

Arkansas Fire and Police Pension Premium Tax 2024 Allocation Report

For June, 2024 Distributions

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June 7, 2024

Arkansas Fire & Police Pension Review Board
620 West Third Street
Suite 200
Little Rock, AR 72201

RE: Premium Tax Allocation for June 2024

Ladies and Gentlemen:

We have completed the calculations for the allocation of insurance premium taxes. This money is allocated to the cities, to LOPFI on behalf of the system-covered employers, to state general revenues, and, several special programs. The amounts calculated in this report are for the distribution of insurance premium taxes collected on policies written in calendar year 2023, to be distributed by June 30, 2024.

This allocation report details the information in Board Preview report, dated May 28, 2024, which summarized the results of the premium tax allocation for the Pension Review Board before its meeting June 5, 2024. The presentation of this complete allocation report will be made on that date. The Board Preview should be considered a part of the complete allocation report.

Background

This report has been compiled in accordance with Arkansas Fire and Police Pension Review Board (“PRB”) Rule 12. Rule 12 is the implementation of Acts 1288, 1394, 1452, and 1570 of 1999, Acts 1539, 1540, 1543, and 1701 of 2001, Act 1797 of 2003, Act 248 of 2005, and Act 849 of 2007. Act 979 of 2011 was a complete overhaul of the allocation formula, and this is the fifth allocation after the transition period in that Act. Act 465 of 2019 made changes to future supplement and additional allocation beginning with the 2019 report. Act 347 of 2021 expands the eligibility for Additional Allocation for consolidated volunteer plans. About 50 volunteer plans received Additional Allocation this year.

The process is simple in concept but requires a considerable amount of data input from many sources. We have reviewed the data for reasonableness and consistency, but we did not audit the data. Any changes in the data could create significant differences in the allocation. A complete discussion of the data sources and methods is part of the complete allocation report.

Summary of Results

The first page following this letter is a summary of the premium tax deposits and the allocations to the locations, special projects, and general revenues. This page notes the section of the allocation report under which each calculation is documented. A page showing the comparison with the nine prior years’ allocations follows that summary.

Preparation for 2024 Allocation

We prepared premium tax estimates for the locally administered local plans as we have in previous years and gave them to staff for distribution in September 2023. We also prepared similar estimate letters for the LOPFI-administered local plans. These were prepared and given to staff for distribution at about the same time. These letters were an effort to help cities in budgeting for 2024 and to alert those cities that might need to make additional contributions to be eligible for the Additional Allocation.

Premium Tax Collected

A review of the *Comparison with Previous Years* shows that the premium tax collected for the allocation process increased by over 8% from last year (2.4% fire lines, 13% police lines). This is an increase from the growth rate from last year and previous years of 3%-plus growth. Upon closer examination, the premium taxes from fire insurances increased an average 7% over the past three years; the police premium taxes increased an average of 8% over the last three years.

Changes from Previous Reports

The transition pieces for the Additional Allocation and the basic LOPFI-only formula were completed in 2016. Therefore, those items should have moved more smoothly on an individual location basis from last year to this year.

Beginning with the 2019 allocation, we added a factor of 1.625% to project the previous year actual salary to better match current year salary. The 2023 allocation increased this mid-year adjustment factor to 3.75% to recognize significant one-time increases in salary happening around that state that started in 2022. The total increase in salaries for the active group was over 10% in 2023, so the adjustment was warranted. The adjustment rate reverted to 1.625% for this 2024 allocation.

The methodology for the calculation of the Base Benefit Actuarial Cost (BBAC) is not explicit in the law or the regulation. The BBAC is the basis for the local plan (regardless of administration) allocation formula. We have used the same interest and mortality assumptions for all plans since this calculation went into effect. The amortization period for the 2011 through 2016 reports for BBAC was 15 years open period, level dollar. That is, it was reamortized at 15 years each year. It was always our intention and that of the staff to close this amortization period as we move forward in time. For the 2017-2020 reports, we used a 12-year amortization. We used a 10-year amortization period for the 2021-2022 allocations. We reduced this period to an 8-year amortization beginning with the 2023 allocation.

There were also significant changes in other parts of the allocation formula. The State Police allocation increased significantly based on the estimate from the retirement system. The increase was from about \$7 million to \$11.4 million, about 64%.

The Future Supplement was changed by Act 465 and the amounts are \$ 2,534.36 (police), \$2,326.75 (paid fire), and \$ 339.43 (volunteer fire), which we have discussed in detail. The total amount to be distributed this year is about 1.1% more in total than it was in 2023.

Act 465 increased the percentage of BBAC for Additional Allocation to 15%. We were again able to distribute 100% of that amount to eligible locations. This increases the total sent to the poorest funds by about 40% since the implementation of the 2019 law.

Changes in Final Allocation since May 28, 2024 Board Preview

The State Police allocation amount depends on the final contributions to that fund as well as total salary amount paid for that system for the fiscal year. We reviewed this amount with the ASPRS staff before this final report and there was an adjustment that is included in this report.

After review of the Board Preview we noted that the consolidated plans were calculated using a 10 year instead of the 8 year we changed to last year. This increased the amount of premium tax and additional allocation from that Preview report.

Finally, we had requested that the insurance department review the amount of premium tax coming from the fire lines of insurance. That review was not completed until after the results were presented on June 5. This was an increase of about \$6.6 million. That is shown in this final report. Please note that the footers to the following pages still note June 5 since that is when the Board reviewed results and approved payment.

We look forward to discussing the results of this allocation report with the PRB. If you have any questions or comments, please feel free to contact us. We understand that this complete allocation report will be made public for detailed review.

Sincerely,



Jody Carreiro, ASA, MAAA, EA, FCA
Actuary

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION

COLLECTED ON INSURANCE POLICIES IN CALENDAR YEAR 2023
DISTRIBUTED TO LOCATIONS AND GENERAL REVENUE IN JUNE 2024

	Police Portion	Fire Portion	Total	Source
Gross Collections	51,141,260.80	39,691,560.33	90,832,821.13	A
Treasury Fee	3.0% 1,534,237.82	1,190,746.81	2,724,984.63	A
Special Revenue Fee	0.1% 51,141.26	39,691.56	90,832.82	A
Net Collections	49,555,881.72	38,461,121.96	88,017,003.68	A
PRB Administrative Expenses	243,227.33	188,772.67	432,000.00	Section 2
Premium Tax Allocation Expense	33,781.57	26,218.43	60,000.00	Section 2
Total Expense Allocations	277,008.90	214,991.10	492,000.00	
Available for Distribution	49,278,872.82	38,246,130.86	87,525,003.68	
Allocations to Locations				
a. Previous Year Forfeitures	0.00	0.00	0.00	Section 2
b. Local Plans Allocation	320,537.66	544,411.20	864,948.86	Section 3
c. Consolidated Local Plans Allocation	2,843,729.64	5,823,715.97	8,667,445.61	Section 4
d. LOPFI only Volunteer Allocation	296,136.00	4,370,112.00	4,666,248.00	Section 5
e. LOPFI only Paid Allocation	24,528,924.66	19,908,574.35	44,437,499.01	Section 6
f. Total Allocation Amounts (Items a. - e.)	27,989,327.96	30,646,813.52	58,636,141.48	
General Revenue Subtotal	21,289,544.86	7,599,317.34	28,888,862.20	
Special Fund Reductions to General Revenue Portion:				
Fire Protection Fund	0.00	989,640.00	989,640.00	Section 7
State Police Pension Distribution	11,427,008.07	0.00	11,427,008.07	Section 7
Police Supplement Funds	508,200.00	0.00	508,200.00	Section 7
Additional Allocation - Local Plans	160,268.83	224,186.03	384,454.86	Section 3
Additional Allocation - Consolidated Plans	726,316.57	1,684,820.79	2,411,137.36	Section 4
Future Supplement Funds	2,146,602.92	3,126,640.23	5,273,243.15	Section 8
Adjustment from Previous Years	0.00	0.00	0.00	
Final Distribution to General Revenue	6,321,148.47	1,574,030.29	7,895,178.76	

Source A : Arkansas Insurance Department, receipt verified by Department of Finance & Administration

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION

**COLLECTED ON INSURANCE POLICIES IN CALENDAR YEAR 2023
DISTRIBUTED TO LOCATIONS AND GENERAL REVENUE IN JUNE 2024**

COMPARISON WITH PREVIOUS YEARS

	<u>June 2014</u>	<u>June 2015</u>	<u>June 2016</u>	<u>June 2017</u>	<u>June 2018</u>	<u>June 2019</u>	<u>June 2020</u>	<u>June 2021</u>	<u>June 2022</u>	<u>June 2023</u>	<u>June 2024</u>	<u>One Year Change</u>
Previous Year's Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Premium Taxes Received for Fire Plan Distribution	26,756,343.88	27,506,620.83	27,775,620.81	27,875,948.55	28,625,614.12	29,440,754.72	30,749,934.25	32,354,801.69	35,056,314.89	38,772,547.33	39,691,560.33	2.4%
for Police Plan Distribution	28,792,463.83	29,865,788.56	31,280,393.71	33,084,203.89	36,083,607.78	38,822,672.67	39,849,940.89	40,570,399.85	43,083,774.08	45,216,320.04	51,141,260.80	13.1%
Total Received for Allocation	55,548,807.71	57,372,409.39	59,056,014.52	60,960,152.44	64,709,221.90	68,263,427.39	70,599,875.14	72,925,201.54	78,140,088.97	83,988,867.37	90,832,821.13	8.1%
Treasury Fee	1,666,464.23	1,721,172.28	1,771,680.43	1,828,804.58	1,941,276.65	2,047,902.82	2,117,996.26	2,187,756.05	2,344,202.67	2,519,666.02	2,724,984.63	8.1%
Special Revenue Fee	166,646.42	114,744.82	118,112.03	121,920.31	64,709.22	68,263.42	70,599.87	72,925.20	0.00	83,988.87	90,832.82	
General Revenues	4,109,777.18	4,027,269.01	5,187,859.31	4,066,970.29	4,034,316.53	4,365,496.30	4,536,587.96	5,509,586.42	11,533,862.99	12,545,801.43	7,895,178.76	-37.1%
PRB Administrative Expenses	390,000.00	572,000.00	570,000.00	535,000.00	528,000.00	470,000.00	205,000.00	426,000.00	340,000.00	473,000.00	432,000.00	-8.7%
PRB P Tax Allocation Expenses	191,488.00	201,488.00	205,488.00	217,488.00	201,488.00	207,988.00	190,262.00	183,512.00	185,512.00	185,512.00	60,000.00	-67.7%
<u>Distributed to Cities</u>												
Local Police Plans	1,734,589.48	424,726.84	381,918.24	434,433.13	350,635.15	257,172.47	289,644.80	219,948.59	234,192.95	257,401.69	320,537.66	24.5%
Local Fire Plans	2,059,310.34	1,576,848.12	1,624,334.56	1,821,414.75	1,711,174.28	1,519,970.55	655,833.21	598,083.82	358,629.14	414,226.78	544,411.20	31.4%
LOPFI Police Plans	12,421,888.29	12,820,148.22	13,759,559.40	14,748,294.48	15,741,556.93	17,318,313.48	18,723,759.75	19,736,738.06	20,038,638.90	22,095,029.06	24,528,924.66	11.0%
Local Police Consolidated	2,166,126.27	3,165,300.54	2,842,914.67	3,290,973.76	3,136,366.74	2,947,378.43	2,982,568.56	2,945,655.40	2,657,762.38	2,644,486.66	2,843,729.64	7.5%
LOPFI Fire Plans	10,290,203.12	10,799,171.39	11,769,116.20	12,677,137.20	13,657,141.12	14,829,596.92	15,756,096.88	16,740,801.23	17,167,404.20	18,678,217.98	19,908,574.35	6.6%
Local Fire Consolidated	2,555,343.99	2,642,316.20	2,669,249.93	3,260,873.50	3,216,935.32	3,058,050.98	3,927,194.64	3,988,366.07	3,861,237.76	4,035,886.38	5,823,715.97	44.3%
LOPFI Volunteer Locations	4,143,788.40	4,151,326.08	4,128,162.72	4,306,552.20	4,409,963.28	4,760,521.20	4,869,482.40	4,800,664.80	4,667,490.00	4,713,552.00	4,666,248.00	-1.0%
Total Distribution to Cities	35,371,249.89	35,579,837.39	37,175,255.72	40,539,679.02	42,223,772.82	44,691,004.03	47,204,580.24	49,030,257.97	48,985,355.33	52,838,800.55	58,636,141.48	11.0%
Fire Protection Fund - Act 833	662,280.00	693,420.00	685,680.00	638,400.00	676,800.00	796,020.00	796,860.00	801,900.00	927,480.00	965,760.00	989,640.00	2.5%
Arkansas State Police Pension Fund	6,809,411.86	6,574,375.88	6,233,768.53	6,693,914.82	7,109,702.55	8,035,961.50	7,705,096.17	7,139,012.52	6,165,686.90	6,952,516.72	11,427,008.07	64.4%
Additional Allocation-Local Admin	1,029,811.28	761,473.82	539,484.02	406,125.19	506,189.38	816,615.99	436,869.21	405,129.10	292,514.96	323,765.95	384,454.86	18.7%
LOPFI-administered	1,283,538.98	1,800,141.80	1,057,909.26	718,619.30	808,390.38	1,240,795.33	1,707,997.90	1,514,559.82	1,632,288.72	1,358,145.70	2,411,137.36	77.5%
Police Supplement	676,200.00	666,600.00	655,800.00	640,200.00	627,000.00	603,600.00	588,000.00	567,600.00	550,800.00	525,000.00	508,200.00	-3.2%
Future Supplement Fund	3,891,939.87	4,659,886.39	4,854,977.22	4,553,030.93	5,987,576.37	4,919,780.00	5,040,025.53	5,086,962.46	5,182,385.40	5,216,910.13	5,273,243.15	1.1%
Adjustment from Previous Years	-700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Amounts withheld due to Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Allocation	55,548,807.71	57,372,409.39	59,056,014.52	60,960,152.44	64,709,221.90	68,263,427.39	70,599,875.14	72,925,201.54	78,140,088.97	83,988,867.37	90,832,821.13	

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2024**

	FIRE LOCATIONS			POLICE LOCATIONS		
	Qualified Locations because of coverage			Qualified Locations because of coverage		
	PRB	LOPFI	Comments	PRB	LOPFI	Comments
106 Allison Sycamore		X	First Allocation 2018			
116 Alma	X	X				
150 Alexander		X	First Allocation 2019	X		First Allocation 2019
195 Alpena		X	First Allocation 2020			
205 Altus		X	Consolidated 08-30-15	X		
248 Altheimer		X	Consolidated 12-15-08	X		
302 Amity	X	X		X		First Allocation 2013
310 Antioch		X	First Allocation 2011			
345 Appleton Rural V F D		X	First Allocation 2008			
361 Arch Street Fpd #16		X	First Allocation 2008			
418 Arkadelphia	X	X				
507 Arkansas City		X	Consolidated 11-03-03			
604 Ashdown	X	X		X		
647 Ash Flat		X		X		
701 Atkins		X	Consolidated 12-15-08	X		
809 Augusta		X	Consolidated 01-01-18	X		
825 Austin		X	First Allocation 2012	X		First Allocation 2010
833 Avoca		X				
906 Bald Knob		X	Consolidated 12-15-08	X		Old Plan Merged
1007 Barling		X	Consolidated 12-31-11	X		
1074 Barton-Lexa		X	First Allocation 2012			
1104 Batesville	X	X		X		(Act 1012 of 1995)
1120 Bauxite		X	First Allocation 2019	X		
1201 Bay		X	Consolidated 01-01-10	X		
1228 Bay Village VFD		X	First Allocation 2008			
1260 Beaverfork		X	First Allocation 2010			
1287 Beaver Lake		X				
1309 Bearden		X	Consolidated 11-01-09			
1317 Beebe		X	Consolidated 1-1-2022			
1341 Bee Branch		X	First Allocation 2017			
1392 Belleville		X	Consolidated 11-27-04			
1406 Bella Vista		X	Consolidated 11-04-03	X		
1503 Benton		X	Consolidated 1-1-2021	X		Consolidated 01-01-11
1600 Bentonville		X	Consolidated 09-30-13	X		First Allocation 2009
1627 Bergman Vf Assoc		X	First Allocation 2008			
1643 Bigelow		X	First Allocation 2006			
1694 Bethesda		X	First Allocation 2015			
1708 Berryville		X	Consolidated 01-01-19	X		
1716 Biggers-Reyno		X				
1724 Big Creek		X				
1732 Biscoe		X	Consolidated 11-22-03			
1740 Bismarck Fire Pro Assoc		X	First Allocation 2008			
1759 Black Rock				X		
1791 Blytheville		X	Consolidated 1-1-2021	X		Consolidated 05-18-04
1856 Bonanza		X	First Allocation 2016			
1880 Bono				X		
1899 Bono FID		X				
1902 Booneville	X	X		X		First Allocation 2024
1945 Boston Mountain V F D		X	First Allocation 2008			
1996 Bradford		X	Consolidated 01-01-18	X		
2003 Bradley		X	Consolidated 01-01-18	X		
2011 Bradley County Rural VFD		X	First Allocation 2017			
2062 Brookland Fire Protection District		X				
2097 Brinkley		X	Consolidated 1-1-2024	X		Consolidated 08-01-09
2127 Brookland				X		First Allocation 2017
2178 Bruno Fire Prot Dist		X	First Allocation 2008			
2194 Bryant		X	Consolidated 10-30-15	X		First Allocation 2007
2224 Buena Vista		X	First Allocation 2009			
2240 Buford Vfd		X	First Allocation 2008			
2283 Bull Shoals		X	Consolidated 01-01-18	X		
2356 Burnt Ridge		X	First Allocation 2007			
2380 Butterfield		X				
2585 Cabot		X	Consolidated 1-1-2021	X		Consolidated 12-15-09

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	FIRE LOCATIONS			POLICE LOCATIONS		
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	PRB	LOPFI	Comments	PRB	LOPFI	Comments
2682 Caddo Valley		X	Consolidated 11-01-09		X	
2690 Caldwell		X	Consolidated 12-15-08			
2704 Cairo Volunteer Fire		X	First Allocation 2008			
2739 Calico Rock		X	Consolidated 09-01-09			
2763 Calion		X	Consolidated 10-01-09		X	First Allocation 2007
2771 Camden		X	Consolidated 12-31-15		X	Consolidated 12-31-15
2798 Calvert Township VF		X	First Allocation 2007			
2844 Camp		X	First Allocation 2009			
2852 Cammack Village		X	Consolidated 09-13-04		X	
2860 Cane Creek		X	First Allocation 2007			
2879 Capps-Batavia Vfd		X	First Allocation 2008			
2887 Caraway		X	Consolidated 10-01-92		X	First Allocation 2010
2984 Carlisle	X	X			X	
3050 Carthage		X	Consolidated 09-01-09 v			
3085 Cash		X	Consolidated 09-01-09			
3093 Cave City		X	Consolidated 08-05-03		X	
3107 Cave Springs		X	First Allocation 2008		X	Fist Allocation 2009
3123 Cecil Rural		X	First Allocation 2023			
3158 Center		X	First Allocation 2012			
3166 Center Grove		X	First Allocation 2012			
3182 Centerton	X	X			X	
3190 Central City		X	First Allocation 2010		X	First Allocation 2010
3239 Chambersville Vfd		X	First Allocation 2008			
3271 Charleston		X	Consolidated 1-1-20			
3301 Charlotte Vfd		X	First Allocation 2008			
3328 Cherry Hill Vfd		X	First Allocation 2008			
3336 Cherokee Village		X			X	
3344 Cherry Valley		X			X	
3360 Chickalah RFD		X	First Allocation 2022			
3387 Chidester		X	Consolidated 12-01-09		X	
3395 Chimes Vfd		X	First Allocation 2008			
3417 Choctaw		X	First Allocation 2006			
3441 Cincinnati Vfd		X	First Allocation 2008			
3484 Clarendon		X	Consolidated 1-1-2022		X	Consolidated 11-1-07
3573 Clarksville		X	Consolidated 09-01-17		X	
3689 Clinton		X	Consolidated 11-01-09		X	
3719 Collegeville		X	First Allocation 2016			
3743 Colt		X				
3751 Coal Hill		X	Consolidated 09-11-06		X	
3778 Concord					X	
3786 Conway		X	Consolidated 01-01-10		X	Consolidated 01-01-10
3794 Cooterneck		X	Consolidated 03-01-03			
3808 Compton Vol Fire Assoc		X	First Allocation 2008			
3832 Conway County		X	First Allocation 2006			
3867 Cord Vfd		X	First Allocation 2008			
3875 Corning		X	Consolidated 01-01-19		X	
3972 Cotter		X	Consolidated 12-15-08		X	
3980 Cotter/Gassville		X	First Allocation 2014			
4057 BDR Rural Fire Dist #1 Crawford Co		X				
4065 Cotton Plant		X	Consolidated 12-15-08		X	
4073 Cottonwood Rural Fire Assoc		X	First Allocation 2008			
4081 County Line Vfd		X	First Allocation 2008			
4111 Cove Rural V F D		X	First Allocation 2008			
4170 Crawfordsville	X	X				
4251 Crow Mountain		X	First Allocation 2013			
4278 Crossett		X	Consolidated 01-01-19		X	Consolidated 08-31-15
4286 Crystal FPD #24		X				
4308 Curtis Rural		X	First Allocation 2012			
4332 Dalton Vfd		X	First Allocation 2008			
4340 Damascus		X				
4464 Danville		X	Consolidated 06		X	First Allocation 2024
4553 Dardanelle	X	X			X	First Allocation 2020
4634 Deann		X	First Allocation 2009			

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	FIRE LOCATIONS			POLICE LOCATIONS		
	Qualified Locations because of coverage			Qualified Locations because of coverage		
	PRB	LOPFI	Comments	PRB	LOPFI	Comments
4669 Decatur		X	Consolidated 1-1-2021			
4685 Deer Volunteer Fire		X	First Allocation 2008		X	First Allocation 2012
4715 Delaware		X	First Allocation 2016			
4766 DeQueen		X	Consolidated 01-01-19		X	
4812 Dermott	X	X			X	
4855 Des Arc		X	Consolidated 01-01-18		X	
4863 DeValls Bluff		X	Consolidated 07-03-04		X	First Allocation 2010
4871 Desha		X	First Allocation 2010			
4960 DeWitt		X	Consolidated 1-1-20		X	First Allocation 2006
4987 Diamond City					X	First Allocation 2022
5010 Diaz		X	Consolidated 11-09-07		X	First Allocation 2007
5029 Dierks					X	
5037 District 7 Crawford Co		X				
5045 Dodd Mountain V F D		X	First Allocation 2008			
5053 Dumas	X	X				
5169 Dover		X	Consolidated 12-15-08		X	
5266 Dyess		X	First Allocation 2008			
5355 Earle	X	X			X	
5363 East Camden		X			X	
5371 East End Fire Protection District		X	First Allocation 2014			
5398 East Pulaski County		X	First Allocation 2018			
5401 Elaine		X	Consolidated 1-1-2024			
5460 El Dorado		X	Consolidated 03-01-94		X	Consolidated 02-01-94
5568 Elkins		X	Consolidated 1-1-2022		X	
5614 Elm Springs					X	
5630 Emmett		X	Consolidated 09-01-16			
5649 EMP Rural Fire Assoc.		X	First Allocation 2007			
5657 England		X	Consolidated 9-30-14			
5738 Etowah Vfd		X	First Allocation 2008			
5762 Eudora		X	Consolidated 12-31-14			
5819 Evansville V F D		X	First Allocation 2008			
5851 Eureka Springs	X	X			X	
5878 Evening Shade		X			X	First Allocation 2021
5924 Faircrest		X	First Allocation 2014			
5959 Fairfield Bay		X			X	
5983 Fairview FPD (Searcy)		X	First Allocation 2011			
5991 Fairview Rural FD (Flippin)		X	First Allocation 2013			
6041 Farmington		X	Consolidated 12-15-08		X	
6149 Fayetteville		X	Consolidated 1-1-2024	X	X	
6203 Fifty Six		X	First Allocation 2019			
6254 Fisher		X	Consolidated 08-05-03		X	
6262 Fire District #6 Crawford County		X				
6300 Flippin		X	Consolidated 1-1-2024		X	
6327 Floral Vfd		X	First Allocation 2008			
6343 Fordyce	X	X				
6351 Foreman	X	X			X	
6440 Forrest City		X	Consolidated 12-01-10		X	Consolidated 09-01-92
6548 Fort Smith		X	Consolidated 10-01-90		X	Consolidated 10-01-90
6580 Fountain Lake		X	First Allocation 2020			
6629 Fox Vfd		X	First Allocation 2008			
6645 Frenchport Vfd		X	First Allocation 2008			
6653 Friendship					X	
6807 Gallatin		X	First Allocation 2015			
6831 Garland		X	Consolidated 12-15-08		X	First Allocation 2006
6890 Garnett		X	First Allocation 2019			
6939 Gassville	X	X			X	
7048 Gentry		X	Consolidated 01-01-19		X	Old plan dissolved ~98
7137 Gillett		X	Consolidated 11-01-16		X	
7188 Gillham		X	First Allocation 2019			
7242 Glenwood	X	X			X	
7269 Goshen					X	
7277 Goshen Fire Dist Assoc		X	First Allocation 2008			
7331 Gosnell		X	Consolidated 06-14-04		X	First Allocation 2017

