



**Cavanaugh Macdonald**  
CONSULTING, LLC

*The experience and dedication you deserve*



**GASB STATEMENT NO. 68 REPORT**  
**FOR THE**  
**GEORGIA FIREFIGHTERS' PENSION FUND**  
**PREPARED AS OF JUNE 30, 2023**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

February 19, 2024

Board of Trustees  
Georgia Firefighters' Pension Fund  
2171 East View Parkway  
Conyers, GA 30013-5756

Dear Members of the Board:

Presented in this report is information to assist the Georgia Firefighters' Pension Fund (GFPP) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68. The information is presented for the period ending June 30, 2023 (the Measurement Date).

GASB Statement Number 68 established accounting and financial reporting requirements for governmental employers that provide pension benefits to their employees through a trust.

The annual actuarial valuation used as a basis for much of the information presented in this report, including the Net Pension Liability, was performed as of June 30, 2023. The valuation was based upon data, furnished by the Pension Fund staff, for active, inactive and retired members along with pertinent financial information.

This is to certify that the independent consulting actuary is a member of the American Academy of Actuaries and has experience in performing valuations for public retirement systems, that the valuation was prepared in accordance with principles of practice prescribed by the Actuarial Standards Board, and that the actuarial calculations were performed by qualified actuaries in accordance with accepted actuarial procedures, based on the current provisions of the Fund and on actuarial assumptions that are internally consistent and reasonably based on the actual experience of the Fund. In addition, the calculations were completed in compliance with the laws governing the Fund and, in our opinion, meet the requirements of GASB 68.

In order to prepare the results in this report, we have utilized actuarial models that were developed to measure liabilities and develop actuarial costs. These models include tools that we have produced and tested, along with commercially available valuation software that we have reviewed to confirm the appropriateness and accuracy of the output. In utilizing these models, we develop and use input parameters and assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.



Board of Trustees  
February 19, 2024  
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The calculation of the liability associated with the benefits described in this report was performed for the purpose of providing reporting and disclosure information that satisfies the requirements of GASB 68 for accounting valuation purposes and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 68 may produce significantly different results. Future actuarial results may differ significantly from the current results presented in this report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Edward J. Koebel'.

Edward J. Koebel, EA, FCA, MAAA  
Chief Executive Officer

A handwritten signature in blue ink that reads 'Ben Mobley'.

Ben D. Mobley, ASA, FCA, MAAA  
Consulting Actuary



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## Section I – Summary of Collective Amounts

REPORT OF THE ANNUAL GASB STATEMENT NO. 68  
REQUIRED INFORMATION FOR THE  
EMPLOYERS PARTICIPATING IN THE  
GEORGIA FIREFIGHTERS' PENSION FUND

PREPARED AS OF JUNE 30, 2023

<b>Valuation Date (VD):</b>	June 30, 2023
<b>Measurement Date (MD):</b>	June 30, 2023
<b>Reporting Date (RD):</b>	June 30, 2024
<b>Single Equivalent Interest Rate (SEIR):</b>	
Long-Term Expected Rate of Return	5.75%
Municipal Bond Index Rate at Measurement Date	3.66%
Fiscal Year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Equivalent Interest Rate	5.75%
<b>Net Pension Liability:</b>	
Total Pension Liability (TPL)	\$1,403,377,671
Fiduciary Net Position (FNP)	<u>1,142,881,316</u>
Net Pension Liability (NPL = TPL – FNP)	\$260,496,355
FNP as a percentage of TPL	81.44%
<b>Collective Pension Expense (PE):</b>	\$62,487,375
<b>Collective Deferred Outflows of Resources:</b>	\$73,139,327
<b>Collective Deferred Inflows of Resources:</b>	\$6,108,670





## Section II – Introduction

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The Governmental Accounting Standards Board issued Statement No. 68 (GASB 68), “Accounting and Financial Reporting For Pensions” in June 2012. The Georgia Firefighters’ Pension Fund (GFPF) is a cost-sharing multiple employer defined benefit pension plan.

This report, prepared as of June 30, 2023 (the Measurement Date), presents information to assist the employers participating in the GFPF in meeting the requirements of GASB 68 for the fiscal year ending June 30, 2024 (Reporting Date). Much of the material provided in this report, including the Net Pension Liability, is based on the results of the GASB 67 report prepared for the GFPF which was issued October 26, 2023. See that report for more information on the member data, actuarial assumptions, and methods used in developing the GASB 67 results.

Two major requirements in GASB 68 are to include a proportionate share of a Net Pension Liability (NPL) and to recognize a proportionate share of a Pension Expense (PE) in the financial statements of each of the participating employers and non-employer contributing entities.

The NPL shown in the GASB Statement No. 67 Report for the Georgia Firefighters’ Pension Fund prepared as of June 30, 2023 and submitted October 26, 2023 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

Pension Expense includes amounts for service cost (the normal cost under the Entry Age Normal actuarial cost method for the year), interest on the Total Pension Liability (TPL), changes in benefit structure, amortization of increases/decreases in liability due to actuarial experience and actuarial assumption changes, and amortization of investment gains/losses. The actuarial experience and assumption change impacts are amortized over the average expected remaining service life of the Fund membership as of the Measurement Date, and investment gains/losses are amortized over five years. The development of the collective PE is shown in Section IV.

The unamortized portions of each year’s experience, assumption changes and investment gains/losses are used to develop deferred inflows and outflows, which also must be included in the employer’s and non-employer contributing entities’ financial statements. The development of the collective deferred inflows and outflows is shown in Section III.





## Section II – Introduction

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These collective amounts have been allocated based on employer contributions made to GPPF during the measurement period to determine the proportionate share associated with each participating employer. The State makes all contributions to GPPF on behalf of employees of the participating employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB 68 and the State is treated as a non-employer contributing entity in GPPF. Since the employers do not contribute directly to the GPPF, there is no NPL or deferred inflows or outflows to report in the financial statements of the employers. However, the notes to the financial statements must disclose the portion of the non-employer contributing entities' total proportionate share of the collective NPL that is associated with the employer. In addition, each employer must recognize the total PE associated with the employer as well as revenue in an amount equal to the non-employer contributing entities' total proportionate share of the collective PE associated with the employer.

Schedule A of this report shows the total amount of employer contributions from the State as support provided to the employers for the year ending June 30, 2023. Schedule A also shows the proportionate share percentages that have been determined based on these contributions.

Based on these percentages we have determined the proportionate share amounts of the NPL associated with each participating employer and the employer PE and revenue for State support for each participating employer. These amounts are shown in Schedule B.

Section II of this report is a summary of the principal results of the collective amounts under GASB 68. Section III provides the results of all the necessary calculations, presented in the order laid out in GASB 68 for note disclosure and Section V shows the Required Supplementary Information (RSI).





## Section III – Collective Pension Expense

As noted earlier, the collective Pension Expense (PE) consists of a number of different items. GASB 68 refers to the first as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the beginning Total Pension Liability (TPL) and the cash flow during the year at the 5.75% rate of return in effect as of the previous measurement date.

The next three items refer to any changes that occurred in the TPL due to:

- benefit changes, or
- actual versus expected experience, or
- changes in actuarial assumptions.

Benefit changes, which are reflected immediately in PE, can be positive, if there is a benefit improvement for existing Fund members, or negative if there is a benefit reduction. For the year ended June 30, 2023, there was a Cost-of-Living Adjustment (COLA) of 1.0% granted to retired members and beneficiaries and to the benefit rate for future retirees effective as of July 1, 2023.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected experience for the year and the portion of current year changes in TPL due to changes in actuarial assumptions. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Fund membership determined at the beginning of the year. The average expected remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2023 this number of years for the active members is 10.95. The average expected remaining service life of the inactive members is, of course, zero. Therefore, the number of years to use for the amortization is the weighted average for all active and inactive members, or 6.26 years. The table below provides the calculation of the average remaining future service life:

Category	Number (1)	Average Years of Future Service Life (2)
a. Active Members	13,484	10.95
b. Inactive Members	<u>10,091</u>	0.0
c. Total	23,575	
Weighted Average Years of Future Service Life [(a1 x a2) + (b1 x b2)]/c1		6.26







## Section III – Collective Pension Expense

Member contributions for the year and projected earnings on the Fiduciary Net Position (FNP), again at the discount rate used to calculate the liabilities, are subtracted from the amount determined thus far. One-fifth of current period differences between projected and actual investment earnings on the FNP are recognized in the pension expense.

The current year portions of previously determined experience, assumption and earnings amounts, recognized as deferred outflows and inflows (see Section V) are included also. Deferred outflows are added to the PE while deferred inflows are subtracted from the PE. Finally, administrative expenses and other miscellaneous items are included.

The calculation of the Collective Pension Expense determined as of the measurement date is shown in the following table:

<b>Collective Pension Expense Determined as of the Measurement Date</b>	
Service Cost at end of year	\$22,093,927
Interest on the TPL and net cash flow	76,161,259
Current-period benefit changes	13,959,206
Expensed portion of current-period difference between expected and actual experience in the total pension liability	(30,267)
Expensed portion of current-period changes of assumptions	0
Member contributions	(4,838,223)
Projected earnings on plan investments	(60,373,602)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(7,654,192)
Administrative expense	1,821,567
Other	(642)
Recognition of beginning deferred outflows of resources as pension expense	24,273,046
Recognition of beginning deferred inflows of resources as pension expense	<u>(2,924,704)</u>
<b>Collective Pension Expense</b>	<b><u>\$62,487,375</u></b>





## Section IV – Notes to Financial Statements

The material presented herein will follow the order presented in GASB 68. Paragraph numbers are provided for ease of reference. Amounts are shown in aggregate. Please refer to Schedule B of this report for the proportionate share of certain pension amounts as required by GASB 68.

**Paragraphs 77 and 78(a)-(f):** These paragraphs require information to be disclosed regarding the actuarial assumptions used to measure the TPL. The complete set of actuarial assumptions utilized in developing the TPL are outlined in Schedule C. The TPL was determined by an actuarial valuation as of June 30, 2023, using the following key actuarial assumptions:

<b>Inflation</b>	2.50 percent
<b>Salary increases</b>	N/A
<b>Investment rate of return</b>	5.75 percent, net of pension plan investment expense, and including inflation

Mortality rates, projected generationally with the MP-2021 Scale, are as follows:

<b><u>Participant Type</u></b>	<b><u>Base Mortality Table</u></b>
Actives	PubS.H-2010 Employee, Below Median
Service Retirements	PubS.H-2010 Healthy Retiree, Below Median
Disability Retirements	PubS.H-2010 Disabled Retiree
Beneficiaries	PubS.H-2010 Contingent Survivor, Below Median

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate arithmetic expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These assumptions are converted into nominal assumptions by adding inflation, and then combined by weighting them by the target asset allocation percentages. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:





## Section IV – Notes to Financial Statements

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Domestic Fixed Income	34.50%	2.25%
Large cap equities	18.00%	5.49%
Small/mid cap equities	10.50%	6.55%
International unhedged equities	13.00%	5.69%
Emerging international equities	6.50%	10.15%
Private equity	7.50%	10.06%
Real estate investment trust	5.00%	6.67%
Real assets (liquid)	<u>5.00%</u>	6.27%
Total	100.00%	

\*Rates shown are net of inflation

*Discount rate.* The discount rate used to measure the total pension liability was 5.75 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Non-Employer Contributing Entity contributions will remain at the level contributed the previous fiscal year. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Paragraph 78 (g):** This paragraph provides the disclosure of the sensitivity of the NPL to changes in the discount rate. The following presents the NPL of the Fund, calculated using the discount rate of 5.75 percent, as well as what the Fund's NPL would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75 percent) or 1-percentage-point higher (6.75 percent) than the current rate:

	1% Decrease (4.75%)	Current Discount Rate (5.75%)	1% Increase (6.75%)
Fund's Net Pension Liability	\$453,661,926	\$260,496,355	\$102,257,669





## Section IV – Notes to Financial Statements

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**Paragraph 80(a):** This paragraph requires disclosure of the employer’s proportionate share of the collective NPL and if an employer has a special funding situation the portion of the non-employer contributing entities’ proportional share of the collective NPL that is associated with the employer. These amounts are shown in Schedule B.

