bany Swims.**

With immense gratitude to the Council for this work,

Sara Stone

A handwritten signature in black ink, appearing to read 'S. Stone', with a stylized, flowing script.

Superintendent of Schools  
Albany Unified School District





## ALL CITY MANAGEMENT SERVICES

March 21, 2025

John Geissberger, Chief of Police  
City of Albany Police Department  
1000 San Pablo Ave., Albany, CA 94706

Dear Chief,

It is once again the time of the year when many agencies are formulating their budgets for the coming fiscal year. Toward that end, please allow this letter to serve as confirmation of our interest in extending our agreement for Crossing Guard Services through the 2025-2026 school year.

As you may know, hiring challenges have impacted all sectors of the labor market across the nation. Recently the United States Chamber of Commerce has published an article “Understanding America’s Labor Shortage”, which illustrates how thousands of jobs are published each month and yet a significant number of positions still remain unfilled. Essentially, labor force participations rates have still not returned to pre-COVID levels. This situation leads to heightened competition among businesses as they vie for the limited pool of available talent.

ACMS has experienced these same challenges and in many cases, we’ve transitioned a significant number of employees from an older, primarily stable workforce to a younger mobile workforce. This new segment of our employees are more sensitive to current cost-of-living increases and are looking for higher wages and more hours. They often accept our position and work for days, sometimes weeks and if we’re lucky months then abruptly leave when they find higher pay.

For these reasons, as well as cost increases in most segments of our business, we must appeal for an increase in our hourly rate for the upcoming 2025-2026 school year. To facilitate the calculation of the 2025-2026 annual cost of your Crossing Guard program, we have developed and included with this letter a Client Worksheet. This Worksheet details the new hourly billing rate and the overall estimated program cost, based on the number of sites and the hours worked at each site.

We remain committed to providing a safe, cost-effective and professional School Crossing Guard Program and we hope you will find this new pricing acceptable. If you have any questions or need additional information, please contact me at (800) 540-9290. Take care.

Sincerely,

*Baron Farwell*

Baron Farwell,  
General Manager

# All City Management Services Inc.

## Client Worksheet 2025 - 2026

Department: 1007905

Billing Rate for 2025- 2026: \$ 40.57

City of Albany  
1000 San Pablo Ave.  
Albany, CA 94706

### KEY:

#### Traditional Calendar:

For sites with no regularly scheduled early release days, use 180 regular days

#### Sites with traditional calendar:

		27		144		\$40.57	=	\$157,736.16
6 Sites at 4.50 hrs per day	Total Hrs/day	X	days/yr	X	Hourly Billing Rate			
		21		36		\$40.57	=	\$30,670.92
3.50 hrs early release	Total Hrs/day	X	days/yr	X	Hourly Billing Rate			