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2024**

	FIRE LOCATIONS			POLICE LOCATIONS		
	Qualified Locations because of coverage			Qualified Locations because of coverage		
	PRB	LOPFI	Comments	PRB	LOPFI	Comments
7358 Grady		X	Consolidated 01-01-18			
7366 Gould		X	Consolidated 12-15-08			
7374 Gravette		X	Consolidated 1-1-20		X	
7390 Gravel Ridge Fire Protection Dist.		X	First Allocation 2007			
7412 Grayson Fire Assoc		X	First Allocation 2008			
7439 Green Forest		X	Consolidated 10-30-13		X	
7447 Greenbrier		X	First Allocation 2009		X	First Allocation 2022
7463 Greenland					X	
7471 Greenwood		X	Consolidated 01-01-18		X	
7498 Greenwood Rural		X	First Allocation 2015			
7544 Greers Ferry		X	Consolidated 1-1-2022		X	
7633 Grover Township		X	Consolidated 09-24-07			
7706 Gum Springs		X	First Allocation 2010			
7730 Grubbs		X	Consolidated 12-15-08			
7749 Gurdon		X	Consolidated 1-1-2022			
7757 Guy Community		X	First Allocation 2013			
7765 Hackett		X	First Allocation 2008		X	
7846 Hagarville Rfd #3		X	First Allocation 2008			
7889 Halley		X	First Allocation 2009			
7935 Hamburg	X	X				
8044 Hampton		X			X	
8079 Hand Cove Fire Prot Dist		X	First Allocation 2008			
8125 Hardin		X	Consolidated 12-15-08			
8133 Hardy		X	Consolidated 12-15-08		X	
8141 Harmon Volunteer Fire		X	First Allocation 2008			
8168 Harrell		X				
8230 Harrisburg		X	Consolidated 07-01-11		X	
8346 Harrison	X	X			X	Consolidated 1-1-2024
8435 Hartford		X	Consolidated 11-16-07		X	
8478 Haskell		X			X	
8494 Hatfield Volunteer Fire Rescue		X	First Allocation 2014			
8532 Hazen		X	Consolidated 1-1-2022			
8621 Heber Springs		X	Consolidated 01-01-18		X	Consolidated 07-01-11
8648 Helena-West Helena		X	Consolidated 01-01-10		X	Consolidated 01-01-10
8656 Hector					X	
8664 Hermitage		X	Consolidated 10-01-05		X	
8753 Hensley Vfd		X	First Allocation 2008			
8826 Hickory Creek		X	First Allocation 2011			
8834 Hickory Ridge		X	Consolidated 1-1-2022			
8842 Higginson Vfd		X	First Allocation 2008		X	First Allocation 2009
8850 Highfill		X			X	First Allocation 2008
8869 Hilltop		X				
8877 Highway 15 South		X				
8885 Hilltop Vfd		X	First Allocation 2008			
8893 Highway 286 East		X	First Allocation 2012			
8907 Highland		X	First Allocation 2016		X	First Allocation 2018
8915 Holland		X	First Allocation 2006			
8923 Holly Grove		X	Consolidated 12-15-08		X	Dissolved Old Plan
8931 Hollis Vfd		X	First Allocation 2008			
9008 Holiday Island		X	Consolidated 01-28-08			
9016 Hon Vfd		X	First Allocation 2008			
9024 Hope		X	Consolidated 1-1-2024			
9032 Hopewell Fire District		X	First Allocation 2008			
9067 Horatio		X	Consolidated 09-01-17			
9083 Horseshoe Lake		X	First Allocation 2019			
9113 Hot Springs		X	Consolidated 02-01-89		X	Consolidated 02-01-89
9210 Hot Springs Village		X	Consolidated 01-01-00		X	
9326 Hoxie		X	Consolidated 10-29-07		X	
9415 Hughes	X	X			X	First Allocation 2014
9512 Humphrey		X	Consolidated 12-15-08		X	
9547 Hwy 94 East		X	First Allocation 2019			
9628 Huntsville		X	Consolidated 11-01-16		X	
9717 Huntington		X	Consolidated 01-01-18		X	First Allocation 2009

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2024**

	FIRE LOCATIONS			POLICE LOCATIONS		
	Qualified Locations because of coverage			Qualified Locations because of coverage		
	PRB	LOPFI	Comments	PRB	LOPFI	Comments
9814 Huttig	X	X			X	
9911 Highway 70 West Fire Protection Association						v
10014 Imboden		X	Consolidated 07-03-04			
10030 Inspiration Point		X	First Allocation 2012			
10065 Lone Community Fire		X	First Allocation 2008			
10219 Jacksonville	X	X		X	X	
10308 Johnson Co Rfd #1(Ludwig)		X	First Allocation 2008			
10316 Jasper		X	Consolidated 08-01-04		X	First Allocation 2010
10324 Johnson Co Rfd #2(Harmony)		X	First Allocation 2008			
10340 Johnson Co Rfd #4(Hartman)		X	First Allocation 2008			
10359 Johnson Co Rfd #5(Flat Rock)		X	First Allocation 2008			
10375 Johnson Co Rfd #7(Lutherville)		X	First Allocation 2008			
10383 Johnson		X	First Allocation 2020		X	
10405 Joiner		X	Consolidated 08-01-11		X	
10413 Johnson Co Rfd #8(Coal Hill)		X	First Allocation 2008			
10502 Jonesboro		X	Consolidated 10-01-97		X	Consolidated 12-31-12
10529 Joplin Vfd		X	First Allocation 2008			
10588 Judsonia	X	X			X	
10618 Junction City		X	Consolidated 09-30-13		X	
10707 Keiser		X	Consolidated 01-01-18			
10804 Kensett		X	Consolidated 01-01-18		X	
10812 Keo		X	First Allocation 2010			
10839 Kibler					X	
10855 Knoxville Vfd		X	First Allocation 2008			
10863 Lamar		X			X	
10871 Krooked Kreek Vfp Assoc, Inc		X	First Allocation 2008			
11002 Lake City		X	Consolidated 03-04-04		X	
11040 Lake Hamilton		X	First Allocation 2020			
11061 Lake Maumelle Area Rfd		X	First Allocation 2008			
11088 Lake Norrell Area		X	First Allocation 2020			
11118 Lakeview					X	
11207 Lake Village		X	Consolidated 11-30-14		X	
11223 Lakeway Rural		X	First Allocation 2013			
11266 Landis Vfd		X	First Allocation 2008			
11304 Lavaca		X	Consolidated 12-15-08		X	First Allocation 2011
11320 Lawson-Urbana		X	First Allocation 2010			
11339 Lazy Acres Vfd		X	First Allocation 2008			
11401 Leachville		X	Consolidated 10-30-13		X	
11436 Lead Hill Vfd		X	First Allocation 2008			
11509 Lepanto		X	Consolidated 1-1-2024		X	
11517 Leslie		X				
11525 Lewisville		X	Consolidated 01-01-18		X	
11533 Liberty		X	First Allocation 2012			
11576 Little Flock		X			X	
11606 Little Rock		X	Consolidated 01-01-19		X	Consolidated 12-31-13
11614 Lincoln		X	Consolidated 12-01-16		X	
11649 Linwood/Moscow		X	First Allocation 2006			
11703 Lockesburg		X	Consolidated 12-15-08			
11754 London		X	First Allocation 2007			
11762 Lone Rock Vfd		X	First Allocation 2008			
11800 Lonoke	X	X			X	
11851 Louann		X	First Allocation 2008			
11908 Lowell		X	Consolidated 11-13-07		X	
11932 Lurton-Pelsor		X	First Allocation 2024			
11959 Luxora		X	Consolidated 12-15-08		X	
11991 Lynn		X				
12092 Magazine		X	Consolidated 04-09-04			
12149 Magnet Cove		X	First Allocation 2020			
12181 Magnolia		X	Consolidated 01-01-11		X	Consolidated 01-01-06
12297 Malvern		X	Consolidated 01-01-19		X	Consolidated 12-10-07
12394 Mammoth Spring		X	Consolidated 1-1-20			
12483 Manila	X	X			X	
12580 Mansfield		X	Consolidated 12-31-14		X	

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2024**

	FIRE LOCATIONS			POLICE LOCATIONS		
	Qualified Locations because of coverage			Qualified Locations because of coverage		
	PRB	LOPFI	Comments	PRB	LOPFI	Comments
12637 Marble Vfd		X	First Allocation 2008			
12688 Marianna		X	Consolidated 1-1-2022		X	Consolidated 08-01-10
12785 Marion	X	X			X	
12882 Marked Tree		X	Consolidated 12-31-12		X	
12971 Marmaduke		X	Consolidated 09-01-17		X	First Allocation 2008
13056 Marshall		X	Consolidated 07-20-04		X	
13080 Marvell		X	Consolidated 12-15-08		X	
13188 Maumelle		X			X	
13242 Mayflower		X			X	
13269 Maynard Vfd		X	First Allocation 2008			
13285 McCrory		X	Consolidated 01-01-19		X	
13382 McGehee		X	Consolidated 12-31-15		X	Consolidated 10-01-07
13471 McNeil		X	Consolidated 12-15-08			
13587 McRae		X	Consolidated 01-01-11		X	
13684 Melbourne		X	Consolidated 08-01-88			
13714 Melrose Vfd		X	First Allocation 2008			
13773 Mena		X	Consolidated 08-01-16			
13846 Midland Vol Fire		X	First Allocation 2008			
13862 Milo		X	First Allocation 2020			
13889 Mineral Springs		X	Consolidated 10-30-12		X	
13986 Monette		X			X	
14087 Monticello		X	Consolidated 01-01-19			
14184 Montrose		X	Consolidated 12-15-08		X	First Allocation 2012
14214 Morning Star Fpa (Garland)		X	First Allocation 2008			
14222 Morning Star Vfd (Searcy)		X	First Allocation 2008			
14257 Moro		X	Consolidated 12-15-08			
14273 Morrilton	X	X				
14281 Morriston		X	First Allocation 2020			
14303 Morrow Vfd		X	First Allocation 2008			
14338 Mount Holly		X	First Allocation 2007			
14362 Mountainburg	X	X			X	
14389 Mountain Home		X	Consolidated 07-01-90		X	
14478 Mountain Pine					X	First Allocation 2019
14486 Mount Ida		X	Consolidated 1-1-2022			
14494 Mt Judea Area Vfd		X	First Allocation 2008			
14524 Mountain View		X	Consolidated 01-01-06		X	
14575 Mulberry		X	Consolidated 01-01-18		X	
14672 Murfreesboro		X	Consolidated 09-01-97		X	First Allocation 2014
14877 Nashville	X	X				
14907 Natural Dam Vfd (Crawford 9)		X	First Allocation 2008			
14931 New Blaine Rural Fd		X	First Allocation 2008			
14974 Newark		X	Consolidated 01-01-18		X	
14990 Newcastle		X	First Allocation 2022			
15067 Newport		X	Consolidated 01-01-18		X	Consolidated 11-30-14
15083 Nimrod/Aplin		X	First Allocation 2017			
15091 Nob Hill		X	First Allocation 2008			
15156 Norman		X	Consolidated 12-30-14			
15164 Norfolk					X	First Allocation 2019
15172 Norphlet		X	Consolidated 11-01-09		X	First Allocation 2006
15202 Oil Trough		X				
15229 Northeast Benton County		X				
15245 Northeast Lakeside		X				
15253 North Crossett		X	Consolidated 06-01-91			
15261 Northeast Saline County District #1		X	First Allocation 2007			
15288 Northeast Greene County		X	Added 2012			
15296 Northside Independence		X	First Allocation 2006			
15318 Northside Prairie		X	Added 2012			
15369 North Little Rock		X	Consolidated 05-01-95		X	Consolidated 05-01-95
15407 North Pulaski Fire Protection District #15		X				
15466 Oak Grove		X				
15474 Oak Grove FPD #25		X	First Allocation 2016			
15555 Ola		X	Consolidated 01-01-18		X	
15660 Oppelo		X	Consolidated 01-01-18		X	First Allocation 2006

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2024**

	FIRE LOCATIONS			POLICE LOCATIONS		
	Qualified Locations because of coverage			Qualified Locations because of coverage		
	PRB	LOPFI	Comments	PRB	LOPFI	Comments
15768 Osceola	X	X				
15792 Ouachita Co Fd #1		X	First Allocation 2008			
15806 Ouachita		X	First Allocation 2023			
15822 Oxley Vfd		X	First Allocation 2008			
15857 Ozark		X	Consolidated 01-01-19		X	
15997 Pangburn		X	Consolidated 01-01-18		X	
16160 Paragould		X	Consolidated 09-10-02		X	Consolidated 11-22-03
16179 Parks		X	First Allocation 2010			
16195 Parthenon Vfd		X	First Allocation 2008			
16233 Patterson		X			X	
16241 Paris	X	X				
16268 Parkin		X	Consolidated 08-09-05			
16276 Pea Ridge		X			X	
16284 Perla		X	Consolidated 02-09-08		X	
16292 Peel Vol Fire & Rescue		X	First Allocation 2008			
16314 Perryville		X	Consolidated 12-15-08		X	
16330 Philadelphia		X				
16357 Piggott		X	Consolidated 01-01-18			
16438 Pleasant Plains					X	
16446 Pleasant Plains Fire		X				
16462 Pine Bluff		X	Consolidated 12-31-13		X	Consolidated 01-01-18
16489 Pine Ridge Vfd		X	First Allocation 2008			
16497 Pine Village		X	First Allocation 2006			
16519 Pineville Vfd		X	First Allocation 2008			
16527 Piney Point		X	First Allocation 2020			
16551 Plumerville		X	Consolidated 3-12-05			
16578 Plainview		X	Consolidated 12-15-08		X	First Allocation 2015
16659 Pocahontas		X	Consolidated 12-15-08		X	
16675 Ponca Vfd		X	First Allocation 2008			
16683 Pottsville		X	First Allocation 2006		X	
16713 Portland		X	Consolidated 12-15-08		X	First Allocation 2010
16756 Prairie Grove	X	X			X	
16799 Prescott		X	Consolidated 12-15-08			
16853 Pulaski Co FPD #5		X	Consolidated 01-01-17			
16918 Pyatt Rural Fire & Def Assoc		X	First Allocation 2008			
16926 Quail Creek		X	First Allocation 2017			
16934 Quitman		X	First Allocation 2020			
16950 Ravenden		X			X	
17043 Rector		X	Consolidated 01-01-18		X	
17132 Redfield		X			X	
17140 Rison		X	Consolidated 01-01-06		X	
17159 Richwood Vfd		X	First Allocation 2008			
17167 Riverdale		X	First Allocation 2006			
17205 Rockport					X	
17213 Rockport Fire		X	First Allocation 2015			
17221 Rocky Branch		X	First Allocation 2022			
17248 Rogers	X	X		X	X	
17264 Rondo Vfd		X	First Allocation 2008			
17272 Round Mountain Vfd		X	First Allocation 2008			
17280 Rudd's Crossing Vfd		X	First Allocation 2008			
17299 Rose Bud		X	First Allocation 2012			
17302 Ross Van Ness - Welford VFD		X	First Allocation 2014			
17310 Ruddell		X	First Allocation 2015			
17320 Runyan Acres		X	First Allocation 2021			
17329 Russell		X	Consolidated 12-15-08			
17337 Russellville		X	Consolidated 1-1-20		X	Consolidated 1-1-2021
17531 Salem		X	Consolidated 1-1-20		X	
17558 Salem-Saline Co.		X				
17574 Saratoga Vfd		X	First Allocation 2008			
17582 Sardis		X	First Allocation 2006			
17604 Scotland Area		X	First Allocation 2017			
17612 Scott Fire Prot. District		X	First Allocation 2010			
17620 Scranton Rural		X	First Allocation 2012			

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2024**

	FIRE LOCATIONS			POLICE LOCATIONS		
	Qualified Locations because of coverage			Qualified Locations because of coverage		
	<u>PRB</u>	<u>LOPFI</u>	<u>Comments</u>	<u>PRB</u>	<u>LOPFI</u>	<u>Comments</u>
17639 Searcy		X	Consolidated 01-01-97		X	Consolidated 08-01-99
17647 Sedgwick		X				
17655 Shannon Hills					X	
17663 Shannon Hills FID		X	Consolidated 11-19-04			
17671 Shaw		X				
17698 Shady Grove Fire & Rescue		X	First Allocation 2008			
17744 Sheridan		X	Consolidated 12-31-12			
17760 Sherrill		X	First Allocation 2023			
17787 Sherwood					X	
17833 Siloam Springs	X	X			X	
17884 Sixth District VFD (Pleasant Grove)		X	First Allocation 2008			
17922 Smyrna Vfd		X	First Allocation 2008			
17930 Smackover		X	Consolidated 11-30-14		X	
17949 Snowball V F D		X	First Allocation 2008			
17957 South Carroll Co Fire Assoc		X	First Allocation 2008			
17965 Southbend		X				
17973 SE Jefferson Co Vfd		X	First Allocation 2008			
17981 Sparkman		X	Consolidated 01-01-11		X	First Allocation 2009
18007 South Mountain V F D		X	First Allocation 2008			
18015 Southside V F D		X	First Allocation 2008			
18023 South Greene County		X	First Allocation 2012			
18031 Springdale	X	X		X	X	
18058 Southridge		X	First Allocation 2018			
18139 Stamps		X	Consolidated 01-01-18		X	
18244 Star City		X	Consolidated 01-01-18		X	
18287 Stephens		X	Consolidated 6-20-12		X	First Allocation 2019
18317 St. Charles, Town of		X	First Allocation 2017			
18333 St. Francis		X	Consolidated 01-01-06			
18376 Strawberry		X	First Allocation 2010			
18392 Strickler Vfd		X	First Allocation 2008			
18430 Strong		X	Consolidated 01-01-10		X	
18546 Stuttgart		X	Consolidated 11-01-11		X	Consolidated 01-01-10
18724 Sulphur Rock		X	First Allocation 2019			
18732 Sulphur Springs		X	Consolidated 12-10-07		X	
18740 Summit		X				
18775 Sunnyland Rural		X	First Allocation 2006			
18783 Sunset Rural Vfd		X	First Allocation 2008			
18791 Swifton		X	Consolidated 08-01-09		X	First Allocation 2006
18821 Taylor		X	Consolidated 12-31-13			
18929 Texarkana		X	Consolidated 11-01-16	X	X	
18953 Thornton		X	Consolidated 01-01-04			
19038 Tillar		X	Consolidated 08-01-11			
19048 Timbo		X	First Allocation 2007			
19062 Tinsman Volunteer Fire		X	First Allocation 2008			
19089 Tontitown, City of		X	First Allocation 2015 v		X	First Allocation 2014
19097 Tontitown Area VFD		X				
19127 Tracy Area		X	Consolidated 11-17-07			
19224 Trumann		X	Consolidated 11-04-03		X	
19313 Tuckerman		X	Consolidated 05-22-00		X	
19321 Tull Fire & Rescue		X	First Allocation 2008			
19356 Turrell		X	Consolidated 12-15-08			
19364 Turtle Creek		X	First Allocation 2019			
19372 Tyronza		X	Consolidated 07-01-91		X	
19380 Umpire		X	First Allocation 2012			
19386 Upper White Oak Lake		X	First Allocation 2021			
19399 Valley Springs V F D		X	First Allocation 2008			
19410 Van Buren		X	Consolidated 01-01-99		X	First Allocation 2008
19429 Vandervoort		X	First Allocation 2010			
19445 Velvet Ridge		X	First Allocation 2013			
19526 Vilonia		X	Consolidated 12-15-08		X	
19615 Viola		X	Consolidated 05-09-06			
19828 Wabaseka		X	Consolidated 06-07-05			
19917 Waldo		X	Consolidated 11-10-07		X	

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2024**

	FIRE LOCATIONS			POLICE LOCATIONS		
	Qualified Locations because of coverage			Qualified Locations because of coverage		
	<u>PRB</u>	<u>LOPFI</u>	<u>Comments</u>	<u>PRB</u>	<u>LOPFI</u>	<u>Comments</u>
20028 Waldron	X	X			X	
20117 Walnut Ridge		X	Consolidated 06-12-05		X	
20168 Ward		X	First Allocation 2006		X	First Allocation 2006
20214 Warren		X	Consolidated 1-1-2024			
20311 Washington		X	Consolidated 11-07-04			
20346 Water Valley Vfd		X	First Allocation 2008			
20354 Watson Chapel		X	First Allocation 2014			
20362 Wedington V F D		X	First Allocation 2008			
20419 Weiner		X	Consolidated 01-01-19		X	
20486 Wescon		X	First Allocation 2006			
20494 Wesley Vfd		X	First Allocation 2008			
20508 West Fork		X			X	
20605 West Memphis		X	Consolidated 01-01-18		X	Consolidated 01-01-18
20656 West Point		X	Consolidated 12-01-10			
20664 West Pulaski Vfd		X	First Allocation 2008			
20672 Western Greene Co. Fire		X	First Allocation 2008			
20680 Western Grove Vfd		X	First Allocation 2008			
20702 Wheatley		X	Consolidated 12-15-08		X	
20710 Wheeler Vfd		X	First Allocation 2008			
20796 White Bluff		X				
20818 White Hall		X	Consolidated 11-01-16		X	
20834 Whitehouse V F D		X	First Allocation 2008			
20850 Wickes Rvfd #2		X	First Allocation 2008			
20885 Williams Junction Vfd		X	First Allocation 2008			
20907 Wilmar		X				
21008 Wilmot		X	Consolidated 11-01-09		X	
21024 Woodlawn		X	First Allocation 2006			
21091 Wilson		X	Consolidated 08-01-09		X	First Allocation 2017
21105 Wilton		X	First Allocation 2009			
21113 Winchester		X	First Allocation 2018			
21199 Wynne		X	Consolidated 05-09-04		X	
21296 Y-City Volunteer Fire		X	First Allocation 2008			
21393 Yellville	X	X				
21431 Zinc Vfd		X	First Allocation 2008			
21636 70 West Fire		X	First Allocation 2020			
21700 101 - Gamaliel FPD #5		X	First Allocation 2017			
	28	520		5	226	

a Note: Plans consolidated during 2023 (effective 1-1-2024) are allocated as a local plan for this year.

