



## OFFICE OF PLANNING AND BUDGET

**Brian P. Kemp**  
Governor

**Richard Dunn**  
Director

June 12, 2026

### **MEMORANDUM**

TO: Agency Heads and Fiscal Officers

FROM: Richard Dunn

A handwritten signature in black ink, appearing to be "RD", written over the printed name "Richard Dunn".

RE: FY 2027 Annual Operating Budget and Strategic Plans

As we approach the start of FY 2027 and the launch of the state's new enterprise financial management application, GA@Work, OPB is working diligently to review the annual operating budgets (AOB) that your agency has submitted to the NextGen transition team. As a reminder, for FY 2027 and moving forward, all budget management activities, including the AOB, budget amendments, and budget allotments, will be maintained through the GA@Work application. This includes for those agencies not using GA@Work for financial or human capital management. This will reduce duplicative budget entry for agencies and align budget and allotment management more seamlessly with accounting procedures. Agencies will continue to submit their annual budget requests and performance measures to OPB in August using the PBCS system.

As a reminder, OPB analysts will review your AOB EIB files for compliance with the FY 2027 appropriations act at the program and fund source level in addition to ensuring ledger accounts reflect the legislative intent for use of funds. We appreciate your working with analysts in answering any questions they may have to ensure that they are able to complete review of your budgets in a timely manner so that there is no delay in loading your budget to GA@Work for the upcoming soft launch. Additionally, while there were a number of disregards including in Governor Kemp's signing statement for the FY 2027 appropriations act, funds for those disregards must still be included in your AOB to reflect the appropriated budget; however, agencies should refrain from requesting to allot those funds for FY 2027. OPB will provide further guidance on how these items will be handled through the budget development process at a later date.

Attached for your reference are the Standard Fringe Benefit Cost Data for Personal Services for FY 2027. Agencies should review carefully for changes to employer contribution rates for health insurance and retirement plans so they may properly plan for personnel expenses for the coming year. Please note that this document does not yet incorporate the new 401(k) employer contribution rates for certain state law enforcement officers, as provided for in Senate Bill 452 (2026 Session). OPB will update and redistribute this document once those rates have been finalized.

Finally, as part of setting your annual operating budget and spend plan for the upcoming year, agencies must review and update their strategic plans as needed to reflect agency priorities for FY 2027. Agencies should also review their performance measures currently tracked in PBCS and may propose changes needed to support

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FY 2027 Annual Operating Budget, con't.

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strategic plans or more accurately reflect your agency's current budget and core functions. For the FY 2027 cycle, there are no substantive updates to the strategic planning guidance or template documents. Templates for submissions are attached for your convenience. We recognize that agencies may need additional time in reviewing their performance measures and strategic plans as they are focused on the transition to GA@Work. Therefore, OPB is extending the deadline for submission of proposed performance measure changes and FY 2027 strategic plans to OPB to **Friday, June 26, 2026**. Both updates should be submitted to OPB's Planning and Strategy Division Director Gus Elliott ([gus.elliott@opb.georgia.gov](mailto:gus.elliott@opb.georgia.gov)) and your OPB analyst using the attached templates.

Thank you for your and your team's hard work as we close out the current fiscal year and look ahead to starting our new year in the new GA@Work application. Should you have any questions, please do not hesitate to reach out to your OPB analyst.

RD/sb