**Paragraph 80(b):** This paragraph requires disclosure of the employer’s proportion (percentage) of the collective NPL and the changes in proportion since the prior measurement date. 100% of the collective NPL is allocated to the State.

**Paragraph 80(c):** June 30, 2023 is the actuarial valuation date upon which the TPL is based.

**Paragraph 80(d):** There were no changes in actuarial assumptions since the prior measurement date.

**Paragraph 80(e):** Since the prior measurement date, a Cost-of-Living Adjustment of 1.0% was granted to retired members and beneficiaries and to the benefit rate for future retirees effective as of July 1, 2023.

**Paragraph 80(f):** Not applicable.

**Paragraph 80(g):** Please see Section IV of this report for the development of the collective pension expense. The PE for each employer is shown in Schedule B.

**Paragraph 80(h):** Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce collective pension expense they are labeled deferred inflows. If they will increase collective pension expense they are labeled deferred outflows. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average expected remaining service life of the active and inactive Fund members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five-year period.





## Section IV – Notes to Financial Statements

The table below provides a summary of the collective deferred inflows and outflows as of the Measurement Date. 100% of these amounts are allocated to the State.

	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources
Differences between expected and actual experience	\$2,469,033	\$6,108,670
Changes of actuarial assumptions	63,120,111	0
Net difference between projected and actual earnings on plan investments	<u>7,550,183</u>	<u>0</u>
Total	<u>\$73,139,327</u>	<u>\$6,108,670</u>

**Paragraph 80(i):** Collective amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the collective pension expense as follows. 100% of these amounts are allocated to the State.

Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date:	
Year 1	\$ 10,226,589
Year 2	(1,115,156)
Year 3	45,949,021
Year 4	5,477,692
Year 5	6,500,382
Year 6	(7,871)
Thereafter	0





## Section IV – Notes to Financial Statements

Collective Deferred Outflows and Inflows between Expected and Actual Experience					
Year	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Pension Expense through 2023 (c)	Balances as of June 30, 2024 (Reporting Date)	
				Deferred Outflows (a) – (c)	Deferred Inflows (b) – (c)
2023	\$ 0	\$ 189,473	\$ 30,267	\$ 0	\$ 159,206
2022	0	6,085,508	1,781,994	0	4,303,514
2021	2,108,798	0	910,272	1,198,526	0
2020	0	550,480	314,560	0	235,920
2019	0	4,164,503	2,920,410	0	1,244,093
2018	7,676,425	0	6,405,918	1,270,507	0
2017	0	3,912,946	3,747,009	0	165,937
2016	771,150	0	771,150	0	0
2015	0	11,447,786	11,447,786	0	0
Total				<u>\$2,469,033</u>	<u>\$6,108,670</u>

Collective Deferred Outflows and Inflows for Differences from Assumption Changes					
Year	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Pension Expense through 2023 (c)	Balances as of June 30, 2024 (Reporting Date)	
				Deferred Outflows (a) – (c)	Deferred Inflows (b) – (c)
2023	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2022	59,825,633	0	17,518,486	42,307,147	0
2021	36,620,279	0	15,807,315	20,812,964	0
2020	0	0	0	0	0
2019	0	0	0	0	0
2018	0	0	0	0	0
2017	0	0	0	0	0
2016	0	0	0	0	0
2015	54,972,451	0	54,972,451	0	0
Total				<u>\$63,120,111</u>	<u>\$0</u>





## Section IV – Notes to Financial Statements

Collective Deferred Outflows and Inflows for Differences in Investment Experience					
Year	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Pension Expense through 2023 (c)	Balances as of June 30, 2024 (Reporting Date)	
				Deferred Outflows (a) – (c)	Deferred Inflows (b) – (c)
2023	\$ 0	\$ 38,270,958	\$ 7,654,192	\$ 0	\$ 30,616,766
2022	201,736,374	0	80,694,550	121,041,824	0
2021	0	233,794,387	140,276,631	0	93,517,756
2020	53,214,401	0	42,571,520	10,642,881	0
2019	2,875,052	0	2,875,052	0	0
Total				<u>\$131,684,705</u>	<u>\$124,134,522</u>
Net Difference				<u>\$7,550,183</u>	

**Paragraph 80(j):** The amount of revenue recognized for the support provided by non-employer contributing entities for the participating employers is provided in Schedule B.





## Section V – Required Supplementary Information

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**Paragraphs 81(a)-(b):** CMC was not required to supply this information.

**Paragraph 82:** The following information should be noted regarding the RSI:

**Changes in actuarial assumptions and methods:** The following changes to the actuarial assumptions were made as identified:

2022:

- The assumed rate of inflation was lowered from 2.75% to 2.50%.
- Rates of withdrawal and retirement were adjusted to reflect actual experience more closely.
- Rates of mortality were adjusted during the most recent experience study to use the Pub-2010 Public Safety mortality tables with generational projection of future mortality improvements using scale MP-2021.

2021:

- The assumed investment rate of return was lowered from 6.00% to 5.75%.

2015:

- The assumed investment rate of return was lowered from 6.50% to 6.00%.
- The assumed rate of inflation was lowered from 3.00% to 2.75%
- Rates of withdrawal and retirement were adjusted to more closely reflect actual experience.
- Rates of mortality were adjusted during the most recent experience study. Pre-retirement mortality rates were changed to the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB. Post-retirement mortality rates were changed to the RP-2000 Blue Collar Mortality Table projected to 2025 with projection scale BB. Post-disability mortality rates were changed to the RP-2000 disabled Mortality Table projected to 2025 with projection scale BB.

**Changes in benefit provisions:** The following changes to the benefit provisions were made as identified:

2023:

- A Cost-of-Living Adjustment (COLA) of 1.0% was granted to retired members and beneficiaries and to the benefit rate for future retirees effective as of July 1, 2023.

2022:

- Two Cost-of-Living Adjustments (COLA) of 1.5% and 1.0% were granted to retired members and beneficiaries and to the benefit rate for future retirees effective as of January 1, 2022 and July 1, 2022, respectively.

2021:

- Two Cost-of-Living Adjustments (COLA) of 1.0% and 1.5% were granted to retired members and beneficiaries and to the benefit rate for future retirees effective as of January 1, 2021 and July 1, 2021, respectively.







## Section V – Required Supplementary Information

2020:

- A 1.0% Cost-of-Living Adjustment (COLA) was granted to retired members and beneficiaries and to the benefit rate for future retirees effective as of January 1, 2020.
- The death benefit for members in active service was increased from \$5,000 to \$10,000.

2019:

- A 1.0% Cost-of-Living Adjustment (COLA) was granted to retired members and beneficiaries and to the benefit rate for future retirees effective as of January 1, 2019.

2018:

- Two 1.0% Cost-of-Living Adjustments (COLA) were granted to retired members and beneficiaries and to the benefit rate for future retirees effective as of January 1, 2018 and July 1, 2018.

2017:

- A 1.0% Cost-of-Living Adjustment (COLA) was granted to retired members and beneficiaries and to the benefit rate for future retirees effective as of July 1, 2017.

2016:

- A 1.5% Cost-of-Living Adjustment (COLA) was granted to retired members and beneficiaries and to the benefit rate for future retirees effective as of July 1, 2016.

### ***Method and assumptions used in calculations of actuarially determined contributions.***

The actuarially determined contribution rates in the schedule of Non-Employer Contributing Entity contributions are calculated as of the June 30th prior to the fiscal year end in which contributions are reported (June 30, 2022 valuation for the 2023 fiscal year contributions). The following actuarial methods and assumptions were used to determine actuarial contribution rates reported in that schedule:

Actuarial cost method	Entry age normal
Amortization method	Level dollar, closed
Remaining amortization period	23.5 years
Asset valuation method	5-year smoothed market with 15% corridor
Inflation	2.50 percent
Salary increase	N/A
Investment rate of return	5.75 percent, net of pension plan investment expense, and including inflation