Format Note: This list is close to, but not strictly, alphabetical. It is actually sorted on the LOPFI location code number.

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2023
DISTRIBUTED JUNE 2024**

Administrative Expense Deductions

	Police Portion	Fire Portion	Total
Gross Collections	51,141,260.80	39,691,560.33	90,832,821.13
Treasury Fee	3.0% 1,534,237.82	1,190,746.81	2,724,984.63
Special Revenue Fee	0.1% 51,141.26	39,691.56	90,832.82
Net Collections	49,555,881.72	38,461,121.96	88,017,003.68

The maximum expense allowance is one percent for the administrative and actuarial expenses of the Pension Review Board.

The maximum expense allowance for the mapping of locations and the allocation of premium taxes is one percent.

Maximum PRB Administrative	1%	495,558.82	384,611.22	880,170.04
As documented in May 1, 2024 letter				432,000.00
Amount allocated to PRB Administrative Expenses				432,000.00

Maximum Allocation Expenses	1%	495,558.82	384,611.22	880,170.04
Actual Allocation Expenses incurred				
As documented in May 1, 2024 letter				60,000.00
Amount allocated to Allocation Expenses				60,000.00

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2023
DISTRIBUTED JUNE 2024**

FORFEITURES FROM PREVIOUS YEARS' ALLOCATION REPORT

The Arkansas Fire and Police Pension Review Board Rule 12 states in Section 3, "If the Non Complying Location does not meet the correction criteria of this section by the date required, then their premium allocation for that year is forfeited. The amount of that forfeited allocation will be added to the next year's Police Allocation Fund or Fire Allocation Fund." The following is a listing of amounts forfeited in 2023 by the location that is added back to the allocation for 2024.

	<u>Police Portion</u>	<u>Fire Portion</u>	<u>Total</u>
NONE	0.00	0.00	0.00
	0.00	0.00	0.00

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2023
DISTRIBUTED JUNE 2024**

**Local Plans Base Benefit Actuarial Cost and Allocation
Section 3 Introduction**

Act 979 of 2011 established the new Premium Tax Allocation formula. The formula for the Local Plans is set out in ACA 24-11-214(m) and 24-11-215(f) and further defined in Board Rule 12. The allocation is based on the Actuarial Cost of the Base Benefits. This amount as shown in this exhibit is the Actuarial Accrued Liability of those Base Benefits. The Base Benefits were estimated by OCA staff and then each location was able to verify these amounts. The present values were based on a 5% discount rate and the mortality basis for LOPFI/PRB. The Unfunded Accrued Liability, calculated using the Market Value of Assets, was amortized over 8 years, level dollar amount. The premium tax allocation is defined as 30% of this Base Benefit Actuarial Cost (BBAC). The amount allocated is as follows:

	Police Portion	Fire Portion	Total
Premium Tax Allocation (30% BBAC) preliminary numbers	320,537.66	544,411.20	864,948.86
	320,537.66	544,411.20	864,948.86

The Additional Allocation is defined in ACA 24-11-217. This calculation allocates an additional 10% of the BBAC to plans who are making 80% of the BBAC in contributions. This amount replaces the Guarantee Fund amount, but it was no less than what the Guarantee Fund would have been during the years 2012-2015. Beginning with the 2016 allocation, the amount is NOT adjusted for the Guarantee Fund. There was no adjustment to the preliminary amounts in 2015 and 2016, but there was a reduction in the 2017 allocation. 2018 required a 15% reduction. The calculations as shown produce the following amounts:

Act 465 of 2019 increased the 10% of BBAC to 15% of BBAC. The amount did not have to be reduced for this Allocation.

The calculations as shown on the following pages produce the following amounts:

	Police Portion	Fire Portion	Total
Preliminary Additional Allocation	160,268.83	224,186.03	384,454.86
Adjustment to Meet General Revenue Threshold	100.00%	100.00%	100.00%
	160,268.83	224,186.03	384,454.86

Arkansas Fire and Police Premium Tax Allocation

Local Plan Base Benefit Actuarial Cost as of 1/1/2023 and Premium Tax Allocation for 2024

City	Dept	Total	Total	Valuation	Base Ben	Valuation	Market	Base Ben	Premium	Available	Contribution		Prelim	Final
		Valuation	Base	Total	Total	Necessary	Value	Actuarial	Tax 2024	Additional	To Be Eligible	Actual 2023*	2024	Additional
		Benefits	Benefits	Acc Liab	Acc Liab	Contrib	of Assets	Cost (BBAC)	30% BBAC	15% BBAC	Alloc 80% BBAC	Contribution	Allocation	Allocation
Alma	V	63,300	15,480	761,423	195,147	17,566	707,183	0	0	0	0	43,370	0	0
Arkadelphia	M	105,724	105,724	927,150	1,089,093	122,830	504,765	88,256	26,477	13,238	70,605	39,172	0	0
Ashdown	V	51,600	16,560	560,625	187,528	0	629,607	0	0	0	0	0	0	0
Batesville	M	283,168	189,738	2,747,448	1,902,424	536,360	364,564	232,275	69,683	34,841	185,820	188,971	34,841	34,841
Brinkley	M	55,642	35,161	649,242	411,741	26,959	593,771	0	0	0	0	0	0	0
Dardanelle	V	49,800	12,600	536,640	140,822	0	641,334	0	0	0	0	34,577	0	0
Dermott	V	36,000	20,400	315,004	185,428	0	313,434	0	0	0	0	8,622	0	0
Dumas	V	37,900	20,322	556,489	247,594	29,359	441,561	0	0	0	0	24	0	0
Earle	V	21,840	13,680	235,668	151,069	12,621	204,079	0	0	0	0	0	0	0
Elaine	V	16,200	9,000	158,826	91,976	0	176,755	0	0	0	0	3,713	0	0
Eureka Springs	M	87,360	23,520	794,994	222,990	20,707	675,908	0	0	0	0	44,890	0	0
Fayetteville	M	1,214,210	679,663	13,848,976	7,752,010	2,652,258	1,702,542	913,699	274,110	137,055	730,959	788,720	137,055	137,055
Fayetteville	P	1,358,105	796,919	15,257,206	8,949,210	2,227,052	5,679,717	493,818	148,145	74,073	395,054	911,078	74,073	74,073
Flippin	V	17,340	7,260	162,770	70,699	0	211,430	0	0	0	0	6,765	0	0
Fordyce	V	60,600	23,640	583,638	237,664	5,861	528,459	0	0	0	0	14,616	0	0
Foreman	V	16,680	13,440	215,992	178,466	866	184,038	0	0	0	0	0	0	0
Glenwood	V	17,340	14,640	219,070	190,120	11,270	167,668	3,391	1,017	509	2,713	0	0	0
Harrison	M	463,174	257,319	5,793,031	3,309,047	469,985	3,843,448	0	0	0	0	236,661	0	0
Harrison	P	267,560	99,466	3,059,710	1,175,776	75,070	2,710,192	0	0	0	0	114,993	0	0
Hope	M	151,731	116,882	1,812,195	1,426,149	0	1,789,837	0	0	0	0	87,640	0	0
Hughes	V	13,200	10,800	160,947	134,610	0	152,762	0	0	0	0	0	0	0
Jacksonville	M	703,236	703,236	7,647,777	7,886,483	476,114	5,608,570	344,051	103,215	51,608	275,241	303,797	51,608	51,608
Jacksonville	P	574,193	293,651	6,265,584	3,300,273	0	5,899,363	0	0	0	0	350,701	0	0
Judsonia	V	15,000	15,000	154,626	160,029	0	159,901	19	6	3	15	0	0	0
Lepanto	V	14,880	14,880	130,092	135,052	6,432	104,943	4,548	1,364	682	3,638	4,223	682	682
Lonoke	V	66,720	13,800	510,678	110,122	0	457,172	0	0	0	0	20,968	0	0
Manila	V	32,040	20,640	384,356	239,167	12,175	328,265	0	0	0	0	13,414	0	0
Morrilton	V	147,624	46,683	1,552,812	512,089	7,208	1,531,416	0	0	0	0	44,587	0	0
Mountainburg	V	12,000	12,000	129,998	134,150	6,503	101,158	4,983	1,495	747	3,986	2,817	0	0
Nashville	V	40,200	18,600	365,820	177,404	12,439	296,812	0	0	0	0	0	0	0
Osceola	M	270,568	139,789	3,613,000	1,879,517	194,147	2,651,453	0	0	0	0	83,784	0	0
Prairie Grove	V	19,440	13,680	241,444	174,443	0	276,139	0	0	0	0	0	0	0
Rogers	M	947,185	713,203	10,673,044	8,255,619	719,260	6,775,982	223,481	67,044	33,522	178,785	3,177	0	0
Rogers	P	941,331	339,595	13,660,074	4,080,539	0	22,198,386	0	0	0	0	48,083	0	0
Siloam Springs	M	345,518	229,789	4,435,928	2,766,220	271,708	3,351,787	0	0	0	0	145,126	0	0
Springdale	M	1,289,329	729,830	13,650,800	7,950,278	773,639	9,521,380	0	0	0	0	752,799	0	0

Arkansas Fire and Police Premium Tax Allocation
 Local Plan Base Benefit Actuarial Cost as of 1/1/2023 and Premium Tax Allocation for 2024

City	Dept	Total Valuation Benefits	Total Base Benefits	Valuation Total Acc Liab	Base Ben Total Acc Liab	Valuation Necessary Contrib	Market Value of Assets	Base Ben Actuarial Cost (BBAC)	Premium Tax 2024	Available Additional Alloc	Contribution To Be Eligible Additional Alloc 80% BBAC	Actual 2023* Contribution	Prelim 2024 Additional Allocation	Final Additional Allocation 100.00%
Springdale	P	1,106,597	636,103	13,027,559	7,682,272	940,046	8,129,325	0	0	0	0	868,168	0	0
Texarkana	P	972,544	595,624	12,204,370	8,269,332	1,737,365	4,464,717	574,641	172,392	86,196	459,713	583,915	86,196	86,196
Waldron	V	15,120	13,200	154,660	140,091	0	219,499	0	0	0	0	6,000	0	0
Warren	M	50,994	33,954	373,649	256,827	4,632	337,021	0	0	0	0	18,070	0	0
Yellville	V	42,360	15,360	391,831	150,819	0	623,939	0	0	0	0	16,132	0	0
Totals		11,995,352	7,080,831	138,925,148	82,510,287	11,370,432	95,260,282	2,883,163	864,949	432,474	2,306,530	5,789,573	384,455	384,455
								Total Fire	544,411.20	272,205.60		Total Fire	224,186.03	224,186.03
								Total Police	320,537.66	160,268.83		Total Police	160,268.83	160,268.83

*Used 2022 recorded contributions for plans which consolidated during 2023

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2023
DISTRIBUTED JUNE 2024**

**Consolidated Local Plans Base Benefit Actuarial Cost and Allocation
Section 4 Introduction**

Act 979 of 2011 established the new Premium Tax Allocation formula. The formula for the Local Plans is set out in ACA 24-11-214(m) and 24-11-215(f) and further defined in Board Rule 12. The allocation is based on the Actuarial Cost of the Base Benefits. This amount as shown in this exhibit is the Actuarial Accrued Liability of those Base Benefits. The Base Benefits were estimated by OCA staff and then each location was able to verify these amounts. The present values were based on a 5% discount rate and the mortality basis for LOPFI/PRB. The Unfunded Accrued Liability, calculated using the Market Value of Assets, was amortized over 8 years, level dollar amount. The premium tax allocation is defined as 30% of this Base Benefit Actuarial Cost (BBAC). The amount allocated is as follows:

	Police Portion	Fire Portion	Total
Premium Tax Allocation (30% BBAC) preliminary number	2,843,729.64	5,823,715.97	8,667,445.61
	2,843,729.64	5,823,715.97	8,667,445.61

The Additional Allocation is defined in ACA 24-11-217. This calculation allocates an additional 10% of the BBAC to plans who are making 80% of the BBAC in contributions. This amount replaces the Guarantee Fund amount, but it was no less than what the Guarantee Fund would have been during the years 2012-2015. Beginning with the 2016 allocation, the amount is NOT adjusted for the Guarantee Fund. There was no adjustment to the preliminary amounts in 2015 and 2016, but there was a reduction in the 2017 allocation. 2018 requires a 15% reduction. The calculations as shown produce the following amounts:

Act 465 of 2019 increased the 10% of BBAC to 15% of BBAC. The amount did not have to be reduced for this Allocation.

The calculations as shown on the following pages produce the following amounts:

	Police Portion	Fire Portion	Total
Preliminary Additional Allocation	726,316.57	1,684,820.79	2,411,137.36
Adjustment to Meet General Revenue Threshold	100.00%	100.00%	100.00%
	726,316.57	1,684,820.79	2,411,137.36

Arkansas Fire and Police Premium Tax Allocation

Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2023 and Premium Tax Allocation for 2024

City	Dept	Total Valuation	Total Base Benefits	Base Ben Total	Valuation Necessary	Market Value of Assets	Base Ben Actuarial Cost (BBAC)	Premium Tax 2020 30% BBAC	Available Additional Alloc 15% BBAC	Contribution To Be Eligible Additional Alloc 80% BBAC	Adj. 2023 Contribution *	Prelim 2024 Additional Allocation	Final Additional Allocation 100.00%
City of Altus	35	7,200	7,200	73,810	1,724	25,155	7,349	2,205	1,102	5,879	1,724	1,102	1,102
City of Altheimer	35	5,880	5,880	66,185	7,319	37,093	4,394	1,318	659	3,515	7,319	659	659
City of Arkansas City	35	3,900	3,900	31,523	2,799	-23,362	8,290	2,487	1,243	6,632	2,799	1,243	1,243
City of Atkins	35	17,760	10,560	104,432	0	148,507	0	0	0	0	0	0	0
City of Augusta	35	14,160	14,160	126,918	0	115,500	1,725	517	259	1,380	0	0	0
City of Bald Knob	35	13,980	13,980	112,577	10,251	66,943	6,892	2,068	1,034	5,514	10,251	1,034	1,034
City of Bald Knob	38	9,282	9,282	0	0	106,869	0	0	0	0	0	0	0
City of Barling	31	26,955	19,476	238,499	7,116	255,122	0	0	0	0	7,116	0	0
City of Barling	35	6,229	3,600	26,063	0	142,514	0	0	0	0	0	0	0
City of Bay	35	5,400	3,600	36,517	0	95,766	0	0	0	0	0	0	0
City of Bearden	35	8,580	8,580	77,994	0	78,653	0	0	0	0	0	0	0
City of Beebe	35	7,910	5,760	60,189	0	74,682	0	0	0	0	0	0	0
City of Belleville	35	6,129	3,600	43,758	0	174,992	0	0	0	0	0	0	0
City of Bella Vista	31	395,958	281,015	3,554,227	156,645	2,597,352	144,524	43,357	21,679	115,620	156,645	21,679	21,679
City of Bella Vista	35	4,775	3,548	20,776	2,369	25,395	0	0	0	0	2,369	0	0
City of Benton	21	233,273	205,234	2,493,587	138,714	2,012,235	72,702	21,811	10,905	58,162	138,714	10,905	10,905
City of Benton	31	645,360	423,177	5,325,820	0	3,545,996	268,821	80,646	40,323	215,057	0	0	0
City of Benton	35	1,891	1,200	5,681	0	1,174	681	204	102	545	0	102	102
City of Bentonville	31	409,714	213,111	2,808,329	0	7,894,974	0	0	0	0	0	0	0
City of Bentonville	35	8,692	4,972	37,412	1,428	62,604	0	0	0	0	1,428	0	0
City of Berryville	35	28,439	25,320	247,710	0	289,082	0	0	0	0	0	0	0
City of Biscoe	35	8,520	8,520	97,517	3,781	-11,011	16,392	4,918	2,459	13,113	3,781	2,459	2,459
City of Blytheville	21	245,061	245,061	2,847,639	40,567	2,261,809	88,483	26,545	13,272	70,786	40,567	0	0
City of Blytheville	31	345,633	251,725	2,833,841	0	1,859,192	147,209	44,163	22,081	117,767	0	0	0
City of Blytheville	35	2,220	1,680	10,194	0	4,954	791	237	119	633	0	119	119
City of Bradford	35	13,800	13,800	138,483	1,601	68,270	10,605	3,181	1,591	8,484	1,601	1,591	1,591
City of Bradley	35	10,800	10,800	123,576	2,220	68,986	8,245	2,474	1,237	6,596	2,220	0	0
City of Brinkley	20	17,418	16,588	256,814	0	460,971	0	0	0	0	0	0	0
City of Bryant	35	8,160	8,160	75,925	1,698	58,561	2,623	787	393	2,098	1,698	0	0
City of Bull Shoals	35	12,000	10,920	135,548	0	106,496	4,388	1,316	658	3,510	0	0	0
City of Cabot	21	119,008	40,519	274,295	0	3,535,183	0	0	0	0	0	0	0
City of Cabot	31	66,782	26,022	396,617	0	2,793,026	0	0	0	0	0	0	0
City of Cabot	35	12,793	6,168	50,087	0	210,298	0	0	0	0	0	0	0
City of Caddo Valley	35	11,760	11,760	121,676	3,810	96,932	3,737	1,121	561	2,990	3,810	561	561
City of Caldwell	35	3,267	2,160	29,317	0	113,362	0	0	0	0	0	0	0
City of Calico Rock	35	3,600	3,600	47,022	0	96,955	0	0	0	0	0	0	0
City of Calion	35	6,720	6,720	75,727	0	106,532	0	0	0	0	0	0	0
City of Camden	20	383,417	257,948	2,932,977	111,802	2,293,809	96,539	28,962	14,481	77,231	111,802	14,481	14,481
City of Camden	31	335,906	336,719	3,250,890	120,252	1,547,373	257,296	77,189	38,594	205,837	120,252	0	0
City of Camden	35	13,080	13,080	138,226	6,592	62,548	11,430	3,429	1,715	9,144	6,592	1,715	1,715
City of Cammack Village	35	2,043	1,200	5,720	0	84,950	0	0	0	0	0	0	0
City of Caraway	35	16,800	16,800	159,577	13,372	-97,251	38,791	11,637	5,819	31,033	13,372	5,819	5,819

Arkansas Fire and Police Premium Tax Allocation

Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2023 and Premium Tax Allocation for 2024

City	Dept	Total Valuation	Total Base Benefits	Base Ben Total	Valuation Necessary	Market Value of Assets	Base Ben Actuarial Cost (BBAC)	Premium Tax 2020 30% BBAC	Available Additional Alloc 15% BBAC	Contribution To Be Eligible Additional Alloc 80% BBAC	Adj. 2023 Contribution *	Prelim 2024 Additional Allocation	Final Additional Allocation 100.00%
City of Carthage	35	8,280	8,280	85,519	2,345	52,279	5,020	1,506	753	4,016	2,345	0	0
City of Cash	35	1,200	1,200	9,981	466	3,826	930	279	139	744	466	139	139
City of Cave City	35	13,320	13,320	150,151	4,727	-4,546	23,365	7,010	3,505	18,692	4,727	3,505	3,505
City of Charleston	35	30,822	14,320	130,462	0	550,672	0	0	0	0	0	0	0
City of Chidester	35	5,040	5,040	56,990	1,441	33,865	3,493	1,048	524	2,794	1,441	0	0
City of Clarendon	35	21,506	10,080	127,491	0	252,602	0	0	0	0	0	0	0
City of Clarksville	35	82,175	27,600	253,528	0	1,144,134	0	0	0	0	0	0	0
City of Clinton	31	16,515	11,583	133,463	2,940	156,987	0	0	0	0	2,940	0	0
City of Clinton	35	38,415	22,800	204,839	14,400	264,542	0	0	0	0	14,400	0	0
City of Coal Hill	35	5,520	5,520	50,901	2,496	-6,645	8,692	2,607	1,304	6,953	2,496	1,304	1,304
City of Conway	21	771,652	545,278	5,632,315	578,745	6,095,072	0	0	0	0	578,745	0	0
City of Conway	31	742,410	647,830	9,316,603	486,595	6,000,371	500,877	150,263	75,132	400,702	486,595	75,132	75,132
City of Conway	35	0	0	0	1,036	-3,249	491	147	74	393	1,036	0	0
Cooterneck Fire Department	35	12,600	12,600	141,864	7,086	-20,803	24,569	7,371	3,685	19,655	7,086	3,685	3,685
City of Corning	35	17,100	17,100	146,661	0	111,871	5,255	1,576	788	4,204	0	0	0
City of Cotter	35	3,000	3,000	39,542	1,127	26,461	1,976	593	296	1,581	1,127	0	0
City of Cotton Plant	35	6,960	6,960	58,748	5,661	44,897	2,092	628	314	1,674	5,661	314	314
City of Crossett	21	40,511	16,849	131,789	0	1,397,601	0	0	0	0	0	0	0
City of Crossett	31	213,230	121,275	1,662,924	55,416	2,253,582	0	0	0	0	55,416	0	0
City of Crossett	35	15,194	13,500	148,380	3,353	134,474	2,100	630	315	1,680	3,353	315	315
City of Danville	35	9,000	9,000	98,693	2,484	29,176	10,500	3,150	1,575	8,400	2,484	1,575	1,575
City of Decatur	35	11,580	7,680	111,180	0	130,259	0	0	0	0	0	0	0
City of DeQueen	35	28,430	11,400	112,069	0	368,034	0	0	0	0	0	0	0
City of Des Arc	35	23,719	17,160	174,538	0	394,956	0	0	0	0	0	0	0
City of Devalls Bluff	35	15,600	15,600	172,601	5,580	5,890	25,180	7,554	3,777	20,144	5,580	3,777	3,777
City of DeWitt	35	25,440	16,440	163,890	8,052	195,174	0	0	0	0	8,052	0	0
City of Diaz	35	12,714	8,160	80,763	12,198	99,984	0	0	0	0	12,198	0	0
City of Dover	35	7,800	4,200	38,199	9,699	52,448	0	0	0	0	9,699	0	0
City of El Dorado	20	402,693	402,693	4,039,738	328,823	-1,812,764	883,950	265,185	132,592	707,160	328,823	0	0
City of El Dorado	31	643,295	643,295	6,495,919	280,499	525,099	901,820	270,546	135,273	721,456	280,499	0	0
City of Elkins	35	32,878	15,720	133,197	0	223,833	0	0	0	0	0	0	0
City of Emmet	35	8,597	7,200	65,238	1,598	53,071	1,838	551	276	1,470	1,598	276	276
City of England	35	25,234	19,920	172,233	3,648	186,443	0	0	0	0	3,648	0	0
City of Eudora	35	11,097	8,760	87,417	0	155,359	0	0	0	0	0	0	0
City of Farmington	35	19,080	12,840	106,744	3,528	110,775	0	0	0	0	3,528	0	0
City of Fisher	35	3,000	3,000	27,332	882	14	4,126	1,238	619	3,301	882	619	619
City of Forrest City	21	169,813	168,313	1,634,170	92,660	-173,738	273,063	81,919	40,959	218,450	92,660	0	0
City of Forrest City	31	266,182	163,728	1,716,846	51,300	2,257,821	0	0	0	0	51,300	0	0
City of Fort Smith	20	2,326,939	1,258,935	13,085,488	2,386,736	8,543,093	686,074	205,822	102,911	548,859	2,386,736	102,911	102,911
City of Fort Smith	31	3,012,034	1,647,329	17,132,071	2,350,038	12,137,480	754,373	226,312	113,156	603,498	2,350,038	113,156	113,156
City of Garland	35	4,447	3,031	29,949	72	45,941	0	0	0	0	72	0	0
City of Gentry	30	0	0	0	0	633,508	0	0	0	0	0	0	0

