



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

January 9, 2026

Honorable Carolyn Hugley
State Representative
609 Coverdell Legislative Office Building
Atlanta, Georgia 30334

SUBJECT: Fiscal Note
House Bill (LC 49 2461)

Dear Representative Hugley:

This bill establishes the free school meals program that would provide state funding to local units of administration so that all enrolled students receive school breakfast and lunch at no cost to the student. 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 that was in effect during the most recent full school year in which federal funds were available.

Currently, \$6.3 million in state funds is appropriated to the Georgia Department of Education (GaDOE) to cover breakfast and lunch for students who qualify for reduced price meals. An additional \$227.9 million would be needed to cover the cost of full price meals (see Table 1). Estimates are based on the number of meals and the cost per meal, which vary from year to year. If federal funding for breakfast programs were no longer available, the bill would require the state to spend \$262.2 million to cover current federal spending.

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

	Meals Served ¹	Estimated Federal Funds	Estimated State Funds
Breakfast - \$2.94/meal			
Free	81,661,512	\$240,084,845	-
Reduced	5,567,049	\$14,697,009	-
Full Price	18,526,124	<u>\$7,410,450</u>	<u>\$47,056,355</u>
Subtotal		\$262,192,304	\$47,056,355
Lunch - \$4.86/meal			
Free	130,360,426	\$633,551,670	-
Reduced	9,977,558	\$44,499,909	-
Full Price	42,558,311	<u>\$25,960,570</u>	<u>\$180,872,822</u>
Subtotal		\$704,012,149	\$180,872,822
Additional State Funds (to cover cost of full price breakfast and lunch)			\$227,929,177
Additional State Funds (if federal funds discontinued for breakfast)			\$262,192,304

¹ Figures reflect the number of meals served during the 2023-24 school year. According to GaDOE, data for the 2024-25 school year are impacted by Hurricane Helene and snow weather days.

Respectfully,

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

Greg S. Griffin
State Auditor

A handwritten signature in black ink, appearing to read "R. Dunn".

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/ay