## Schedule A – Schedule of Employer Allocations

### GEORGIA FIREFIGHTERS' PENSION FUND as of June 30, 2023

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Abbeville Fire Department	\$ 26,665.04	0.051391%
Adel Fire Department	102,851.16	0.198223%
Adrian Volunteer Firefighter	7,618.51	0.014683%
Ailey Fire Department	22,856.04	0.044050%
Alamo Fire Department	30,474.55	0.058733%
Alapaha Fire Department	34,283.55	0.066074%
Albany Fire Department	346,647.07	0.668086%
Allentown Volunteer Fire Department	15,237.02	0.029366%
Alma - Bacon County Fire Department	45,711.57	0.088099%
Alpharetta Fire Department	327,600.54	0.631378%
Americus Fire Department	106,660.68	0.205565%
Antioch Volunteer Fire Department	64,758.10	0.124807%
Appling County Fire Department	159,990.76	0.308347%
Arcade Fire Department	19,046.53	0.036708%
Arnoldsville Volunteer Fire Department	15,237.02	0.029366%
Ashburn Fire Department	11,428.02	0.022025%
Athens - Clarke County Fire & Emergency	601,871.00	1.159974%
Atkinson County Volunteer Fire Department	60,949.11	0.117466%
Atlanta Fire Department	2,095,119.96	4.037883%
Augusta Fire Department	681,866.12	1.314147%
Augusta Regional Airport Fire Department	41,902.58	0.080758%
Austell Fire Department	57,139.59	0.110124%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Avera Fire Department	\$ 26,665.04	0.051391%
Bainbridge Fire Department	3,809.51	0.007342%
Baldwin County Fire Department	125,707.21	0.242273%
Baldwin Fire Department	34,283.55	0.066074%
Banks County Fire Department	110,470.19	0.212907%
Barnesville Fire Department	30,474.55	0.058733%
Barrow County Fire Department	186,656.31	0.359739%
Bartow County Fire Department	361,884.09	0.697452%
Bartow Volunteer Fire Department	45,711.57	0.088099%
Baxley Fire Department	72,376.61	0.139490%
Beaverdam Volunteer Fire Department	3,809.51	0.007342%
Ben Epps Field - Athens Clarke County	3,809.51	0.007342%
Ben Hill Volunteer Fire Department	7,618.51	0.014683%
Bent Tree Volunteer Fire Department	3,809.51	0.007342%
Bethany - Salem Fire Department	7,618.51	0.014683%
Big Canoe Fire Department	26,665.04	0.051391%
Blackshear Fire Department	60,949.11	0.117466%
Blakely Fire Department	11,428.02	0.022025%
Bleckley County Fire Department	57,139.59	0.110124%
Bloomington Fire Department	53,330.08	0.102782%
Bold Springs Fire Department	79,995.64	0.154174%
Box Springs Fire Department	3,809.51	0.007342%
Bremen Fire Department	34,283.55	0.066074%
Brooks County Fire Department	3,809.51	0.007342%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Broxton Fire Department	\$ 11,428.02	0.022025%
Brunswick Fire Department	72,376.61	0.139490%
Bryan County Fire Department	209,511.84	0.403788%
Buckeye Volunteer Fire Department	19,046.53	0.036708%
Buena Vista Fire Rescue	0.00	0.000000%
Bulloch County Fire Department	167,609.78	0.323031%
Burke County Fire Department	114,279.19	0.220248%
Butler Fire Department	64,758.10	0.124807%
Butts County Fire Department	38,093.06	0.073416%
Byromville Fire Department	45,711.57	0.088099%
Byron Fire Department	45,711.57	0.088099%
Cairo Fire Department	91,423.66	0.176199%
Calhoun Fire Department	167,609.78	0.323031%
Calvary Volunteer Fire Department	19,046.53	0.036708%
Camden County Fire Rescue	319,982.03	0.616695%
Camilla Fire Department	26,665.04	0.051391%
Canon Volunteer Fire Department	45,711.57	0.088099%
Canooshee Fire Department	11,428.02	0.022025%
Carlton Volunteer Fire Department	38,093.06	0.073416%
Carnesville Volunteer Fire Department	49,521.08	0.095441%
Carroll County Fire Rescue	262,842.44	0.506571%
Carrollton Fire Department	259,032.92	0.499229%
Cartersville Fire Department	270,460.95	0.521254%
Cataula Volunteer Fire Department	45,711.57	0.088099%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Catoosa County Fire Department	\$ 182,846.80	0.352397%
Cave Spring Fire Department	3,809.51	0.007342%
Cedar Creek Fire Department	38,093.06	0.073416%
Cedartown Fire Department	79,995.64	0.154174%
Centerville Fire Department	49,521.08	0.095441%
Charlton County Fire Department	99,042.17	0.190882%
Chatham Emergency Services	259,032.92	0.499229%
Chatsworth Fire Department	41,902.58	0.080758%
Chattahoochee Hills	19,046.53	0.036708%
Chauncey Volunteer Fire Department	3,809.51	0.007342%
Cherokee County Fire Department	1,588,481.61	3.061449%
Chester Volunteer Fire Department	7,618.51	0.014683%
Clarkesville Fire Department	15,237.02	0.029366%
Claxton Fire Department	41,902.58	0.080758%
Clayton County Fire Department	1,009,466.66	1.945525%
Cloudland Volunteer Fire Department	41,902.58	0.080758%
Cobb County Fire Department	2,377,008.41	4.581161%
Cobbtown Fire Department	34,283.55	0.066074%
Cochran Fire Department	15,237.02	0.029366%
Coffee County Fire Department	87,614.15	0.168857%
Colbert Fire Department	15,237.02	0.029366%
College Park Fire Department	156,181.76	0.301006%
Collins Volunteer Fire Department	15,237.02	0.029366%
Collins Volunteer Fire Department (Madison County)	7,618.51	0.014683%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Colquitt - Miller Fire Department	\$ 91,423.66	0.176199%
Colquitt County Volunteer Fire Association	110,470.19	0.212907%
Columbia County Fire Rescue	666,629.10	1.284781%
Columbus Fire & Emergency Medical Services	1,264,690.59	2.437413%
Comer Volunteer Fire Department	41,902.58	0.080758%
Commerce Fire Department	68,567.62	0.132149%
Cordele Fire Department	72,376.61	0.139490%
Cornelia Fire Department	76,186.12	0.146832%
Covington Fire Department	186,656.31	0.359739%
Coweta County Fire Department	529,493.87	1.020483%
Crawford County Volunteer Fire Department	53,330.08	0.102782%
Crisp County Fire Department	79,995.64	0.154174%
Cusseta - Chattahoochee County Volunteer Fire Department	53,330.08	0.102782%
Cuthbert Fire Department	0.00	0.000000%
Dalton Fire Department	358,075.09	0.690111%
Danielsville Fire Department	26,665.04	0.051391%
Davisboro Fire Department	60,949.11	0.117466%
Dawson County Fire Department	148,563.25	0.286323%
Dawson Fire Department	19,046.53	0.036708%
Dearing Fire Department	3,809.51	0.007342%
Decatur County Fire Department	41,902.58	0.080758%
Decatur Fire Department	95,232.65	0.183540%
Deepstep Area Fire Department	11,428.02	0.022025%
Dekalb County Fire Department	1,748,472.89	3.369797%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Demorest Fire Department	\$ 19,046.53	0.036708%
Devils Pond Volunteer Fire Department	7,618.51	0.014683%
Dodge County Fire Department	19,046.53	0.036708%
Donalsonville Fire Department	34,283.55	0.066074%
Dooly County Fire Department	83,804.63	0.161515%
Double Churches Fire Department	45,711.57	0.088099%
Douglas County Fire Department	331,410.05	0.638720%
Douglas Fire Department	102,851.16	0.198223%
Dublin Fire Department	79,995.64	0.154174%
East Berrien Fire Department	57,139.59	0.110124%
East Dublin Fire Department	3,809.51	0.007342%
East Point Fire Department	175,228.29	0.337714%
Eastman Fire Department	49,521.08	0.095441%
Eatonton Fire Department	68,567.62	0.132149%
Echols County Volunteer Fire Department	15,237.02	0.029366%
Effingham County Fire Department	239,986.39	0.462521%
Elbert County Fire Department	274,270.46	0.528596%
Elberton Fire Department	53,330.08	0.102782%
Ellaville (Schley County) Fire Department	60,949.11	0.117466%
Ellerslie Fire Department	60,949.11	0.117466%
Ellijay Fire Department	11,428.02	0.022025%
Emanuel County Rural Fire Department	11,428.02	0.022025%
Enigma Volunteer Fire Department	7,618.51	0.014683%
Eton Fire Department	7,618.51	0.014683%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Evans County Fire & Rescue	\$ 95,232.65	0.183540%
Fairburn Fire Department	64,758.10	0.124807%
Fairfield Plantation Fire Department	19,046.53	0.036708%
Fannin County Fire Department	137,135.23	0.264298%
Fayette County Fire Department	495,210.32	0.954409%
Fayetteville Fire Department	198,083.82	0.381763%
Fitzgerald Fire Department	60,949.11	0.117466%
Five Area Volunteer Fire Department	41,902.58	0.080758%
Flint Hill Fire Department	15,237.02	0.029366%
Flovilla Fire Department	3,809.51	0.007342%
Forest Park Fire Department	121,897.69	0.234931%
Forsyth County Fire Department	681,866.12	1.314147%
Forsyth Fire Department	53,330.08	0.102782%
Fort Valley Fire Department	45,711.57	0.088099%
Franklin Springs Fire Department	30,474.55	0.058733%
Fulton County Fire Department	19,046.53	0.036708%
Gainesville Fire Department	388,549.65	0.748844%
Garden City Fire Department	99,042.17	0.190882%
Garfield Volunteer Fire Department	15,237.02	0.029366%
Georgia Firefighters Pension Fund Employee	38,093.06	0.073416%
Georgia Public Safety Training	30,474.55	0.058733%
Gibson Fire Department	34,283.55	0.066074%
Gilmer County Fire Department	64,758.10	0.124807%
Glade Volunteer Fire Department	19,046.53	0.036708%







## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Glennville Fire Department	\$ 11,428.02	0.022025%
Glynn County Fire Department	175,228.29	0.337714%
Gordon County Fire Department	159,990.76	0.308347%
Gore Volunteer Fire Department	3,809.51	0.007342%
Grady County Volunteer Fire Department	259,032.92	0.499229%
Gray Fire Department	76,186.12	0.146832%
Greene County Fire and Rescue	57,139.59	0.110124%
Greensboro Fire Department	7,618.51	0.014683%
Greshamville Volunteer Fire Department	26,665.04	0.051391%
Griffin Fire Department	209,511.84	0.403788%
Grovetown Fire Department	76,186.12	0.146832%
Gumlog Volunteer Fire Department	11,428.02	0.022025%
Gwinnett County Fire Department	2,597,946.85	5.006971%
Habersham County Fire Department	198,083.82	0.381763%
Hahira Fire Department	38,093.06	0.073416%
Hall County Fire Department	1,043,750.72	2.011600%
Hamilton Volunteer Fire Department	30,474.55	0.058733%
Hancock County Fire Department	45,711.57	0.088099%
Hapeville Fire Department	133,325.72	0.256956%
Haralson County Fire Department	34,283.55	0.066074%
Harlem Fire Department	60,949.11	0.117466%
Harrisburg Volunteer Fire Department	49,521.08	0.095441%
Harrison Volunteer Fire Department	34,283.55	0.066074%
Hart County Fire Department	213,321.35	0.411130%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Hartwell Fire Department	\$ 137,135.23	0.264298%
Hazlehurst Fire Department	34,283.55	0.066074%
Heard County Fire Department	57,139.59	0.110124%
Helen Fire Department, City Of	7,618.51	0.014683%
Henry County Fire Department	853,284.90	1.644519%
Hephzibah Fire Department	53,330.08	0.102782%
Hinesville Fire Department	99,042.17	0.190882%
Hinton Volunteer Fire Department	11,428.02	0.022025%
Hoboken Volunteer Fire Department	30,474.55	0.058733%
Holland Volunteer Fire Department	11,428.02	0.022025%
Homer Volunteer Fire Department	22,856.04	0.044050%
Houston County Fire Department	76,186.12	0.146832%
Hull Volunteer Fire Department	26,665.04	0.051391%
Ideal Fire Department	7,618.51	0.014683%
Ila Volunteer Fire Department	30,474.55	0.058733%
Iron City Volunteer Fire Department	7,618.51	0.014683%
Irwin County Volunteer Fire Department	3,809.51	0.007342%
Irwinton Fire Department	3,809.51	0.007342%
Isle Of Hope Fire Department	15,237.02	0.029366%
Jackson Fire Department	15,237.02	0.029366%
Jackson Trail Fire Department	19,046.53	0.036708%
Jasper County Emergency Services	49,521.08	0.095441%
Jasper Fire Department	45,711.57	0.088099%
Jefferson County Fire Department	41,902.58	0.080758%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Jefferson Fire Department	\$ 49,521.08	0.095441%
Jekyll Island Fire Department	34,283.55	0.066074%
Jesup Fire Department	83,804.63	0.161515%
Johns Creek Fire Department	266,651.43	0.513912%
Jones County Fire Department	95,232.65	0.183540%
Kingsland Fire Department	11,428.02	0.022025%
Lafayette Fire Department	15,237.02	0.029366%
Lagrange Fire Department	232,367.88	0.447838%
Lake Park Volunteer Fire Department	3,809.51	0.007342%
Lakeland - Lanier County Fire Department	15,237.02	0.029366%
Lamar County Fire Department	49,521.08	0.095441%
Laurens County Fire Department	217,130.35	0.418471%
Lavonia Fire Department	95,232.65	0.183540%
Leesburg (Lee County) Fire Department	79,995.64	0.154174%
Leslie Volunteer Fire Department	3,809.51	0.007342%
Lexington Volunteer Fire Department	3,809.51	0.007342%
Liberty County Fire Services	11,428.02	0.022025%
Liberty Volunteer Fire Department	11,428.02	0.022025%
Lincolnton Fire Department	45,711.57	0.088099%
Line Volunteer Fire Department	30,474.55	0.058733%
Loco Volunteer Fire Department	57,139.59	0.110124%
Loganville Fire Department	64,758.10	0.124807%
Louisville Fire Department	102,851.16	0.198223%
Lowndes County Fire Department	118,088.70	0.227590%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Ludowici - Long County Volunteer Fire Department	\$ 34,283.55	0.066074%
Lumpkin County Emergency Services	76,186.12	0.146832%
Lyerly Fire Department	11,428.02	0.022025%
Macon-Bibb Fire Department	1,291,355.63	2.488804%
Macon County Fire Department	41,902.58	0.080758%
Madison Fire Department	26,665.04	0.051391%
Manchester Fire Department	64,758.10	0.124807%
Marietta Fire Department	510,447.34	0.983775%
Martinez Fire Department	0.00	0.000000%
Martins Crossroads Volunteer Fire Department	68,567.62	0.132149%
Maysville Fire Department	3,809.51	0.007342%
Mcdonough Fire Department	148,563.25	0.286323%
Mcintyre Fire Department	11,428.02	0.022025%
McRae-Helena Fire Department	60,949.11	0.117466%
Meeks Volunteer Fire Department	0.00	0.000000%
Menlo Fire Department	34,283.55	0.066074%
Meriwether County Fire Department	53,330.08	0.102782%
Metter Fire Department	45,711.57	0.088099%
Midway Volunteer Fire Department	41,902.58	0.080758%
Milan Fire Department	30,474.55	0.058733%
Milledgeville Fire Department	79,995.64	0.154174%
Millen Fire Department	60,949.11	0.117466%
Milton Fire Department	220,939.86	0.425813%
Minton's Chapel Fire Department	7,618.51	0.014683%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Mitchell County Fire Rescue	\$ 26,665.04	0.051391%
Mitchell Volunteer Fire Department (Glascock County)	15,237.02	0.029366%
Monroe County Fire Department	114,279.19	0.220248%
Monroe Fire Department	102,851.16	0.198223%
Montezuma Fire Department	60,949.11	0.117466%
Moore's Chapel Volunteer Fire Department	15,237.02	0.029366%
Morgan County Fire Department	194,274.82	0.374422%
Morrow Fire Department	91,423.66	0.176199%
Moultrie Fire Department	129,516.72	0.249615%
Mount Vernon Fire Department	34,283.55	0.066074%
Mountain Park Volunteer Fire and Rescue	3,809.51	0.007342%
Murray County Fire Department	118,088.70	0.227590%
Nahunta Fire Department	64,758.10	0.124807%
Nashville Fire Department	64,758.10	0.124807%
New Lois Volunteer Fire Department	7,618.51	0.014683%
Newington Fire Department	3,809.51	0.007342%
Newnan Fire Department	220,939.86	0.425813%
Newton County Fire Department	426,642.71	0.822260%
Nicholls Volunteer Fire Department	0.00	0.000000%
Nicholson Area Fire Department	64,758.10	0.124807%
North Jackson Fire Department	41,902.58	0.080758%
North Jenkins County Volunteer Fire Department	15,237.02	0.029366%
Northwest Harris Volunteer Fire Department	34,283.55	0.066074%
Oconee County Volunteer Fire Department	369,503.12	0.712136%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Oconee Volunteer Fire Department	\$ 38,093.06	0.073416%
Odum Volunteer Fire Department	30,474.55	0.058733%
Oglethorpe Consolidated Fire & Rescue	41,902.58	0.080758%
Oglethorpe Fire Department	3,809.51	0.007342%
O'Neal Fire Department	7,618.51	0.014683%
Palmetto Fire Department	19,046.53	0.036708%
Paulding County Fire Department	674,247.61	1.299464%
Peach County Fire Department	76,186.12	0.146832%
Peachtree City Fire Department	270,460.95	0.521254%
Pelham Fire Department	7,618.51	0.014683%
Pembroke Fire Department	11,428.02	0.022025%
Perry Fire Department	140,944.23	0.271639%
Pickens County Fire Department	57,139.59	0.110124%
Pierce County Fire Department	15,237.02	0.029366%
Pike County Emergency Services	26,665.04	0.051391%
Pine Mountain Fire Department	19,046.53	0.036708%
Pine Mountain Valley Fire Department	11,428.02	0.022025%
Pinehurst Fire Department	26,665.04	0.051391%
Pitts Fire Rescue	60,949.11	0.117466%
Plainview Fire Department	26,665.04	0.051391%
Pleasant Hill Volunteer Fire Department	7,618.51	0.014683%
Poca Volunteer Fire Department	7,618.51	0.014683%
Polk County Volunteer Fire Department	11,428.02	0.022025%
Pooler Fire Department	247,604.90	0.477204%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Port Wentworth Fire Department	\$ 68,567.62	0.132149%
Poulan Fire Department	3,809.51	0.007342%
Pulaski County Fire Department	95,232.65	0.183540%
Putnam County Fire Department	125,707.21	0.242273%
Quitman County Volunteer Fire Department	64,758.10	0.124807%
Quitman Fire Department	7,618.51	0.014683%
Rabun County Fire Department	270,460.95	0.521254%
Raines Crossroads Volunteer Fire Department	11,428.02	0.022025%
Randolph County Ema Fire & Rescue	22,856.04	0.044050%
Rayle Fire Department	41,902.58	0.080758%
Red Hill Volunteer Fire Department	49,521.08	0.095441%
Red Oak Volunteer Fire Department	30,474.55	0.058733%
Reidsville Fire Department	30,474.55	0.058733%
Reynolds Fire Department	19,046.53	0.036708%
Richland Volunteer Fire Department	15,237.02	0.029366%
Richmond Hill Fire Department	110,470.19	0.212907%
Riddleville Volunteer Fire Department	38,093.06	0.073416%
Rincon Fire Department	22,856.04	0.044050%
Riverdale Fire Department	79,995.64	0.154174%
Rochelle Fire Department	11,428.02	0.022025%
Rock Hill Volunteer Fire Department	0.00	0.000000%
Rockdale County Fire Department	319,982.03	0.616695%
Rockmart Fire Department	60,949.11	0.117466%
Rome Fire Department	586,633.46	1.130607%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Rossville Fire Department	\$ 3,809.51	0.007342%
Roswell Fire Department	159,990.76	0.308347%
Royston Fire Department	34,283.55	0.066074%
Saint Marys Fire Department	60,949.11	0.117466%
Salem Volunteer Fire Department	19,046.53	0.036708%
Sandersville Fire Department	60,949.11	0.117466%
Sandy Cross Volunteer Fire Department	7,618.51	0.014683%
Sandy Springs Fire Department	377,121.62	0.726819%
Savannah Airport Fire Department	45,711.57	0.088099%
Savannah Fire Department	1,184,694.95	2.283239%
Scotland Volunteer Fire Department	3,809.51	0.007342%
Scott Volunteer Fire Department	19,046.53	0.036708%
Screven County Fire Department	118,088.70	0.227590%
Screven Volunteer Fire Department	3,809.51	0.007342%
Shellman Volunteer Fire Department	15,237.02	0.029366%
Shiloh Community Volunteer Fire Department (Madison Co.)	19,046.53	0.036708%
Shiloh Volunteer Fire Department (Harris County)	0.00	0.000000%
Siloam Fire Department	3,809.51	0.007342%
Sky Valley - Scaly Mountain Fire Department	53,330.08	0.102782%
Smyrna Fire Department	293,316.99	0.565304%
Social Circle Fire Department	41,902.58	0.080758%
Soperton Fire Department	22,856.04	0.044050%
South Dade Volunteer Fire Department	3,809.51	0.007342%
South Fulton Fire Department	289,507.48	0.557962%







## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
South Jackson Volunteer Fire Department	\$ 34,283.55	0.066074%
South Jenkins District # 6 Volunteer Fire Department	45,711.57	0.088099%
South Jenkins Volunteer Fire Department	49,521.08	0.095441%
Spalding County Fire Department	217,130.35	0.418471%
Sparta Volunteer Fire Department	45,711.57	0.088099%
Stapleton Fire Department	19,046.53	0.036708%
Statesboro Fire Department	79,995.64	0.154174%
Stephens County Fire Department	213,321.35	0.411130%
Stewart County Fire & EMS	3,809.51	0.007342%
Stillmore Fire Department	0.00	0.000000%
Subligna Fire Department	15,237.02	0.029366%
Summertown Volunteer Fire Department	19,046.53	0.036708%
Summerville Fire Department	53,330.08	0.102782%
Sumter County Fire Department	118,088.70	0.227590%
Swainsboro Fire Department	19,046.53	0.036708%
Sylvania Fire Department	41,902.58	0.080758%
Sylvester Fire Department	7,618.51	0.014683%
Taliaferro County Fire And Rescue Department	11,428.02	0.022025%
Tarrytown Volunteer Fire Department	11,428.02	0.022025%
Tattnall County Fire Rescue	22,856.04	0.044050%
Teloga Fire Department	41,902.58	0.080758%
Tennille Fire Department	41,902.58	0.080758%
Thomas County Fire Rescue	319,982.03	0.616695%
Thomaston Fire Department	26,665.04	0.051391%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Thomasville Fire Rescue	\$ 137,135.23	0.264298%
Thomson-McDuffie Fire and EMS	60,949.11	0.117466%
Thunderbolt Fire Department	19,046.53	0.036708%
Tift County Fire Rescue	140,944.23	0.271639%
Tifton Fire Department	133,325.72	0.256956%
Tignall Fire Department	83,804.63	0.161515%
Toccoa Fire Department	102,851.16	0.198223%
Toombs County Fire Department	11,428.02	0.022025%
Towns County Fire Department	110,470.19	0.212907%
Trenton Fire Department	11,428.02	0.022025%
Treutlen County Fire Department	30,474.55	0.058733%
Trion Fire Department	45,711.57	0.088099%
Troup County Fire Department	114,279.19	0.220248%
Turner County Fire And Rescue	30,474.55	0.058733%
Twiggs County Fire Rescue	22,856.04	0.044050%
Twin City Fire Department	38,093.06	0.073416%
Tybee Island Fire Department	83,804.63	0.161515%
Unadilla Fire Department	41,902.58	0.080758%
Union City Fire Department	91,423.66	0.176199%
Union County Fire Department	99,042.17	0.190882%
Union Point Fire Department	3,809.51	0.007342%
Valdosta Fire Department	266,651.43	0.513912%
Vesta Volunteer Fire Department	30,474.55	0.058733%
Vidalia Fire Department	38,093.06	0.073416%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Vienna Fire Department	\$ 38,093.06	0.073416%
Wadley Fire Department	30,474.55	0.058733%
Walker Church Volunteer Fire Department	7,618.51	0.014683%
Walker County Fire Department	76,186.12	0.146832%
Walthourville Volunteer Fire Department	0.00	0.000000%
Walton County Fire Department	247,604.90	0.477204%
Ware County Fire Department	87,614.15	0.168857%
Warner Robins Fire Department	438,070.73	0.844285%
Warren County Fire Department	38,093.06	0.073416%
Warrenton Fire Department	19,046.53	0.036708%
Warthen Volunteer Fire Department	41,902.58	0.080758%
Washington Fire Department	121,897.69	0.234931%
Waverly Hall Fire Department	38,093.06	0.073416%
Waycross Fire Department	133,325.72	0.256956%
Wayne County Fire Rescue	87,614.15	0.168857%
Waynesboro Fire Department	41,902.58	0.080758%
Webster County Fire/Ems	49,521.08	0.095441%
West Jackson Fire Department	41,902.58	0.080758%
West Point Fire Department	41,902.58	0.080758%
Whigham Fire Department	49,521.08	0.095441%
White County Fire Department	152,372.25	0.293664%
White Plains Fire Department	22,856.04	0.044050%
Whitfield County Fire Department	339,028.56	0.653403%
Wilkes County Fire Service	99,042.17	0.190882%