Arkansas Fire and Police Premium Tax Allocation

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City	Dept	Total Valuation	Total Base Benefits	Base Ben Total	Valuation Necessary	Market Value of Assets	Base Ben Actuarial Cost (BBAC)	Premium Tax 2020 30% BBAC	Available Additional Alloc 15% BBAC	Contribution To Be Eligible Additional Alloc 80% BBAC	Adj. 2023 Contribution *	Prelim 2024 Additional Allocation	Final Additional Allocation 100.00%
City of Gentry	35	38,087	14,400	141,303	600	330,341	0	0	0	0	600	0	0
City of Gillett	35	22,200	22,200	198,758	0	211,046	0	0	0	0	0	0	0
City of Gosnell	35	4,200	4,200	44,772	1,340	-981	6,910	2,073	1,037	5,528	1,340	1,037	1,037
City of Grady	35	11,338	8,880	73,259	0	107,961	0	0	0	0	0	0	0
City of Gould	35	3,240	3,240	42,102	505	42,571	0	0	0	0	505	0	0
City of Gravette	35	9,441	6,240	58,581	480	114,918	0	0	0	0	480	0	0
City of Green Forest	35	10,440	8,520	91,923	1,943	64,351	4,164	1,249	625	3,332	1,943	0	0
City of Greenwood	35	22,584	18,921	167,449	3,100	145,481	3,318	995	498	2,654	3,100	498	498
City of Greers Ferry	35	13,102	7,680	79,504	0	132,801	0	0	0	0	0	0	0
Grover Township FPD	35	11,510	6,600	59,438	6,300	74,992	0	0	0	0	6,300	0	0
City of Grubbs	35	3,600	3,600	43,483	1,608	23,191	3,065	919	460	2,452	1,608	0	0
City of Gurdon	35	23,978	12,360	119,181	0	253,927	0	0	0	0	0	0	0
City of Hampton	35	24,600	16,800	174,457	8,786	47,986	19,102	5,731	2,865	15,281	8,786	2,865	2,865
Hardin Volunteer Fire Departme	35	8,640	8,640	78,446	3,057	49,822	4,323	1,297	649	3,459	3,057	0	0
City of Hardy	35	21,781	4,607	35,473	3,600	126,864	0	0	0	0	3,600	0	0
City of Harrisburg	35	5,066	3,600	38,260	0	279,810	0	0	0	0	0	0	0
City of Hartford	35	1,560	1,560	14,772	0	61,688	0	0	0	0	0	0	0
City of Hazen	35	24,844	16,920	155,702	0	176,839	0	0	0	0	0	0	0
City of Heber Springs	21	123,534	73,885	727,817	57,840	1,397,167	0	0	0	0	57,840	0	0
City of Heber Springs	31	22,546	21,530	328,145	0	258,587	10,506	3,152	1,576	8,405	0	0	0
City of Heber Springs	35	25,200	12,600	129,523	0	286,388	0	0	0	0	0	0	0
City of Helena-West Helena	20	178,503	106,663	1,241,056	168,984	1,476,285	0	0	0	0	168,984	0	0
COMBINED HWH-WH	31	237,019	160,091	1,800,490	223,716	2,038,021	0	0	0	0	223,716	0	0
COMBINED HWH-WH	35	16,008	9,720	78,634	10,584	79,704	0	0	0	0	10,584	0	0
City of Hermitage	35	4,800	4,800	39,059	2,963	-17,560	8,552	2,565	1,283	6,841	2,963	1,283	1,283
City of Hickory Ridge	35	32,816	9,120	86,061	0	270,059	0	0	0	0	0	0	0
City of Holly Grove	35	3,600	3,600	32,228	0	34,620	0	0	0	0	0	0	0
City of Holiday Island	35	1,870	1,200	17,007	2,610	18,882	0	0	0	0	2,610	0	0
City of Horatio	35	9,181	7,920	100,647	0	127,764	0	0	0	0	0	0	0
City of Hot Springs	20	1,848,543	1,126,439	12,229,713	838,584	14,301,382	0	0	0	0	838,584	0	0
City of Hot Springs	31	1,616,894	836,883	8,108,310	1,096,778	-1,388,524	1,434,382	430,315	215,157	1,147,506	1,096,778	0	0
City of Hot Springs Village	31	52,770	54,088	594,109	17,989	-15,037	92,004	27,601	13,801	73,603	17,989	0	0
City of Hot Springs Village	35	6,960	6,960	65,488	3,294	-23,639	13,462	4,038	2,019	10,769	3,294	2,019	2,019
City of Hoxie	31	9,454	7,478	101,496	5,680	97,527	599	180	90	480	5,680	90	90
City of Hoxie	35	3,000	3,000	28,046	6,642	20,651	1,117	335	168	894	6,642	168	168
City of Humphrey	35	2,723	1,800	17,859	0	39,420	0	0	0	0	0	0	0
City of Huntsville	35	14,328	8,400	102,799	0	203,018	0	0	0	0	0	0	0
City of Huntington	35	7,080	7,080	77,356	303	43,886	5,055	1,517	758	4,044	303	0	0
City of Imboden	35	22,200	22,200	254,841	7,876	22,192	35,139	10,542	5,271	28,111	7,876	5,271	5,271
City of Jasper	35	14,160	14,160	120,179	4,378	-5,984	19,055	5,717	2,858	15,244	4,378	2,858	2,858
City of Joiner	35	6,360	6,360	61,355	1,817	25,181	5,464	1,639	820	4,371	1,817	820	820
City of Jonesboro	20	950,606	499,188	5,205,550	82,500	8,611,531	0	0	0	0	82,500	0	0

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City of Jonesboro	31	1,296,015	646,680	7,480,517	829,598	-2,123,316	1,450,543	435,163	217,582	1,160,435	829,598	0	0
City of Junction City	35	10,021	7,680	67,013	504	148,107	0	0	0	0	504	0	0
City of Keiser	35	8,520	8,520	89,017	1,520	36,555	7,924	2,377	1,189	6,339	1,520	1,189	1,189
City of Kensett	35	9,060	9,060	85,710	1,220	51,993	5,093	1,528	764	4,074	1,220	0	0
City of Lake City	35	10,680	10,680	112,297	1,607	79,289	4,985	1,496	748	3,988	1,607	0	0
City of Lake Village	35	12,600	12,600	151,743	0	114,620	5,607	1,682	841	4,486	0	0	0
City of Lavaca	35	10,200	10,200	108,652	5,481	57,594	7,712	2,314	1,157	6,169	5,481	0	0
City of Leachville	35	7,202	5,520	45,905	0	90,475	0	0	0	0	0	0	0
City of Lewisville	35	9,599	8,280	73,593	781	49,964	3,569	1,071	535	2,855	781	0	0
City of Little Rock	20	8,093,289	4,861,041	67,144,638	5,335,803	41,277,997	3,906,845	1,172,053	586,027	3,125,476	5,335,803	586,027	586,027
City of Little Rock	31	10,119,098	5,644,589	62,289,832	5,067,815	40,191,596	3,337,672	1,001,302	500,651	2,670,138	5,067,815	500,651	500,651
City of Lincoln	31	12,324	12,324	118,176	0	80,165	5,741	1,722	861	4,593	0	0	0
City of Lincoln	35	10,200	10,200	133,177	0	77,870	8,353	2,506	1,253	6,683	0	0	0
City of Lockesburg	35	10,980	10,980	131,194	2,010	84,414	7,066	2,120	1,060	5,652	2,010	0	0
City of Lowell	21	7,955	7,955	63,695	11,482	-49,864	17,152	5,146	2,573	13,721	11,482	0	0
City of Lowell	31	96,044	48,022	656,743	70,620	869,428	0	0	0	0	70,620	0	0
City of Lowell	35	2,160	1,200	14,761	0	57,300	0	0	0	0	0	0	0
City of Luxora	35	3,900	3,900	40,687	0	212,271	0	0	0	0	0	0	0
City of Magazine	35	14,040	14,040	142,012	5,722	-24,230	25,109	7,533	3,766	20,087	5,722	3,766	3,766
City of Magnolia	21	172,880	143,567	1,581,814	21,377	918,237	100,225	30,068	15,034	80,180	21,377	0	0
City of Magnolia	31	162,460	163,763	2,237,271	45,037	2,391,675	0	0	0	0	45,037	0	0
City of Magnolia	35	13,336	13,320	119,944	4,197	65,369	8,243	2,473	1,236	6,594	4,197	0	0
City of Malvern	21	103,722	52,377	513,259	0	1,455,081	0	0	0	0	0	0	0
City of Malvern	31	167,685	148,870	1,325,569	0	1,760,576	0	0	0	0	0	0	0
City of Malvern	35	1,621	1,440	16,053	0	63,278	0	0	0	0	0	0	0
City of Mammoth Spring	35	10,800	10,800	110,787	1,142	41,003	10,540	3,162	1,581	8,432	1,142	1,581	1,581
City of Mansfield	35	8,160	8,160	84,288	94	52,638	4,780	1,434	717	3,824	94	0	0
City of Marianna	21	59,175	59,175	709,792	21,261	541,944	25,351	7,605	3,803	20,281	21,261	3,803	3,803
City of Marianna	31	42,303	41,252	614,110	0	558,505	8,398	2,520	1,260	6,719	0	0	0
City of Marianna	35	20,164	19,389	165,513	0	217,784	0	0	0	0	0	0	0
City of Marked Tree	35	17,989	16,549	170,122	0	332,265	0	0	0	0	0	0	0
City of Marmaduke	35	7,800	7,800	77,236	627	25,914	7,752	2,325	1,163	6,201	627	1,163	1,163
City of Marshall	35	25,800	25,800	301,998	10,659	-9,802	47,094	14,128	7,064	37,675	10,659	7,064	7,064
City of Marvell	35	13,980	13,980	125,404	5,282	73,782	7,797	2,339	1,170	6,237	5,282	0	0
City of McCrory	35	13,371	8,280	75,899	0	208,317	0	0	0	0	0	0	0
City of McGehee	21	20,838	13,777	131,783	0	543,251	0	0	0	0	0	0	0
City of McGehee	31	32,714	32,714	481,833	0	355,760	19,042	5,713	2,856	15,233	0	0	0
City of McGehee	35	7,863	7,863	59,465	0	33,627	3,902	1,171	585	3,122	0	0	0
City of McNeil	35	7,260	4,800	45,082	0	76,024	0	0	0	0	0	0	0
City of McRae	35	4,080	4,080	36,936	3,722	14,473	3,393	1,018	509	2,714	3,722	509	509
City of Melbourne	35	8,880	8,880	97,980	8,143	-54,204	22,985	6,896	3,448	18,388	8,143	3,448	3,448
City of Mena	31	40,333	46,495	521,949	996	589,154	0	0	0	0	996	0	0

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City of Mena	35	4,872	3,120	11,952	0	134,165	0	0	0	0	0	0	0
City of Mineral Springs	35	5,280	5,280	48,608	0	58,252	0	0	0	0	0	0	0
City of Monette	35	13,200	13,200	133,932	6,568	-15,641	22,591	6,777	3,389	18,073	6,568	3,389	3,389
City of Monticello	31	57,875	49,741	576,069	0	712,954	0	0	0	0	0	0	0
City of Monticello	35	24,311	9,600	71,201	0	282,964	0	0	0	0	0	0	0
City of Montrose	35	4,320	4,320	36,164	2,751	18,106	2,727	818	409	2,182	2,751	409	409
City of Moro	35	6,000	6,000	64,996	3,289	41,291	3,580	1,074	537	2,864	3,289	537	537
City of Mountain Home	31	379,229	202,116	2,210,280	170,178	1,501,845	107,001	32,100	16,050	85,600	170,178	16,050	16,050
City of Mountain Home	35	12,480	12,480	66,237	8,184	-95,474	24,424	7,327	3,664	19,540	8,184	3,664	3,664
City of Mount Ida	35	32,640	11,520	139,242	0	332,463	0	0	0	0	0	0	0
City of Mountain View	35	54,544	33,000	371,055	28,406	223,688	22,258	6,677	3,339	17,806	28,406	3,339	3,339
City of Mulberry	35	18,000	9,360	94,351	0	185,928	0	0	0	0	0	0	0
City of Murfreesboro	35	16,080	16,080	144,047	12,145	-91,028	35,505	10,652	5,326	28,404	12,145	5,326	5,326
City of Newark	35	11,476	8,520	95,656	1,632	77,181	2,790	837	419	2,232	1,632	0	0
City of Newport	21	139,219	75,117	528,372	57,655	532,845	0	0	0	0	57,655	0	0
City of Newport	31	89,526	53,262	822,296	0	1,069,056	0	0	0	0	0	0	0
City of Newport	35	7,740	7,440	255,778	0	77,534	26,922	8,077	4,038	21,537	0	4,038	4,038
City of Norman	35	3,960	3,240	97,441	2,970	42,669	8,273	2,482	1,241	6,618	2,970	1,241	1,241
City of Norphlet	35	4,406	3,000	12,339	0	59,627	0	0	0	0	0	0	0
City of North Crossett	35	10,380	10,380	97,814	4,829	-46,168	21,747	6,524	3,262	17,397	4,829	3,262	3,262
City of North Little Rock	20	2,072,307	2,119,395	20,682,035	816,619	-995,401	3,274,116	982,235	491,117	2,619,293	816,619	0	0
City of North Little Rock	31	2,530,055	2,562,636	23,683,317	738,368	2,448,129	3,207,319	962,196	481,098	2,565,856	738,368	0	0
City of Ola	35	17,041	10,920	2,288,279	0	233,728	310,315	93,095	46,547	248,252	0	46,547	46,547
City of Oppelo	35	10,990	9,480	1,102,586	3,131	72,716	155,549	46,665	23,332	124,440	3,131	23,332	23,332
City of Osceola	21	224,182	126,568	318,866	0	2,711,763	0	0	0	0	0	0	0
City of Ozark	35	81,578	21,540	783,316	0	855,413	0	0	0	0	0	0	0
City of Pangburn	35	22,258	19,200	770,787	0	188,567	87,937	26,381	13,191	70,350	0	13,191	13,191
City of Paragould	21	215,181	119,545	106,474	117,976	417,308	0	0	0	0	117,976	0	0
City of Paragould	31	178,770	171,642	712,811	20,384	521,523	28,892	8,668	4,334	23,113	20,384	0	0
City of Paragould	35	2,400	2,400	198,984	2,061	-23,241	33,564	10,069	5,035	26,852	2,061	5,035	5,035
City of Parkin	35	7,440	7,440	538,484	2,567	9,788	79,853	23,956	11,978	63,883	2,567	11,978	11,978
City of Perla	35	2,400	2,400	285,844	5,027	1,866	42,891	12,867	6,434	34,313	5,027	6,434	6,434
City of Perryville	35	12,705	7,920	382,013	3,432	59,066	48,777	14,633	7,317	39,022	3,432	7,317	7,317
City of Piggott	35	40,343	25,200	423,863	10,296	284,324	21,076	6,323	3,161	16,861	10,296	0	0
City of Pine Bluff	20	1,843,017	1,156,222	10,399,673	590,518	12,734,950	0	0	0	0	590,518	0	0
City of Pine Bluff	31	1,510,599	1,179,287	11,799,242	829,839	5,583,794	938,769	281,631	140,815	751,015	829,839	140,815	140,815
City of Plumerville	35	27,085	16,200	2,696,814	16,964	76,145	395,821	118,746	59,373	316,656	16,964	59,373	59,373
City of Plainview	35	12,120	12,120	1,721,179	4,757	82,731	247,468	74,240	37,120	197,974	4,757	37,120	37,120
City of Pocahontas	31	89,144	89,144	335,262	40,307	660,683	0	0	0	0	40,307	0	0
City of Pocahontas	35	10,560	10,560	128,611	11,418	25,337	15,598	4,680	2,340	12,479	11,418	2,340	2,340
City of Portland	35	11,700	11,700	505,663	0	143,689	54,672	16,402	8,201	43,737	0	8,201	8,201
City of Prescott	35	16,380	16,380	730,003	0	138,171	89,389	26,817	13,408	71,511	0	13,408	13,408

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Pulaski Co FPD #5	35	15,960	10,920	70,279	5,682	-42,824	17,083	5,125	2,562	13,666	5,682	2,562	2,562
City of Rector	35	14,520	14,520	129,411	1,567	74,040	8,363	2,509	1,254	6,691	1,567	0	0
City of Rison	35	31,004	19,320	139,851	15,272	129,326	1,590	477	238	1,272	15,272	238	238
City of Russell	35	5,280	5,280	54,285	3,884	26,822	4,148	1,244	622	3,318	3,884	622	622
City of Russellville	21	410,121	124,841	156,535	0	5,169,070	0	0	0	0	0	0	0
City of Russellville	31	359,963	286,910	564,133	148,151	2,787,689	0	0	0	0	148,151	0	0
City of Russellville	35	63,466	10,080	1,312,906	38,928	337,172	147,373	44,212	22,106	117,898	38,928	22,106	22,106
City of Salem	35	14,220	8,760	2,327,288	3,680	60,695	342,342	102,702	51,351	273,873	3,680	51,351	51,351
City of Searcy	21	303,697	155,896	1,548,543	149,951	1,187,051	54,599	16,380	8,190	43,679	149,951	8,190	8,190
City of Searcy	31	449,867	238,946	714,966	254,603	-522,178	186,856	56,057	28,028	149,485	254,603	28,028	28,028
City of Searcy	35	11,340	9,240	792,304	11,336	-112,996	136,735	41,020	20,510	109,388	11,336	20,510	20,510
Shannon Hills FID	35	7,355	4,320	909,736	4,712	-547	137,487	41,246	20,623	109,990	4,712	20,623	20,623
City of Sheridan	35	9,660	6,960	1,079,473	0	112,055	146,117	43,835	21,918	116,894	0	21,918	21,918
City of Smackover	35	27,499	15,000	1,286,437	4,104	314,822	146,751	44,025	22,013	117,401	4,104	22,013	22,013
City of Sparkman	35	16,560	4,800	190,848	4,992	145,123	6,906	2,072	1,036	5,525	4,992	0	0
City of Stamps	31	5,738	5,738	4,503	280	16,278	0	0	0	0	280	0	0
City of Stamps	35	23,640	23,640	196,981	235	112,589	12,746	3,824	1,912	10,197	235	0	0
City of Star City	35	48,480	17,400	248,020	20,064	210,285	5,699	1,710	855	4,559	20,064	855	855
City of Stephens	35	12,363	6,600	61,869	0	204,626	0	0	0	0	0	0	0
City of St Francis	35	3,000	3,000	46,521	1,356	-2,544	7,411	2,223	1,112	5,928	1,356	1,112	1,112
City of Strong	35	5,520	5,520	58,249	0	74,425	0	0	0	0	0	0	0
City of Stuttgart	21	128,354	53,481	63,794	2,952	1,439,855	0	0	0	0	2,952	0	0
City of Stuttgart	31	347,751	211,357	284,699	268,653	1,997,087	0	0	0	0	268,653	0	0
City of Stuttgart	35	7,200	7,200	65,325	6,438	3,504	9,337	2,801	1,401	7,470	6,438	1,401	1,401
City of Sulphur Springs	35	5,400	5,400	166,917	1,964	47,419	18,049	5,415	2,707	14,439	1,964	2,707	2,707
City of Swifton	35	15,000	15,000	1,274,312	9,779	60,460	183,338	55,001	27,501	146,670	9,779	27,501	27,501
City of Taylor	35	17,760	17,760	1,577,714	3,877	28,918	233,927	70,178	35,089	187,142	3,877	35,089	35,089
City of Texarkana	31	584,782	420,822	691,162	35,832	4,759,451	0	0	0	0	35,832	0	0
City of Thornton	35	17,280	17,280	1,990,366	9,139	-35,121	305,925	91,778	45,889	244,740	9,139	45,889	45,889
City of Tillar	35	5,760	5,760	595,897	1,154	39,474	84,041	25,212	12,606	67,233	1,154	12,606	12,606
Tracy Area FPD	35	5,609	3,600	437,998	3,206	13,416	64,128	19,238	9,619	51,302	3,206	9,619	9,619
City of Trumann	31	42,111	42,111	497,916	3,133	203,359	44,489	13,347	6,673	35,591	3,133	0	0
City of Trumann	35	6,360	6,360	432,116	64	28,142	61,015	18,305	9,152	48,812	64	9,152	9,152
City of Tuckerman	35	5,400	5,400	251,551	2,497	-20,354	41,068	12,320	6,160	32,854	2,497	6,160	6,160
City of Turrell	35	1,440	1,440	17,989	1,290	9,119	1,340	402	201	1,072	1,290	201	201
City of Tyroneza	35	14,100	14,100	136,143	7,013	-18,907	23,418	7,026	3,513	18,735	7,013	3,513	3,513
City of Van Buren	31	168,377	165,098	376,810	71,590	476,306	0	0	0	0	71,590	0	0
City of Vilonia	35	14,760	14,760	367,603	4,093	94,171	41,299	12,390	6,195	33,039	4,093	6,195	6,195
City of Viola	35	10,200	10,200	71,590	6,891	-24,665	14,538	4,361	2,181	11,631	6,891	2,181	2,181
City of Wabbaseka	35	7,440	7,440	104,367	2,387	-3,799	16,337	4,901	2,451	13,070	2,387	2,451	2,451
City of Waldo	35	4,500	4,500	326,429	5,401	29,049	44,916	13,475	6,737	35,933	5,401	6,737	6,737
City of Walnut Ridge	31	101,244	62,132	1,224,370	48,746	508,145	108,177	32,453	16,227	86,542	48,746	0	0

Arkansas Fire and Police Premium Tax Allocation

Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2023 and Premium Tax Allocation for 2024

<u>City</u>	<u>Dept</u>	<u>Total Valuation Benefits</u>	<u>Total Base Benefits</u>	<u>Base Ben Total Acc Liab</u>	<u>Valuation Necessary Contrib</u>	<u>Market Value of Assets</u>	<u>Base Ben Actuarial Cost (BBAC)</u>	<u>Premium Tax 2020 30% BBAC</u>	<u>Available Additional Alloc 15% BBAC</u>	<u>Contribution To Be Eligible Additional Alloc 80% BBAC</u>	<u>Adj. 2023 Contribution *</u>	<u>Prelim 2024 Additional Allocation</u>	<u>Final Additional Allocation 100.00%</u>
City of Walnut Ridge	35	28,405	17,460	634,895	17,369	46,963	88,800	26,640	13,320	71,040	17,369	13,320	13,320
City of Washington	35	3,000	3,000	40,723	831	11,742	4,377	1,313	657	3,502	831	657	657
City of Weiner	35	24,851	12,000	110,350	8,064	101,836	1,286	386	193	1,029	8,064	193	193
City of West Memphis	21	454,790	440,030	1,333,241	0	5,761,272	0	0	0	0	0	0	0
City of West Memphis	31	678,698	574,725	6,111,591	80,016	6,747,014	0	0	0	0	80,016	0	0
City of West Point	35	6,120	6,120	788,886	1,114	38,007	113,411	34,023	17,012	90,729	1,114	17,012	17,012
City of Wheatley	35	7,800	6,000	977,505	497	74,062	136,454	40,936	20,468	109,163	497	20,468	20,468
City of White Hall	35	11,760	11,760	951,700	849	94,622	129,451	38,835	19,418	103,561	849	19,418	19,418
City of Wilmot	35	5,160	5,160	508,352	0	66,774	66,695	20,009	10,004	53,356	0	10,004	10,004
City of Wilson	35	9,840	9,840	1,122,662	765	69,053	159,135	47,741	23,870	127,308	765	23,870	23,870
City of Wynne	31	34,182	26,294	308,918	8,672	131,510	26,795	8,039	4,019	21,436	8,672	0	0
City of Wynne	35	13,680	10,320	1,016,262	3,305	43,486	146,926	44,078	22,039	117,541	3,305	22,039	22,039
City of Wynne	38	5,400	5,400	0	0	123,938	0	0	0	0	0	0	0
Totals		51,966,616	34,169,943	384,692,325	26,037,412	249,030,369	28,018,154	8,667,446	4,333,723	23,113,188	26,158,893	2,411,137	2,411,137
							Total Fire	5,823,715.97	2,911,858.03		Total Fire	1,684,820.79	1,684,820.79
							Total Police	2,843,729.64	1,421,864.81		Total Police	726,316.57	726,316.57

Note: Many of these calculations will not match the actuarial valuation because they are based on base benefits. The base benefits for a plan are described as the minimum amount defined by law, that is: 50% of final salary for paid members, or \$100 per month for volunteer members, including the additional \$/month for years of service between 21 and 25 and % of salary for service over 25 years.