AVERAGE DAILY HOURS 4.30

TOTAL NUMBER OF SITES 6.00

TOTAL PROJECTED HOURS 4,644.00

TOTAL ANNUAL PROJECTED COST \$188,407.08



**FY2026 Sugar-Sweetened Beverage Tax Program**  
**Suggestions Council Study Session – Monday, May 19, 2025**

<b>Programs</b>	<b>Estimated Cost</b>	<b>Additional Information</b>
Crossing Guard Program	\$188,407	SSB Funded in FY2025 at \$182,695. Contract with All City Management Services (ACMS). Staff intends to continue contracting with ACMS in FY2026. There is an increase in crossing guard wages due to higher cost of living and to improving retention. For additional information see ACMS pricing letter (Attachment 9 to the staff report).
Additional Crossing Guard	\$31,401	Cost of additional crossing guard at Masonic/Ohlone Greenway/Brighton recommended by AUSD (Attachment 8).
Bike Safety Program	\$35,000	SSB Funded in FY2025 at \$15,000. See progress report (Attachment 2). Recommendation by the Transportation Commission to expand contract with Cycles of Change for Drive your Bike safety course in 3 AUSD elementary schools, older students and adults. Recommended for FY2026 funding by Transportation Commission and AUSD (Attachments 7 & 8 to the staff report).
Move'n'Groove Event	\$5,000	SSB Funded in FY2025 at \$5,000. See progress report (Attachment 3 to the staff report). 5k all fitness-level, exercise -meets-music event around AHS and Memorial Park on April 27, 2025 organized by volunteer Eugenie Hsu with fiscal sponsor Albany Community Foundation. Event organizer has indicated interest in planning an event in 2026 and is seeking a new fiscal sponsor.
All-bany Swims	Previous year cost \$20,000	SSB Funded in FY2025 at \$20,000. See Progress Report (Attachment 4). AUSD pilot program to provide free swim lessons for low socioeconomic level students (qualifying for free or reduced-price lunch). Recommended for FY2026 funding by AUSD (Attachment 8 to the staff report).
Installation of a water bottle filling station at Ocean View Park	\$10,000 to \$15,000	New recommendation by Parks, Recreation & Open Space Commission (Attachment 6 to the staff report). To replace existing non-functioning aggregate drinking fountain to support increased use by park users, due to the upgrade/transition of the existing courts to permanent pickleball courts.

**FY2026 Sugar Sweetened Beverage Tax Program Suggestions**  
**Council Study Session – Monday, May 19, 2025**

Installation of a water bottle filling station at Ohlone Greenway	\$10,000 -\$15,000	New recommendation by Parks, Recreation & Open Space Commission (Attachment 6 to the staff report). To install a water bottle filling station across from the Senior center to supplement existing decorative drinking fountain.
Sand Volleyball Court at Ocean View	\$10,000-\$20,000	New recommendation by Parks, Recreation & Open Space Commission (Attachment 6 to the staff report). To convert the grass area at Ocean View Park near the Community Garden to a sand volleyball court.

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# AN ORDINANCE OF THE CITY OF ALBANY ENACTING A GENERAL TAX ON THE DISTRIBUTION OF SUGAR-SWEETENED BEVERAGE PRODUCTS

**WHEREAS**, diabetes, obesity, and tooth decay have been on the rise for decades. Although no group has escaped these epidemics, children as well as low income communities and communities of color have been and continue to be disproportionately affected; and

**WHEREAS**, although there is no single cause for the rise in diabetes, obesity, and tooth decay, there is overwhelming evidence of the link between the consumption of sugary drinks and the incidence of diabetes, obesity, and tooth decay; and

**WHEREAS**, sugary drinks such as soft drinks, energy drinks, sweetened teas, and sport drinks offer little or no nutritional value, but massive quantities of added sugar. A single 20-ounce bottle of soda, for instance, typically contains the equivalent of approximately 16 teaspoons of sugar; and

**WHEREAS**, before the 1950s, the standard soft-drink bottle was 6.5 ounces. In the 1950s, larger size containers were introduced, including the 12-ounce can, which became widely available in 1960. By the early 1990s, 20-ounce plastic bottles had become the norm; and

**WHEREAS**, at the same time, hundreds of millions of dollars have been spent in an ongoing massive marketing campaign, which particularly targets children and people of color. In 2006 alone, nearly \$600 million was spent in advertising to children under 18. African American and Latino children are also aggressively targeted with advertisements to promote sugar-laden drinks; and

**WHEREAS**, the resulting impact on consumption should not be surprising. The average American now drinks nearly 50 gallons of sugary drinks a year. The problem is especially acute with children in California. From 1989 to 2008, the percentage of children consuming sugary drinks increased from 79% to 91% and the percentage of total calories obtained from sugary drinks increased by 60% in children ages 6 to 11; and

**WHEREAS**, this level of consumption has had tragic impacts on community health. Type 2 Diabetes – previously only seen among adults – is now increasing among children. If the current obesity trends are not reversed, it is predicted that one in three children and *nearly one-half* of Latino and African American children born in the year 2000 will develop type 2 diabetes in their lifetimes; and