## Schedule A – Schedule of Employer Allocations

Employers	2023 State Pension Support Provided To The Employers	Employer Allocation Percentage
Winder Fire Department	\$ 144,753.74	0.278981%
Winterville Volunteer Fire Department	22,856.04	0.044050%
Woodstock Fire Department	106,660.68	0.205565%
Woodville Fire Department	3,809.51	0.007342%
Worth County Fire Department	26,665.04	0.051391%
Wrens Fire Department	38,093.06	0.073416%
Wrightsville Fire Department	38,093.06	0.073416%
Yellow Creek Volunteer Fire Department	3,809.51	0.007342%
Total State of Georgia	\$ <u>51,886,594.00</u>	<u>100.000000%</u>





## Schedule B – Schedule of Pension Amounts by Employer

### GEORGIA FIREFIGHTERS' PENSION FUND as of June 30, 2023

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Abbeville Fire Department	\$ 133,871.68	\$ 32,112.89
Adel Fire Department	516,363.69	123,864.35
Adrian Volunteer Firefighter	38,248.68	9,175.02
Ailey Fire Department	114,748.64	27,525.69
Alamo Fire Department	152,997.32	36,700.71
Alapaha Fire Department	172,120.36	41,287.91
Albany Fire Department	1,740,339.68	417,469.40
Allentown Volunteer Fire Department	76,497.36	18,350.04
Alma - Bacon County Fire Department	229,494.68	55,050.75
Alpharetta Fire Department	1,644,716.68	394,531.54
Americus Fire Department	535,489.33	128,452.17
Antioch Volunteer Fire Department	325,117.69	77,988.62
Appling County Fire Department	803,232.70	192,677.95
Arcade Fire Department	95,623.00	22,937.87
Arnoldsville Volunteer Fire Department	76,497.36	18,350.04
Ashburn Fire Department	57,374.32	13,762.84
Athens - Clarke County Fire & Emergency	3,021,689.99	724,837.30
Atkinson County Volunteer Fire Department	305,994.65	73,401.42
Atlanta Fire Department	10,518,538.03	2,523,167.09
Augusta Fire Department	3,423,305.03	821,175.96
Augusta Regional Airport Fire Department	210,371.65	50,463.55





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Austell Fire Department	\$ 286,869.01	\$ 68,813.60
Avera Fire Department	133,871.68	32,112.89
Bainbridge Fire Department	19,125.64	4,587.82
Baldwin County Fire Department	631,112.33	151,390.04
Baldwin Fire Department	172,120.36	41,287.91
Banks County Fire Department	554,614.97	133,040.00
Barnesville Fire Department	152,997.32	36,700.71
Barrow County Fire Department	937,106.98	224,791.46
Bartow County Fire Department	1,816,837.04	435,819.45
Bartow Volunteer Fire Department	229,494.68	55,050.75
Baxley Fire Department	363,366.37	87,163.64
Beaverdam Volunteer Fire Department	19,125.64	4,587.82
Ben Epps Field - Athens Clarke County	19,125.64	4,587.82
Ben Hill Volunteer Fire Department	38,248.68	9,175.02
Bent Tree Volunteer Fire Department	19,125.64	4,587.82
Bethany - Salem Fire Department	38,248.68	9,175.02
Big Canoe Fire Department	133,871.68	32,112.89
Blackshear Fire Department	305,994.65	73,401.42
Blakely Fire Department	57,374.32	13,762.84
Bleckley County Fire Department	286,869.01	68,813.60
Bloomingdale Fire Department	267,743.36	64,225.77
Bold Springs Fire Department	401,617.65	96,339.29
Box Springs Fire Department	19,125.64	4,587.82





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Bremen Fire Department	\$ 172,120.36	\$ 41,287.91
Brooks County Fire Department	19,125.64	4,587.82
Broxton Fire Department	57,374.32	13,762.84
Brunswick Fire Department	363,366.37	87,163.64
Bryan County Fire Department	1,051,853.02	252,316.52
Buckeye Volunteer Fire Department	95,623.00	22,937.87
Buena Vista Fire Rescue	0.00	0.00
Bulloch County Fire Department	841,483.98	201,853.59
Burke County Fire Department	573,738.01	137,627.19
Butler Fire Department	325,117.69	77,988.62
Butts County Fire Department	191,246.00	45,875.73
Byromville Fire Department	229,494.68	55,050.75
Byron Fire Department	229,494.68	55,050.75
Cairo Fire Department	458,991.97	110,102.13
Calhoun Fire Department	841,483.98	201,853.59
Calvary Volunteer Fire Department	95,623.00	22,937.87
Camden County Fire Rescue	1,606,468.00	385,356.52
Camilla Fire Department	133,871.68	32,112.89
Canon Volunteer Fire Department	229,494.68	55,050.75
Canoochee Fire Department	57,374.32	13,762.84
Carlton Volunteer Fire Department	191,246.00	45,875.73
Carnesville Volunteer Fire Department	248,620.33	59,638.58
Carroll County Fire Rescue	1,319,598.99	316,542.92





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Carrollton Fire Department	\$ 1,300,473.35	\$ 311,955.10
Cartersville Fire Department	1,357,847.67	325,717.94
Cataula Volunteer Fire Department	229,494.68	55,050.75
Catoosa County Fire Department	917,981.34	220,203.63
Cave Spring Fire Department	19,125.64	4,587.82
Cedar Creek Fire Department	191,246.00	45,875.73
Cedartown Fire Department	401,617.65	96,339.29
Centerville Fire Department	248,620.33	59,638.58
Charlton County Fire Department	497,240.65	119,277.15
Chatham Emergency Services	1,300,473.35	311,955.10
Chatsworth Fire Department	210,371.65	50,463.55
Chattahoochee Hills	95,623.00	22,937.87
Chauncey Volunteer Fire Department	19,125.64	4,587.82
Cherokee County Fire Department	7,974,963.06	1,913,019.12
Chester Volunteer Fire Department	38,248.68	9,175.02
Clarkesville Fire Department	76,497.36	18,350.04
Claxton Fire Department	210,371.65	50,463.55
Clayton County Fire Department	5,068,021.71	1,215,707.50
Cloudland Volunteer Fire Department	210,371.65	50,463.55
Cobb County Fire Department	11,933,757.42	2,862,647.25
Cobbtown Fire Department	172,120.36	41,287.91
Cochran Fire Department	76,497.36	18,350.04
Coffee County Fire Department	439,866.33	105,514.31







## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Colbert Fire Department	\$ 76,497.36	\$ 18,350.04
College Park Fire Department	784,109.66	188,090.75
Collins Volunteer Fire Department	76,497.36	18,350.04
Collins Volunteer Fire Department (Madison County)	38,248.68	9,175.02
Colquitt - Miller Fire Department	458,991.97	110,102.13
Colquitt County Volunteer Fire Association	554,614.97	133,040.00
Columbia County Fire Rescue	3,346,807.67	802,825.92
Columbus Fire & Emergency Medical Services	6,349,372.02	1,523,075.40
Comer Volunteer Fire Department	210,371.65	50,463.55
Commerce Fire Department	344,243.33	82,576.44
Cordele Fire Department	363,366.37	87,163.64
Cornelia Fire Department	382,492.01	91,751.46
Covington Fire Department	937,106.98	224,791.46
Coweta County Fire Department	2,658,321.02	637,673.04
Crawford County Volunteer Fire Department	267,743.36	64,225.77
Crisp County Fire Department	401,617.65	96,339.29
Cusseta - Chattahoochee County Volunteer Fire Department	267,743.36	64,225.77
Cuthbert Fire Department	0.00	0.00
Dalton Fire Department	1,797,714.00	431,232.25
Danielsville Fire Department	133,871.68	32,112.89
Davisboro Fire Department	305,994.65	73,401.42
Dawson County Fire Department	745,860.98	178,915.73
Dawson Fire Department	95,623.00	22,937.87





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Dearing Fire Department	\$ 19,125.64	\$ 4,587.82
Decatur County Fire Department	210,371.65	50,463.55
Decatur Fire Department	478,115.01	114,689.33
Deepstep Area Fire Department	57,374.32	13,762.84
DeKalb County Fire Department	8,778,198.36	2,105,697.69
Demorest Fire Department	95,623.00	22,937.87
Devils Pond Volunteer Fire Department	38,248.68	9,175.02
Dodge County Fire Department	95,623.00	22,937.87
Donalsonville Fire Department	172,120.36	41,287.91
Dooly County Fire Department	420,740.69	100,926.48
Double Churches Fire Department	229,494.68	55,050.75
Douglas County Fire Department	1,663,842.32	399,119.36
Douglas Fire Department	516,363.69	123,864.35
Dublin Fire Department	401,617.65	96,339.29
East Berrien Fire Department	286,869.01	68,813.60
East Dublin Fire Department	19,125.64	4,587.82
East Point Fire Department	879,732.66	211,028.61
Eastman Fire Department	248,620.33	59,638.58
Eatonton Fire Department	344,243.33	82,576.44
Echols County Volunteer Fire Department	76,497.36	18,350.04
Effingham County Fire Department	1,204,850.35	289,017.23
Elbert County Fire Department	1,376,973.31	330,305.76
Elberton Fire Department	267,743.36	64,225.77





