



# DOAA

Georgia Department  
of Audits & Accounts

Greg S. Griffin  
State Auditor

December 15, 2022

Honorable Imani Barnes  
Representative Elect  
Atlanta, Georgia 30334

SUBJECT: Fiscal Note  
House Bill (LC 49 1048)

Dear Representative-Elect Barnes:

The bill would provide funding to all public schools so that all students receive a free school breakfast and lunch. Additionally, this bill ensures that if federal funding for breakfast programs ceases to exist, the state will provide reimbursement at the same rate per meal prepared and served that was in effect during the most recent full school year which federal funds were available. Finally, the bill establishes rules and regulations for elements of the program including nutritional values of meals, eligibility determination, local system compliance, and more. The bill has no effective date.

The Georgia Department of Education estimated the bill would result in the need for approximately \$190 million in additional state funds (Table 1) based on current operations. The estimate is based on the number of meals served and current student eligibility during the first three months of the 2022-23 school year. The estimate is based on the current per meal costs of \$2.67 for breakfast and \$4.58 for lunch. Costs will vary by year, based on the number of students, student eligibility for federal meal assistance, and the cost per meal. Total funds are also included to reflect the maximum estimated cost to the state if federal funds for breakfast programs cease to exist.

**Table 1. Cost of Free Breakfast and Lunch for All Students**

	Meals Served	Estimated Federal Funds	Estimated State Funds
<b>Breakfast - \$2.67/meal</b>			
Free	83,234,763	\$222,236,816	-
Reduced	5,169,890	\$12,252,638	\$1,550,967
Full Price	15,207,154	\$7,603,577	\$32,999,523
<b>Subtotal</b>		<b>\$242,093,031</b>	<b>\$34,550,490</b>
<b>Lunch - \$4.58/meal</b>			
Free	29,415,250	\$592,721,845	-
Reduced	10,211,694	\$42,684,881	\$4,084,678
Full Price	41,438,252	\$38,537,574	\$151,249,620
<b>Subtotal</b>		<b>\$673,944,300</b>	<b>\$155,334,297</b>
<b>Additional State Funds</b>			<b>\$189,884,788</b>
<b>Additional State Funds (if federal funds discontinued for breakfast)</b>			<b>\$431,977,819</b>

Respectfully,

A handwritten signature in black ink, appearing to read "Greg S. Griffin".

Greg S. Griffin  
State Auditor

A handwritten signature in black ink, appearing to read "Kelly Farr".

Kelly Farr, Director  
Office of Planning and Budget

GSG/KF/ch