# ***Georgia Firefighters' Pension Fund***

*GASB No. 68 Report*

*Schedule of Employer and Nonemployer Allocations and*
*Schedule of Pension Amouunts by Employer and Nonemployer*

*Fiscal Year Ended June 30, 2025*

**GEORGIA FIREFIGHTERS' PENSION FUND**
(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| Abbeville Fire Department | 6 | 0.041285% |
| Adel Fire Department | 25 | 0.172022% |
| Adrian Volunteer Firefighter | 1 | 0.006881% |
| Ailey Fire Department | 6 | 0.041285% |
| Alamo Fire Department | 7 | 0.048166% |
| Alapaha Fire Department | 6 | 0.041285% |
| Albany Fire Department | 83 | 0.571114% |
| Allentown Volunteer Fire Department | 4 | 0.027524% |
| Alma - Bacon County Fire Department | 13 | 0.089452% |
| Alpharetta Fire Department | 97 | 0.667447% |
| Americus Fire Department | 33 | 0.227069% |
| Antioch Volunteer Fire Department | 16 | 0.110094% |
| Appling County Fire Department | 45 | 0.309640% |
| Arcade Fire Department | 7 | 0.048166% |
| Arnoldsville Volunteer Fire Department | 6 | 0.041285% |
| Ashburn Fire Department | 2 | 0.013762% |
| Athens - Clarke County Fire & Emergency | 170 | 1.169752% |
| Atkinson County Volunteer Fire Department | 17 | 0.116975% |
| Atlanta Fire Department | 579 | 3.984036% |
| Augusta Fire Department | 180 | 1.238561% |
| Augusta Regional Airport Fire Department | 11 | 0.075690% |
| Austell Fire Department | 21 | 0.144499% |
| Avera Fire Department | 8 | 0.055047% |
| Bainbridge Fire Department | 2 | 0.013762% |
| Baldwin County Fire Department | 35 | 0.240831% |
| Baldwin Fire Department | 10 | 0.068809% |
| Banks County Fire Department | 23 | 0.158261% |
| Barnesville Fire Department | 8 | 0.055047% |
| Barrow County Fire Department | 51 | 0.350925% |
| Bartow County Fire Department | 103 | 0.708732% |
| Bartow Volunteer Fire Department | 14 | 0.096332% |
| Baxley Fire Department | 18 | 0.123856% |
| Beaverdam Volunteer Fire Department | 5 | 0.034404% |
| Ben Epps Field - Athens Clarke County | 1 | 0.006881% |
| Ben Hill Volunteer Fire Department | 2 | 0.013762% |

**GEORGIA FIREFIGHTERS' PENSION FUND**
(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| Bethany - Salem Fire Department | 4 | 0.027524% |
| Big Canoe Fire Department | 6 | 0.041285% |
| Blackshear Fire Department | 19 | 0.130737% |
| Blakely Fire Department | 3 | 0.020643% |
| Bleckley County Fire Department | 16 | 0.110094% |
| Bloomingdale Fire Department | 10 | 0.068809% |
| Bold Springs Fire Department | 22 | 0.151380% |
| Box Springs Fire Department | 2 | 0.013762% |
| Bremen Fire Department | 10 | 0.068809% |
| Brooks County Fire Department | 6 | 0.041285% |
| Broxton Fire Department | 3 | 0.020643% |
| Brunswick Fire Department | 22 | 0.151380% |
| Bryan County Fire Department | 55 | 0.378449% |
| Buckeye Volunteer Fire Department | 7 | 0.048166% |
| Bulloch County Fire Department | 45 | 0.309640% |
| Burke County Fire Department | 34 | 0.233950% |
| Butler Fire Department | 13 | 0.089452% |
| Butts County Fire and Emergency Services | 20 | 0.137618% |
| Byromville Fire Department | 8 | 0.055047% |
| Byron Fire Department | 12 | 0.082571% |
| Cairo Fire Department | 23 | 0.158261% |
| Calhoun Fire Department | 48 | 0.330283% |
| Calvary Volunteer Fire Department / Brantley Co Comm Office | 4 | 0.027524% |
| Camden County Fire Rescue | 86 | 0.591757% |
| Camilla Fire Department | 10 | 0.068809% |
| Canon Volunteer Fire Department | 10 | 0.068809% |
| Carlton Volunteer Fire Department | 10 | 0.068809% |
| Carnesville Volunteer Fire Department | 13 | 0.089452% |
| Carroll County Fire Rescue | 97 | 0.667447% |
| Carrollton Fire Department | 65 | 0.447258% |
| Cartersville Fire Department | 91 | 0.626161% |
| Cataula Volunteer Fire Department | 10 | 0.068809% |
| Catoosa County Fire Department | 47 | 0.323402% |
| Cave Spring Fire Department | 2 | 0.013762% |

**GEORGIA FIREFIGHTERS' PENSION FUND**
(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| Cedar Creek Fire Department | 12 | 0.082571% |
| Cedartown Fire Department | 23 | 0.158261% |
| Centerville Fire Department | 15 | 0.103213% |
| Charlton County Fire Department | 22 | 0.151380% |
| Chatham Emergency Services | 63 | 0.433496% |
| Chatsworth Fire Department | 10 | 0.068809% |
| Chattahoochee Hills | 10 | 0.068809% |
| Chauncey Volunteer Fire Department | 1 | 0.006881% |
| Cherokee County Fire Department | 483 | 3.323471% |
| Chester Volunteer Fire Department | 5 | 0.034404% |
| Clarkesville Fire Department | 7 | 0.048166% |
| Claxton Fire Department | 6 | 0.041285% |
| Clayton County Fire Department | 277 | 1.906007% |
| Cleveland Fire Department | 1 | 0.006881% |
| Cloudland Volunteer Fire Department | 13 | 0.089452% |
| Cobb County Fire Department | 598 | 4.114773% |
| Cobbtown Fire Department | 8 | 0.055047% |
| Cochran Fire Department | 3 | 0.020643% |
| Coffee County Fire Department | 33 | 0.227069% |
| Colbert Fire Department | 4 | 0.027524% |
| College Park Fire Department | 48 | 0.330283% |
| Collins Volunteer Fire Department | 4 | 0.027524% |
| Collins Volunteer Fire Department (Madison Co. ) | 5 | 0.034404% |
| Colquitt - Miller Fire Department | 20 | 0.137618% |
| Colquitt County Volunteer Fire Association | 27 | 0.185784% |
| Columbia County Fire Rescue | 162 | 1.114704% |
| Columbus Fire & Emergency Medical Services | 393 | 2.704190% |
| Comer Volunteer Fire Department | 12 | 0.082571% |
| Commerce Fire Department | 20 | 0.137618% |
| Cook County Fire Department | 3 | 0.020643% |
| Cordele Fire Department | 23 | 0.158261% |
| Cornelia Fire Department | 20 | 0.137618% |
| Covington Fire Department | 51 | 0.350925% |
| Coweta County Fire Department | 126 | 0.866992% |

**GEORGIA FIREFIGHTERS' PENSION FUND**
(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| Crawford County Volunteer Fire Department | 11 | 0.075690% |
| Crisp County Fire Department | 23 | 0.158261% |
| Cusseta - Chattahoochee County Volunteer Fire Department | 13 | 0.089452% |
| Dalton Fire Department | 94 | 0.646804% |
| Danielsville Fire Department | 4 | 0.027524% |
| Davisboro Fire Department | 15 | 0.103213% |
| Dawson County Fire Department | 60 | 0.412854% |
| Dawson Fire Department | 4 | 0.027524% |
| Dearing Fire Department | 1 | 0.006881% |
| Decatur County Fire Department | 14 | 0.096332% |
| Decatur Fire Department | 34 | 0.233950% |
| Deepstep Area Fire Department | 1 | 0.006881% |
| Dekalb County Fire Department | 485 | 3.337233% |
| Demorest Fire Department | 2 | 0.013762% |
| Dodge County Fire Department | 10 | 0.068809% |
| Donalsonville Fire Department | 9 | 0.061928% |
| Dooly County Fire Department | 22 | 0.151380% |
| Double Churches Fire Department | 12 | 0.082571% |
| Douglas County Fire Department | 89 | 0.612399% |
| Douglas Fire Department | 23 | 0.158261% |
| Dublin Fire Department | 23 | 0.158261% |
| East Berrien Fire Department | 14 | 0.096332% |
| East Dublin Fire Department | 1 | 0.006881% |
| East Point Fire Department | 51 | 0.350925% |
| Eastman Fire Department | 11 | 0.075690% |
| Eatonton Fire Department | 13 | 0.089452% |
| Echols County Volunteer Fire Department | 4 | 0.027524% |
| Effingham County Fire Department | 74 | 0.509186% |
| Elbert County Fire Department | 69 | 0.474782% |
| Elberton Fire Department | 15 | 0.103213% |
| Ellaville (Schley County) Fire Department | 14 | 0.096332% |
| Ellerslie Fire Department | 17 | 0.116975% |
| Ellijay Fire Department | 2 | 0.013762% |
| Emanuel County Rural Fire Department | 9 | 0.061928% |