1       **WHEREAS**, childhood obesity has more than doubled in children and tripled in  
2 adolescents in the past 30 years; in 2010, more than one-third of children and adolescents were  
3 overweight or obese; and

4       **WHEREAS**, there are also economic costs. In 2006, for instance, overweight and  
5 obesity-related costs in California were estimated at almost \$21 billion; and  
6

7       **WHEREAS**, tooth decay, while not as life threatening as diabetes or obesity, still has a  
8 meaningful impact, especially on children. In fact, tooth decay is the most common childhood  
9 disease, experienced by over 70% of California's 3rd graders. Children who frequently or  
10 excessively consume beverages high in sugar are at increased risk for dental cavities. Dental  
11 problems are a major cause of missed school days and poor school performance as well as pain,  
infection, and tooth loss in California; and

12       **WHEREAS**, based on the findings set forth above, the purpose of this Ordinance is to  
13 diminish the human and economic costs of diseases associated with the consumption of sugary  
14 drinks by discouraging their distribution and consumption in Albany through a tax. Specifically,  
the purpose of this ordinance is to tax the distribution of sugary drinks and the products used to  
make them; and

15  
16       **WHEREAS**, this Ordinance is not intended for the purpose of regulation; and

17       **WHEREAS**, this Ordinance does not authorize the conduct of any business or activity in  
18 the city, but merely provides for the taxation of distribution of specified products as it occurs;  
and  
19

20       **WHEREAS**, this Ordinance imposes a general tax on the distribution of sugar-sweetened  
21 beverages such as high-calorie, low-nutrition products, like soda, energy drinks, and heavily  
22 presweetened tea, as well as the added caloric sweeteners used to produce these sugar-sweetened  
beverages, such as the premade syrup used to make fountain drinks. Certain drinks containing  
sugar are exempted, including infant formula, milk products, and natural fruit and vegetable  
juice; and  
23

24       **WHEREAS**, this Ordinance provides for a small business exemption for Retailers who  
25 transport sugar-sweetened beverage products into the City themselves and then sell those  
products directly to consumers; and

26  
27       **WHEREAS**, this general tax will provide revenue to be available for the general  
governmental needs of the people of Albany.  
28

1           **NOW THEREFORE, THE PEOPLE OF THE CITY OF ALBANY DO ORDAIN**  
2 **AS FOLLOWS:**

3  
4 Section 1. Article 4-13 is hereby added to Chapter XIII of the Albany Municipal Code, to read  
5 as follows:

6 **4-13 SUGAR-SWEETENED BEVERAGE PRODUCT DISTRIBUTION TAX**  
7

8 **4-13.1 Excise tax.**

9 a. In addition to any other taxes imposed by the City, the City hereby levies a tax of one cent  
10 (\$0.01) per fluid ounce on the privilege of Distributing Sugar-sweetened beverage products in  
11 the City.

12 b. For the purposes of this Chapter, the volume, in ounces, of a Sugar-sweetened beverage  
13 product shall be calculated as follows:

14           1. For a Sugar-sweetened beverage, the volume, in fluid ounces, of Sugar-  
15 sweetened beverages distributed to any person in the course of business in the City.

16           2. For Added caloric sweeteners, the largest volume, in fluid ounces, of Sugar-  
17 sweetened beverages that could be produced from the Added caloric sweeteners. In  
18 accordance with rules and regulations promulgated by the City pursuant to Section  
19 4-13.5, the largest volume, in fluid ounces, that would typically be produced from  
20 the Added caloric sweeteners shall be determined based on the manufacturer's  
21 instructions or, if the Distributor uses the Added caloric sweeteners to produce a  
22 Sugar-sweetened beverage, the regular practice of the Distributor.