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Ellaville (Schley County) Fire Department	\$ 305,994.65	\$ 73,401.42
Ellerslie Fire Department	305,994.65	73,401.42
Ellijay Fire Department	57,374.32	13,762.84
Emanuel County Rural Fire Department	57,374.32	13,762.84
Enigma Volunteer Fire Department	38,248.68	9,175.02
Eton Fire Department	38,248.68	9,175.02
Evans County Fire & Rescue	478,115.01	114,689.33
Fairburn Fire Department	325,117.69	77,988.62
Fairfield Plantation Fire Department	95,623.00	22,937.87
Fannin County Fire Department	688,486.66	165,152.88
Fayette County Fire Department	2,486,200.66	596,385.13
Fayetteville Fire Department	994,478.70	238,553.68
Fitzgerald Fire Department	305,994.65	73,401.42
Five Area Volunteer Fire Department	210,371.65	50,463.55
Flint Hill Fire Department	76,497.36	18,350.04
Flovilla Fire Department	19,125.64	4,587.82
Forest Park Fire Department	611,986.69	146,802.21
Forsyth County Fire Department	3,423,305.03	821,175.96
Forsyth Fire Department	267,743.36	64,225.77
Fort Valley Fire Department	229,494.68	55,050.75
Franklin Springs Fire Department	152,997.32	36,700.71
Fulton County Fire Department	95,623.00	22,937.87
Gainesville Fire Department	1,950,711.32	467,932.96





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Garden City Fire Department	\$ 497,240.65	\$ 119,277.15
Garfield Volunteer Fire Department	76,497.36	18,350.04
Georgia Firefighters Pension Fund Employee	191,246.00	45,875.73
Georgia Public Safety Training	152,997.32	36,700.71
Gibson Fire Department	172,120.36	41,287.91
Gilmer County Fire Department	325,117.69	77,988.62
Glade Volunteer Fire Department	95,623.00	22,937.87
Glennville Fire Department	57,374.32	13,762.84
Glynn County Fire Department	879,732.66	211,028.61
Gordon County Fire Department	803,232.70	192,677.95
Gore Volunteer Fire Department	19,125.64	4,587.82
Grady County Volunteer Fire Department	1,300,473.35	311,955.10
Gray Fire Department	382,492.01	91,751.46
Greene County Fire and Rescue	286,869.01	68,813.60
Greensboro Fire Department	38,248.68	9,175.02
Greshamville Volunteer Fire Department	133,871.68	32,112.89
Griffin Fire Department	1,051,853.02	252,316.52
Grovetown Fire Department	382,492.01	91,751.46
Gumlog Volunteer Fire Department	57,374.32	13,762.84
Gwinnett County Fire Department	13,042,977.24	3,128,724.95
Habersham County Fire Department	994,478.70	238,553.68
Hahira Fire Department	191,246.00	45,875.73
Hall County Fire Department	5,240,144.68	1,256,996.04





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Hamilton Volunteer Fire Department	\$ 152,997.32	\$ 36,700.71
Hancock County Fire Department	229,494.68	55,050.75
Hapeville Fire Department	669,361.01	160,565.06
Haralson County Fire Department	172,120.36	41,287.91
Harlem Fire Department	305,994.65	73,401.42
Harrisburg Volunteer Fire Department	248,620.33	59,638.58
Harrison Volunteer Fire Department	172,120.36	41,287.91
Hart County Fire Department	1,070,978.66	256,904.34
Hartwell Fire Department	688,486.66	165,152.88
Hazlehurst Fire Department	172,120.36	41,287.91
Heard County Fire Department	286,869.01	68,813.60
Helen Fire Department, City Of	38,248.68	9,175.02
Henry County Fire Department	4,283,912.05	1,027,616.75
Hephzibah Fire Department	267,743.36	64,225.77
Hinesville Fire Department	497,240.65	119,277.15
Hinton Volunteer Fire Department	57,374.32	13,762.84
Hoboken Volunteer Fire Department	152,997.32	36,700.71
Holland Volunteer Fire Department	57,374.32	13,762.84
Homer Volunteer Fire Department	114,748.64	27,525.69
Houston County Fire Department	382,492.01	91,751.46
Hull Volunteer Fire Department	133,871.68	32,112.89
Ideal Fire Department	38,248.68	9,175.02
Ila Volunteer Fire Department	152,997.32	36,700.71





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Iron City Volunteer Fire Department	\$ 38,248.68	\$ 9,175.02
Irwin County Volunteer Fire Department	19,125.64	4,587.82
Irwinton Fire Department	19,125.64	4,587.82
Isle Of Hope Fire Department	76,497.36	18,350.04
Jackson Fire Department	76,497.36	18,350.04
Jackson Trail Fire Department	95,623.00	22,937.87
Jasper County Emergency Services	248,620.33	59,638.58
Jasper Fire Department	229,494.68	55,050.75
Jefferson County Fire Department	210,371.65	50,463.55
Jefferson Fire Department	248,620.33	59,638.58
Jekyll Island Fire Department	172,120.36	41,287.91
Jesup Fire Department	420,740.69	100,926.48
Johns Creek Fire Department	1,338,722.03	321,130.12
Jones County Fire Department	478,115.01	114,689.33
Kingsland Fire Department	57,374.32	13,762.84
Lafayette Fire Department	76,497.36	18,350.04
Lagrange Fire Department	1,166,601.67	279,842.21
Lake Park Volunteer Fire Department	19,125.64	4,587.82
Lakeland - Lanier County Fire Department	76,497.36	18,350.04
Lamar County Fire Department	248,620.33	59,638.58
Laurens County Fire Department	1,090,101.70	261,491.54
Lavonia Fire Department	478,115.01	114,689.33
Leesburg (Lee County) Fire Department	401,617.65	96,339.29





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Leslie Volunteer Fire Department	\$ 19,125.64	\$ 4,587.82
Lexington Volunteer Fire Department	19,125.64	4,587.82
Liberty County Fire Services	57,374.32	13,762.84
Liberty Volunteer Fire Department	57,374.32	13,762.84
Lincolnton Fire Department	229,494.68	55,050.75
Line Volunteer Fire Department	152,997.32	36,700.71
Loco Volunteer Fire Department	286,869.01	68,813.60
Loganville Fire Department	325,117.69	77,988.62
Louisville Fire Department	516,363.69	123,864.35
Lowndes County Fire Department	592,863.65	142,215.02
Ludowici - Long County Volunteer Fire Department	172,120.36	41,287.91
Lumpkin County Emergency Services	382,492.01	91,751.46
Lyerly Fire Department	57,374.32	13,762.84
Macon-Bibb Fire Department	6,483,243.70	1,555,188.29
Macon County Fire Department	210,371.65	50,463.55
Madison Fire Department	133,871.68	32,112.89
Manchester Fire Department	325,117.69	77,988.62
Marietta Fire Department	2,562,698.02	614,735.17
Martinez Fire Department	0.00	0.00
Martins Crossroads Volunteer Fire Department	344,243.33	82,576.44
Maysville Fire Department	19,125.64	4,587.82
Mcdonough Fire Department	745,860.98	178,915.73
Mcintyre Fire Department	57,374.32	13,762.84





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
McRae-Helena Fire Department	\$ 305,994.65	\$ 73,401.42
Meeks Volunteer Fire Department	0.00	0.00
Menlo Fire Department	172,120.36	41,287.91
Meriwether County Fire Department	267,743.36	64,225.77
Metter Fire Department	229,494.68	55,050.75
Midway Volunteer Fire Department	210,371.65	50,463.55
Milan Fire Department	152,997.32	36,700.71
Milledgeville Fire Department	401,617.65	96,339.29
Millen Fire Department	305,994.65	73,401.42
Milton Fire Department	1,109,227.34	266,079.37
Minton's Chapel Fire Department	38,248.68	9,175.02
Mitchell County Fire Rescue	133,871.68	32,112.89
Mitchell Volunteer Fire Department (Glascock County)	76,497.36	18,350.04
Monroe County Fire Department	573,738.01	137,627.19
Monroe Fire Department	516,363.69	123,864.35
Montezuma Fire Department	305,994.65	73,401.42
Moores Chapel Volunteer Fire Department	76,497.36	18,350.04
Morgan County Fire Department	975,355.66	233,966.48
Morrow Fire Department	458,991.97	110,102.13
Moultrie Fire Department	650,237.98	155,977.86
Mount Vernon Fire Department	172,120.36	41,287.91
Mountain Park Volunteer Fire and Rescue	19,125.64	4,587.82
Murray County Fire Department	592,863.65	142,215.02







## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Nahunta Fire Department	\$ 325,117.69	\$ 77,988.62
Nashville Fire Department	325,117.69	77,988.62
New Lois Volunteer Fire Department	38,248.68	9,175.02
Newington Fire Department	19,125.64	4,587.82
Newnan Fire Department	1,109,227.34	266,079.37
Newton County Fire Department	2,141,957.33	513,808.69
Nicholls Volunteer Fire Department	0.00	0.00
Nicholson Area Fire Department	325,117.69	77,988.62
North Jackson Fire Department	210,371.65	50,463.55
North Jenkins County Volunteer Fire Department	76,497.36	18,350.04
Northwest Harris Volunteer Fire Department	172,120.36	41,287.91
Oconee County Volunteer Fire Department	1,855,088.32	444,995.09
Oconee Volunteer Fire Department	191,246.00	45,875.73
Odum Volunteer Fire Department	152,997.32	36,700.71
Oglethorpe Consolidated Fire & Rescue	210,371.65	50,463.55
Oglethorpe Fire Department	19,125.64	4,587.82
O'Neal Fire Department	38,248.68	9,175.02
Palmetto Fire Department	95,623.00	22,937.87
Paulding County Fire Department	3,385,056.35	812,000.94
Peach County Fire Department	382,492.01	91,751.46
Peachtree City Fire Department	1,357,847.67	325,717.94
Pelham Fire Department	38,248.68	9,175.02
Pembroke Fire Department	57,374.32	13,762.84





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Perry Fire Department	\$ 707,609.69	\$ 169,740.08
Pickens County Fire Department	286,869.01	68,813.60
Pierce County Fire Department	76,497.36	18,350.04
Pike County Emergency Services	133,871.68	32,112.89
Pine Mountain Fire Department	95,623.00	22,937.87
Pine Mountain Valley Fire Department	57,374.32	13,762.84
Pinehurst Fire Department	133,871.68	32,112.89
Pitts Fire Rescue	305,994.65	73,401.42
Plainview Fire Department	133,871.68	32,112.89
Pleasant Hill Volunteer Fire Department	38,248.68	9,175.02
Poca Volunteer Fire Department	38,248.68	9,175.02
Polk County Volunteer Fire Department	57,374.32	13,762.84
Pooler Fire Department	1,243,099.03	298,192.25
Port Wentworth Fire Department	344,243.33	82,576.44
Poulan Fire Department	19,125.64	4,587.82
Pulaski County Fire Department	478,115.01	114,689.33
Putnam County Fire Department	631,112.33	151,390.04
Quitman County Volunteer Fire Department	325,117.69	77,988.62
Quitman Fire Department	38,248.68	9,175.02
Rabun County Fire Department	1,357,847.67	325,717.94
Raines Crossroads Volunteer Fire Department	57,374.32	13,762.84
Randolph County Ema Fire & Rescue	114,748.64	27,525.69
Rayle Fire Department	210,371.65	50,463.55