**GEORGIA FIREFIGHTERS' PENSION FUND**
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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| Enigma Volunteer Fire Department | 1 | 0.006881% |
| Evans County Fire & Rescue | 38 | 0.261474% |
| Fairburn Fire Department | 15 | 0.103213% |
| Fairfield Plantation Fire Department | 6 | 0.041285% |
| Fannin County Fire Department | 43 | 0.295878% |
| Fayette County Fire Department | 140 | 0.963325% |
| Fayetteville Fire Department | 51 | 0.350925% |
| Fitzgerald Fire Department | 15 | 0.103213% |
| Five Area Volunteer Fire Department | 14 | 0.096332% |
| Flint Hill Fire Department | 5 | 0.034404% |
| Forest Park Fire Department | 32 | 0.220189% |
| Forsyth County Fire Department | 183 | 1.259203% |
| Forsyth Fire Department | 13 | 0.089452% |
| Fort Valley Fire Department | 13 | 0.089452% |
| Franklin Springs Fire Department | 11 | 0.075690% |
| Fulton County Fire Department | 1 | 0.006881% |
| Gainesville Fire Department | 112 | 0.770660% |
| Garden City Fire Department | 34 | 0.233950% |
| Garfield Volunteer Fire Department | 5 | 0.034404% |
| Geneva Volunteer Fire Department | 1 | 0.006881% |
| Georgia Firefighters Pension Fund Employee | 9 | 0.061928% |
| Georgia Public Safety Training | 5 | 0.034404% |
| Gibson-Glascock Volunteer Fire Department | 6 | 0.041285% |
| Gilmer County Fire Department | 34 | 0.233950% |
| Glade Volunteer Fire Department | 4 | 0.027524% |
| Glennville Fire Department | 7 | 0.048166% |
| Glynn County Fire Department | 60 | 0.412854% |
| Gordon County Fire Department | 48 | 0.330283% |
| Gore Volunteer Fire Department | 1 | 0.006881% |
| Grady County Volunteer Fire Department | 78 | 0.536710% |
| Gray Fire Department | 20 | 0.137618% |
| Greene County Fire and Rescue | 19 | 0.130737% |
| Greensboro Fire Department | 1 | 0.006881% |
| Greshamville Volunteer Fire Department | 7 | 0.048166% |

**GEORGIA FIREFIGHTERS' PENSION FUND**
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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| Griffin Fire Rescue | 56 | 0.385330% |
| Grovetown Fire Department | 23 | 0.158261% |
| Gumlog Volunteer Fire Department | 6 | 0.041285% |
| Gwinnett County Fire Department | 745 | 5.126258% |
| Habersham County Fire Department | 65 | 0.447258% |
| Hahira Fire Department | 8 | 0.055047% |
| Hall County Fire Department | 302 | 2.078029% |
| Hamilton Volunteer Fire Department | 9 | 0.061928% |
| Hancock County Fire Department | 12 | 0.082571% |
| Hapeville Fire Department | 28 | 0.192665% |
| Haralson County Fire Department | 28 | 0.192665% |
| Harlem Fire Department | 13 | 0.089452% |
| Harrisburg Volunteer Fire Department | 9 | 0.061928% |
| Harrison Volunteer Fire Department | 9 | 0.061928% |
| Hart County Fire Department | 60 | 0.412854% |
| Hartwell Fire Department | 34 | 0.233950% |
| Hazlehurst Fire Department | 8 | 0.055047% |
| Heard County Fire Department | 17 | 0.116975% |
| Helen Fire Department, City Of | 3 | 0.020643% |
| Henry County Fire Department | 202 | 1.389940% |
| Hephzibah Fire Department | 14 | 0.096332% |
| Hinesville Fire Department | 21 | 0.144499% |
| Hinton Volunteer Fire Department | 2 | 0.013762% |
| Hoboken Volunteer Fire Department | 8 | 0.055047% |
| Holland Volunteer Fire Department | 3 | 0.020643% |
| Homer Volunteer Fire Department | 6 | 0.041285% |
| Hortense Volunteer Fire Department | 5 | 0.034404% |
| Houston County Fire Department | 27 | 0.185784% |
| Hull Volunteer Fire Department | 8 | 0.055047% |
| Ideal Fire Department | 2 | 0.013762% |
| Ila Volunteer Fire Department | 11 | 0.075690% |
| Iron City Volunteer Fire Department | 1 | 0.006881% |
| Irwin County Fire Rescue | 5 | 0.034404% |
| Irwinton Fire Department | 1 | 0.006881% |

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| Isle Of Hope Fire Department | 3 | 0.020643% |
| Jackson Fire Department | 6 | 0.041285% |
| Jackson Trail Fire Department | 9 | 0.061928% |
| Jasper County Emergency Services | 15 | 0.103213% |
| Jasper Fire Department | 15 | 0.103213% |
| Jefferson County Fire Department | 11 | 0.075690% |
| Jefferson Fire Department | 12 | 0.082571% |
| Jekyll Island Fire Department | 6 | 0.041285% |
| Jesup Fire Department | 30 | 0.206427% |
| Johns Creek Fire Department | 76 | 0.522948% |
| Jones County Fire Department | 25 | 0.172022% |
| Kingsland Fire Department | 4 | 0.027524% |
| Lafayette Fire Department | 6 | 0.041285% |
| Lagrange Fire Department | 60 | 0.412854% |
| Lakeland - Lanier County Fire Department | 3 | 0.020643% |
| Lamar County Fire Department | 15 | 0.103213% |
| Laurens County Fire Department | 60 | 0.412854% |
| Lavonia Fire Department | 27 | 0.185784% |
| Leesburg (Lee County ) Fire Department | 26 | 0.178903% |
| Leslie Volunteer Fire Department | 2 | 0.013762% |
| Lexington Volunteer Fire Department | 1 | 0.006881% |
| Liberty County Fire Services | 11 | 0.075690% |
| Liberty Volunteer Fire Department | 3 | 0.020643% |
| Lincolnton Fire Department | 13 | 0.089452% |
| Line Volunteer Fire Department | 8 | 0.055047% |
| Loco Volunteer Fire Department | 14 | 0.096332% |
| Loganville Fire Department | 20 | 0.137618% |
| Louisville Fire Department | 23 | 0.158261% |
| Lowndes County Fire Department | 41 | 0.282117% |
| Ludowici-Long Co. Volunteer Fire Department | 17 | 0.116975% |
| Lumpkin County Emergency Services | 20 | 0.137618% |
| Lyerly Fire Department | 2 | 0.013762% |
| Lyons Fire Department | 1 | 0.006881% |
| Macon - Bibb Fire Department | 341 | 2.346384% |

**GEORGIA FIREFIGHTERS' PENSION FUND**
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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| Macon County Fire Department | 11 | 0.075690% |
| Madison Fire Department | 7 | 0.048166% |
| Manchester Fire Department | 12 | 0.082571% |
| Marietta Fire Department | 131 | 0.901397% |
| Martins Crossroads Volunteer Fire Dept. | 14 | 0.096332% |
| Maysville Fire Department | 11 | 0.075690% |
| Mcdonough Fire Department | 37 | 0.254593% |
| Mcintosh County Volunteer Fire Department | 6 | 0.041285% |
| Mcintyre Fire Department | 2 | 0.013762% |
| McRae-Helena Fire Department | 15 | 0.103213% |
| Menlo Fire Department | 9 | 0.061928% |
| Meriwether County Fire Department | 15 | 0.103213% |
| Metter Fire Department | 12 | 0.082571% |
| Midway Volunteer Fire Department | 11 | 0.075690% |
| Milan Fire Department | 7 | 0.048166% |
| Milledgeville Fire Department | 17 | 0.116975% |
| Millen Fire Department | 15 | 0.103213% |
| Milton Fire Department | 60 | 0.412854% |
| Minton's Chapel Fire Department | 3 | 0.020643% |
| Mitchell County Fire Rescue | 11 | 0.075690% |
| Mitchell Volunteer Fire Department (Glascock County ) | 3 | 0.020643% |
| Monroe County Fire Department | 39 | 0.268355% |
| Monroe Fire Department | 27 | 0.185784% |
| Montezuma Fire Department | 14 | 0.096332% |
| Moores Chapel Volunteer Fire Department | 7 | 0.048166% |
| Morgan County Fire Department | 65 | 0.447258% |
| Morrow Fire Department | 29 | 0.199546% |
| Moultrie Fire Department | 30 | 0.206427% |
| Mount Vernon Fire Department | 9 | 0.061928% |
| Mountain Park Volunteer Fire and Rescue | 2 | 0.013762% |
| Murray County Fire Department | 36 | 0.247712% |
| Nahunta Fire Department | 16 | 0.110094% |
| Nashville Fire Department | 15 | 0.103213% |
| Neese - Sanford Fire Department | 7 | 0.048166% |