* These plans made additional contributions to ensure that they met the additional allocation threshold. Contributions listed do not include Premium Tax allocations.

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2023
DISTRIBUTED JUNE 2024**

**LOPFI Volunteer Departments Excluding Consolidations Allocation
Section 5 Introduction**

Act 979 of 2011 established the new Premium Tax Allocation formula. The formula for the volunteer locations in LOPFI did not change with the new formula. The result of several subsections of ACA 24-11-214 is that premium tax is allocated to cover 100% of the calculated cost above the employer required contribution. The ratio of the required employer contribution to the total is by agreement, not by law, to be near 10%. The amount is set annually by the LOPFI board. The amount for 2024 is \$6.00 and the amount covered by premium tax is \$54.00. These amounts were the same in 2023.

Premium Tax Allocation (\$54.00 per volunteer)	Police Portion	Fire Portion	Total
	296,136.00	4,370,112.00	4,666,248.00
	296,136.00	4,370,112.00	4,666,248.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2024

		LOPFI Active Volunteer	LOPFI Active Volunteer	2024 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location Fire	Cost to Location Police	Premium Tax Allocation Fire	Premium Tax Allocation Police
106	Allison Sycamore	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
116	Alma	24	0	60.00	6.00	54.00	1,728.00	-	15,552.00	-
150	Alexander	4	7	60.00	6.00	54.00	288.00	504.00	2,592.00	4,536.00
195	Alpena	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
205	Altus	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
248	Alzheimer	4	1	60.00	6.00	54.00	288.00	72.00	2,592.00	648.00
302	Amity	16	1	60.00	6.00	54.00	1,152.00	72.00	10,368.00	648.00
310	Antioch	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
345	Appleton Rural V F D	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
361	Arch Street Fpd #16	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
418	Arkadelphia	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
507	Arkansas City	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
604	Ashdown	19	5	60.00	6.00	54.00	1,368.00	360.00	12,312.00	3,240.00
647	Ash Flat	12	5	60.00	6.00	54.00	864.00	360.00	7,776.00	3,240.00
701	Atkins	23	4	60.00	6.00	54.00	1,656.00	288.00	14,904.00	2,592.00
809	Augusta	17	1	60.00	6.00	54.00	1,224.00	72.00	11,016.00	648.00
825	Austin	16	6	60.00	6.00	54.00	1,152.00	432.00	10,368.00	3,888.00
833	Avoca	25	0	60.00	6.00	54.00	1,800.00	-	16,200.00	-
906	Bald Knob	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
1007	Barling	11	7	60.00	6.00	54.00	792.00	504.00	7,128.00	4,536.00
1074	Barton-Lexa	38	0	60.00	6.00	54.00	2,736.00	-	24,624.00	-
1104	Batesville	11	14	60.00	6.00	54.00	792.00	1,008.00	7,128.00	9,072.00
1120	Bauxite	2	0	60.00	6.00	54.00	144.00	-	1,296.00	-
1201	Bay	10	4	60.00	6.00	54.00	720.00	288.00	6,480.00	2,592.00
1228	Bay Village VFD	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
1260	Beaverfork	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
1287	Beaver Lake	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
1309	Bearden	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
1317	Beebe	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
1341	Bee Branch	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
1392	Belleville	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
1406	Bella Vista	0	1	60.00	6.00	54.00	-	72.00	-	648.00
1503	Benton	0	0	60.00	6.00	54.00	-	-	-	-
1600	Bentonville	19	4	60.00	6.00	54.00	1,368.00	288.00	12,312.00	2,592.00
1627	Bergman Vf Assoc	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
1643	Bigelow	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
1694	Bethesda	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
1708	Berryville	16	1	60.00	6.00	54.00	1,152.00	72.00	10,368.00	648.00
1716	Biggers-Reyno	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2024

		LOPFI Active Volunteer	LOPFI Active Volunteer	2024 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location Fire	Cost to Location Police	Premium Tax Allocation Fire	Premium Tax Allocation Police
1724	Big Creek	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
1732	Biscoe	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
1740	Bismarck Fire Pro Assoc	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
1759	Black Rock	0	1	60.00	6.00	54.00	-	72.00	-	648.00
1791	Blytheville	2	0	60.00	6.00	54.00	144.00	-	1,296.00	-
1856	Bonanza	26	0	60.00	6.00	54.00	1,872.00	-	16,848.00	-
1880	Bono	0	2	60.00	6.00	54.00	-	144.00	-	1,296.00
1899	Bono FID	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
1902	Booneville	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
1945	Boston Mountain V F D	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
1996	Bradford	15	2	60.00	6.00	54.00	1,080.00	144.00	9,720.00	1,296.00
2003	Bradley	7	1	60.00	6.00	54.00	504.00	72.00	4,536.00	648.00
2011	Bradley County Rural VFD	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
2062	Brookland Fire Protection District	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
2097	Brinkley	7	2	60.00	6.00	54.00	504.00	144.00	4,536.00	1,296.00
2127	Brookland	0	3	60.00	6.00	54.00	-	216.00	-	1,944.00
2178	Bruno Fire Prot Dist	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
2194	Bryant	0	11	60.00	6.00	54.00	-	792.00	-	7,128.00
2224	Buena Vista	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
2240	Buford Vfd	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
2283	Bull Shoals	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
2356	Burnt Ridge	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
2380	Butterfield	29	0	60.00	6.00	54.00	2,088.00	-	18,792.00	-
2585	Cabot	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
2682	Caddo Valley	17	8	60.00	6.00	54.00	1,224.00	576.00	11,016.00	5,184.00
2690	Caldwell	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
2704	Cairo Volunteer Fire	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
2739	Calico Rock	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
2763	Calion	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
2771	Camden	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
2798	Calvert Township VF	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
2844	Camp	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
2852	Cammack Village	0	0	60.00	6.00	54.00	-	-	-	-
2860	Cane Creek	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
2879	Capps-Batavia Vfd	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
2887	Caraway	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
2984	Carlisle	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
3050	Carthage	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
3085	Cash	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2024

		LOPFI Active Volunteer	LOPFI Active Volunteer	2024 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location Fire	Cost to Location Police	Premium Tax Allocation Fire	Premium Tax Allocation Police
3093	Cave City	22	6	60.00	6.00	54.00	1,584.00	432.00	14,256.00	3,888.00
3107	Cave Springs	12	3	60.00	6.00	54.00	864.00	216.00	7,776.00	1,944.00
3123	Cecil Rural	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
3158	Center	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
3166	Center Grove	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
3182	Centeron	3	4	60.00	6.00	54.00	216.00	288.00	1,944.00	2,592.00
3190	Central City	1	0	60.00	6.00	54.00	72.00	-	648.00	-
3239	Chambersville Vfd	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
3271	Charleston	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
3301	Charlotte Vfd	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
3328	Cherry Hill Vfd	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
3336	Cherokee Village	3	6	60.00	6.00	54.00	216.00	432.00	1,944.00	3,888.00
3344	Cherry Valley	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
3360	Chickalah RFD	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
3387	Chidester	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
3395	Chimes Vfd	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
3417	Choctaw	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
3441	Cincinnati Vfd	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
3484	Clarendon	13	2	60.00	6.00	54.00	936.00	144.00	8,424.00	1,296.00
3573	Clarksville	23	1	60.00	6.00	54.00	1,656.00	72.00	14,904.00	648.00
3689	Clinton	18	2	60.00	6.00	54.00	1,296.00	144.00	11,664.00	1,296.00
3719	Collegeville	24	0	60.00	6.00	54.00	1,728.00	-	15,552.00	-
3743	Colt	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
3751	Coal Hill	8	1	60.00	6.00	54.00	576.00	72.00	5,184.00	648.00
3778	Concord	0	4	60.00	6.00	54.00	-	288.00	-	2,592.00
3786	Conway	0	0	60.00	6.00	54.00	-	-	-	-
3794	Cooterneck	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
3808	Compton Vol Fire Assoc	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
3832	Conway County	158	0	60.00	6.00	54.00	11,376.00	-	102,384.00	-
3867	Cord Vfd	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
3875	Corning	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
3972	Cotter	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
3980	Cotter/Gassville	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
4057	BDR Rural Fire Dist #1 Crawford Co	51	0	60.00	6.00	54.00	3,672.00	-	33,048.00	-
4065	Cotton Plant	2	0	60.00	6.00	54.00	144.00	-	1,296.00	-
4073	Cottonwood Rural Fire Assoc	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
4081	County Line Vfd	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
4111	Cove Rural V F D	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
4170	Crawfordsville	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2024

		LOPFI Active Volunteer	LOPFI Active Volunteer	2024 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location Fire	Cost to Location Police	Premium Tax Allocation Fire	Premium Tax Allocation Police
4251	Crow Mountain	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
4278	Crossett	1	1	60.00	6.00	54.00	72.00	72.00	648.00	648.00
4286	Crystal FPD #24	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
4308	Curtis Rural	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
4332	Dalton Vfd	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
4340	Damascus	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
4464	Danville	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
4553	Dardanelle	20	3	60.00	6.00	54.00	1,440.00	216.00	12,960.00	1,944.00
4634	Deann	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
4669	Decatur	10	5	60.00	6.00	54.00	720.00	360.00	6,480.00	3,240.00
4685	Deer Volunteer Fire	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
4715	Delaware	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
4766	DeQueen	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
4812	Dermott	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
4855	Des Arc	18	6	60.00	6.00	54.00	1,296.00	432.00	11,664.00	3,888.00
4863	DeValls Bluff	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
4871	Desha	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
4960	DeWitt	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
4987	Diamond City	0	0	60.00	6.00	54.00	-	-	-	-
5010	Diaz	8	1	60.00	6.00	54.00	576.00	72.00	5,184.00	648.00
5029	Dierks	0	2	60.00	6.00	54.00	-	144.00	-	1,296.00
5037	District 7 Crawford Co	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
5045	Dodd Mountain V F D	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
5053	Dumas	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
5169	Dover	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
5266	Dyess	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
5355	Earle	16	2	60.00	6.00	54.00	1,152.00	144.00	10,368.00	1,296.00
5363	East Camden	14	1	60.00	6.00	54.00	1,008.00	72.00	9,072.00	648.00
5371	East End Fire Protection District	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
5398	East Pulaski County	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
5401	Elaine	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
5460	El Dorado	0	0	60.00	6.00	54.00	-	-	-	-
5568	Elkins	19	6	60.00	6.00	54.00	1,368.00	432.00	12,312.00	3,888.00
5614	Elm Springs	0	8	60.00	6.00	54.00	-	576.00	-	5,184.00
5630	Emmett	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
5649	EMP Rural Fire Assoc.	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
5657	England	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
5738	Etowah Vfd	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
5762	Eudora	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2024

		LOPFI Active Volunteer	LOPFI Active Volunteer	2024 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location Fire	Cost to Location Police	Premium Tax Allocation Fire	Premium Tax Allocation Police
5819	Evansville V F D	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
5851	Eureka Springs	14	7	60.00	6.00	54.00	1,008.00	504.00	9,072.00	4,536.00
5878	Evening Shade	12	3	60.00	6.00	54.00	864.00	216.00	7,776.00	1,944.00
5924	Faircrest	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
5959	Fairfield Bay	28	0	60.00	6.00	54.00	2,016.00	-	18,144.00	-
5983	Fairview FPD (Searcy)	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
5991	Fairview Rural FD (Flippin)	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
6041	Farmington	18	4	60.00	6.00	54.00	1,296.00	288.00	11,664.00	2,592.00
6149	Fayetteville	0	0	60.00	6.00	54.00	-	-	-	-
6203	Fifty Six	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
6254	Fisher	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
6262	Fire District #6 Crawford County	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
6300	Flippin	9	1	60.00	6.00	54.00	648.00	72.00	5,832.00	648.00
6327	Floral Vfd	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
6343	Fordyce	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
6351	Foreman	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
6440	Forrest City	3	4	60.00	6.00	54.00	216.00	288.00	1,944.00	2,592.00
6548	Fort Smith	0	4	60.00	6.00	54.00	-	288.00	-	2,592.00
6580	Fountain Lake	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
6629	Fox Vfd	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
6645	Frenchport Vfd	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
6653	Friendship	0	0	60.00	6.00	54.00	-	-	-	-
6807	Gallatin	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
6831	Garland	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
6890	Garnett	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
6939	Gassville	18	3	60.00	6.00	54.00	1,296.00	216.00	11,664.00	1,944.00
7048	Gentry	13	5	60.00	6.00	54.00	936.00	360.00	8,424.00	3,240.00
7137	Gillett	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
7188	Gillham	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
7242	Glenwood	19	2	60.00	6.00	54.00	1,368.00	144.00	12,312.00	1,296.00
7269	Goshen	0	0	60.00	6.00	54.00	-	-	-	-
7277	Goshen Fire Dist Assoc	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
7331	Gosnell	17	2	60.00	6.00	54.00	1,224.00	144.00	11,016.00	1,296.00
7358	Grady	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
7366	Gould	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
7374	Gravette	31	2	60.00	6.00	54.00	2,232.00	144.00	20,088.00	1,296.00
7390	Gravel Ridge Fire Protection Dist.	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
7412	Grayson Fire Assoc	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
7439	Green Forest	19	1	60.00	6.00	54.00	1,368.00	72.00	12,312.00	648.00

Arkansas Fire and Police Premium Tax Allocation
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		LOPFI Active Volunteer	LOPFI Active Volunteer	2024 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location Fire	Cost to Location Police	Premium Tax Allocation Fire	Premium Tax Allocation Police
7447	Greenbrier	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
7463	Greenland	0	4	60.00	6.00	54.00	-	288.00	-	2,592.00
7471	Greenwood	27	3	60.00	6.00	54.00	1,944.00	216.00	17,496.00	1,944.00
7498	Greenwood Rural	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
7544	Greers Ferry	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
7633	Grover Township	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
7706	Gum Springs	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
7730	Grubbs	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
7749	Gurdon	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
7757	Guy Community	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
7765	Hackett	18	1	60.00	6.00	54.00	1,296.00	72.00	11,664.00	648.00
7846	Hagarville Rfd #3	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
7889	Halley	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
7935	Hamburg	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
8044	Hampton	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
8079	Hand Cove Fire Prot Dist	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
8125	Hardin	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
8133	Hardy	17	3	60.00	6.00	54.00	1,224.00	216.00	11,016.00	1,944.00
8141	Harmon Volunteer Fire	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
8168	Harrell	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
8230	Harrisburg	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
8346	Harrison	1	7	60.00	6.00	54.00	72.00	504.00	648.00	4,536.00
8435	Hartford	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
8478	Haskell	12	3	60.00	6.00	54.00	864.00	216.00	7,776.00	1,944.00
8494	Hatfield Volunteer Fire Rescue	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
8532	Hazen	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
8621	Heber Springs	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
8648	Helena-West Helena	12	2	60.00	6.00	54.00	864.00	144.00	7,776.00	1,296.00
8656	Hector	0	2	60.00	6.00	54.00	-	144.00	-	1,296.00
8664	Hermitage	7	2	60.00	6.00	54.00	504.00	144.00	4,536.00	1,296.00
8753	Hensley Vfd	2	0	60.00	6.00	54.00	144.00	-	1,296.00	-
8826	Hickory Creek	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
8834	Hickory Ridge	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
8842	Higginson Vfd	14	1	60.00	6.00	54.00	1,008.00	72.00	9,072.00	648.00
8850	Highfill	23	6	60.00	6.00	54.00	1,656.00	432.00	14,904.00	3,888.00
8869	Hilltop	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
8877	Highway 15 South	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
8885	Hilltop Vfd	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
8893	Highway 286 East	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-

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		LOPFI Active Volunteer	LOPFI Active Volunteer	2024 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location Fire	Cost to Location Police	Premium Tax Allocation Fire	Premium Tax Allocation Police
8907	Highland	10	6	60.00	6.00	54.00	720.00	432.00	6,480.00	3,888.00
8915	Holland	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
8923	Holly Grove	9	1	60.00	6.00	54.00	648.00	72.00	5,832.00	648.00
8931	Hollis Vfd	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
9008	Holiday Island	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
9016	Hon Vfd	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
9024	Hope	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
9032	Hopewell Fire District	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
9067	Horatio	24	0	60.00	6.00	54.00	1,728.00	-	15,552.00	-
9083	Horseshoe Lake	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
9113	Hot Springs	0	0	60.00	6.00	54.00	-	-	-	-
9210	Hot Springs Village	10	1	60.00	6.00	54.00	720.00	72.00	6,480.00	648.00
9326	Hoxie	21	4	60.00	6.00	54.00	1,512.00	288.00	13,608.00	2,592.00
9415	Hughes	16	1	60.00	6.00	54.00	1,152.00	72.00	10,368.00	648.00
9512	Humphrey	13	1	60.00	6.00	54.00	936.00	72.00	8,424.00	648.00
9547	Hwy 94 East	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
9628	Huntsville	23	1	60.00	6.00	54.00	1,656.00	72.00	14,904.00	648.00
9717	Huntington	11	1	60.00	6.00	54.00	792.00	72.00	7,128.00	648.00
9814	Huttig	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
9911	Highway 70 West Fire Protection Associ	0	0	60.00	6.00	54.00	-	-	-	-
10014	Imboden	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
10030	Inspiration Point	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
10065	Ione Community Fire	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
10219	Jacksonville	0	0	60.00	6.00	54.00	-	-	-	-
10308	Johnson Co Rfd #1(Ludwig)	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
10316	Jasper	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
10324	Johnson Co Rfd #2(Harmony)	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
10340	Johnson Co Rfd #4(Hartman)	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
10359	Johnson Co Rfd #5(Flat Rock)	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
10375	Johnson Co Rfd #7(Lutherville)	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
10383	Johnson	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
10405	Joiner	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
10413	Johnson Co Rfd #8(Coal Hill)	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
10502	Jonesboro	0	1	60.00	6.00	54.00	-	72.00	-	648.00
10529	Joplin Vfd	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
10588	Judsonia	19	6	60.00	6.00	54.00	1,368.00	432.00	12,312.00	3,888.00
10618	Junction City	15	1	60.00	6.00	54.00	1,080.00	72.00	9,720.00	648.00
10707	Keiser	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
10804	Kensett	11	3	60.00	6.00	54.00	792.00	216.00	7,128.00	1,944.00

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10812	Keo	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
10839	Kibler	0	0	60.00	6.00	54.00	-	-	-	-
10855	Knoxville Vfd	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
10863	Lamar	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
10871	Krooked Kreek Vfp Assoc, Inc	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
11002	Lake City	26	0	60.00	6.00	54.00	1,872.00	-	16,848.00	-
11040	Lake Hamilton	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
11061	Lake Maumelle Area Rfd	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
11088	Lake Norrell Area	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
11118	Lakeview	0	2	60.00	6.00	54.00	-	144.00	-	1,296.00
11207	Lake Village	21	1	60.00	6.00	54.00	1,512.00	72.00	13,608.00	648.00
11223	Lakeway Rural	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
11266	Landis Vfd	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
11304	Lavaca	17	4	60.00	6.00	54.00	1,224.00	288.00	11,016.00	2,592.00
11320	Lawson-Urbana	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
11339	Lazy Acres Vfd	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
11401	Leachville	21	1	60.00	6.00	54.00	1,512.00	72.00	13,608.00	648.00
11436	Lead Hill Vfd	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
11509	Lepanto	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
11517	Leslie	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
11525	Lewisville	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
11533	Liberty	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
11576	Little Flock	15	2	60.00	6.00	54.00	1,080.00	144.00	9,720.00	1,296.00
11606	Little Rock	0	0	60.00	6.00	54.00	-	-	-	-
11614	Lincoln	20	5	60.00	6.00	54.00	1,440.00	360.00	12,960.00	3,240.00
11649	Linwood/Moscow	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
11703	Lockesburg	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00	-
11754	London	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
11762	Lone Rock Vfd	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
11800	Lonoke	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
11851	Louann	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
11908	Lowell	0	3	60.00	6.00	54.00	-	216.00	-	1,944.00
11932	Lurton-Pelsor	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
11959	Luxora	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
11991	Lynn	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
12092	Magazine	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
12149	Magnet Cove	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
12181	Magnolia	7	8	60.00	6.00	54.00	504.00	576.00	4,536.00	5,184.00
12297	Malvern	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2024

		LOPFI Active Volunteer	LOPFI Active Volunteer	2024 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location Fire	Cost to Location Police	Premium Tax Allocation Fire	Premium Tax Allocation Police
12394	Mammoth Spring	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
12483	Manila	26	0	60.00	6.00	54.00	1,872.00	-	16,848.00	-
12580	Mansfield	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
12637	Marble Vfd	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
12688	Marianna	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
12785	Marion	29	17	60.00	6.00	54.00	2,088.00	1,224.00	18,792.00	11,016.00
12882	Marked Tree	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
12971	Marmaduke	12	3	60.00	6.00	54.00	864.00	216.00	7,776.00	1,944.00
13056	Marshall	10	1	60.00	6.00	54.00	720.00	72.00	6,480.00	648.00
13080	Marvell	18	1	60.00	6.00	54.00	1,296.00	72.00	11,664.00	648.00
13188	Maumelle	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
13242	Mayflower	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
13269	Maynard Vfd	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
13285	McCrary	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
13382	McGehee	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
13471	McNeil	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
13587	McRae	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
13684	Melbourne	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
13714	Melrose Vfd	2	0	60.00	6.00	54.00	144.00	-	1,296.00	-
13773	Mena	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
13846	Midland Vol Fire	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
13862	Milo	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
13889	Mineral Springs	10	2	60.00	6.00	54.00	720.00	144.00	6,480.00	1,296.00
13986	Monette	24	0	60.00	6.00	54.00	1,728.00	-	15,552.00	-
14087	Monticello	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
14184	Montrose	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
14214	Morning Star Fpa (Garland)	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
14222	Morning Star Vfd (Searcy)	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
14257	Moro	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
14273	Morrilton	24	0	60.00	6.00	54.00	1,728.00	-	15,552.00	-
14281	Morrison	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
14303	Morrow Vfd	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
14338	Mount Holly	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
14362	Mountainburg	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
14389	Mountain Home	12	5	60.00	6.00	54.00	864.00	360.00	7,776.00	3,240.00
14478	Mountain Pine	0	1	60.00	6.00	54.00	-	72.00	-	648.00
14486	Mount Ida	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
14494	Mt Judea Area Vfd	24	0	60.00	6.00	54.00	1,728.00	-	15,552.00	-
14524	Mountain View	24	2	60.00	6.00	54.00	1,728.00	144.00	15,552.00	1,296.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2024