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Red Hill Volunteer Fire Department	\$ 248,620.33	\$ 59,638.58
Red Oak Volunteer Fire Department	152,997.32	36,700.71
Reidsville Fire Department	152,997.32	36,700.71
Reynolds Fire Department	95,623.00	22,937.87
Richland Volunteer Fire Department	76,497.36	18,350.04
Richmond Hill Fire Department	554,614.97	133,040.00
Riddleville Volunteer Fire Department	191,246.00	45,875.73
Rincon Fire Department	114,748.64	27,525.69
Riverdale Fire Department	401,617.65	96,339.29
Rochelle Fire Department	57,374.32	13,762.84
Rock Hill Volunteer Fire Department	0.00	0.00
Rockdale County Fire Department	1,606,468.00	385,356.52
Rockmart Fire Department	305,994.65	73,401.42
Rome Fire Department	2,945,190.02	706,486.64
Rossville Fire Department	19,125.64	4,587.82
Roswell Fire Department	803,232.70	192,677.95
Royston Fire Department	172,120.36	41,287.91
Saint Marys Fire Department	305,994.65	73,401.42
Salem Volunteer Fire Department	95,623.00	22,937.87
Sandersville Fire Department	305,994.65	73,401.42
Sandy Cross Volunteer Fire Department	38,248.68	9,175.02
Sandy Springs Fire Department	1,893,337.00	454,170.11
Savannah Airport Fire Department	229,494.68	55,050.75





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Savannah Fire Department	\$ 5,947,754.37	\$ 1,426,736.12
Scotland Volunteer Fire Department	19,125.64	4,587.82
Scott Volunteer Fire Department	95,623.00	22,937.87
Screven County Fire Department	592,863.65	142,215.02
Screven Volunteer Fire Department	19,125.64	4,587.82
Shellman Volunteer Fire Department	76,497.36	18,350.04
Shiloh Community Volunteer Fire Department (Madison Co.)	95,623.00	22,937.87
Shiloh Volunteer Fire Department (Harris County)	0.00	0.00
Siloam Fire Department	19,125.64	4,587.82
Sky Valley - Scaly Mountain Fire Department	267,743.36	64,225.77
Smyrna Fire Department	1,472,596.31	353,243.63
Social Circle Fire Department	210,371.65	50,463.55
Soperton Fire Department	114,748.64	27,525.69
South Dade Volunteer Fire Department	19,125.64	4,587.82
South Fulton Fire Department	1,453,470.67	348,655.81
South Jackson Volunteer Fire Department	172,120.36	41,287.91
South Jenkins District # 6 Volunteer Fire Department	229,494.68	55,050.75
South Jenkins Volunteer Fire Department	248,620.33	59,638.58
Spalding County Fire Department	1,090,101.70	261,491.54
Sparta Volunteer Fire Department	229,494.68	55,050.75
Stapleton Fire Department	95,623.00	22,937.87
Statesboro Fire Department	401,617.65	96,339.29
Stephens County Fire Department	1,070,978.66	256,904.34





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Stewart County Fire & EMS	\$ 19,125.64	\$ 4,587.82
Stillmore Fire Department	0.00	0.00
Subligna Fire Department	76,497.36	18,350.04
Summertown Volunteer Fire Department	95,623.00	22,937.87
Summerville Fire Department	267,743.36	64,225.77
Sumter County Fire Department	592,863.65	142,215.02
Swainsboro Fire Department	95,623.00	22,937.87
Sylvania Fire Department	210,371.65	50,463.55
Sylvester Fire Department	38,248.68	9,175.02
Taliaferro County Fire And Rescue Department	57,374.32	13,762.84
Tarrytown Volunteer Fire Department	57,374.32	13,762.84
Tattnall County Fire Rescue	114,748.64	27,525.69
Teloga Fire Department	210,371.65	50,463.55
Tennille Fire Department	210,371.65	50,463.55
Thomas County Fire Rescue	1,606,468.00	385,356.52
Thomaston Fire Department	133,871.68	32,112.89
Thomasville Fire Rescue	688,486.66	165,152.88
Thomson-McDuffie Fire and EMS	305,994.65	73,401.42
Thunderbolt Fire Department	95,623.00	22,937.87
Tift County Fire Rescue	707,609.69	169,740.08
Tifton Fire Department	669,361.01	160,565.06
Tignall Fire Department	420,740.69	100,926.48
Toccoa Fire Department	516,363.69	123,864.35





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Toombs County Fire Department	\$ 57,374.32	\$ 13,762.84
Towns County Fire Department	554,614.97	133,040.00
Trenton Fire Department	57,374.32	13,762.84
Treutlen County Fire Department	152,997.32	36,700.71
Trion Fire Department	229,494.68	55,050.75
Troup County Fire Department	573,738.01	137,627.19
Turner County Fire And Rescue	152,997.32	36,700.71
Twiggs County Fire Rescue	114,748.64	27,525.69
Twin City Fire Department	191,246.00	45,875.73
Tybee Island Fire Department	420,740.69	100,926.48
Unadilla Fire Department	210,371.65	50,463.55
Union City Fire Department	458,991.97	110,102.13
Union County Fire Department	497,240.65	119,277.15
Union Point Fire Department	19,125.64	4,587.82
Valdosta Fire Department	1,338,722.03	321,130.12
Vesta Volunteer Fire Department	152,997.32	36,700.71
Vidalia Fire Department	191,246.00	45,875.73
Vienna Fire Department	191,246.00	45,875.73
Wadley Fire Department	152,997.32	36,700.71
Walker Church Volunteer Fire Department	38,248.68	9,175.02
Walker County Fire Department	382,492.01	91,751.46
Walthourville Volunteer Fire Department	0.00	0.00
Walton County Fire Department	1,243,099.03	298,192.25





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Ware County Fire Department	\$ 439,866.33	\$ 105,514.31
Warner Robins Fire Department	2,199,331.65	527,571.53
Warren County Fire Department	191,246.00	45,875.73
Warrenton Fire Department	95,623.00	22,937.87
Warthen Volunteer Fire Department	210,371.65	50,463.55
Washington Fire Department	611,986.69	146,802.21
Waverly Hall Fire Department	191,246.00	45,875.73
Waycross Fire Department	669,361.01	160,565.06
Wayne County Fire Rescue	439,866.33	105,514.31
Waynesboro Fire Department	210,371.65	50,463.55
Webster County Fire/Ems	248,620.33	59,638.58
West Jackson Fire Department	210,371.65	50,463.55
West Point Fire Department	210,371.65	50,463.55
Whigham Fire Department	248,620.33	59,638.58
White County Fire Department	764,984.02	183,502.92
White Plains Fire Department	114,748.64	27,525.69
Whitfield County Fire Department	1,702,091.00	408,294.38
Wilkes County Fire Service	497,240.65	119,277.15
Winder Fire Department	726,735.34	174,327.90
Winterville Volunteer Fire Department	114,748.64	27,525.69
Woodstock Fire Department	535,489.33	128,452.17
Woodville Fire Department	19,125.64	4,587.82
Worth County Fire Department	133,871.68	32,112.89





## Schedule B – Schedule of Pension Amounts by Employer

Employers	State's Proportionate Share of the Net Pension Liability Associated with the Employer	Employer Pension Expense and Revenue For State Support
Wrens Fire Department	\$ 191,246.00	\$ 45,875.73
Wrightsville Fire Department	191,246.00	45,875.73
Yellow Creek Volunteer Fire Department	19,125.64	4,587.82
Total State of Georgia	\$ <u>260,496,355.00</u>	\$ <u>62,487,375.00</u>







## Schedule C – Summary of Benefit Provisions Valued

**Current Plan Provisions:** The plan provisions and contribution revenue are established under Chapter 7 of Title 47 of the Official Code of Georgia. The Chapter has established a five-member Board of Trustees to administer the Fund. The Georgia Legislature has sole authority to change plan provisions, except that the Fund’s Trustees may approve ad hoc cost-of-living adjustments each six months not exceeding 1½% per increase. The Georgia Legislature also determines sources of revenues to the Fund from the State and from Members. Employers are not required to make contributions to this fund.

**Effective Date:** 1955

**Most Recent Amendment Effective Date:** July 1, 2023.

**Type of Plan:** A defined benefit, public employee retirement system funded by Member contributions and tax revenues on insurance premiums in protected areas.

**Eligibility:** Any person employed as a firefighter or enrolled as a volunteer firefighter making required monthly dues. Members of Peace Officers’ Annuity and Benefit Fund are excluded. Regular employees of the fund are eligible.

**Credited Service:** All service as a Member of the fund rendered while a firefighter or volunteer firefighter excluding years for volunteer firefighters who do not meet attendance, meeting or drill requirements and excluding any leave of absence time. The Board may calculate Credited Service on a monthly basis.

**Normal Retirement Date:** Full benefits paid at age 55 with at least 25 years of service. Reduced benefits paid if Member has at least 15 years of service.

**Early Retirement Date:** Age 50 with at least 15 years of service.

**Retirement Benefit at Normal Retirement Date:** A monthly retirement income increased 2% for each complete year of service over 25. If credited service is less than 25, the \$997 per month is reduced by the ratio of credited service divided by 25 years. The \$997 benefit is derived as follows:

		<u>Change</u>	<u>Total Benefit</u>
Benefit under Code Sec. 47-7-102(3) effective 7/1/1990	=	\$570	\$570
6% Increase to offset State Income Tax under Code Sec. 47-1-30	=	34	604
3% COLA adjustment on 8/1/1993	=	18	622
1½% COLA adjustment on 1/1/1994	=	9	631
1½% COLA adjustment on 7/1/1994	=	9	640
1½% COLA adjustment on 1/1/1995	=	10	650
1½% COLA adjustment on 7/1/1995	=	10	660
1½% COLA adjustment on 1/1/1996	=	10	670
1½% COLA adjustment on 7/1/1996	=	10	680
1½% COLA adjustment on 1/1/1997	=	10	690





## Schedule C – Summary of Benefit Provisions Valued

1½% COLA adjustment on 7/1/1997	=	10	700
1½% COLA adjustment on 7/1/1998	=	10	710
1½% COLA adjustment on 7/1/1999	=	11	721
1½% COLA adjustment on 1/1/2000	=	11	732
1½% COLA adjustment on 7/1/2000	=	11	743
1½% COLA adjustment on 7/1/2001	=	11	754
1½% COLA adjustment on 7/1/2003	=	11	765
1½% COLA adjustment on 1/1/2004	=	11	776
1½% COLA adjustment on 7/1/2004	=	12	788
1½% COLA adjustment on 1/1/2005	=	12	800
1½% COLA adjustment on 7/1/2005	=	12	812
1½% COLA adjustment on 1/1/2006	=	12	824
1½% COLA adjustment on 7/1/2006	=	12	836
1½% COLA adjustment on 1/1/2007	=	13	849
1½% COLA adjustment on 7/1/2007	=	13	862
1½% COLA adjustment on 1/1/2008	=	13	875
¾% COLA adjustment on 7/1/2008	=	7	882
1½% COLA adjustment on 7/1/2016	=	13	895
1% COLA adjustment on 7/1/2017	=	9	904
1% COLA adjustment on 1/1/2018	=	9	913
1% COLA adjustment on 7/1/2018	=	9	922
1% COLA adjustment on 1/1/2019	=	9	931
1% COLA adjustment on 1/1/2020	=	9	940
1% COLA adjustment on 1/1/2021	=	9	949
1½% COLA adjustment on 7/1/2021	=	14	963
1½% COLA adjustment on 1/1/2022	=	14	977
1% COLA adjustment on 7/1/2022	=	10	987
1% COLA adjustment on 7/1/2023	=	10	997
Total benefit amount			\$997

**Retirement Benefit at Early Retirement Date:** For retirement between ages 50 and 55, the benefit is reduced by 6% for each year which early retirement precedes age 55.