**GEORGIA FIREFIGHTERS' PENSION FUND**
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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| New Lois Volunteer Fire Department | 4 | 0.027524% |
| Newington Fire Department | 1 | 0.006881% |
| Newnan Fire Department | 63 | 0.433496% |
| Newton County Fire Department | 109 | 0.750017% |
| Nicholson Area Fire Department | 19 | 0.130737% |
| North Jackson Fire Department | 9 | 0.061928% |
| North Jenkins County Volunteer Fire Department | 5 | 0.034404% |
| Northwest Harris Volunteer Fire Department | 5 | 0.034404% |
| Oconee County Volunteer Fire Department | 100 | 0.688089% |
| Oconee Volunteer Fire Department | 7 | 0.048166% |
| Odum Volunteer Fire Department | 6 | 0.041285% |
| Oglethorpe Consolidated Fire & Rescue | 6 | 0.041285% |
| O'Neal Fire Department | 2 | 0.013762% |
| Palmetto Fire Department | 7 | 0.048166% |
| Paulding County Fire Department | 195 | 1.341774% |
| Peach County Fire Department | 20 | 0.137618% |
| Peachtree City Fire Department | 81 | 0.557352% |
| Pelham Fire Department | 4 | 0.027524% |
| Pembroke Fire Department | 5 | 0.034404% |
| Perry Fire Department | 42 | 0.288997% |
| Pickens County Fire Department | 23 | 0.158261% |
| Pierce County Fire Department | 12 | 0.082571% |
| Pike County Emergency Services | 7 | 0.048166% |
| Pine Mountain Fire Department | 6 | 0.041285% |
| Pine Mountain Valley Fire Department | 2 | 0.013762% |
| Pinehurst Fire Department | 8 | 0.055047% |
| Piney Mount Volunteer Fire Department | 3 | 0.020643% |
| Pitts Fire Rescue | 9 | 0.061928% |
| Plainview Fire Department | 7 | 0.048166% |
| Poca Volunteer Fire Department | 5 | 0.034404% |
| Polk County Fire-Rescue | 1 | 0.006881% |
| Pooler Fire Department | 72 | 0.495424% |
| Port Wentworth Fire Department | 27 | 0.185784% |
| Pulaski County Fire Department | 24 | 0.165141% |

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| Putnam County Fire Department | 45 | 0.309640% |
| Quitman County Volunteer Fire Department | 13 | 0.089452% |
| Quitman Fire Department | 1 | 0.006881% |
| Rabun County Fire Department | 71 | 0.488543% |
| Raines Crossroads Volunteer Fire Department | 6 | 0.041285% |
| Randolph County Ema Fire & Rescue | 14 | 0.096332% |
| Rayle Fire Department | 9 | 0.061928% |
| Red Hill Volunteer Fire Department | 25 | 0.172022% |
| Red Oak Volunteer Fire Department | 10 | 0.068809% |
| Reidsville Fire Department | 13 | 0.089452% |
| Reynolds Fire Department | 7 | 0.048166% |
| Richland Volunteer Fire Department | 3 | 0.020643% |
| Richmond Hill Fire Department | 32 | 0.220189% |
| Riddleville Volunteer Fire Department | 11 | 0.075690% |
| Rincon Fire Department | 6 | 0.041285% |
| Rochelle Fire Department | 8 | 0.055047% |
| Rockdale County Fire Department | 113 | 0.777541% |
| Rockmart Fire Department | 13 | 0.089452% |
| Rome Fire Department | 164 | 1.128466% |
| Rossville Fire Department | 1 | 0.006881% |
| Roswell Fire Department | 79 | 0.543590% |
| Royston Fire Department | 10 | 0.068809% |
| Saint Marys Fire Department | 24 | 0.165141% |
| Salem Volunteer Fire Department | 9 | 0.061928% |
| Sandersville Fire Department | 16 | 0.110094% |
| Sandy Cross Volunteer Fire Department | 5 | 0.034404% |
| Sandy Springs Fire Department | 105 | 0.722494% |
| Savannah Airport Fire Department | 12 | 0.082571% |
| Savannah Fire Department | 306 | 2.105553% |
| Scott Volunteer Fire Department | 4 | 0.027524% |
| Screven County Fire Department | 29 | 0.199546% |
| Screven Volunteer Fire Department | 3 | 0.020643% |
| Shellman Volunteer Fire Department | 3 | 0.020643% |
| Shiloh Community Volunteer Fire Department (Madison Co.) | 6 | 0.041285% |

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Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| Sky Valley - Scaly Mountain Fire Department | 16 | 0.110094% |
| Smyrna Fire Department | 78 | 0.536710% |
| Social Circle Fire Department | 11 | 0.075690% |
| Soperton Fire Department | 6 | 0.041285% |
| South Dade Volunteer Fire Department | 2 | 0.013762% |
| South Fulton Fire Department | 88 | 0.605518% |
| South Jackson Volunteer Fire Department | 9 | 0.061928% |
| South Jenkins District # 6 Volunteer Fire Department | 11 | 0.075690% |
| South Jenkins Volunteer Fire Department | 12 | 0.082571% |
| Spalding County Fire Department | 65 | 0.447258% |
| Sparta Volunteer Fire Department | 12 | 0.082571% |
| Spring Creek Volunteer Fire Department | 1 | 0.006881% |
| Stapleton Fire Department | 6 | 0.041285% |
| Statesboro Fire Department | 29 | 0.199546% |
| Stephens County Fire Department | 60 | 0.412854% |
| Stewart County Fire & EMS | 1 | 0.006881% |
| Subligna Fire Department | 4 | 0.027524% |
| Summertown Volunteer Fire Department | 7 | 0.048166% |
| Summerville Fire Department | 13 | 0.089452% |
| Sumter County Fire Department | 26 | 0.178903% |
| Swainsboro Fire Department | 6 | 0.041285% |
| Sylvania Fire Department | 11 | 0.075690% |
| Taliaferro County Fire And Rescue Department | 6 | 0.041285% |
| Tarrytown Volunteer Fire Department | 4 | 0.027524% |
| Tattnall County Fire Rescue | 6 | 0.041285% |
| Teloga Fire Department | 15 | 0.103213% |
| Tennille Fire Department | 12 | 0.082571% |
| Thomas County Fire Rescue | 81 | 0.557352% |
| Thomaston Fire Department | 7 | 0.048166% |
| Thomasville Fire Rescue | 42 | 0.288997% |
| Thomson-McDuffie Fire and EMS | 19 | 0.130737% |
| Thunderbolt Fire Department | 5 | 0.034404% |
| Tift County Fire Rescue | 35 | 0.240831% |
| Tift County Volunteer Fire Department | 1 | 0.006881% |

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For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| Tifton Fire Department | 42 | 0.288997% |
| Tignall Fire Department | 24 | 0.165141% |
| Toccoa Fire Department | 23 | 0.158261% |
| Toombs County Fire Department | 2 | 0.013762% |
| Towns County Fire Department | 20 | 0.137618% |
| Trenton Fire Department | 4 | 0.027524% |
| Treutlen County Fire Department | 6 | 0.041285% |
| Trion Fire Department | 10 | 0.068809% |
| Troup County Fire Department | 34 | 0.233950% |
| Turner County Fire And Rescue | 7 | 0.048166% |
| Twiggs County Fire Rescue | 10 | 0.068809% |
| Twin City Fire Department | 13 | 0.089452% |
| Tybee Island Fire Department | 16 | 0.110094% |
| Unadilla Fire Department | 10 | 0.068809% |
| Union City Fire Department | 25 | 0.172022% |
| Union County Fire Department | 32 | 0.220189% |
| Union Point Fire Department | 2 | 0.013762% |
| Valdosta Fire Department | 68 | 0.467901% |
| Vesta Volunteer Fire Department | 8 | 0.055047% |
| Vidalia Fire Department | 11 | 0.075690% |
| Vienna Fire Department | 11 | 0.075690% |
| Wadley Fire Department | 10 | 0.068809% |
| Walker Church Volunteer Fire Department | 2 | 0.013762% |
| Walker County Fire Department | 22 | 0.151380% |
| Walthourville Volunteer Fire Department | 1 | 0.006881% |
| Walton County Fire Department | 84 | 0.577995% |
| Ware County Fire Department | 26 | 0.178903% |
| Warner Robins Fire Department | 123 | 0.846350% |
| Warren County Fire Department | 9 | 0.061928% |
| Warrenton Fire Department | 6 | 0.041285% |
| Warthen Volunteer Fire Department | 10 | 0.068809% |
| Washington Fire Department | 31 | 0.213308% |
| Waverly Hall Fire Department | 9 | 0.061928% |
| Waycross Fire Department | 37 | 0.254593% |

**GEORGIA FIREFIGHTERS' PENSION FUND**

(A Component Unit of the State of Georgia)