		LOPFI Active Volunteer	LOPFI Active Volunteer	2024 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location Fire	Cost to Location Police	Premium Tax Allocation Fire	Premium Tax Allocation Police
14575	Mulberry	26	0	60.00	6.00	54.00	1,872.00	-	16,848.00	-
14672	Murfreesboro	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
14877	Nashville	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
14907	Natural Dam Vfd (Crawford 9)	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
14931	New Blaine Rural Fd	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
14974	Newark	18	1	60.00	6.00	54.00	1,296.00	72.00	11,664.00	648.00
14990	Newcastle	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
15067	Newport	7	1	60.00	6.00	54.00	504.00	72.00	4,536.00	648.00
15083	Nimrod/Aplin	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
15091	Nob Hill	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
15156	Norman	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
15164	Norfolk	0	2	60.00	6.00	54.00	-	144.00	-	1,296.00
15172	Norphlet	16	1	60.00	6.00	54.00	1,152.00	72.00	10,368.00	648.00
15202	Oil Trough	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
15229	Northeast Benton County	40	0	60.00	6.00	54.00	2,880.00	-	25,920.00	-
15245	Northeast Lakeside	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
15253	North Crossett	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
15261	Northeast Saline County District #1	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
15288	Northeast Greene County	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
15296	Northside Independence	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
15318	Northside Prairie	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
15369	North Little Rock	0	0	60.00	6.00	54.00	-	-	-	-
15407	North Pulaski Fire Protection District #15	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
15466	Oak Grove	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
15474	Oak Grove FPD #25	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
15555	Ola	13	1	60.00	6.00	54.00	936.00	72.00	8,424.00	648.00
15660	Oppelo	12	3	60.00	6.00	54.00	864.00	216.00	7,776.00	1,944.00
15768	Osceola	11	4	60.00	6.00	54.00	792.00	288.00	7,128.00	2,592.00
15792	Ouachita Co Fd #1	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
15806	Ouachita	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
15822	Oxley Vfd	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
15857	Ozark	14	4	60.00	6.00	54.00	1,008.00	288.00	9,072.00	2,592.00
15997	Pangburn	34	1	60.00	6.00	54.00	2,448.00	72.00	22,032.00	648.00
16160	Paragould	8	5	60.00	6.00	54.00	576.00	360.00	5,184.00	3,240.00
16179	Parks	0	0	60.00	6.00	54.00	-	-	-	-
16195	Parthenon Vfd	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
16233	Patterson	11	1	60.00	6.00	54.00	792.00	72.00	7,128.00	648.00
16241	Paris	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
16268	Parkin	2	0	60.00	6.00	54.00	144.00	-	1,296.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2024

		LOPFI Active Volunteer	LOPFI Active Volunteer	2024 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location Fire	Cost to Location Police	Premium Tax Allocation Fire	Premium Tax Allocation Police
16276	Pea Ridge	13	3	60.00	6.00	54.00	936.00	216.00	8,424.00	1,944.00
16284	Perla	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
16292	Peel Vol Fire & Rescue	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
16314	Perryville	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
16330	Philadelphia	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
16357	Piggott	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
16438	Pleasant Plains	0	0	60.00	6.00	54.00	-	-	-	-
16446	Pleasant Plains Fire	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
16462	Pine Bluff	0	8	60.00	6.00	54.00	-	576.00	-	5,184.00
16489	Pine Ridge Vfd	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
16497	Pine Village	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
16519	Pineville Vfd	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
16527	Piney Point	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
16551	Plumerville	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
16578	Plainview	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
16659	Pocahontas	20	5	60.00	6.00	54.00	1,440.00	360.00	12,960.00	3,240.00
16675	Ponca Vfd	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
16683	Pottsville	12	5	60.00	6.00	54.00	864.00	360.00	7,776.00	3,240.00
16713	Portland	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
16756	Prairie Grove	14	6	60.00	6.00	54.00	1,008.00	432.00	9,072.00	3,888.00
16799	Prescott	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
16853	Pulaski Co FPD #5	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
16918	Pyatt Rural Fire & Def Assoc	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
16926	Quail Creek	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
16934	Quitman	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
16950	Ravenden	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
17043	Rector	21	1	60.00	6.00	54.00	1,512.00	72.00	13,608.00	648.00
17132	Redfield	25	2	60.00	6.00	54.00	1,800.00	144.00	16,200.00	1,296.00
17140	Rison	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
17159	Richwood Vfd	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
17167	Riverdale	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
17205	Rockport	0	1	60.00	6.00	54.00	-	72.00	-	648.00
17213	Rockport Fire	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
17221	Rocky Branch	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
17248	Rogers	0	0	60.00	6.00	54.00	-	-	-	-
17264	Rondo Vfd	1	0	60.00	6.00	54.00	72.00	-	648.00	-
17272	Round Mountain Vfd	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
17280	Rudd's Crossing Vfd	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
17299	Rose Bud	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2024

		LOPFI Active Volunteer	LOPFI Active Volunteer	2024 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location Fire	Cost to Location Police	Premium Tax Allocation Fire	Premium Tax Allocation Police
17302	Ross Van Ness - Welford VFD	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
17310	Ruddell	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
17320	Runyan Acres	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
17329	Russell	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
17337	Russellville	0	0	60.00	6.00	54.00	-	-	-	-
17531	Salem	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
17558	Salem-Saline Co.	29	0	60.00	6.00	54.00	2,088.00	-	18,792.00	-
17574	Saratoga Vfd	2	0	60.00	6.00	54.00	144.00	-	1,296.00	-
17582	Sardis	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
17604	Scotland Area	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00	-
17612	Scott Fire Prot. District	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
17620	Scranton Rural	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
17639	Searcy	2	9	60.00	6.00	54.00	144.00	648.00	1,296.00	5,832.00
17647	Sedgwick	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
17655	Shannon Hills	0	4	60.00	6.00	54.00	-	288.00	-	2,592.00
17663	Shannon Hills FID	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
17671	Shaw	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
17698	Shady Grove Fire & Rescue	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
17744	Sheridan	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
17760	Sherrill	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
17787	Sherwood	0	4	60.00	6.00	54.00	-	288.00	-	2,592.00
17833	Siloam Springs	5	3	60.00	6.00	54.00	360.00	216.00	3,240.00	1,944.00
17884	Sixth District VFD (Pleasant Grove)	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
17922	Smyrna Vfd	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
17930	Smackover	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
17949	Snowball V F D	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
17957	South Carroll Co Fire Assoc	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
17965	Southbend	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
17973	SE Jefferson Co Vfd	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
17981	Sparkman	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
18007	South Mountain V F D	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
18015	Southside V F D	24	0	60.00	6.00	54.00	1,728.00	-	15,552.00	-
18023	South Greene County	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
18031	Springdale	0	0	60.00	6.00	54.00	-	-	-	-
18058	Southridge	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
18139	Stamps	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
18244	Star City	21	2	60.00	6.00	54.00	1,512.00	144.00	13,608.00	1,296.00
18287	Stephens	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
18317	St. Charles, Town of	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2024

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2024 LOPFI Only Cost per <u>Volunteer</u>	Portion Covered by <u>Location</u>	Portion Covered by <u>Premium Tax</u>	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
18333	St. Francis	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
18376	Strawberry	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
18392	Strickler Vfd	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
18430	Strong	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
18546	Stuttgart	3	7	60.00	6.00	54.00	216.00	504.00	1,944.00	4,536.00
18724	Sulphur Rock	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
18732	Sulphur Springs	5	3	60.00	6.00	54.00	360.00	216.00	3,240.00	1,944.00
18740	Summit	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
18775	Sunnyland Rural	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
18783	Sunset Rural Vfd	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
18791	Swifton	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
18821	Taylor	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
18929	Texarkana	0	0	60.00	6.00	54.00	-	-	-	-
18953	Thornton	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
19038	Tillar	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
19048	Timbo	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
19062	Tinsman Volunteer Fire	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
19089	Tontitown, City of	17	11	60.00	6.00	54.00	1,224.00	792.00	11,016.00	7,128.00
19097	Tontitown Area VFD	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
19127	Tracy Area	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
19224	Trumann	10	4	60.00	6.00	54.00	720.00	288.00	6,480.00	2,592.00
19313	Tuckerman	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
19321	Tull Fire & Rescue	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
19356	Turrell	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
19364	Turtle Creek	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
19372	Tyronza	16	2	60.00	6.00	54.00	1,152.00	144.00	10,368.00	1,296.00
19380	Umpire	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
19386	Upper White Oak Lake	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
19399	Valley Springs V F D	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
19410	Van Buren	0	7	60.00	6.00	54.00	-	504.00	-	4,536.00
19429	Vandervoort	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
19445	Velvet Ridge	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
19526	Vilonia	23	1	60.00	6.00	54.00	1,656.00	72.00	14,904.00	648.00
19615	Viola	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
19828	Wabbaseka	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
19917	Waldo	4	1	60.00	6.00	54.00	288.00	72.00	2,592.00	648.00
20028	Waldron	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
20117	Walnut Ridge	14	2	60.00	6.00	54.00	1,008.00	144.00	9,072.00	1,296.00
20168	Ward	19	1	60.00	6.00	54.00	1,368.00	72.00	12,312.00	648.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2024

		LOPFI Active Volunteer	LOPFI Active Volunteer	2024 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location Fire	Cost to Location Police	Premium Tax Allocation Fire	Premium Tax Allocation Police
20214	Warren	32	0	60.00	6.00	54.00	2,304.00	-	20,736.00	-
20311	Washington	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
20346	Water Valley Vfd	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
20354	Watson Chapel	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
20362	Wedington V F D	27	0	60.00	6.00	54.00	1,944.00	-	17,496.00	-
20419	Weiner	12	2	60.00	6.00	54.00	864.00	144.00	7,776.00	1,296.00
20486	Wescon	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
20494	Wesley Vfd	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
20508	West Fork	23	8	60.00	6.00	54.00	1,656.00	576.00	14,904.00	5,184.00
20605	West Memphis	0	11	60.00	6.00	54.00	-	792.00	-	7,128.00
20656	West Point	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
20664	West Pulaski Vfd	48	0	60.00	6.00	54.00	3,456.00	-	31,104.00	-
20672	Western Greene Co. Fire	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
20680	Western Grove Vfd	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
20702	Wheatley	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
20710	Wheeler Vfd	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
20796	White Bluff	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
20818	White Hall	16	5	60.00	6.00	54.00	1,152.00	360.00	10,368.00	3,240.00
20834	Whitehouse V F D	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
20850	Wickes Rvfd #2	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
20885	Williams Junction Vfd	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
20907	Wilmar	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
21008	Wilmot	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
21024	Woodlawn	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
21091	Wilson	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
21105	Wilton	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
21113	Winchester	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
21199	Wynne	11	3	60.00	6.00	54.00	792.00	216.00	7,128.00	1,944.00
21296	Y-City Volunteer Fire	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
21393	Yellville	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
21431	Zinc Vfd	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
21636	70 West Fire	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
21700	101 - Gamaliel FPD #5	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00	-
540		6,744	457				485,568.00	32,904.00	4,370,112.00	296,136.00
Average Department		13.54	3.49				975.04	251.18	8,775.33	2,260.58

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2023
DISTRIBUTED JUNE 2024**

**Allocation to LOPFI Paid Departments, Excluding Consolidations
Section 6 Introduction**

Act 979 of 2011 established the new Premium Tax Allocation formula. The formula for the paid LOPFI locations is set out in ACA 24-11-214(l) and 24-11-215(f) and further defined in Board Rule 12. The allocation is based on the Estimated Cost for the year times 40%. The Estimated Cost for the year is based on the current year LOPFI-only rate times the salary as of the end of the previous year, increased to reflect one-half year of salary increases. These calculations are shown on the following pages.

This part of the formula had a transition period from 2012-2015. Beginning with the 2016 allocation, the transition redistribution no longer applies.

There have been several locations that have added LOPFI coverage since 2011. It is our understanding that these locations adopt coverage at the uniform rate. Salary amounts for locations adopting coverage in the most recent year have been annualized.

	Police Portion	Fire Portion	Total
Premium Tax Allocation with Actives	24,495,497.46	19,903,409.55	44,398,907.01
Premium Tax - No Actives or Other Departments (page 2)	33,427.20	5,164.80	38,592.00
	24,528,924.66	19,908,574.35	44,437,499.01

Arkansas Fire and Police Premium Tax Allocation
 LOPFI Paid Locations Premium Tax Allocation for 2024
 Employers with Active Members only in Other Departments or with No Active Members

In some instances, a location may have an Unfunded Actuarial Accrued Liability but no active members within the department upon which to calculate a rate necessary to pay off said Liability. In such cases, LOPFI computes a Level Dollar Amortization of the UAAL, and the location pays it off over a closed number of years. The code did not anticipate a paid location without salary; the spirit of ACA 24-11-214/215 would suggest that these locations receive 40% of their annual costs, which are based on amounts provided by the LOPFI staff.

Location / Department	Location Number	Annual Dollar Contribution	Level Premium Tax Allocation (40%)
<u>Level Dollar Amortization of UAAL</u>			
Altheimer Police	248-22	13,836	5,534.40
Caddo Valley Fire	2682-33	6,516	2,606.40
Friendship Police	6653-22	2,328	931.20
Highfill Fire	8850-32	6,084	2,433.60
Luxora Police	11959-22	12,300	4,920.00
Manila Fire	12483-32	312	124.80
Montrose Police	14184-22	300	120.00
Perla Police	16284-22	2,220	888.00
Plainview Police	16578-22	2,748	1,099.20
Rison Police	17140-22	37,008	14,803.20
Sparkman Police	17981-26	1,464	585.60
Weiner Police	20419-22	7,032	2,812.80
Wheatley Police	20702-22	4,332	1,732.80
	Total:	96,480	38,592.00
	Total Fire:	12,912	5,164.80
	Total Police:	83,568	33,427.20

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate Fire	LOPFI Only Paid Rate Police	2023 Paid Salary Fire	2023 Paid Salary Police	2024 Estimated Cost Fire	2024 Estimated Cost Police	Final Premium Tax 40% Estimated Cost Fire (.4*f)	Final Premium Tax 40% Estimated Cost Police (.4*g)	Estimated Remaining Employer Contribution Total Fire (.6*f)	Estimated Remaining Employer Contribution Total Police (.6*g)
106	Allison Sycamore	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
116	Alma	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
150	Alexander	23.83%	23.83%	425,612	468,833	103,071	113,538	41,228.56	45,415.36	61,842.84	68,123.04
195	Alpena	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
205	Altus	0.00%	23.83%	0	38,019	0	9,207	0.00	3,682.81	0.00	5,524.22
248	Alzheimer	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
302	Amity	0.00%	24.00%	0	50,818	0	12,395	0.00	4,957.80	0.00	7,436.71
310	Antioch	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
345	Appleton Rural V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
361	Arch Street Fpd #16	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
418	Arkadelphia	24.00%	0.00%	590,669	0	144,064	0	57,625.70	0.00	86,438.55	0.00
507	Arkansas City	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
604	Ashdown	23.83%	24.00%	42,000	566,066	10,171	138,064	4,068.48	55,225.43	6,102.73	82,838.15
647	Ash Flat	24.00%	23.11%	188,671	215,324	46,017	50,570	18,406.71	20,227.99	27,610.07	30,341.99
701	Atkins	0.00%	24.00%	0	407,843	0	99,473	0.00	39,789.15	0.00	59,683.73
809	Augusta	0.00%	24.00%	0	263,800	0	64,341	0.00	25,736.37	0.00	38,604.56
825	Austin	0.00%	24.00%	0	197,732	0	48,227	0.00	19,290.73	0.00	28,936.09
833	Avoca	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
906	Bald Knob	23.83%	21.21%	0	453,015	0	97,646	0.00	39,058.37	0.00	58,587.56
1007	Barling	24.00%	24.00%	312,657	554,684	76,257	135,287	30,502.78	54,114.94	45,754.16	81,172.40
1074	Barton-Lexa	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1104	Batesville	24.00%	23.83%	569,691	1,054,936	138,948	255,476	55,579.02	102,190.55	83,368.53	153,285.82
1120	Bauxite	0.00%	0.00%	0	67,103	0	0	0.00	0.00	0.00	0.00
1201	Bay	0.00%	24.00%	0	211,460	0	51,575	0.00	20,630.05	0.00	30,945.08
1228	Bay Village VFD	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1260	Beaverfork	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1287	Beaver Lake	24.00%	0.00%	189,890	0	46,314	0	18,525.72	0.00	27,788.57	0.00
1309	Bearden	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1317	Beebe	24.00%	0.00%	219,562	0	53,551	0	21,420.47	0.00	32,130.71	0.00
1341	Bee Branch	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1392	Belleville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1406	Bella Vista	24.00%	24.00%	4,201,110	2,760,474	1,024,651	673,280	409,860.32	269,311.87	614,790.48	403,967.80
1503	Benton	24.00%	24.00%	4,840,590	4,590,590	1,180,620	1,119,645	472,247.97	447,857.98	708,371.96	671,786.97
1600	Bentonville	24.00%	24.00%	7,980,930	7,086,405	1,946,549	1,728,374	778,619.54	691,349.64	1,167,929.30	1,037,024.46
1627	Bergman Vf Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1643	Bigelow	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1694	Bethesda	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1708	Berryville	0.00%	24.00%	0	830,396	0	202,534	0.00	81,013.40	0.00	121,520.10
1716	Biggers-Reyno	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1724	Big Creek	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1732	Biscoe	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1740	Bismarck Fire Pro Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location Code	Location Name	a LOPFI Only Paid Rate Fire	b LOPFI Only Paid Rate Police	c 2023 Paid Salary Fire	d 2023 Paid Salary Police	f 2024 Estimated Cost Fire	g 2024 Estimated Cost Police	h Final Premium Tax 40% Estimated Cost Fire (.4*f)	i Final Premium Tax 40% Estimated Cost Police (.4*g)	j Estimated Remaining Employer Contribution Total Fire (.6*f)	k Estimated Remaining Employer Contribution Total Police (.6*g)
1759	Black Rock	0.00%	24.00%	0	32,400	0	7,902	0.00	3,160.94	0.00	4,741.42
1791	Blytheville	24.00%	23.28%	1,435,430	1,874,408	350,101	443,453	140,040.58	177,381.20	210,060.87	266,071.79
1856	Bonanza	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1880	Bono	0.00%	24.00%	0	212,033	0	51,715	0.00	20,685.91	0.00	31,028.87
1899	Bono FID	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1902	Booneville	0.00%	23.83%	0	0	0	0	0.00	0.00	0.00	0.00
1945	Boston Mountain V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
1996	Bradford	0.00%	24.00%	0	107,176	0	26,140	0.00	10,456.07	0.00	15,684.10
2003	Bradley	0.00%	24.00%	0	20,566	0	5,016	0.00	2,006.37	0.00	3,009.56
2011	Bradley County Rural VFD	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2062	Brookland Fire Protection District	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2097	Brinkley	24.00%	21.64%	41,217	384,860	10,053	84,637	4,021.16	33,854.80	6,031.74	50,782.19
2127	Brookland	0.00%	23.83%	0	452,143	0	109,497	0.00	43,798.65	0.00	65,697.98
2178	Bruno Fire Prot Dist	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2194	Bryant	24.00%	24.00%	2,958,510	2,916,415	721,581	711,314	288,632.26	284,525.42	432,948.40	426,788.13
2224	Buena Vista	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2240	Buford Vfd	23.83%	0.00%	45,696	0	11,066	0	4,426.52	0.00	6,639.79	0.00
2283	Bull Shoals	24.00%	24.00%	41,769	159,769	10,187	38,968	4,074.95	15,587.10	6,112.43	23,380.65
2356	Burnt Ridge	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2380	Butterfield	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2585	Cabot	24.00%	24.00%	2,508,288	2,632,094	611,772	641,968	244,708.60	256,787.05	367,062.91	385,180.58
2682	Caddo Valley	0.00%	23.99%	0	147,795	0	36,032	0.00	14,412.83	0.00	21,619.24
2690	Caldwell	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2704	Cairo Volunteer Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2739	Calico Rock	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2763	Calion	0.00%	0.00%	0	6,904	0	0	0.00	0.00	0.00	0.00
2771	Camden	24.00%	20.62%	1,426,231	1,167,529	347,858	244,657	139,143.13	97,862.60	208,714.69	146,793.91
2798	Calvert Township VF	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2844	Camp	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2852	Cammack Village	0.00%	24.00%	0	183,932	0	44,861	0.00	17,944.42	0.00	26,916.63
2860	Cane Creek	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2879	Capps-Batavia Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
2887	Caraway	0.00%	24.00%	0	118,664	0	28,942	0.00	11,576.86	0.00	17,365.29
2984	Carlisle	0.00%	24.00%	0	179,977	0	43,896	0.00	17,558.54	0.00	26,337.81
3050	Carthage	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3085	Cash	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3093	Cave City	23.83%	24.00%	31,340	217,063	7,590	52,942	3,035.89	21,176.66	4,553.83	31,765.00
3107	Cave Springs Vfd	23.83%	24.00%	173,046	683,698	41,907	166,754	16,762.83	66,701.55	25,144.25	100,052.33
3123	Cecil Rural	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3158	Center	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3166	Center Grove	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3182	Centerton	23.83%	24.00%	2,445,589	1,671,020	592,254	407,562	236,901.66	163,024.73	355,352.49	244,537.09