23 c. The tax shall be paid upon the first nonexempt Distribution of a Sugar-sweetened beverage  
24 product in the City. To the extent that there is a chain of Distribution within Albany involving  
25 more than one Distributor, the tax shall be levied on the first Distributor subject to the  
26 jurisdiction of the City. To the extent the tax is not paid as set forth above for any reason, it shall  
27 be payable on subsequent Distributions and by subsequent Distributors; provided, that the  
28 Distribution of Sugar-sweetened beverage products may not be taxed more than once in the chain  
of commerce.

1 **4-13.2 Exemptions.**

2 The tax imposed by this Chapter shall not apply:

- 3
- 4 a. To any Distributor that is not subject to taxation by the City under the laws of the United
- 5 States or the State of California;
- 6
- 7 b. To any Distribution of a Sugar-sweetened beverage product to a Retailer with less than
- 8 \$100,000 in annual gross receipts, as defined in Section 4-13.4, in the most recent year;
- 9
- 10 c. To any Distribution of Natural or common sweeteners; or
- 11
- 12 d. To any Distribution of Added caloric sweeteners to a Food and Beverage Sales Retail Store,
- 13 as defined in Albany Municipal Code Section 20.16.030DD, if the Food and Beverage Sales
- 14 Retail Store then offers the Added caloric sweetener for sale for later use by customers of that
- 15 store.

16

17 The City Council, without a vote of the people, may, either permanently or temporarily, increase

18 the dollar amount of the threshold for the small-business exemption in Subsection b.

19

20 **4-13.3 Definitions.**

21 a. "Added caloric sweetener" means any substance or combination of substances that meets all

22 of the following four criteria:

- 23
- 24 1. Is suitable for human consumption;
- 25
- 26 2. Adds calories to the diet if consumed;
- 27
- 28 3. Is perceived as sweet when consumed; and
4. Is used for making, mixing, or compounding Sugar-sweetened beverages by combining the substance or substances with one or more other ingredients including, without limitation, water, ice, powder, coffee, tea, fruit juice, vegetable juice, or carbonation or other gas.

An Added caloric sweetener may take any form, including but not limited to a liquid, syrup, and powder, whether or not frozen. "Added caloric sweetener" includes, without limitation, sucrose,

1 fructose, glucose, other sugars, and high fructose corn syrup, but does not include a substance  
2 that exclusively contains natural, concentrated, or reconstituted fruit or vegetable juice or any  
3 combination thereof.

4  
5 b. "Alcoholic beverage" means any beverage subject to tax under Part 14 (commencing with  
6 Section 32001) of the California Revenue and Taxation Code, as that Part may be amended from  
7 time to time.

8 c. "Beverage for medical use" means a beverage suitable for human consumption and  
9 manufactured for use as an oral nutritional therapy for persons who cannot absorb or metabolize  
10 dietary nutrients from food or beverages, or for use as an oral rehydration electrolyte solution for  
11 infants and children formulated to prevent or treat dehydration due to illness. "Beverage for  
12 medical use" shall also mean a "medical food" as defined in Section 109971 of the California  
13 Health and Safety Code, as that definition may be amended from time to time. "Beverage for  
14 medical use" shall not include drinks commonly referred to as "sports drinks" or any other  
15 common names that are derivations thereof.

16 d. "Business Entity" means any Person except for a natural person.

17 e. "City" means the City of Albany, California.

18 f. "City Manager" means the City Manager of the City of Albany or his or her designee.

19 g. "Consumer" means a natural person who purchases a Sugar-sweetened beverage product in  
20 the City for a purpose other than resale in the ordinary course of business.

21 h. "Distribution" or "Distribute" means the transfer of title or possession (1) from one Business  
22 entity to another for consideration or (2) within a single Business entity, such as by a wholesale  
23 or warehousing unit to a retail outlet or between two or more employees or contractors.  
24 "Distribution" or "Distribute" shall not mean the retail sale to a Consumer.

25 i. "Distributor" means any Person who Distributes Sugar-sweetened beverage products in the  
26 City.