Schedule of Employer and Nonemployer Allocations

For the year ended June 30, 2025

| Employer | Number of Active Members | Allocation Percentage |
|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | |
| State's Proportionate Share Associated with: | | |
| Wayne County Fire Rescue | 20 | 0.137618% |
| Waynesboro Fire Department | 11 | 0.075690% |
| Webster County Fire/Ems | 14 | 0.096332% |
| Wesley Chapel Volunteer Fire Department | 1 | 0.006881% |
| West Berrien Volunteer Fire Department | 8 | 0.055047% |
| West Jackson Fire Department | 25 | 0.172022% |
| West Point Fire Department | 13 | 0.089452% |
| Whigham Fire Department | 10 | 0.068809% |
| White County Fire Department | 48 | 0.330283% |
| White Plains Fire Department | 3 | 0.020643% |
| Whitfield County Fire Department | 94 | 0.646804% |
| Wilkes County Fire Service | 24 | 0.165141% |
| Winder Fire Department | 41 | 0.282117% |
| Winterville Volunteer Fire Department | 5 | 0.034404% |
| Woodstock Fire Department | 33 | 0.227069% |
| Woodville Fire Department | 3 | 0.020643% |
| Worth County Fire Department | 18 | 0.123856% |
| Wrens Fire Department | 13 | 0.089452% |
| Wrightsville Fire Department | 7 | 0.048166% |
| Yatesville Volunteer Fire Department | 1 | 0.006881% |
| Yellow Creek Volunteer Fire Department | 1 | 0.006881% |
| | 14,533 | 100.000000% |
| Each Employer of Plan Members - Employer Share | | 0.000000% |
| Total for All Entities | | 100.000000% |

GEORGIA FIREFIGHTERS' PENSION FUND
(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2025

| Employer | | Net Pension Liability | Deferred Outflows of Resources: Changes of Assumptions | Deferred Outflows of Resources: Differences between Expected and Actual Experience | Deferred Outflows of Resources: Total Deferred Outflows of Resources | Deferred Inflows of Resources: Differences between Expected and Actual Experience | Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Deferred Inflows of Resources: Total Deferred Inflows of Resources | Total Employer Pension Expense |
|---|---|---|---|---|---|---|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | | | | | | | | |
| State's Proportionate Share Associated with: | | | | | | | | | |
| Abbeville Fire Department | $ | 206,549.60 | | | | | | | 43,590.43 |
| Adel Fire Department | | 860,629.16 | | | | | | | 181,628.01 |
| Adrian Volunteer Firefighter | | 34,425.77 | | | | | | | 7,265.25 |
| Ailey Fire Department | | 206,549.60 | | | | | | | 43,590.43 |
| Alamo Fire Department | | 240,975.36 | | | | | | | 50,855.68 |
| Alapaha Fire Department | | 206,549.60 | | | | | | | 43,590.43 |
| Albany Fire Department | | 2,857,293.60 | | | | | | | 603,006.02 |
| Allentown Volunteer Fire Department | | 137,703.07 | | | | | | | 29,060.99 |
| Alma - Bacon County Fire Department | | 447,529.96 | | | | | | | 94,447.16 |
| Alpharetta Fire Department | | 3,339,249.34 | | | | | | | 704,718.43 |
| Americus Fire Department | | 1,136,030.29 | | | | | | | 239,748.94 |
| Antioch Volunteer Fire Department | | 550,802.26 | | | | | | | 116,241.84 |
| Appling County Fire Department | | 1,549,134.48 | | | | | | | 326,930.85 |
| Arcade Fire Department | | 240,975.36 | | | | | | | 50,855.68 |
| Arnoldsville Volunteer Fire Department | | 206,549.60 | | | | | | | 43,590.43 |
| Ashburn Fire Department | | 68,851.53 | | | | | | | 14,530.49 |
| Athens - Clarke County Fire & Emergency | | 5,852,290.28 | | | | | | | 1,235,073.03 |
| Atkinson County Volunteer Fire Department | | 585,228.03 | | | | | | | 123,507.09 |
| Atlanta Fire Department | | 19,932,203.70 | | | | | | | 4,206,511.66 |
| Augusta Fire Department | | 6,196,542.94 | | | | | | | 1,307,724.45 |
| Augusta Regional Airport Fire Department | | 378,678.43 | | | | | | | 79,916.66 |
| Austell Fire Department | | 722,931.09 | | | | | | | 152,568.08 |
| Avera Fire Department | | 275,401.13 | | | | | | | 58,120.92 |
| Bainbridge Fire Department | | 68,851.53 | | | | | | | 14,530.49 |
| Baldwin County Fire Department | | 1,204,881.82 | | | | | | | 254,279.43 |
| Baldwin Fire Department | | 344,252.66 | | | | | | | 72,651.42 |
| Banks County Fire Department | | 791,782.63 | | | | | | | 167,098.58 |
| Barnesville Fire Department | | 275,401.13 | | | | | | | 58,120.92 |
| Barrow County Fire Department | | 1,755,684.08 | | | | | | | 370,521.28 |
| Bartow County Fire Department | | 3,545,798.93 | | | | | | | 748,308.86 |
| Bartow Volunteer Fire Department | | 481,950.73 | | | | | | | 101,711.35 |
| Baxley Fire Department | | 619,653.79 | | | | | | | 130,772.34 |
| Beaverdam Volunteer Fire Department | | 172,123.83 | | | | | | | 36,325.18 |
| Ben Epps Field - Athens Clarke County | | 34,425.77 | | | | | | | 7,265.25 |
| Ben Hill Volunteer Fire Department | | 68,851.53 | | | | | | | 14,530.49 |
| Bethany - Salem Fire Department | | 137,703.07 | | | | | | | 29,060.99 |
| Big Canoe Fire Department | | 206,549.60 | | | | | | | 43,590.43 |
| Blackshear Fire Department | | 654,079.56 | | | | | | | 138,037.59 |
| Blakely Fire Department | | 103,277.30 | | | | | | | 21,795.74 |

GEORGIA FIREFIGHTERS' PENSION FUND
(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2025

| Employer | Net Pension Liability | Deferred Outflows of Resources: Changes of Assumptions | Deferred Outflows of Resources: Differences between Expected and Actual Experience | Deferred Outflows of Resources: Total Deferred Outflows of Resources | Deferred Inflows of Resources: Differences between Expected and Actual Experience | Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Deferred Inflows of Resources: Total Deferred Inflows of Resources | Total Employer Pension Expense |
|---|---|---|---|---|---|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | | | | | | | |
| State's Proportionate Share Associated with: | | | | | | | | |
| Bleckley County Fire Department | 550,802.26 | | | | | | | 116,241.84 |
| Bloomingdale Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Bold Springs Fire Department | 757,356.86 | | | | | | | 159,833.33 |
| Box Springs Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| Bremen Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Brooks County Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Broxton Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Brunswick Fire Department | 757,356.86 | | | | | | | 159,833.33 |
| Bryan County Fire Department | 1,893,387.15 | | | | | | | 399,582.27 |
| Buckeye Volunteer Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Bulloch County Fire Department | 1,549,134.48 | | | | | | | 326,930.85 |
| Burke County Fire Department | 1,170,456.05 | | | | | | | 247,014.18 |
| Butler Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Butts County Fire and Emergency Services | 688,505.33 | | | | | | | 145,302.83 |
| Byromville Fire Department | 275,401.13 | | | | | | | 58,120.92 |
| Byron Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Cairo Fire Department | 791,782.63 | | | | | | | 167,098.58 |
| Calhoun Fire Department | 1,652,411.78 | | | | | | | 348,726.59 |
| Calvary Volunteer Fire Department / Brantley Co Comm Office | 137,703.07 | | | | | | | 29,060.99 |
| Camden County Fire Rescue | 2,960,570.90 | | | | | | | 624,801.76 |
| Camilla Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Canon Volunteer Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Carlton Volunteer Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Carnesville Volunteer Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Carroll County Fire Rescue | 3,339,249.34 | | | | | | | 704,718.43 |
| Carrollton Fire Department | 2,237,639.81 | | | | | | | 472,233.68 |
| Cartersville Fire Department | 3,132,694.74 | | | | | | | 661,126.94 |
| Cataula Volunteer Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Catoosa County Fire Department | 1,617,986.02 | | | | | | | 341,461.34 |
| Cave Spring Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| Cedar Creek Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Cedartown Fire Department | 791,782.63 | | | | | | | 167,098.58 |
| Centerville Fire Department | 516,376.49 | | | | | | | 108,976.60 |
| Charlton County Fire Department | 757,356.86 | | | | | | | 159,833.33 |
| Chatham Emergency Services | 2,168,788.28 | | | | | | | 457,703.19 |
| Chatsworth Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Chattahoochee Hills | 344,252.66 | | | | | | | 72,651.42 |
| Chauncey Volunteer Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Cherokee County Fire Department | 16,627,385.14 | | | | | | | 3,509,059.54 |