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate	LOPFI Only Paid Rate	2023 Paid Salary	2023 Paid Salary	2024 Estimated Cost	2024 Estimated Cost	Final Premium Tax 40% Estimated Cost	Final Premium Tax 40% Estimated Cost	Estimated Remaining Employer Contribution Total	Estimated Remaining Employer Contribution Total
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
3190	Central City	0.00%	23.83%	0	29,974	0	7,259	0.00	2,903.55	0.00	4,355.32
3239	Chambersville Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3271	Charleston	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3301	Charlotte Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3328	Cherry Hill Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3336	Cherokee Village	24.00%	24.00%	385,128	294,479	93,933	71,823	37,573.07	28,729.38	56,359.61	43,094.07
3344	Cherry Valley	0.00%	24.00%	0	40,170	0	9,797	0.00	3,918.99	0.00	5,878.48
3360	Chickalah RFD	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3387	Chidester	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3395	Chimes Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3417	Choctaw	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3441	Cincinnati Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3484	Clarendon	0.00%	24.00%	0	185,578	0	45,262	0.00	18,104.94	0.00	27,157.42
3573	Clarksville	0.00%	24.00%	0	986,391	0	240,581	0.00	96,232.29	0.00	144,348.43
3689	Clinton	24.00%	24.00%	36,979	293,834	9,019	71,666	3,607.69	28,666.40	5,411.54	42,999.60
3719	Collegeville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3743	Colt	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3751	Coal Hill	0.00%	18.90%	0	75,316	0	14,466	0.00	5,786.43	0.00	8,679.65
3778	Concord	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3786	Conway	24.00%	24.00%	6,954,874	9,015,966	1,696,294	2,198,994	678,517.48	879,597.63	1,017,776.22	1,319,396.45
3794	Cooterneck	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3808	Compton Vol Fire Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3832	Conway County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3867	Cord Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
3875	Corning	0.00%	24.00%	0	245,785	0	59,947	0.00	23,978.80	0.00	35,968.19
3972	Cotter	0.00%	24.00%	0	113,457	0	27,672	0.00	11,068.84	0.00	16,603.26
3980	Cotter/Gassville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4057	BDR Rural Fire Dist #1 Crawford	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4065	Cotton Plant	0.00%	23.83%	0	32,640	0	7,905	0.00	3,161.80	0.00	4,742.70
4073	Cottonwood Rural Fire Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4081	County Line Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4111	Cove Rural V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4170	Crawfordsville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4251	Crow Mountain	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4278	Crossett	24.00%	24.00%	1,116,993	638,438	272,434	155,715	108,973.80	62,286.05	163,460.69	93,429.07
4286	Crystal FPD #24	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4308	Curtis Rural	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4332	Dalton Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4340	Damascus	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4464	Danville	0.00%	23.83%	0	180,747	0	43,772	0.00	17,508.78	0.00	26,263.16
4553	Dardanelle	0.00%	23.83%	0	713,411	0	172,768	0.00	69,107.34	0.00	103,661.01
4634	Deann	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate Fire	LOPFI Only Paid Rate Police	2023 Paid Salary Fire	2023 Paid Salary Police	2024 Estimated Cost Fire	2024 Estimated Cost Police	Final Premium Tax 40% Estimated Cost Fire (.4*f)	Final Premium Tax 40% Estimated Cost Police (.4*g)	Estimated Remaining Employer Contribution Total Fire (.6*f)	Estimated Remaining Employer Contribution Total Police (.6*g)
4669	Decatur	0.00%	24.00%	0	458,069	0	111,723	0.00	44,689.24	0.00	67,033.85
4685	Deer Volunteer Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4715	Delaware	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4766	DeQueen	24.00%	24.00%	239,840	801,231	58,497	195,420	23,398.81	78,168.05	35,098.21	117,252.08
4812	Dermott	0.00%	24.00%	0	147,289	0	35,924	0.00	14,369.51	0.00	21,554.27
4855	Des Arc	0.00%	24.00%	0	320,159	0	78,087	0.00	31,234.72	0.00	46,852.08
4863	DeValls Bluff	0.00%	24.00%	0	38,434	0	9,374	0.00	3,749.58	0.00	5,624.37
4871	Desha	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
4960	DeWitt	0.00%	24.00%	0	371,187	0	90,532	0.00	36,212.98	0.00	54,319.47
4987	Diamond City	0.00%	23.83%	0	68,755	0	16,651	0.00	6,660.22	0.00	9,990.34
5010	Diaz	0.00%	24.00%	0	50,958	0	12,429	0.00	4,971.47	0.00	7,457.21
5029	Dierks	0.00%	24.00%	0	178,626	0	43,567	0.00	17,426.72	0.00	26,140.07
5037	District 7 Crawford Co	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5045	Dodd Mountain V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5053	Dumas	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5169	Dover	0.00%	24.00%	0	277,002	0	67,561	0.00	27,024.29	0.00	40,536.44
5266	Dyess	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5355	Earle	0.00%	23.83%	0	84,755	0	20,525	0.00	8,210.13	0.00	12,315.19
5363	East Camden	0.00%	0.00%	0	5,238	0	0	0.00	0.00	0.00	0.00
5371	East End Fire Protection District	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5398	East Pulaski County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5401	Elaine	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5460	El Dorado	22.38%	20.50%	2,767,986	2,769,494	629,542	576,972	251,816.70	230,788.83	377,725.04	346,183.25
5568	Elkins	24.00%	23.98%	91,889	582,006	22,412	141,833	8,964.72	56,733.20	13,447.08	85,099.80
5614	Elm Springs	0.00%	24.00%	0	294,865	0	71,917	0.00	28,766.99	0.00	43,150.49
5630	Emmett	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5649	EMP Rural Fire Assoc.	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5657	England	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5738	Etowah Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5762	Eudora	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5819	Evansville V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5851	Eureka Springs	21.58%	24.00%	796,714	727,786	174,725	177,507	69,889.90	71,002.78	104,834.86	106,504.18
5878	Evening Shade	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5924	Faircrest	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5959	Fairfield Bay	0.00%	24.00%	0	265,846	0	64,840	0.00	25,935.89	0.00	38,903.83
5983	Fairview FPD (Searcy)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5991	Fairview Rural FD (Flippin)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6041	Farmington	24.00%	24.00%	707,891	1,125,913	172,655	274,610	69,061.81	109,844.12	103,592.72	164,766.17
6149	Fayetteville	24.00%	24.00%	11,159,993	11,899,707	2,721,922	2,902,339	1,088,768.90	1,160,935.42	1,633,153.35	1,741,403.14
6203	Fifty Six	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6254	Fisher	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6262	Fire District #6 Crawford County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate	LOPFI Only Paid Rate	2023 Paid Salary	2023 Paid Salary	2024 Estimated Cost	2024 Estimated Cost	Final Premium Tax 40% Estimated Cost	Final Premium Tax 40% Estimated Cost	Estimated Remaining Employer Contribution Total	Estimated Remaining Employer Contribution Total
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
6300	Flippin	23.83%	24.00%	127,329	331,821	30,836	80,931	12,334.25	32,372.47	18,501.38	48,558.71
6327	Floral Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6343	Fordyce	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6351	Foreman	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6440	Forrest City	24.00%	24.00%	1,094,805	1,452,096	267,023	354,166	106,809.18	141,666.46	160,213.76	212,499.68
6548	Fort Smith	24.00%	22.29%	10,844,261	10,003,668	2,644,915	2,266,052	1,057,966.09	906,420.82	1,586,949.14	1,359,631.23
6580	Fountain Lake	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6629	Fox Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6645	Frenchport Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6653	Friendship	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6807	Gallatin	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6831	Garland	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6890	Garnett	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6939	Gassville	24.00%	24.00%	48,292	209,806	11,778	51,172	4,711.38	20,468.67	7,067.06	30,703.01
7048	Gentry	23.83%	24.00%	46,903	613,271	11,359	149,577	4,543.47	59,830.68	6,815.20	89,746.02
7137	Gillett	0.00%	24.00%	0	8,250	0	2,012	0.00	804.87	0.00	1,207.31
7188	Gillham	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7242	Glenwood	0.00%	24.00%	0	104,090	0	25,388	0.00	10,155.02	0.00	15,232.53
7269	Goshen	0.00%	24.00%	0	312,462	0	76,210	0.00	30,483.83	0.00	45,725.75
7277	Goshen Fire Dist Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7331	Gosnell	0.00%	23.83%	0	290,750	0	70,412	0.00	28,164.66	0.00	42,246.99
7358	Grady	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7366	Gould	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7374	Gravette	23.83%	24.00%	255,197	571,318	61,802	139,345	24,720.66	55,737.82	37,080.99	83,606.73
7390	Gravel Ridge Fire Protection Dist.	24.00%	0.00%	133,886	0	32,655	0	13,061.87	0.00	19,592.80	0.00
7412	Grayson Fire Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7439	Green Forest	0.00%	24.00%	0	588,089	0	143,435	0.00	57,373.96	0.00	86,060.95
7447	Greenbrier	23.83%	23.83%	55,875	577,258	13,531	139,796	5,412.55	55,918.41	8,118.83	83,877.62
7463	Greenland	0.00%	24.00%	0	128,326	0	31,299	0.00	12,519.49	0.00	18,779.24
7471	Greenwood	24.00%	24.00%	81,600	1,166,954	19,902	284,620	7,960.93	113,848.03	11,941.40	170,772.04
7498	Greenwood Rural	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7544	Greers Ferry	0.00%	24.00%	0	140,699	0	34,316	0.00	13,726.58	0.00	20,589.87
7633	Grover Township	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7706	Gum Springs	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7730	Grubbs	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7749	Gurdon	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7757	Guy Community	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7765	Hackett	0.00%	24.00%	0	81,000	0	19,756	0.00	7,902.39	0.00	11,853.58
7846	Hagarville Rfd #3	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7889	Halley	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
7935	Hamburg	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8044	Hampton	0.00%	19.79%	0	157,492	0	31,674	0.00	12,669.65	0.00	19,004.47

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location Code	Location Name	a LOPFI Only Paid Rate Fire	b LOPFI Only Paid Rate Police	c 2023 Paid Salary Fire	d 2023 Paid Salary Police	f 2024 Estimated Cost Fire	g 2024 Estimated Cost Police	h Final Premium Tax 40% Estimated Cost Fire (.4*f)	i Final Premium Tax 40% Estimated Cost Police (.4*g)	j Estimated Remaining Employer Contribution Total Fire (.6*f)	k Estimated Remaining Employer Contribution Total Police (.6*g)
8079	Hand Cove Fire Prot Dist	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8125	Hardin	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8133	Hardy	23.83%	24.00%	17,308	153,099	4,191	37,341	1,676.58	14,936.38	2,514.87	22,404.57
8141	Harmon Volunteer Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8168	Harrell	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8230	Harrisburg	0.00%	24.00%	0	269,428	0	65,714	0.00	26,285.42	0.00	39,428.14
8346	Harrison	24.00%	24.00%	1,723,065	2,024,343	420,256	493,737	168,102.23	197,494.91	252,153.35	296,242.36
8435	Hartford	0.00%	23.83%	0	36,406	0	8,817	0.00	3,526.63	0.00	5,289.94
8478	Haskell	23.83%	24.00%	21,204	130,939	5,135	31,936	2,054.01	12,774.41	3,081.01	19,161.61
8494	Hatfield Volunteer Fire Rescue	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8532	Hazen	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8621	Heber Springs	24.00%	24.00%	266,726	746,854	65,054	182,158	26,021.76	72,863.04	39,032.65	109,294.55
8648	Helena-West Helena	22.06%	23.28%	1,172,055	665,775	262,757	157,511	105,102.72	63,004.46	157,654.07	94,506.69
8656	Hector	0.00%	23.83%	0	36,134	0	8,751	0.00	3,500.30	0.00	5,250.45
8664	Hermitage	0.00%	23.44%	0	61,262	0	14,593	0.00	5,837.22	0.00	8,755.82
8753	Hensley Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8826	Hickory Creek	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8834	Hickory Ridge	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8842	Higginson Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8850	Highfill	0.00%	24.00%	0	249,207	0	60,782	0.00	24,312.64	0.00	36,468.96
8869	Hilltop	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8877	Highway 15 South	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8885	Hilltop Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8893	Highway 286 East	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8907	Highland	23.83%	23.83%	25,848	136,164	6,260	32,975	2,503.87	13,190.04	3,755.80	19,785.05
8915	Holland	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
8923	Holly Grove	0.00%	24.00%	0	8,077	0	1,970	0.00	787.98	0.00	1,181.97
8931	Hollis Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
9008	Holiday Island	24.00%	0.00%	203,332	0	49,593	0	19,837.11	0.00	29,755.66	0.00
9016	Hon Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
9024	Hope	24.00%	0.00%	688,827	0	168,005	0	67,201.93	0.00	100,802.89	0.00
9032	Hopewell Fire District	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
9067	Horatio	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
9083	Horseshoe Lake	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
9113	Hot Springs	24.00%	24.00%	5,286,296	7,714,475	1,289,328	1,881,560	515,731.07	752,624.20	773,596.60	1,128,936.30
9210	Hot Springs Village	24.00%	24.00%	1,244,591	1,063,138	303,556	259,299	121,422.28	103,719.72	182,133.42	155,579.58
9326	Hoxie	0.00%	24.00%	0	133,527	0	32,567	0.00	13,026.92	0.00	19,540.37
9415	Hughes	0.00%	23.83%	0	54,380	0	13,169	0.00	5,267.78	0.00	7,901.67
9512	Humphrey	0.00%	0.00%	0	17,722	0	0	0.00	0.00	0.00	0.00
9547	Hwy 94 East	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
9628	Huntsville	23.83%	24.00%	88,309	494,252	21,386	120,548	8,554.40	48,219.27	12,831.60	72,328.90
9717	Huntington	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate	LOPFI Only Paid Rate	2023 Paid Salary	2023 Paid Salary	2024 Estimated Cost	2024 Estimated Cost	Final Premium Tax 40% Estimated Cost	Final Premium Tax 40% Estimated Cost	Estimated Remaining Employer Contribution Total	Estimated Remaining Employer Contribution Total
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
9814	Huttig	0.00%	24.00%	0	30,000	0	7,317	0.00	2,926.80	0.00	4,390.20
9911	Highway 70 West Fire Protection	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10014	Imboden	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10030	Inspiration Point	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10065	Ione Community Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10219	Jacksonville	24.00%	24.00%	3,964,130	2,845,695	966,851	694,065	386,740.55	277,625.98	580,110.82	416,438.97
10308	Johnson Co Rfd #1(Ludwig)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10316	Jasper	0.00%	24.00%	0	72,145	0	17,596	0.00	7,038.46	0.00	10,557.69
10324	Johnson Co Rfd #2(Harmony)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10340	Johnson Co Rfd #4(Hartman)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10359	Johnson Co Rfd #5(Flat Rock)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10375	Johnson Co Rfd #7(Lutherville)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10383	Johnson	24.00%	24.00%	358,722	448,681	87,492	109,433	34,996.87	43,773.35	52,495.31	65,660.02
10405	Joiner	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10413	Johnson Co Rfd #8(Coal Hill)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10502	Jonesboro	24.00%	24.00%	7,728,189	9,770,272	1,884,905	2,382,969	753,962.12	953,187.71	1,130,943.17	1,429,781.56
10529	Joplin Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10588	Judsonia	0.00%	24.00%	0	234,907	0	57,294	0.00	22,917.55	0.00	34,376.32
10618	Junction City	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10707	Keiser	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10804	Kensett	0.00%	24.00%	0	135,434	0	33,032	0.00	13,212.97	0.00	19,819.45
10812	Keo	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10839	Kibler	0.00%	24.00%	0	67,504	0	16,464	0.00	6,585.70	0.00	9,878.54
10855	Knoxville Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
10863	Lamar	0.00%	24.00%	0	149,436	0	36,448	0.00	14,579.01	0.00	21,868.52
10871	Krooked Kreek Vfp Assoc, Inc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11002	Lake City	0.00%	24.00%	0	187,160	0	45,648	0.00	18,259.36	0.00	27,389.05
11040	Lake Hamilton	24.00%	0.00%	20,658	0	5,038	0	2,015.39	0.00	3,023.09	0.00
11061	Lake Maumelle Area Rfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11088	Lake Norrell Area	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11118	Lakeview	0.00%	24.00%	0	73,064	0	17,820	0.00	7,128.17	0.00	10,692.26
11207	Lake Village	0.00%	24.00%	0	399,113	0	97,344	0.00	38,937.45	0.00	58,406.18
11223	Lakeway Rural	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11266	Landis Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11304	Lavaca	0.00%	24.00%	0	138,935	0	33,886	0.00	13,554.47	0.00	20,331.71
11320	Lawson-Urbana	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11339	Lazy Acres Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11401	Leachville	0.00%	24.00%	0	197,455	0	48,159	0.00	19,263.71	0.00	28,895.57
11436	Lead Hill Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11509	Lepanto	0.00%	24.00%	0	45,267	0	11,041	0.00	4,416.28	0.00	6,624.42
11517	Leslie	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11525	Lewisville	0.00%	24.00%	0	134,020	0	32,687	0.00	13,074.99	0.00	19,612.48

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate Fire	LOPFI Only Paid Rate Police	2023 Paid Salary Fire	2023 Paid Salary Police	2024 Estimated Cost Fire	2024 Estimated Cost Police	Final Premium Tax 40% Estimated Cost Fire (.4*f)	Final Premium Tax 40% Estimated Cost Police (.4*g)	Estimated Remaining Employer Contribution Total Fire (.6*f)	Estimated Remaining Employer Contribution Total Police (.6*g)
11533	Liberty	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11576	Little Flock	0.00%	24.00%	0	374,684	0	91,385	0.00	36,554.19	0.00	54,831.28
11606	Little Rock	24.00%	24.00%	36,097,506	43,457,302	8,804,182	10,599,236	3,521,672.71	4,239,694.39	5,282,509.06	6,359,541.58
11614	Lincoln	23.83%	24.00%	61,566	487,449	14,910	118,889	5,963.87	47,555.49	8,945.80	71,333.24
11649	Linwood/Moscow	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11703	Lockesburg	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11754	London	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11762	Lone Rock Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11800	Lonoke	0.00%	24.00%	0	530,880	0	129,482	0.00	51,792.69	0.00	77,689.03
11851	Louann	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11908	Lowell	24.00%	23.14%	1,829,014	1,358,261	446,096	319,409	178,438.58	127,763.64	267,657.87	191,645.45
11932	Lurton-Pelsor	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11959	Luxora	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
11991	Lynn	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
12092	Magazine	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
12149	Magnet Cove	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
12181	Magnolia	24.00%	24.00%	583,405	1,076,239	142,293	262,495	56,917.01	104,997.85	85,375.51	157,496.78
12297	Malvern	24.00%	24.00%	935,199	1,134,397	228,095	276,680	91,238.03	110,671.81	136,857.05	166,007.71
12394	Mammoth Spring	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
12483	Manila	0.00%	24.00%	0	194,366	0	47,406	0.00	18,962.31	0.00	28,443.47
12580	Mansfield	0.00%	24.00%	0	140,558	0	34,282	0.00	13,712.87	0.00	20,569.31
12637	Marble Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
12688	Marianna	24.00%	24.00%	81,607	356,238	19,904	86,886	7,961.61	34,754.59	11,942.41	52,131.89
12785	Marion	24.00%	24.00%	71,970	1,428,995	17,554	348,532	7,021.40	139,412.74	10,532.10	209,119.11
12882	Marked Tree	0.00%	24.00%	0	300,008	0	73,172	0.00	29,268.79	0.00	43,903.19
12971	Marmaduke	0.00%	24.00%	0	227,949	0	55,597	0.00	22,238.69	0.00	33,358.03
13056	Marshall	0.00%	24.00%	0	99,108	0	24,173	0.00	9,669.00	0.00	14,503.50
13080	Marvell	0.00%	24.00%	0	152,026	0	37,079	0.00	14,831.66	0.00	22,247.50
13188	Maumelle	24.00%	24.00%	2,482,125	2,126,977	605,390	518,770	242,156.14	207,507.85	363,234.21	311,261.77
13242	Mayflower	24.00%	24.00%	54,543	374,402	13,303	91,317	5,321.26	36,526.69	7,981.88	54,790.04
13269	Maynard Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
13285	McCrary	0.00%	24.00%	0	209,841	0	51,180	0.00	20,472.10	0.00	30,708.14
13382	McGehee	24.00%	22.10%	406,555	474,424	99,159	106,552	39,663.50	42,620.60	59,495.26	63,930.91
13471	McNeil	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
13587	McRae	0.00%	24.00%	0	50,597	0	12,341	0.00	4,936.23	0.00	7,404.34
13684	Melbourne	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
13714	Melrose Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
13773	Mena	24.00%	0.00%	149,674	0	36,505	0	14,602.19	0.00	21,903.28	0.00
13846	Midland Vol Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
13862	Milo	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
13889	Mineral Springs	0.00%	24.00%	0	112,506	0	27,440	0.00	10,976.11	0.00	16,464.17
13986	Monette	0.00%	24.00%	0	174,956	0	42,672	0.00	17,068.70	0.00	25,603.04