27 j. "Gross receipts" is defined in Section 4-13.4.  
28

1 k. "Milk" means natural liquid milk, regardless of animal source or butterfat content, natural  
2 milk concentrate, whether or not reconstituted, regardless of animal source or butterfat content,  
3 or dehydrated natural milk, whether or not reconstituted and regardless of animal source or  
4 butterfat content, and plant-based milk substitutes, that are marketed as milk, such as soy milk  
5 and almond milk.

6  
7 l. "Natural or common sweetener" means granulated white sugar, brown sugar, honey,  
8 molasses, xylem sap of maple trees, or agave nectar.

9 m. "Person" means an individual, trust, firm, joint stock company, business concern, business  
10 trust, government, receiver, trustee, syndicate, social club, fraternal organization, estate,  
11 corporation, including, but not limited to, a limited liability company, and association or any  
12 other group or combination acting as a unit.

13 n. "Retailer" means any Person who serves Sugar-sweetened beverage products to a Consumer.

14 o. "Simple syrup" means a mixture of water and one or more Natural or common sweeteners  
15 without any additional ingredients.

16 p. "Sugar-sweetened beverage" means any beverage intended for human consumption to which  
17 one or more Added caloric sweeteners has been added and that contains at least 2 calories per  
18 fluid ounce.

19 1. "Sugar-sweetened beverage" includes, but is not limited to all drinks and  
20 beverages commonly referred to as "soda," "pop," "cola," "soft drinks," "sports  
21 drinks," "energy drinks," "sweetened ice teas," or any other common names that are  
22 derivations thereof.

23 2. "Sugar-sweetened beverage" shall not include any of the following:

24 a. Any beverage in which milk is the primary ingredient, i.e., the ingredient  
25 constituting a greater volume of the product than any other;

26 b. Any beverage for medical use;

27 c. Any liquid sold for use for weight reduction as a meal replacement;  
28



1 d. Any product commonly referred to as "infant formula" or "baby formula";  
2 or

3  
4 e. Any alcoholic beverage.

5 q. "Sugar-sweetened beverage product" means a Sugar-sweetened beverage or Added caloric  
6 sweetener.  
7

8 **4-13.4 Definition of Gross Receipts.**

9 "Gross receipts" means the gross receipts of the preceding fiscal year of the Distributor or part  
10 thereof, and is defined as follows: the total amount actually received or receivable from all sales;  
11 the total amount of compensation actually received or receivable for the performance of any act  
12 or service, of whatever nature it may be, for which a charge is made or credit allowed, whether  
13 or not such act or service is done as a part of or in connection with the sale of materials, goods,  
14 wares or merchandise; and gains realized from trading in stocks or bonds; interest discounts,  
15 rents, royalties, fees, commissions, dividends or other emoluments, however designated.

16 Included in "gross receipts" are all receipts, cash, credits and property of any kind or nature,  
17 without any deduction therefrom on account of the cost of the property sold, the cost of materials  
18 used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever,  
19 except that the following are excluded therefrom:

20 a. Cash discounts allowed and taken on sales;

21 b. Credit allowed on property accepted as part of the purchase price and which property may  
22 later be sold, at which time the sales price shall be included as "gross receipts";

23 c. Any tax required by law to be included in or added to the purchase price and collected from  
24 the consumer or purchaser;

25 c. Such part of the sale price of property returned by purchasers upon rescission of a contract of  
26 sale as is refunded either in cash or by credit;

27 e. Receipts of refundable deposits, except that such deposits when forfeited and taken into  
28 income of the business shall not be excluded when in excess of one dollar;

1 f. Amounts collected for others where the business is acting as an agent or trustee and to the  
2 extent that such amounts are paid to those for whom collected. These agents or trustees must  
3 provide the Finance Department with the names and the addresses of the others and the amounts  
4 paid to them. This exclusion shall not apply to any fees, percentages, or other payments retained  
5 by the agent or trustees;

6  
7 g. Cash value of sales, trades or transactions between departments or units of the same  
8 business;

9 h. Transaction between a partnership and its partners;

10  
11 i. Receipts from services or sales in transactions between affiliated corporations. An "affiliated  
12 corporation" is a corporation:

13 1. The voting and nonvoting stock of which is owned at least eighty percent by such  
14 other corporation with which such transaction is had,

15 2. Which owns at least eighty percent of the voting and nonvoting stock of such other  
16 corporation, or

17 3. At least eighty percent of the voting and nonvoting stock of which is owned by a  
18 common parent corporation which also has such ownership of the corporation with which  
19 such transaction is had;

20 j. Receipts derived from the occasional sale of used, obsolete or surplus trade fixtures,  
21 machinery or other equipment used by the licensee in the regular course of the licensee's  
22 business.

#### 23 **4-13.5 Duties, responsibilities and authority of the City Manager.**

24 a. It shall be the duty of the City Manager to collect and receive all taxes imposed by this  
25 Chapter, and to keep an accurate record thereof.

26 b. The City Manager is hereby charged with the enforcement of this Chapter, except as  
27 otherwise provided herein, and may prescribe, adopt, and enforce rules and regulations relating  
28 to the administration and enforcement of this Chapter, including provisions for the reexamination

1 and correction of returns and payments, and for reporting. Such rules and regulations may  
2 include, but are not limited to, the following:

- 3  
4 1. The determination of the frequency with which a Distributor must calculate the  
5 tax. This determination shall not constitute an increase of the tax.
- 6  
7 2. The determination of the frequency with which a Distributor must pay the tax.  
8 This determination shall not constitute an increase of the tax.
- 9  
10 3. The determination of whether and how a Distributor must register with the  
11 City.
- 12  
13 4. The determination of whether and how a Distributor who receives, in the City,  
14 Sugar-sweetened beverage products from another Distributor must report to the  
15 City the name of that Distributor.
- 16  
17 5. The determination of whether and how a Distributor who receives, in the City,  
18 Sugar-sweetened beverage products from another distributor must report to the City  
19 the volume of Sugar-sweetened beverage products received from that Distributor.
- 20  
21 6. The determination of what other documentation is required to be created or  
22 maintained by a Distributor.

23 c. The City Manager shall annually verify that the taxes owed under this Chapter have been  
24 properly applied, exempted, collected, and remitted.

#### 25 **4-13.6 Collection.**

26 a. The amount of any tax, penalty, and interest imposed under the provisions of this Chapter  
27 shall be deemed a debt to the City. Any Distributor owing money under the provisions of this  
28 Chapter shall be liable in an action brought in the name of the City for the recovery of such  
amount.

b. In order to aid in the City's collection of taxes due under this Chapter, any Retailer that  
receives Sugar-sweetened beverage products from a Distributor shall, in accordance with rules  
and regulations promulgated by the City Manager pursuant to Section 4-13.5, either:

- 1           1. report to the City all such transactions, the volume in ounces of Sugar-  
2           sweetened beverage products received in each transaction, and the identity and  
3           contact information of the Distributor from whom the Sugar-sweetened beverage  
4           products were received; or  
5  
6           2. collect the tax that would be payable as a result of the transaction by the  
7           Distributor from whom the Sugar-sweetened beverage product was received and  
8           remit it to the City; or  
9  
10          3. provide to the City evidence that the Distributor from whom the Sugar-  
11          sweetened beverage products were received has registered as a Distributor with the  
12          City and that registration is current.

13       c. The City Council is authorized to have the taxes imposed by this Chapter collected by the  
14       County of Alameda or the California Board of Equalization in conjunction with the collection of  
15       other taxes for the City. If the City Council exercises this authorization, the duties and  
16       responsibilities of the City Manager shall be given, as appropriate, to the County of Alameda or  
17       the California Board of Equalization, which may delegate such duties and responsibilities as  
18       necessary and as authorized by law.