GEORGIA FIREFIGHTERS' PENSION FUND
(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2025

| | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | |
|---|---|---|---|---|---|---|---|---|
| Employer | Net Pension Liability | Changes of Assumptions | Differences between Expected and Actual Experience | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Total Deferred Inflows of Resources | Total Employer Pension Expense |
| State of Georgia - Nonemployer Contributing Entity | | | | | | | | |
| State's Proportionate Share Associated with: | | | | | | | | |
| Chester Volunteer Fire Department | 172,123.83 | | | | | | | 36,325.18 |
| Clarkesville Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Claxton Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Clayton County Fire Department | 9,535,787.27 | | | | | | | 2,012,441.82 |
| Cleveland Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Cloudland Volunteer Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Cobb County Fire Department | 20,586,283.26 | | | | | | | 4,344,549.25 |
| Cobbtown Fire Department | 275,401.13 | | | | | | | 58,120.92 |
| Cochran Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Coffee County Fire Department | 1,136,030.29 | | | | | | | 239,748.94 |
| Colbert Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| College Park Fire Department | 1,652,411.78 | | | | | | | 348,726.59 |
| Collins Volunteer Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| Collins Volunteer Fire Department (Madison Co. ) | 172,123.83 | | | | | | | 36,325.18 |
| Colquitt - Miller Fire Department | 688,505.33 | | | | | | | 145,302.83 |
| Colquitt County Volunteer Fire Association | 929,480.69 | | | | | | | 196,158.51 |
| Columbia County Fire Rescue | 5,576,884.14 | | | | | | | 1,176,951.06 |
| Columbus Fire & Emergency Medical Services | 13,529,111.16 | | | | | | | 2,855,196.78 |
| Comer Volunteer Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Commerce Fire Department | 688,505.33 | | | | | | | 145,302.83 |
| Cook County Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Cordele Fire Department | 791,782.63 | | | | | | | 167,098.58 |
| Cornelia Fire Department | 688,505.33 | | | | | | | 145,302.83 |
| Covington Fire Department | 1,755,684.08 | | | | | | | 370,521.28 |
| Coweta County Fire Department | 4,337,576.56 | | | | | | | 915,406.38 |
| Crawford County Volunteer Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Crisp County Fire Department | 791,782.63 | | | | | | | 167,098.58 |
| Cusseta - Chattahoochee County Volunteer Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Dalton Fire Department | 3,235,972.04 | | | | | | | 682,922.69 |
| Danielsville Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| Davisboro Fire Department | 516,376.49 | | | | | | | 108,976.60 |
| Dawson County Fire Department | 2,065,515.98 | | | | | | | 435,908.50 |
| Dawson Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| Dearing Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Decatur County Fire Department | 481,950.73 | | | | | | | 101,711.35 |
| Decatur Fire Department | 1,170,456.05 | | | | | | | 247,014.18 |
| Deepstep Area Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Dekalb County Fire Department | 16,696,236.67 | | | | | | | 3,523,590.03 |
| Demorest Fire Department | 68,851.53 | | | | | | | 14,530.49 |

GEORGIA FIREFIGHTERS' PENSION FUND
(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2025

| Employer | Net Pension Liability | Deferred Outflows of Resources: Changes of Assumptions | Deferred Outflows of Resources: Differences between Expected and Actual Experience | Deferred Outflows of Resources: Total Deferred Outflows of Resources | Deferred Inflows of Resources: Differences between Expected and Actual Experience | Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Deferred Inflows of Resources: Total Deferred Inflows of Resources | Total Employer Pension Expense |
|---|---|---|---|---|---|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | | | | | | | |
| State's Proportionate Share Associated with: | | | | | | | | |
| Dodge County Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Donalsonville Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| Dooly County Fire Department | 757,356.86 | | | | | | | 159,833.33 |
| Double Churches Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Douglas County Fire Department | 3,063,843.20 | | | | | | | 646,596.45 |
| Douglas Fire Department | 791,782.63 | | | | | | | 167,098.58 |
| Dublin Fire Department | 791,782.63 | | | | | | | 167,098.58 |
| East Berrien Fire Department | 481,950.73 | | | | | | | 101,711.35 |
| East Dublin Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| East Point Fire Department | 1,755,684.08 | | | | | | | 370,521.28 |
| Eastman Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Eatonton Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Echols County Volunteer Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| Effingham County Fire Department | 2,547,466.71 | | | | | | | 537,619.85 |
| Elbert County Fire Department | 2,375,342.88 | | | | | | | 501,294.67 |
| Elberton Fire Department | 516,376.49 | | | | | | | 108,976.60 |
| Ellaville (Schley County) Fire Department | 481,950.73 | | | | | | | 101,711.35 |
| Ellerslie Fire Department | 585,228.03 | | | | | | | 123,507.09 |
| Ellijay Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| Emanuel County Rural Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| Enigma Volunteer Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Evans County Fire & Rescue | 1,308,159.12 | | | | | | | 276,075.17 |
| Fairburn Fire Department | 516,376.49 | | | | | | | 108,976.60 |
| Fairfield Plantation Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Fannin County Fire Department | 1,480,282.95 | | | | | | | 312,400.35 |
| Fayette County Fire Department | 4,819,532.29 | | | | | | | 1,017,118.78 |
| Fayetteville Fire Department | 1,755,684.08 | | | | | | | 370,521.28 |
| Fitzgerald Fire Department | 516,376.49 | | | | | | | 108,976.60 |
| Five Area Volunteer Fire Department | 481,950.73 | | | | | | | 101,711.35 |
| Flint Hill Fire Department | 172,123.83 | | | | | | | 36,325.18 |
| Forest Park Fire Department | 1,101,609.52 | | | | | | | 232,484.75 |
| Forsyth County Fire Department | 6,299,815.24 | | | | | | | 1,329,519.14 |
| Forsyth Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Fort Valley Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Franklin Springs Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Fulton County Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Gainesville Fire Department | 3,855,625.83 | | | | | | | 813,695.03 |
| Garden City Fire Department | 1,170,456.05 | | | | | | | 247,014.18 |
| Garfield Volunteer Fire Department | 172,123.83 | | | | | | | 36,325.18 |

GEORGIA FIREFIGHTERS' PENSION FUND
(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2025

| | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | |
|---|---|---|---|---|---|---|---|---|
| Employer | Net Pension Liability | Changes of Assumptions | Differences between Expected and Actual Experience | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Total Deferred Inflows of Resources | Total Employer Pension Expense |
| State of Georgia - Nonemployer Contributing Entity | | | | | | | | |
| State's Proportionate Share Associated with: | | | | | | | | |
| Geneva Volunteer Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Georgia Firefighters Pension Fund Employee | 309,826.90 | | | | | | | 65,386.17 |
| Georgia Public Safety Training | 172,123.83 | | | | | | | 36,325.18 |
| Gibson-Glascock Volunteer Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Gilmer County Fire Department | 1,170,456.05 | | | | | | | 247,014.18 |
| Glade Volunteer Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| Glennville Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Glynn County Fire Department | 2,065,515.98 | | | | | | | 435,908.50 |
| Gordon County Fire Department | 1,652,411.78 | | | | | | | 348,726.59 |
| Gore Volunteer Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Grady County Volunteer Fire Department | 2,685,169.77 | | | | | | | 566,680.84 |
| Gray Fire Department | 688,505.33 | | | | | | | 145,302.83 |
| Greene County Fire and Rescue | 654,079.56 | | | | | | | 138,037.59 |
| Greensboro Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Greshamville Volunteer Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Griffin Fire Rescue | 1,927,812.91 | | | | | | | 406,847.51 |
| Grovetown Fire Department | 791,782.63 | | | | | | | 167,098.58 |
| Gumlog Volunteer Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Gwinnett County Fire Department | 25,646,760.85 | | | | | | | 5,412,517.35 |
| Habersham County Fire Department | 2,237,639.81 | | | | | | | 472,233.68 |
| Hahira Fire Department | 275,401.13 | | | | | | | 58,120.92 |
| Hall County Fire Department | 10,396,416.43 | | | | | | | 2,194,069.84 |
| Hamilton Volunteer Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| Hancock County Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Hapeville Fire Department | 963,906.46 | | | | | | | 203,423.76 |
| Haralson County Fire Department | 963,906.46 | | | | | | | 203,423.76 |
| Harlem Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Harrisburg Volunteer Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| Harrison Volunteer Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| Hart County Fire Department | 2,065,515.98 | | | | | | | 435,908.50 |
| Hartwell Fire Department | 1,170,456.05 | | | | | | | 247,014.18 |
| Hazlehurst Fire Department | 275,401.13 | | | | | | | 58,120.92 |
| Heard County Fire Department | 585,228.03 | | | | | | | 123,507.09 |
| Helen Fire Department, City Of | 103,277.30 | | | | | | | 21,795.74 |
| Henry County Fire Department | 6,953,894.80 | | | | | | | 1,467,556.72 |
| Hephzibah Fire Department | 481,950.73 | | | | | | | 101,711.35 |
| Hinesville Fire Department | 722,931.09 | | | | | | | 152,568.08 |
| Hinton Volunteer Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| Hoboken Volunteer Fire Department | 275,401.13 | | | | | | | 58,120.92 |