**Disability:** There is no longer a disability benefit.

**Vesting:** After completion of 15 years of service, a participant is 100% vested. If termination occurs prior to vesting, total member contributions are refunded, less 5%.

**Vesting Benefit:** The accrued benefit deferred to a minimum age 50.





## **Schedule C – Summary of Benefit Provisions Valued**

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**Death Benefits:** Prior to vesting, death benefit equals \$10,000.00. After vesting, the death benefit is as prescribed by the Code. A Member with 15 years of creditable service has coverage for his or her spouse in the event the Member dies prior to commencing benefits. The coverage percentage is 100% of what the Member would have received under a joint and 100% survivor option and is payable when the Member would have become age 55. If the Member is not married, his or her beneficiary will receive benefits under the ten year certain option. The Member's benefit is not reduced to reflect the cost of this option (other than the normal reduction for a joint and survivor annuity).

**Member Contributions (Dues):** \$25 per month. If Member terminates after 25 years of service but is not age 55, dues cease.

**Normal Form of Payment:** Life annuity.

**Optional Forms of Payment:** After retirement, the following options are available in exchange for an actuarial reduction in the Member's benefit.

- A. Joint and Survivor Option at 100%, 75%, 66<sup>2</sup>/<sub>3</sub>%, or 50 percent continuation
- B. Ten Years Certain and Life Option

If a Joint and Survivor is elected and the spouse predeceases or divorces the Member, the benefit is increased (or "pops-up") to the amount that would have been payable if the Joint and Survivor Option had not been elected. There is no charge to the Member for the pop-up provision.

**Reduction:** Benefits can be reduced if funds are insufficient.

**Postemployment Healthcare Benefits:** None.

**Cost-of-Living Allowance (COLA):** There is no automatic provision. The Board of Trustees can make ad hoc increases up to 1 ½% every six months.





## Schedule D – Statement of Actuarial Assumptions and Methods

Actuarial assumptions and methods adopted by the Board September 20, 2022.

**VALUATION INTEREST RATE:** 5.75% per annum, net of investment expenses, composed of a 2.50% inflation assumption and a 3.25% real rate of investment return assumption.

**PRICE INFLATION:** 2.50%

**RATES OF WITHDRAWAL:** Representative values of the assumed annual rates of withdrawal are as follows.

Years of Service		Years of Service	
1	10.00%	8	5.50%
2	10.00	9	5.00
3	9.00	10	4.25
4	7.50	11	4.00
5	7.00	12	3.50
6	6.50	13+	3.25
7	6.00		

**RATES OF RETIREMENT:** Representative values of the assumed annual rates of service retirement are as follows.

Age		Age	
50	7.5%	58	20.0
51	8.0	59	20.0
52	8.5	60	22.0
53	9.0	61	27.0
54	18.5	62	30.0
55	28.0	63	30.0
56	19.0	64	35.0
57	18.0	65	100.0





## Schedule D – Statement of Actuarial Assumptions and Methods

**RATES OF DEATH BEFORE RETIREMENT:** The Pub-2010 Public Safety Headcount Weighted Below Median Table, with no adjustments, projected generationally with the MP-2021 scale is used for both males and females while in active service. Representative values of the assumed annual rates of mortality while in active service are as follows:

Age	Annual Rates of Death*					
	Males		Females		Females	
20	0.0460%	0.0180%	45	0.1160%	0.0950%	
25	0.0540	0.0270	50	0.1680	0.1310	
30	0.0600	0.0370	55	0.2470	0.1820	
35	0.0680	0.0500	60	0.3790	0.2510	
40	0.0850	0.0690	65	0.6050	0.3470	

\* Base mortality rates as of 2010 before application of the improvement scale

**RATES OF DEATH AFTER RETIREMENT:** The Pub-2010 Family of Tables, with no adjustments, projected generationally with the MP-2021 scale are used for post-retirement mortality assumptions as follows:

Participant Type	Base Mortality Table
Service Retirements	PubS.H-2010 Healthy Retiree, Below Median
Disability Retirements	PubS.H-2010 Disabled Retiree
Beneficiaries	PubS.H-2010 Contingent Survivor, Below Median

Representative values of the assumed annual rates of mortality are as follows:

Age	Annual Rates of Death*					
	Service Retirement		Disability Retirement		Beneficiaries	
	Males	Females	Males	Females	Males	Females
50	0.4410%	0.1950%	0.4550%	0.3170%	0.9110%	0.5960%
55	0.5470	0.3260	0.6440	0.5450	1.0470	0.7130
60	0.8180	0.5450	0.9380	0.8730	1.2780	0.9210
65	1.2010	0.9110	1.4150	1.2450	1.6790	1.2870
70	1.9780	1.5220	2.2200	1.8920	2.4900	1.8180
75	3.5060	2.5440	3.6340	3.2290	3.8360	2.7320
80	6.2020	4.2530	6.0440	5.3230	5.9520	4.2990
85	10.9510	7.3240	10.3130	8.1390	9.5080	7.1420
90	17.5150	12.6470	16.9040	12.6020	15.1110	12.2300

\* Base mortality rates as of 2010 before application of the improvement scale





## **Schedule D – Statement of Actuarial Assumptions and Methods**

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**ADMINISTRATIVE EXPENSES:** Estimated to be \$1,850,000 per year.

**PERCENT MARRIED:** 80% of active members are assumed to be married with the male three years older than his spouse.

**COST OF LIVING ASSUMPTION:** No future COLA's are assumed.

**ACTUARIAL VALUE OF ASSETS METHOD:** Market Value of Assets.

**VALUATION METHOD:** Entry age normal cost method.





## Schedule E – Board Funding Policy

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The purpose of this Funding Policy is to state the overall objectives for the Georgia Firefighters' Pension Fund (Plan), the benchmarks that will be used to measure progress in achieving those goals, and the methods and assumptions that will be employed to develop the benchmarks. It is the intent of the Board that the Funding Policy outlined herein will remain unchanged until the objectives below are met.

### I. Funding Objectives

The goal in requiring state and member contributions to the Plan is to accumulate sufficient assets during a member's employment to fully finance the benefits the member is expected to receive throughout retirement. In meeting this objective, the Plan will strive to meet the following funding objectives:

- To maintain a stable or increasing funded ratio (ratio of actuarial value of assets to actuarial accrued liabilities) that reflects a trend of improved actuarial condition. The long-term objective is to obtain a 100% funded ratio over a reasonable period of future years.
- To maintain adequate asset levels to finance the benefits promised to members and monitor the future demand for liquidity.
- If required contribution amounts are larger than actual contributions or the funding ratio falls below 80%, than any benefit improvements should be funded through increases in contribution amounts.

### II. Measures of Funding Progress

To track progress in achieving the Plan's funding objectives, the following measures will be determined annually as of the actuarial valuation date (with due recognition that a single year's results may not be indicative of long-term trends):

- **Funded ratio** – The funded ratio, defined as the actuarial value of assets divided by the actuarial accrued liability, should increase over time, before adjustments for changes in benefits, actuarial methods, and/or actuarial adjustments.
- **Unfunded Actuarial Accrued Liability (UAAL)**
  - **Transitional UAAL** – The UAAL established as of the initial valuation date of June 30, 2014 for which this funding policy was adopted shall be known as the Transitional UAAL.
  - **New Incremental UAAL** – Each subsequent valuation will produce a New Incremental UAAL consisting of all benefit changes, assumption and method changes and experience gains and/or losses that have occurred since the previous valuations.
- **UAAL Amortization Period**
  - The Transitional UAAL and each New Incremental UAAL from 2015 through 2021 will be amortized over a closed 23-year period as of the June 30, 2022 valuation.
  - Each New Incremental UAAL on or after the June 30, 2022 valuation shall be amortized over a closed 25-year period beginning with the year it is incurred.
  - The amortization of UAAL will be developed using the level dollar methodology.





## Schedule E – Board Funding Policy

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- **Contributions**

- Contributions to the Plan will continue to come from tax revenues on insurance premiums in protected areas collected by the state.
- In each valuation, the actuary will calculate a minimum required annual contribution amount based on the methods and assumptions outlined in this funding policy. The required state contribution amount will be determined as the summation of the employer normal cost, an estimated administrative expense amount, and the amortization amount for the Transitional UAAL and the individual amortization amount for each of the New Incremental UAAL bases.
- In no event shall the required contribution amount be less than the employer normal cost plus the estimated administrative expense amount.
- The valuation methodology, including the amortization of the Unfunded Actuarial Accrued Liability (UAAL), would be expected to maintain reasonably stable contribution amounts.

### III. Methods and Assumptions

The annual actuarial valuations providing the measures to assess funding progress will utilize the actuarial methods and assumptions last adopted by the Board based upon the advice and recommendations of the actuary. These include the following primary methods and assumptions:

- The actuarial cost method used to develop the benchmarks will be the Entry Age Normal (EAN) actuarial cost method.
- The long-term annual investment rate of return assumption will be 5.75% net of investment expenses.
- The actuarial value of assets will be determined by recognizing the annual differences between actual and expected market value of assets over a five-year period.

The minimum required contribution amounts determined in an annual actuarial valuation will be at least sufficient to satisfy the annual normal cost of the Plan, the estimated administrative expense amount, and amortize the UAAL as a level dollar amount over a period not to exceed 25 years. However, in no event, shall the contribution amount be less than the employer normal cost plus the estimated administrative expense amount.

The actuary shall conduct an investigation into the Plan's experience at least every six years and utilize the results of the investigation to form the basis for recommended assumptions and methods. Any changes to the recommended assumptions and methods that are approved by the Board will be reflected in this Policy.







## Schedule E – Board Funding Policy

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### IV. Funding Policy Progress

The Board will periodically have actuarial projections of the valuation results performed to assess the current and expected future progress towards the overall funding goals of the Plan. These periodic projections will provide the expected valuation results over at least a 30-year period. The projected measures of funding progress and the recent historical trend provided in valuations will provide important information for the Board's assessment of the Plan's funding progress.

Adopted: September 20, 2022