#### 18       **4-13.7 Refunds.**

19       Whenever any tax under this Chapter has been overpaid or has been erroneously or illegally  
20       collected or received by the City, it may be refunded only as provided Albany Municipal Code  
21       Section 2-28.1, as that Section now reads or may hereafter be amended by ordinance adopted by  
22       the City Council. A vote of the people shall not be required to amend the City's claim  
23       procedures. Compliance with the City's claim procedures shall be a prerequisite to any suit or  
24       other legal proceeding seeking a refund or any payment of money or damages.

#### 24       **4-13.8 Enforcement.**

25       Except as otherwise provided by this Chapter or by rule or regulation promulgated by the City  
26       Manager, the tax imposed by this Chapter shall be administered in the same manner as taxes  
27       imposed pursuant to Albany Municipal Code Chapter 5-2 and, without limitation, shall be  
28       subject to the same delinquency penalties, appeals processes and other enforcement provisions  
29       set forth in Albany Municipal Code Chapter 5-2.

1 **4-13.9 Not a sales and use tax.**

2 The tax imposed by this Chapter is a tax upon the privilege of conducting business, specifically,  
3 Distributing Sugar sweetened beverage products within the City of Albany. It is not a sales, use,  
4 or other excise tax on the sale, consumption or use of Sugar-sweetened beverage products.  
5

6 **4-13.10 Annual Study Session for Public Input on Tax Expenditures.**

7 The City Council shall conduct an annual special study session, in conjunction with the City's  
8 budget process, for the purpose of receiving input and recommendations regarding the  
9 expenditure of proceeds from the tax created by this Chapter. Prior to the special study session,  
10 the City Council shall solicit recommendations from the City's Parks and Recreation  
11 Commission, Social and Economic Justice Commission, and Traffic and Safety Commission, as  
12 well as a designated representative of the Albany Unified School District, regarding the use of  
13 tax proceeds. Additionally, the City shall solicit recommendations from individuals with  
14 specialized expertise in areas such as public health issues and programs relating to diabetes,  
15 obesity and sugary drink consumption; and any other individuals or organizations as deemed  
16 appropriate by the City Council.

17 **4-13.11 Annual Audit.**

18 By no later than December 31<sup>st</sup> of each year after the operative date, the City's independent  
19 auditors shall complete a report reviewing the collection, management and expenditure of  
20 revenue from the tax levied by this Article.

21 Section 2. The People of the City of Albany find that all Recitals contained in this Ordinance  
22 are true and correct and are incorporated herein by reference.

23 Section 3. Pursuant to California Constitution article XIII B, the appropriation limit for the  
24 City of Albany is hereby increased by the aggregate sum authorized to be levied by this general  
25 tax for fiscal year 2016-17 and each fiscal year thereafter.

26 Section 4. If any provision of this Ordinance or the application thereof to any person or  
27 circumstance is held invalid, the remainder of the Ordinance and the application of such  
28 provision to other persons or circumstances shall not be affected thereby.

1 Section 5. This Ordinance relates to the levying and collection of the City Sugar-sweetened  
2 Beverage Product Distribution Tax and shall take effect immediately.

3  
4 Ordinance No. 2016-02 was submitted to the People of the City of Albany at the November 8,  
5 2016 general municipal election. It was approved by the following vote of the People:

6 YES: 6,282

7  
8 NO: 2,485

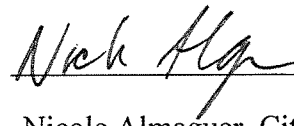
9  
10  
11 Ordinance No. 2016-02 was thereby adopted by the voters at the November 8, 2012 election  
12 and took effect upon adoption of a resolution declaring the results of the election at a regular  
13 meeting of the City Council held on December 5, 2016 by the following vote:

14 AYES: Council Members Barnes, Nason, Pilch, Vice Mayor McQuaid, Mayor Maass

15 NOES: None

16 ABSENT: None

17  
18 I HEREBY CERTIFY that the foregoing is a true and correct copy of an ordinance duly and  
19 regularly adopted by the People of the City of Albany, California.

20  
21 

22 Nicole Almaguer, City Clerk  
23  
24  
25  
26  
27  
28