GEORGIA FIREFIGHTERS' PENSION FUND
(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2025

| Employer | Net Pension Liability | Deferred Outflows of Resources: Changes of Assumptions | Deferred Outflows of Resources: Differences between Expected and Actual Experience | Deferred Outflows of Resources: Total Deferred Outflows of Resources | Deferred Inflows of Resources: Differences between Expected and Actual Experience | Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Deferred Inflows of Resources: Total Deferred Inflows of Resources | Total Employer Pension Expense |
|---|---|---|---|---|---|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | | | | | | | |
| State's Proportionate Share Associated with: | | | | | | | | |
| Holland Volunteer Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Homer Volunteer Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Hortense Volunteer Fire Department | 172,123.83 | | | | | | | 36,325.18 |
| Houston County Fire Department | 929,480.69 | | | | | | | 196,158.51 |
| Hull Volunteer Fire Department | 275,401.13 | | | | | | | 58,120.92 |
| Ideal Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| Ila Volunteer Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Iron City Volunteer Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Irwin County Fire Rescue | 172,123.83 | | | | | | | 36,325.18 |
| Irwinton Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Isle Of Hope Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Jackson Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Jackson Trail Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| Jasper County Emergency Services | 516,376.49 | | | | | | | 108,976.60 |
| Jasper Fire Department | 516,376.49 | | | | | | | 108,976.60 |
| Jefferson County Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Jefferson Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Jekyll Island Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Jesup Fire Department | 1,032,757.99 | | | | | | | 217,954.25 |
| Johns Creek Fire Department | 2,616,318.24 | | | | | | | 552,150.35 |
| Jones County Fire Department | 860,629.16 | | | | | | | 181,628.01 |
| Kingsland Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| Lafayette Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Lagrange Fire Department | 2,065,515.98 | | | | | | | 435,908.50 |
| Lakeland - Lanier County Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Lamar County Fire Department | 516,376.49 | | | | | | | 108,976.60 |
| Laurens County Fire Department | 2,065,515.98 | | | | | | | 435,908.50 |
| Lavonia Fire Department | 929,480.69 | | | | | | | 196,158.51 |
| Leesburg (Lee County ) Fire Department | 895,054.92 | | | | | | | 188,893.26 |
| Leslie Volunteer Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| Lexington Volunteer Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Liberty County Fire Services | 378,678.43 | | | | | | | 79,916.66 |
| Liberty Volunteer Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Lincolnton Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Line Volunteer Fire Department | 275,401.13 | | | | | | | 58,120.92 |
| Loco Volunteer Fire Department | 481,950.73 | | | | | | | 101,711.35 |
| Loganville Fire Department | 688,505.33 | | | | | | | 145,302.83 |
| Louisville Fire Department | 791,782.63 | | | | | | | 167,098.58 |
| Lowndes County Fire Department | 1,411,436.42 | | | | | | | 297,870.92 |

GEORGIA FIREFIGHTERS' PENSION FUND
(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2025

| Employer | Net Pension Liability | Deferred Outflows of Resources: Changes of Assumptions | Deferred Outflows of Resources: Differences between Expected and Actual Experience | Deferred Outflows of Resources: Total Deferred Outflows of Resources | Deferred Inflows of Resources: Differences between Expected and Actual Experience | Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Deferred Inflows of Resources: Total Deferred Inflows of Resources | Total Employer Pension Expense |
|---|---|---|---|---|---|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | | | | | | | |
| State's Proportionate Share Associated with: | | | | | | | | |
| Ludowici-Long Co. Volunteer Fire Department | 585,228.03 | | | | | | | 123,507.09 |
| Lumpkin County Emergency Services | 688,505.33 | | | | | | | 145,302.83 |
| Lyerly Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| Lyons Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Macon - Bibb Fire Department | 11,739,001.32 | | | | | | | 2,477,410.26 |
| Macon County Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Madison Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Manchester Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Marietta Fire Department | 4,509,705.39 | | | | | | | 951,732.61 |
| Martins Crossroads Volunteer Fire Dept. | 481,950.73 | | | | | | | 101,711.35 |
| Maysville Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Mcdonough Fire Department | 1,273,733.35 | | | | | | | 268,809.93 |
| Mcintosh County Volunteer Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Mcintyre Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| McRae-Helena Fire Department | 516,376.49 | | | | | | | 108,976.60 |
| Menlo Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| Meriwether County Fire Department | 516,376.49 | | | | | | | 108,976.60 |
| Metter Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Midway Volunteer Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Milan Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Milledgeville Fire Department | 585,228.03 | | | | | | | 123,507.09 |
| Millen Fire Department | 516,376.49 | | | | | | | 108,976.60 |
| Milton Fire Department | 2,065,515.98 | | | | | | | 435,908.50 |
| Minton's Chapel Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Mitchell County Fire Rescue | 378,678.43 | | | | | | | 79,916.66 |
| Mitchell Volunteer Fire Department (Glascock County ) | 103,277.30 | | | | | | | 21,795.74 |
| Monroe County Fire Department | 1,342,584.89 | | | | | | | 283,340.42 |
| Monroe Fire Department | 929,480.69 | | | | | | | 196,158.51 |
| Montezuma Fire Department | 481,950.73 | | | | | | | 101,711.35 |
| Moores Chapel Volunteer Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Morgan County Fire Department | 2,237,639.81 | | | | | | | 472,233.68 |
| Morrow Fire Department | 998,332.22 | | | | | | | 210,689.00 |
| Moultrie Fire Department | 1,032,757.99 | | | | | | | 217,954.25 |
| Mount Vernon Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| Mountain Park Volunteer Fire and Rescue | 68,851.53 | | | | | | | 14,530.49 |
| Murray County Fire Department | 1,239,307.59 | | | | | | | 261,544.68 |
| Nahunta Fire Department | 550,802.26 | | | | | | | 116,241.84 |
| Nashville Fire Department | 516,376.49 | | | | | | | 108,976.60 |
| Neese - Sanford Fire Department | 240,975.36 | | | | | | | 50,855.68 |

GEORGIA FIREFIGHTERS' PENSION FUND
(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2025

| Employer | Net Pension Liability | Deferred Outflows of Resources: Changes of Assumptions | Deferred Outflows of Resources: Differences between Expected and Actual Experience | Deferred Outflows of Resources: Total Deferred Outflows of Resources | Deferred Inflows of Resources: Differences between Expected and Actual Experience | Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Deferred Inflows of Resources: Total Deferred Inflows of Resources | Total Employer Pension Expense |
|---|---|---|---|---|---|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | | | | | | | |
| State's Proportionate Share Associated with: | | | | | | | | |
| New Lois Volunteer Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| Newington Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Newnan Fire Department | 2,168,788.28 | | | | | | | 457,703.19 |
| Newton County Fire Department | 3,752,348.53 | | | | | | | 791,899.28 |
| Nicholson Area Fire Department | 654,079.56 | | | | | | | 138,037.59 |
| North Jackson Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| North Jenkins County Volunteer Fire Department | 172,123.83 | | | | | | | 36,325.18 |
| Northwest Harris Volunteer Fire Department | 172,123.83 | | | | | | | 36,325.18 |
| Oconee County Volunteer Fire Department | 3,442,521.63 | | | | | | | 726,513.11 |
| Oconee Volunteer Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Odum Volunteer Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Oglethorpe Consolidated Fire & Rescue | 206,549.60 | | | | | | | 43,590.43 |
| O'Neal Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| Palmetto Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Paulding County Fire Department | 6,712,919.43 | | | | | | | 1,416,701.05 |
| Peach County Fire Department | 688,505.33 | | | | | | | 145,302.83 |
| Peachtree City Fire Department | 2,788,442.07 | | | | | | | 588,475.53 |
| Pelham Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| Pembroke Fire Department | 172,123.83 | | | | | | | 36,325.18 |
| Perry Fire Department | 1,445,857.18 | | | | | | | 305,135.11 |
| Pickens County Fire Department | 791,782.63 | | | | | | | 167,098.58 |
| Pierce County Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Pike County Emergency Services | 240,975.36 | | | | | | | 50,855.68 |
| Pine Mountain Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Pine Mountain Valley Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| Pinehurst Fire Department | 275,401.13 | | | | | | | 58,120.92 |
| Piney Mount Volunteer Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Pitts Fire Rescue | 309,826.90 | | | | | | | 65,386.17 |
| Plainview Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Poca Volunteer Fire Department | 172,123.83 | | | | | | | 36,325.18 |
| Polk County Fire-Rescue | 34,425.77 | | | | | | | 7,265.25 |
| Pooler Fire Department | 2,478,615.17 | | | | | | | 523,089.36 |
| Port Wentworth Fire Department | 929,480.69 | | | | | | | 196,158.51 |
| Pulaski County Fire Department | 826,203.39 | | | | | | | 174,362.77 |
| Putnam County Fire Department | 1,549,134.48 | | | | | | | 326,930.85 |
| Quitman County Volunteer Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Quitman Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Rabun County Fire Department | 2,444,189.41 | | | | | | | 515,824.11 |
| Raines Crossroads Volunteer Fire Department | 206,549.60 | | | | | | | 43,590.43 |

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2025

| | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | |
|---|---|---|---|---|---|---|---|---|
| Employer | Net Pension Liability | Changes of Assumptions | Differences between Expected and Actual Experience | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Total Deferred Inflows of Resources | Total Employer Pension Expense |
| State of Georgia - Nonemployer Contributing Entity | | | | | | | | |
| State's Proportionate Share Associated with: | | | | | | | | |
| Randolph County Ema Fire & Rescue | 481,950.73 | | | | | | | 101,711.35 |
| Rayle Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| Red Hill Volunteer Fire Department | 860,629.16 | | | | | | | 181,628.01 |
| Red Oak Volunteer Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Reidsville Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Reynolds Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Richland Volunteer Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Richmond Hill Fire Department | 1,101,609.52 | | | | | | | 232,484.75 |
| Riddleville Volunteer Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Rincon Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Rochelle Fire Department | 275,401.13 | | | | | | | 58,120.92 |
| Rockdale County Fire Department | 3,890,051.60 | | | | | | | 820,960.27 |
| Rockmart Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Rome Fire Department | 5,645,735.68 | | | | | | | 1,191,481.55 |
| Rossville Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Roswell Fire Department | 2,719,590.54 | | | | | | | 573,945.03 |
| Royston Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Saint Marys Fire Department | 826,203.39 | | | | | | | 174,362.77 |
| Salem Volunteer Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| Sandersville Fire Department | 550,802.26 | | | | | | | 116,241.84 |
| Sandy Cross Volunteer Fire Department | 172,123.83 | | | | | | | 36,325.18 |
| Sandy Springs Fire Department | 3,614,650.47 | | | | | | | 762,839.35 |
| Savannah Airport Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Savannah Fire Department | 10,534,119.50 | | | | | | | 2,223,130.83 |
| Scott Volunteer Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| Screven County Fire Department | 998,332.22 | | | | | | | 210,689.00 |
| Screven Volunteer Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Shellman Volunteer Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Shiloh Community Volunteer Fire Department (Madison Co.) | 206,549.60 | | | | | | | 43,590.43 |
| Sky Valley - Scaly Mountain Fire Department | 550,802.26 | | | | | | | 116,241.84 |
| Smyrna Fire Department | 2,685,169.77 | | | | | | | 566,680.84 |
| Social Circle Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Soperton Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| South Dade Volunteer Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| South Fulton Fire Department | 3,029,417.44 | | | | | | | 639,331.20 |
| South Jackson Volunteer Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| South Jenkins District # 6 Volunteer Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| South Jenkins Volunteer Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Spalding County Fire Department | 2,237,639.81 | | | | | | | 472,233.68 |

GEORGIA FIREFIGHTERS' PENSION FUND
(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2025

| Employer | Net Pension Liability | Deferred Outflows of Resources: Changes of Assumptions | Deferred Outflows of Resources: Differences between Expected and Actual Experience | Deferred Outflows of Resources: Total Deferred Outflows of Resources | Deferred Inflows of Resources: Differences between Expected and Actual Experience | Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Deferred Inflows of Resources: Total Deferred Inflows of Resources | Total Employer Pension Expense |
|---|---|---|---|---|---|---|---|---|
| State of Georgia - Nonemployer Contributing Entity | | | | | | | | |
| State's Proportionate Share Associated with: | | | | | | | | |
| Sparta Volunteer Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Spring Creek Volunteer Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Stapleton Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Statesboro Fire Department | 998,332.22 | | | | | | | 210,689.00 |
| Stephens County Fire Department | 2,065,515.98 | | | | | | | 435,908.50 |
| Stewart County Fire & EMS | 34,425.77 | | | | | | | 7,265.25 |
| Subligna Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| Summertown Volunteer Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Summerville Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Sumter County Fire Department | 895,054.92 | | | | | | | 188,893.26 |
| Swainsboro Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Sylvania Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Taliaferro County Fire And Rescue Department | 206,549.60 | | | | | | | 43,590.43 |
| Tarrytown Volunteer Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| Tattnall County Fire Rescue | 206,549.60 | | | | | | | 43,590.43 |
| Teloga Fire Department | 516,376.49 | | | | | | | 108,976.60 |
| Tennille Fire Department | 413,104.20 | | | | | | | 87,181.91 |
| Thomas County Fire Rescue | 2,788,442.07 | | | | | | | 588,475.53 |
| Thomaston Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Thomasville Fire Rescue | 1,445,857.18 | | | | | | | 305,135.11 |
| Thomson-McDuffie Fire and EMS | 654,079.56 | | | | | | | 138,037.59 |
| Thunderbolt Fire Department | 172,123.83 | | | | | | | 36,325.18 |
| Tift County Fire Rescue | 1,204,881.82 | | | | | | | 254,279.43 |
| Tift County Volunteer Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Tifton Fire Department | 1,445,857.18 | | | | | | | 305,135.11 |
| Tignall Fire Department | 826,203.39 | | | | | | | 174,362.77 |
| Toccoa Fire Department | 791,782.63 | | | | | | | 167,098.58 |
| Toombs County Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| Towns County Fire Department | 688,505.33 | | | | | | | 145,302.83 |
| Trenton Fire Department | 137,703.07 | | | | | | | 29,060.99 |
| Treutlen County Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Trion Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Troup County Fire Department | 1,170,456.05 | | | | | | | 247,014.18 |
| Turner County Fire And Rescue | 240,975.36 | | | | | | | 50,855.68 |
| Twiggs County Fire Rescue | 344,252.66 | | | | | | | 72,651.42 |
| Twin City Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Tybee Island Fire Department | 550,802.26 | | | | | | | 116,241.84 |
| Unadilla Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Union City Fire Department | 860,629.16 | | | | | | | 181,628.01 |

GEORGIA FIREFIGHTERS' PENSION FUND
(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2025

| | | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | |
|---|---|---|---|---|---|---|---|---|
| Employer | Net Pension Liability | Changes of Assumptions | Differences between Expected and Actual Experience | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Total Deferred Inflows of Resources | Total Employer Pension Expense |
| State of Georgia - Nonemployer Contributing Entity | | | | | | | | |
| State's Proportionate Share Associated with: | | | | | | | | |
| Union County Fire Department | 1,101,609.52 | | | | | | | 232,484.75 |
| Union Point Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| Valdosta Fire Department | 2,340,917.11 | | | | | | | 494,029.42 |
| Vesta Volunteer Fire Department | 275,401.13 | | | | | | | 58,120.92 |
| Vidalia Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Vienna Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Wadley Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Walker Church Volunteer Fire Department | 68,851.53 | | | | | | | 14,530.49 |
| Walker County Fire Department | 757,356.86 | | | | | | | 159,833.33 |
| Walthourville Volunteer Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Walton County Fire Department | 2,891,719.37 | | | | | | | 610,271.27 |
| Ware County Fire Department | 895,054.92 | | | | | | | 188,893.26 |
| Warner Robins Fire Department | 4,234,304.26 | | | | | | | 893,611.69 |
| Warren County Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| Warrenton Fire Department | 206,549.60 | | | | | | | 43,590.43 |
| Warthen Volunteer Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| Washington Fire Department | 1,067,183.76 | | | | | | | 225,219.50 |
| Waverly Hall Fire Department | 309,826.90 | | | | | | | 65,386.17 |
| Waycross Fire Department | 1,273,733.35 | | | | | | | 268,809.93 |
| Wayne County Fire Rescue | 688,505.33 | | | | | | | 145,302.83 |
| Waynesboro Fire Department | 378,678.43 | | | | | | | 79,916.66 |
| Webster County Fire/Ems | 481,950.73 | | | | | | | 101,711.35 |
| Wesley Chapel Volunteer Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| West Berrien Volunteer Fire Department | 275,401.13 | | | | | | | 58,120.92 |
| West Jackson Fire Department | 860,629.16 | | | | | | | 181,628.01 |
| West Point Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Whigham Fire Department | 344,252.66 | | | | | | | 72,651.42 |
| White County Fire Department | 1,652,411.78 | | | | | | | 348,726.59 |
| White Plains Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Whitfield County Fire Department | 3,235,972.04 | | | | | | | 682,922.69 |
| Wilkes County Fire Service | 826,203.39 | | | | | | | 174,362.77 |
| Winder Fire Department | 1,411,436.42 | | | | | | | 297,870.92 |
| Winterville Volunteer Fire Department | 172,123.83 | | | | | | | 36,325.18 |
| Woodstock Fire Department | 1,136,030.29 | | | | | | | 239,748.94 |
| Woodville Fire Department | 103,277.30 | | | | | | | 21,795.74 |
| Worth County Fire Department | 619,653.79 | | | | | | | 130,772.34 |
| Wrens Fire Department | 447,529.96 | | | | | | | 94,447.16 |
| Wrightsville Fire Department | 240,975.36 | | | | | | | 50,855.68 |
| Yatesville Volunteer Fire Department | 34,425.77 | | | | | | | 7,265.25 |
| Yellow Creek Volunteer Fire Department | 34,425.77 | | | | | | | 7,265.25 |

GEORGIA FIREFIGHTERS' PENSION FUND
(A Component Unit of the State of Georgia)

Schedule of Pension Amounts by Employer and Nonemployer

For the year ended June 30, 2025

| Employer | Net Pension Liability | Deferred Outflows of Resources: Changes of Assumptions | Deferred Outflows of Resources: Differences between Expected and Actual Experience | Deferred Outflows of Resources: Total Deferred Outflows of Resources | Deferred Inflows of Resources: Differences between Expected and Actual Experience | Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Deferred Inflows of Resources: Total Deferred Inflows of Resources | Total Employer Pension Expense |
|---|---|---|---|---|---|---|---|---|
| State of Georgia - Nonemployer Contributing Entity<br>State's Proportionate Share Associated with: | | | | | | | | |
| TOTAL STATE OF GEORGIA | $ 500,301,797 | 340,966,515 | 807,940 | 341,774,455 | 3,738,020 | 67,858,304 | 71,596,324 | 105,584,178 |
| Each Employer of Plan Members - Employer Share | - | - | - | - | - | - | - | - |
| Total for All Entities | $ 500,301,797 | 340,966,515 | 807,940 | 341,774,455 | 3,738,020 | 67,858,304 | 71,596,324 | 105,584,178 |

**GEORGIA FIREFIGHTERS' PENSION FUND**
(A Component Unit of the State of Georgia)

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2025

**Note 1: Plan Description**
The Georgia Firefighters' Pension Fund (the Pension Fund) was created in 1955 by an act of the Georgia General Assembly to provide retirement benefits for qualified firefighters. The Pension Fund administers a cost-sharing, multiple-employer defined benefit pension plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25.*

Any person employed as a firefighter or enrolled as a volunteer firefighter within the State of Georgia, or any regular employee of the Pension Fund is eligible for membership in the Pension Fund. The various fire departments located within the State of Georgia, as the employers of the members of the Pension Fund, do not make contributions to the Pension Fund. The State of Georgia provides nonemployer contributions to the Pension Fund through the collection of insurance premiums tax. These nonemployer contributions are recognized as revenue by the Pension Fund when collected from the insurers.

**Note 2: Basis of Presentation**
The Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer (the schedules) are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

**Note 3: Components of Collective Net Pension Liability**
The components of the collective net pension liability of the participating employers and nonemployers at June 30, 2024 were as follows:

| | |
|---|---|
| Total pension liability | $ 1,897,062,210 |
| Plan fiduciary net position | 1,396,760,413 |
| Employers' and nonemployers' net pension liability | $ 500,301,797 |
| Plan fiduciary net position as a percentage of the total pension liaiblity | 73.63% |

*Actuarial Assumptions*
The collective total pension liability was determined by an actuarial valuation as of June 30, 2024, using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Inflation | 2.50% |
| Salary increases | N/A |

Investment rate of return 5.75%, net of pension plan investment expense, including inflation

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

| Participant Type | Base Mortality Table |
|---|---|
| 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, 2025 valuation were based on the results of the last actuarial experience study for the period July 1, 2015 – June 30, 2021. The actuarial assumptions used in the June 30, 2024 valuation was 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. The long-term assumed investment rate of return of 5.75% and the assumed annual rate of inflation of 2.50% were reviewed by the actuary for reasonableness and adopted by the Board.

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, 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:

| Asset Class | Target Allocation | Long-term expected real rate of return* |
|---|---|---|
| Domestic Fixed Income | 34.50 % | 5.28 % |
| Large cap equities | 18.00 | 7.12 |
| Small/mid cap equities | 9.50 | 7.21 |
| International unhedged equities | 13.00 | 6.68 |
| Emerging international equities | 7.50 | 9.05 |
| Private equity | 7.50 | 10.50 |
| Real estate investment trust | 5.00 | 7.08 |
| Real assets (liquid) | 5.00 | 7.45 |
| Total | 100.00 % | |

* Rates shown are net of inflation

*Discount Rate*
The discount rate used to measure the total pension liability was 5.75%. 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 nonemployer contributions will remain at the level contributed the previous fiscal year. Based on those assumptions, the Pension Fund'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.

*Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate*
The following table presents the collective net pension liability of the Pension Fund, calculated using the discount rate of 5.75%, as well as what the Pension Fund's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75%) or 1-percentage-point higher (6.75%) than the current rate:

| | 1% Decrease (4.75%) | Current discount rate (5.75%) | 1% Increase (6.75%) |
|---|---|---|---|
| Collective net pension liability | $ 796,953,431 | 500,301,797 | 261,714,779 |

## Note 4: Special Funding Situation
The State of Georgia, although not the employer of the Pension Fund's members, makes contributions to the Pension Fund through the collection of insurance premiums tax as specified by O.C.G.A. §47-7-61. The State makes all these contributions to the Pension Fund on behalf of the employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*.

Since the employers of the Pension Fund's members do not contribute directly to the Pension Fund, there is no net pension liability to recognize for each employer. However, the notes to each employer's financial statements must disclose the portion of the nonemployer contributing entity's share of the collective net pension liability that is associated with that employer. In addition, each employer must recognize its portion of the collective pension expense of the State as well as recognize revenue contributions from the State in an equal amount.

## Note 5: Allocation Methodology

GASB Statement No. 68 requires participating employers and nonemployer contributing entities to recognize their proportionate share of collective net pension liability and pension expense. These schedules are prepared to provide employers and nonemployer contributing entities with their calculated proportionate share.

As discussed in Note 4, the fire departments, as employers of the Pension Fund's members, do not make contributions to the Pension Fund; therefore, the proportionate share allocation for each employer is 0%. The proportionate share attributable to the State of Georgia, as the nonemployer contributing entity, is therefore 100%.

The amounts attributable to the State of Georgia, as the nonemployer contributing entity, have been allocated based on the number of active plan members employed by or volunteering for each fire department.

**GEORGIA FIREFIGHTERS' PENSION FUND**
(A Component Unit of the State of Georgia)

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2025

## Note 6: Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following table presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2025:

**2025**

| | Year of deferral | Amortization period | Beginning of year balance as | Current Year Additions | Current Year Deductions | End of year balance |
|---|---|---|---|---|---|---|
| **Deferred outflows of resources** | | | | | | |
| Changes of assumptions | 2021 | 6.95 years | 15,543,859 | - | 5,269,105 | 10,274,754 |
| | 2022 | 6.83 years | 33,547,904 | - | 8,759,243 | 24,788,661 |
| | 2025 | 6.17 years | - | 365,071,978 | 59,168,878 | 305,903,100 |
| | | | 49,091,763 | 365,071,978 | 73,197,226 | 340,966,515 |
| Differences between expected and actual experience | 2018 | 7.19 years | 202,854 | - | 202,854 | - |
| | 2021 | 6.95 years | 895,102 | - | 303,424 | 591,678 |
| | 2024 | 6.19 years | 267,876 | - | 51,614 | 216,262 |
| | | | 1,365,832 | - | 557,892 | 807,940 |
| Differences between projected and actual investment earnings | | | | | | |
| | 2021 | 5 years | (46,758,879) | - | (46,758,879) | - |
| | 2022 | 5 years | 80,694,549 | - | 40,347,275 | 40,347,274 |
| | 2023 | 5 years | (22,962,574) | - | (7,654,192) | (15,308,382) |
| | 2024 | 5 years | (45,705,957) | - | (11,426,489) | (34,279,468) |
| | 2025 | 5 years | - | (73,272,160) | (14,654,432) | (58,617,728) |
| Net difference between projected and actual investment earnings (1) | | | (34,732,861) | (73,272,160) | (40,146,717) | (67,858,304) |
| Total deferred outflows of resources | | | $ 15,724,734 | 291,799,818 | 33,608,401 | 273,916,151 |
| **Deferred inflows of resources** | | | | | | |
| Difference between expected and actual experience | 2019 | 7.13 years | 660,011 | | 584,082 | 75,929 |
| | 2020 | 7.00 years | 157,280 | | 78,640 | 78,640 |
| | 2022 | 6.83 years | 3,412,517 | | 890,997 | 2,521,520 |
| | 2023 | 6.26 years | 128,939 | | 30,267 | 98,672 |
| | 2025 | 6.17 years | - | 1,149,576 | 186,317 | 963,259 |
| | | | 4,358,747 | 1,149,576 | 1,770,303 | 3,738,020 |
| Total deferred inflows of resources | | | $ 4,358,747 | 1,149,576 | 1,770,303 | 3,738,020 |

(1) In accordance with paragraph 71b of GASB Statement No. 68, collective deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual pension plan investment earnings in different measurement periods have been aggregated and included as a net collective deferred inflows of resources related to pensions.

**GEORGIA FIREFIGHTERS' PENSION FUND**
(A Component Unit of the State of Georgia)

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2025

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| | | | |
|---|---|---|---|
| Year Ended June 30, | 2026 | $ | 78,902,275 |
| | 2027 | | 38,430,946 |
| | 2028 | | 39,453,635 |
| | 2029 | | 44,371,872 |
| | 2030 | | 58,992,367 |
| | 2031 | | 10,027,036 |
| | Thereafter | | - |
| Total | | $ | 270,178,131 |

*Changes in Proportion*
The amounts shown in the two preceding tables do not include employer- or nonemployer-specific deferred outflows or resources and deferred inflows or resources related to changes in proportion. Based on the allocation methodology discussed in Note 5, there were no changes in proportion for the year ended June 30, 2025.

**Note 7: Collective Pension Expense**
The components of collective pension expense for the year ended June 30, 2025, are shown in the following table:

| | | |
|---|---|---|
| Service Cost | $ | 23,399,951 |
| Interest on the total pension liability and net cash flow | | 81,675,278 |
| Current period benefit changes | | 44,075,503 |
| Projected earnings on plan investments | | (72,116,929) |
| Member contributions | | (5,104,558) |
| Administrative expenses | | 1,822,326 |
| Other (Miscellaneous | | (5,491) |
| Recognition (amortization) of deferred inflows and outflows of resources | | |
| Changes of assumptions | | (1,212,411) |
| Differences between expected and actual experience | | 73,197,226 |
| Net Difference between projected and actual investment earnings | | (40,146,717) |
| Collective pension expense | $ | 105,584,178 |