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate	LOPFI Only Paid Rate	2023 Paid Salary	2023 Paid Salary	2024 Estimated Cost	2024 Estimated Cost	Final Premium Tax 40% Estimated Cost	Final Premium Tax 40% Estimated Cost	Estimated Remaining Employer Contribution Total	Estimated Remaining Employer Contribution Total
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
14087	Monticello	24.00%	0.00%	492,580	0	120,140	0	48,056.13	0.00	72,084.19	0.00
14184	Montrose	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14214	Morning Star Fpa (Garland)	24.00%	0.00%	36,501	0	8,903	0	3,561.00	0.00	5,341.50	0.00
14222	Morning Star Vfd (Searcy)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14257	Moro	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14273	Morrilton	23.83%	0.00%	47,403	0	11,480	0	4,591.84	0.00	6,887.75	0.00
14281	Morrison	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14303	Morrow Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14338	Mount Holly	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14362	Mountainburg	0.00%	24.00%	0	40,000	0	9,756	0.00	3,902.40	0.00	5,853.59
14389	Mountain Home	24.00%	24.00%	1,730,325	1,970,173	422,026	480,525	168,810.49	192,210.12	253,215.74	288,315.18
14478	Mountain Pine	0.00%	24.00%	0	98,241	0	23,961	0.00	9,584.40	0.00	14,376.60
14486	Mount Ida	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14494	Mt Judea Area Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14524	Mountain View	0.00%	24.00%	0	368,054	0	89,768	0.00	35,907.31	0.00	53,860.96
14575	Mulberry	0.00%	21.01%	0	147,335	0	31,458	0.00	12,583.21	0.00	18,874.81
14672	Murfreesboro	0.00%	23.83%	0	161,335	0	39,071	0.00	15,628.33	0.00	23,442.50
14877	Nashville	24.00%	0.00%	84,859	0	20,697	0	8,278.86	0.00	12,418.29	0.00
14907	Natural Dam Vfd (Crawford 9)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14931	New Blaine Rural Fd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14974	Newark	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
14990	Newcastle	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15067	Newport	24.00%	24.00%	998,736	966,371	243,592	235,698	97,436.64	94,279.14	146,154.95	141,418.71
15083	Nimrod/Aplin	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15091	Nob Hill	23.83%	0.00%	64,492	0	15,618	0	6,247.30	0.00	9,370.94	0.00
15156	Norman	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15164	Norfolk	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15172	Norphlet	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15202	Oil Trough	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15229	Northeast Benton County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15245	Northeast Lakeside	23.83%	0.00%	50,250	0	12,169	0	4,867.66	0.00	7,301.50	0.00
15253	North Crossett	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15261	Northeast Saline County District #	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15288	Northeast Greene County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15296	Northside Independence	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15318	Northside Prairie	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15369	North Little Rock	24.00%	22.79%	11,777,716	15,039,816	2,872,585	3,483,272	1,149,034.02	1,393,308.89	1,723,551.03	2,089,963.33
15407	North Pulaski Fire Protection Dist	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15466	Oak Grove	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15474	Oak Grove FPD #25	23.83%	0.00%	95,527	0	23,134	0	9,253.56	0.00	13,880.34	0.00
15555	Ola	0.00%	23.88%	0	144,958	0	35,178	0.00	14,071.35	0.00	21,107.02
15660	Oppelo	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate	LOPFI Only Paid Rate	2023 Paid Salary	2023 Paid Salary	2024 Estimated Cost	2024 Estimated Cost	Final Premium Tax 40% Estimated Cost	Final Premium Tax 40% Estimated Cost	Estimated Remaining Employer Contribution Total	Estimated Remaining Employer Contribution Total
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
15768	Osceola	24.00%	24.00%	927,781	1,283,960	226,286	313,158	90,514.34	125,263.12	135,771.51	187,894.69
15792	Ouachita Co Fd #1	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15806	Ouachita	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15822	Oxley Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15857	Ozark	24.00%	22.16%	61,919	457,002	15,102	102,917	6,040.85	41,166.90	9,061.27	61,750.35
15997	Pangburn	0.00%	24.00%	0	73,675	0	17,969	0.00	7,187.77	0.00	10,781.66
16160	Paragould	24.00%	24.00%	2,063,291	2,581,917	503,237	629,730	201,294.66	251,891.84	301,941.99	377,837.76
16179	Parks	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16195	Parthenon Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16233	Patterson	0.00%	24.00%	0	36,751	0	8,964	0.00	3,585.45	0.00	5,378.17
16241	Paris	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16268	Parkin	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16276	Pea Ridge	23.83%	24.00%	693,838	1,037,280	168,028	252,992	67,211.39	101,196.99	100,817.09	151,795.48
16284	Perla	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16292	Peel Vol Fire & Rescue	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16314	Perryville	0.00%	24.00%	0	252,665	0	61,625	0.00	24,650.04	0.00	36,975.05
16330	Philadelphia	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16357	Piggott	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16438	Pleasant Plains	0.00%	23.83%	0	69,679	0	16,874	0.00	6,749.74	0.00	10,124.61
16446	Pleasant Plains Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16462	Pine Bluff	24.00%	24.00%	5,374,612	4,789,263	1,310,868	1,168,101	524,347.10	467,240.45	786,520.65	700,860.68
16489	Pine Ridge Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16497	Pine Village	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16519	Pineville Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16527	Piney Point	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16551	Plumerville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16578	Plainview	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16659	Pocahontas	24.00%	24.00%	297,611	770,494	72,587	187,924	29,034.89	75,169.44	43,552.34	112,754.16
16675	Ponca Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16683	Pottsville	0.00%	24.00%	0	279,760	0	68,233	0.00	27,293.39	0.00	40,940.08
16713	Portland	0.00%	23.83%	0	42,000	0	10,171	0.00	4,068.50	0.00	6,102.74
16756	Prairie Grove	24.00%	24.00%	347,677	1,069,972	84,798	260,966	33,919.37	104,386.48	50,879.05	156,579.72
16799	Prescott	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16853	Pulaski Co FPD #5	24.00%	0.00%	2,506,561	0	611,350	0	244,540.08	0.00	366,810.12	0.00
16918	Pyatt Rural Fire & Def Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16926	Quail Creek	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16934	Quitman	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16950	Ravenden	0.00%	24.00%	0	39,018	0	9,516	0.00	3,806.56	0.00	5,709.84
17043	Rector	0.00%	24.00%	0	236,127	0	57,591	0.00	23,036.58	0.00	34,554.87
17132	Redfield	0.00%	24.00%	0	289,435	0	70,593	0.00	28,237.24	0.00	42,355.86
17140	Rison	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17159	Richwood Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2023	2023	2024	2024	Final	Final	Estimated	Estimated
		Only	Only	Paid	Paid	Estimated	Estimated	Premium Tax	Premium Tax	Remaining Employer	Remaining Employer
		Paid Rate	Paid Rate	Salary	Salary	Cost	Cost	40% Estimated Cost	40% Estimated Cost	Contribution Total	Contribution Total
<u>Code</u>	<u>Name</u>	<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>	<u>Fire (.4*f)</u>	<u>Police (.4*g)</u>	<u>Fire (.6*f)</u>	<u>Police (.6*g)</u>
17167	Riverdale	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17205	Rockport	0.00%	24.00%	0	252,135	0	61,496	0.00	24,598.28	0.00	36,897.43
17213	Rockport Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17221	Rocky Branch	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17248	Rogers	24.00%	24.00%	9,605,076	8,143,455	2,342,678	1,986,189	937,071.26	794,475.44	1,405,606.89	1,191,713.16
17264	Rondo Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17272	Round Mountain Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17280	Rudd's Crossing Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17299	Rose Bud	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17302	Ross Van Ness - Welford VFD	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17310	Ruddell	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17320	Runyan Acres	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17329	Russell	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17337	Russellville	24.00%	24.00%	3,335,515	3,282,862	813,532	800,690	325,412.84	320,275.97	488,119.26	480,413.96
17531	Salem	0.00%	24.00%	0	188,952	0	46,085	0.00	18,434.20	0.00	27,651.29
17558	Salem-Saline Co.	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17574	Saratoga Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17582	Sardis	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17604	Scotland Area	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17612	Scott Fire Prot. District	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17620	Scranton Rural	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17639	Searcy	24.00%	24.00%	2,587,502	2,686,131	631,092	655,147	252,436.68	262,058.92	378,655.02	393,088.38
17647	Sedgwick	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17655	Shannon Hills	0.00%	24.00%	0	241,618	0	58,931	0.00	23,572.28	0.00	35,358.42
17663	Shannon Hills FID	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17671	Shaw	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17698	Shady Grove Fire & Rescue	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17744	Sheridan	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17760	Sherrill	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17787	Sherwood	0.00%	24.00%	0	4,486,133	0	1,094,168	0.00	437,667.13	0.00	656,500.69
17833	Siloam Springs	24.00%	24.00%	3,522,589	2,978,317	859,159	726,412	343,663.78	290,564.65	515,495.67	435,846.98
17884	Sixth District VFD (Pleasant Grove)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17922	Smyrna Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17930	Smackover	0.00%	24.00%	0	405,763	0	98,966	0.00	39,586.25	0.00	59,379.38
17949	Snowball V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17957	South Carroll Co Fire Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17965	Southbend	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17973	SE Jefferson Co Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
17981	Sparkman	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18007	South Mountain V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18015	Southside V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18023	South Greene County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate	LOPFI Only Paid Rate	2023 Paid Salary	2023 Paid Salary	2024 Estimated Cost	2024 Estimated Cost	Final Premium Tax 40% Estimated Cost	Final Premium Tax 40% Estimated Cost	Estimated Remaining Employer Contribution Total	Estimated Remaining Employer Contribution Total
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
18031	Springdale	24.00%	24.00%	11,293,031	11,837,765	2,754,370	2,887,231	1,101,748.06	1,154,892.38	1,652,622.09	1,732,338.57
18058	Southridge	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18139	Stamps	0.00%	24.00%	0	104,996	0	25,609	0.00	10,243.43	0.00	15,365.15
18244	Star City	0.00%	23.33%	0	281,652	0	66,777	0.00	26,710.92	0.00	40,066.38
18287	Stephens	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18317	St. Charles, Town of	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18333	St. Francis	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18376	Strawberry	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18392	Strickler Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18430	Strong	0.00%	24.00%	0	15,851	0	3,866	0.00	1,546.42	0.00	2,319.64
18546	Stuttgart	23.78%	24.00%	966,107	1,369,017	233,473	333,903	93,389.38	133,561.26	140,084.07	200,341.90
18724	Sulphur Rock	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18732	Sulphur Springs	0.00%	24.00%	0	113,679	0	27,726	0.00	11,090.52	0.00	16,635.78
18740	Summit	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18775	Sunnyland Rural	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18783	Sunset Rural Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18791	Swifton	0.00%	24.00%	0	32,902	0	8,025	0.00	3,209.92	0.00	4,814.88
18821	Taylor	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18929	Texarkana	24.00%	24.00%	3,851,239	4,496,774	939,317	1,096,763	375,726.92	438,705.26	563,590.37	658,057.90
18953	Thornton	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19038	Tillar	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19048	Timbo	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19062	Tinsman Volunteer Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19089	Tontitown, City of	23.83%	23.83%	309,165	989,625	74,871	239,660	29,948.50	95,863.98	44,922.75	143,795.96
19097	Tontitown Area VFD	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19127	Tracy Area	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19224	Trumann	24.00%	24.00%	278,903	798,588	68,024	194,776	27,209.77	77,910.24	40,814.66	116,865.37
19313	Tuckerman	0.00%	24.00%	0	76,112	0	18,564	0.00	7,425.50	0.00	11,138.24
19321	Tull Fire & Rescue	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19356	Turrell	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19364	Turtle Creek	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19372	Tyronza	0.00%	24.00%	0	80,908	0	19,733	0.00	7,893.34	0.00	11,840.00
19380	Umpire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19386	Upper White Oak Lake	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19399	Valley Springs V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19410	Van Buren	24.00%	24.00%	2,795,465	2,458,138	681,814	599,540	272,725.61	239,815.94	409,088.41	359,723.91
19429	Vandervoort	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19445	Velvet Ridge	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19526	Vilonia	23.83%	24.00%	94,501	459,704	22,885	112,122	9,154.19	44,848.68	13,731.28	67,273.02
19615	Viola	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19828	Wabbaseka	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19917	Waldo	0.00%	15.67%	0	35,476	0	5,649	0.00	2,259.77	0.00	3,389.65

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2024

Location	Location	a	b	c	d	f	g	h	i	j	k
Code	Name	LOPFI Only Paid Rate	LOPFI Only Paid Rate	2023 Paid Salary	2023 Paid Salary	2024 Estimated Cost	2024 Estimated Cost	Final Premium Tax 40% Estimated Cost	Final Premium Tax 40% Estimated Cost	Estimated Remaining Employer Contribution Total	Estimated Remaining Employer Contribution Total
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
20028	Waldron	0.00%	24.00%	0	359,472	0	87,675	0.00	35,070.09	0.00	52,605.13
20117	Walnut Ridge	22.79%	24.00%	463,592	386,539	107,369	94,277	42,947.80	37,710.77	64,421.70	56,566.16
20168	Ward	24.00%	24.00%	58,125	591,066	14,177	144,161	5,670.65	57,664.40	8,505.98	86,496.60
20214	Warren	21.50%	0.00%	214,479	0	46,862	0	18,744.93	0.00	28,117.39	0.00
20311	Washington	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20346	Water Valley Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20354	Watson Chapel	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20362	Wedington V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20419	Weiner	0.00%	24.00%	0	35,429	0	8,641	0.00	3,456.45	0.00	5,184.68
20486	Wescon	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20494	Wesley Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20508	West Fork	23.83%	24.00%	103,517	268,297	25,069	65,438	10,027.58	26,175.04	15,041.37	39,262.56
20605	West Memphis	24.00%	24.00%	3,634,934	5,097,004	886,560	1,243,159	354,624.14	497,263.75	531,936.22	745,895.63
20656	West Point	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20664	West Pulaski Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20672	Western Greene Co. Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20680	Western Grove Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20702	Wheatley	0.00%	24.00%	0	38,554	0	9,403	0.00	3,761.34	0.00	5,642.00
20710	Wheeler Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20796	White Bluff	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20818	White Hall	0.00%	24.00%	0	785,808	0	191,659	0.00	76,663.42	0.00	114,995.13
20834	Whitehouse V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20850	Wickes Rvfd #2	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20885	Williams Junction Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
20907	Wilmar	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21008	Wilmot	0.00%	23.83%	0	26,805	0	6,491	0.00	2,596.55	0.00	3,894.82
21024	Woodlawn	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21091	Wilson	0.00%	23.83%	0	61,599	0	14,918	0.00	5,967.05	0.00	8,950.57
21105	Wilton	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21113	Winchester	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21199	Wynne	24.00%	24.00%	427,294	1,122,557	104,217	273,792	41,686.77	109,516.70	62,530.15	164,275.06
21296	Y-City Volunteer Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21393	Yellville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21431	Zinc Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21636	70 West Fire	23.83%	0.00%	96,782	0	23,438	0	9,375.21	0.00	14,062.81	0.00
21700	101 - Gamaliel FPD #5	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
Totals:				204,466,853	253,638,197	49,758,524	61,238,744	19,903,409.55	24,495,497.46	29,855,114.26	36,743,246.17

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2023
DISTRIBUTED JUNE 2024**

FIRE PROTECTION FUND - ACT 833

Act 1540 of 2001 made changes to the way the amount for the Fire Protection Fund is to be calculated. The base amount is \$600,000 and is to be increased each year at one half the percentage increase in the amount allocated to General Revenue before other reductions.

General Revenue allocation for 2000 (base year)	12,566,855.00
General Revenue allocation for 2024	28,888,862.20
Percentage Increase	129.88%
Base year's amount for Fire Protection Fund	600,000.00
1 + 1/2 of percentage increase	1.6494
Amount for Fire Protection Fund	989,640.00

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2023
DISTRIBUTED JUNE 2024**

STATE POLICE RETIREMENT FUND

ACA 24-11-215(c) directs a portion of the amount allocated to General Revenue be set aside as defined in 24-6-209(b) to the Arkansas State Police Retirement System. This calculation is made by the System based on the required contribution for the year and the amount contributed to the System during the year.

State Police Retirement Fund (2024)	11,427,008.07
Based on 6/3/2024 estimate email from Jason Willett	
State Police Retirement Fund (2023)	6,952,516.72
State Police Retirement Fund (2022)	6,165,686.90
State Police Retirement Fund (2021)	7,139,012.52
State Police Retirement Fund (2020)	7,705,096.17
State Police Retirement Fund (2019)	8,035,961.50
State Police Retirement Fund (2018)	7,109,702.55
State Police Retirement Fund (2017)	6,693,914.82
State Police Retirement Fund (2016)	6,233,768.53
State Police Retirement Fund (2015)	6,574,375.88
State Police Retirement Fund (2014)	6,809,411.86
State Police Retirement Fund (2013)	6,697,199.63
State Police Retirement Fund (2012)	6,250,116.93

Arkansas Fire and Police Pension Premium Tax
Summary of Police Retirement Supplement
For payments beginning July, 2024

	Monthly Supp. Benefit Retirees	Monthly Supp. Benefit DROPs	Number of Retirees	Number of DROPs	Total Annual Amount to be Paid
Local Plans, locally administered					
Fayetteville	1,650.00	0.00	33	0	19,800.00
Jacksonville	750.00	0.00	15	0	9,000.00
Rogers	750.00	0.00	15	0	9,000.00
Springdale	1,450.00	0.00	29	0	17,400.00
Texarkana	1,650.00	0.00	33	0	19,800.00
Subtotal local administered	6,250.00	0.00	125	0	75,000.00
Local Plans administered by LOPFI					
Benton	350.00	0.00	7		4,200.00
Blytheville	850.00	0.00	17		10,200.00
Brinkley	50.00	0.00	1		600.00
Cabot	150.00	0.00	3		1,800.00
Camden	700.00	0.00	14		8,400.00
Conway	1,250.00	0.00	25		15,000.00
Crossett	50.00	0.00	1		600.00
El Dorado	1,150.00	0.00	23		13,800.00
Forrest City	700.00	0.00	14		8,400.00
Fort Smith	3,100.00	0.00	62		37,200.00
Harrison	450.00	0.00	9		5,400.00
Heber Springs	200.00	0.00	4		2,400.00
Helena-West Helena	400.00	0.00	8		4,800.00
Hot Springs	2,300.00	0.00	46		27,600.00
Jonesboro	1,350.00	0.00	27		16,200.00
Little Rock	11,250.00	50.00	225	1	135,600.00
Lowell	50.00	0.00	1		600.00
Magnolia	450.00	0.00	9		5,400.00
Malvern	200.00	0.00	4		2,400.00
Marianna	200.00	0.00	4		2,400.00
McGehee	50.00	0.00	1		600.00
Newport	350.00	0.00	7		4,200.00
North Little Rock	4,300.00	100.00	86	2	52,800.00
Osceola	400.00	0.00	8		4,800.00
Paragould	400.00	0.00	8		4,800.00
Pine Bluff	2,900.00	0.00	58		34,800.00
Russellville	450.00	0.00	9		5,400.00
Searcy	400.00	0.00	8		4,800.00
Stuttgart	200.00	0.00	4		2,400.00
West Memphis	1,300.00	0.00	26		15,600.00
Subtotal LOPFI administered	35,950.00	150.00	719	3	433,200.00
Grand Total Monthly Benefits	42,200.00	150.00	844	3	508,200.00

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2023
DISTRIBUTED JUNE 2024**

FUTURE SUPPLEMENT FUND DISTRIBUTIONS

Act 1373 of 2003 (House Bill 1239) defined the amount to be distributed from the Future Supplement Fund. The amount to be distributed was 90% of the amount deposited in the Future Supplement Fund from the previous Premium Tax Allocation Report. This amount is to then be distributed equally to each current retiree, beneficiary, or DROP. Each volunteer retiree counted as one-fifth of a paid retiree. Act 849 of 2007 increased the amount distributed to 100% and directed distribution of the amounts that were held for future use.

Act 465 of 2019 establish fixed amounts that are to be increased by 2.5% per year. The paid fire amounts are also scheduled to increase until equal with police amounts over seven years. The schedule is shown below.

	<u>Police Portion</u>	<u>Paid Fire Portion</u>	<u>Volunteer Fire</u>
Number of Retirees, Beneficiaries and DROPs			
Administered Locally	125	152	225
Administered by LOPFI	<u>722</u>	<u>975</u>	<u>1,261</u>
	847	1,127	1,486
Distribution Amount for July 2021	<u>2,534.36</u>	<u>2,326.75</u>	<u>339.43</u>
Amount to be Distributed	<u><u>2,146,602.92</u></u>	<u><u>2,622,247.25</u></u>	<u><u>504,392.98</u></u>

Scheduled Supplement Amounts - Act 465 of 2019

July 2019	2,240.00	1,620.00	300.00
July 2020	2,296.00	1,749.07	307.50
July 2021	2,353.40	1,883.95	315.19
July 2022	2,412.24	2,024.94	323.07
July 2023	2,472.55	2,172.39	331.15
July 2024	2,534.36	2,326.75	339.43
July 2025	2,597.72	2,488.72	347.92
July 2026	2,662.66	2,662.66	356.62
July 2027	2,729.23	2,729.23	365.54

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2023
DISTRIBUTED JUNE 2024**

**FUTURE SUPPLEMENT FUND
History**

This page serves to summarize additional information concerning the recent history of Future Supplement allocations, including number of recipients and total fund distributions. (Note that volunteers were counted as 0.2 paid members under the statute for Future Supplement purposes before Act 465 of 2019.)

	<u>Police - Total Supplement Payments</u>	<u>Fire - Total Supplement Payments</u>	<u>Police - Number of Recipients</u>	<u>Fire - Number of Recipients</u>	<u>Police - Supplement Amount (Paid)</u>	<u>Fire - Supplement Amount (Paid)</u>
2018	\$ 2,320,640.00	\$2,218,853.00	1,036	1,713	\$ 2,240.00	\$ 1,295.00
2017	\$ 2,091,320.00	\$2,715,020.00	1,067	1,763	\$ 1,960.00	\$ 1,540.00
2016	\$ 1,681,680.00	\$2,948,076.00	1,092	1,820	\$ 1,540.00	\$ 1,620.00
2015	\$ 1,233,210.00	\$2,604,840.00	1,111	1,861	\$ 1,110.00	\$ 1,400.00
2014	\$ 1,217,160.00	\$2,327,975.00	1,127	1,885	\$ 1,080.00	\$ 1,235.00
2013	\$ 1,286,490.00	\$1,760,830.00	1,159	1,904	\$ 1,110.00	\$ 925.00
2012	\$ 1,472,120.00	\$1,414,475.00	1,192	1,951	\$ 1,235.00	\$ 725.00
2011	\$ 986,580.00	\$1,172,920.00	1,218	1,988	\$ 810.00	\$ 590.00
2010	\$ 695,343.00	\$ 882,156.00	1,254	2,152	\$ 554.50	\$ 410.00
2009	\$ 953,754.40	\$ 966,287.04	1,292	2,054	\$ 738.20	\$ 470.35

	<u>Total Combined Allocation</u>	<u>Year-over-Year Change in Total</u>	<u>Average Supplement (Paid)</u>	<u>Year-over-Year Change in Avg. Payment</u>
2018	\$ 4,553,031	-5%	\$ 1,651.14	-3%
2017	\$ 4,806,340	4%	\$ 1,698.35	7%
2016	\$ 4,629,756	21%	\$ 1,590.00	23%
2015	\$ 3,838,050	8%	\$ 1,291.58	10%
2014	\$ 3,545,135	16%	\$ 1,177.00	18%
2013	\$ 3,047,320	6%	\$ 995.01	8%
2012	\$ 2,886,595	34%	\$ 918.42	36%
2011	\$ 2,159,500	37%	\$ 673.58	45%
2010	\$ 1,577,499	-18%	\$ 463.21	-19%
2009	\$ 1,920,041		\$ 573.76	

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2023, DISTRIBUTED JUNE 2024
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				2,326.75	339.43		
	2,534.36			Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer			Annual Payment for Paid Retiree	Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	Annual Payment for Retirees, etc.								
106 Allison Sycamore	0	0	0.00	0	0	0	0	0.00	0.00		
116 Alma	0	0	0.00	0	0	0	10	0.00	3,394.30		
150 Alexander	0	0	0.00	0	0	0	0	0.00	0.00		
195 Alpena	0	0	0.00	0	0	0	0	0.00	0.00		
205 Altus	0	0	0.00	0	4	0	0	0.00	1,357.72		
248 Altheimer	0	0	0.00	0	4	0	0	0.00	1,357.72		
302 Amity	0	0	0.00	0	7	0	0	0.00	2,376.01		
310 Antioch	0	0	0.00	0	0	0	0	0.00	0.00		
345 Appleton Rural V F D	0	0	0.00	0	0	0	0	0.00	0.00		
361 Arch Street Fpd #16	0	0	0.00	0	0	0	0	0.00	0.00		
418 Arkadelphia	0	0	0.00	0	0	7	7	16,287.25	2,376.01		
507 Arkansas City	0	0	0.00	0	3	0	0	0.00	1,018.29		
604 Ashdown	0	0	0.00	0	0	0	12	0.00	4,073.16		
647 Ash Flat	0	0	0.00	0	0	0	0	0.00	0.00		
701 Atkins	0	0	0.00	0	6	0	0	0.00	2,036.58		
809 Augusta	0	0	0.00	0	8	0	0	0.00	2,715.44		
825 Austin	0	0	0.00	0	0	0	0	0.00	0.00		
833 Avoca	0	0	0.00	0	0	0	0	0.00	0.00		
906 Bald Knob	0	0	0.00	0	7	0	0	0.00	2,376.01		
1007 Barling	0	0	0.00	1	3	0	0	2,326.75	1,018.29		
1074 Barton-Lexa	0	0	0.00	0	0	0	0	0.00	0.00		
1104 Batesville	0	0	0.00	0	0	13	2	30,247.75	678.86		
1120 Bauxite	0	0	0.00	0	0	0	0	0.00	0.00		
1201 Bay	0	0	0.00	0	3	0	0	0.00	1,018.29		
1228 Bay Village VFD	0	0	0.00	0	0	0	0	0.00	0.00		
1260 Beaverfork	0	0	0.00	0	0	0	0	0.00	0.00		
1287 Beaver Lake	0	0	0.00	0	0	0	0	0.00	0.00		
1309 Bearden	0	0	0.00	0	5	0	0	0.00	1,697.15		
1317 Beebe	0	0	0.00	0	4	0	0	0.00	1,357.72		
1341 Bee Branch	0	0	0.00	0	0	0	0	0.00	0.00		
1392 Belleville	0	0	0.00	0	2	0	0	0.00	678.86		
1406 Bella Vista	0	0	0.00	7	1	0	0	16,287.25	339.43		
1503 Benton	7	0	17,740.52	23	1	0	0	53,515.25	339.43		
1600 Bentonville	0	0	0.00	9	3	0	0	20,940.75	1,018.29		
1627 Bergman Vf Assoc	0	0	0.00	0	0	0	0	0.00	0.00		
1643 Bigelow	0	0	0.00	0	0	0	0	0.00	0.00		
1694 Bethesda	0	0	0.00	0	0	0	0	0.00	0.00		
1708 Berryville	0	0	0.00	0	15	0	0	0.00	5,091.45		
1716 Biggers-Reyno	0	0	0.00	0	0	0	0	0.00	0.00		
1724 Big Creek	0	0	0.00	0	0	0	0	0.00	0.00		
1732 Biscoe	0	0	0.00	0	5	0	0	0.00	1,697.15		
1740 Bismarck Fire Pro Assoc	0	0	0.00	0	0	0	0	0.00	0.00		
1759 Black Rock	0	0	0.00	0	0	0	0	0.00	0.00		
1791 Blytheville	17	0	43,084.12	19	1	0	0	44,208.25	339.43		
1856 Bonanza	0	0	0.00	0	0	0	0	0.00	0.00		
1880 Bono	0	0	0.00	0	0	0	0	0.00	0.00		
1899 Bono FID	0	0	0.00	0	0	0	0	0.00	0.00		
1902 Booneville	0	0	0.00	0	9	0	0	0.00	3,054.87		
1945 Boston Mountain V F D	0	0	0.00	0	0	0	0	0.00	0.00		
1996 Bradford	0	0	0.00	0	9	0	0	0.00	3,054.87		
2003 Bradley	0	0	0.00	0	5	0	0	0.00	1,697.15		
2011 Bradley County Rural VF	0	0	0.00	0	0	0	0	0.00	0.00		
2062 Brookland Fire Protectio	0	0	0.00	0	0	0	0	0.00	0.00		
2097 Brinkley	1	0	2,534.36	1	6	0	0	2,326.75	2,036.58		
2127 Brookland	0	0	0.00	0	0	0	0	0.00	0.00		
2178 Bruno Fire Prot Dist	0	0	0.00	0	0	0	0	0.00	0.00		
2194 Bryant	0	0	0.00	0	6	0	0	0.00	2,036.58		
2224 Buena Vista	0	0	0.00	0	0	0	0	0.00	0.00		
2240 Buford Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
2283 Bull Shoals	0	0	0.00	0	8	0	0	0.00	2,715.44		
2356 Burnt Ridge	0	0	0.00	0	0	0	0	0.00	0.00		
2380 Butterfield	0	0	0.00	0	0	0	0	0.00	0.00		
2585 Cabot	3	0	7,603.08	1	4	0	0	2,326.75	1,357.72		

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2023, DISTRIBUTED JUNE 2024
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				2,326.75 Annual Payment for Paid Retiree	339.43 Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	2,534.36	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer		
			Annual Payment for Retirees, etc.						
2682 Caddo Valley	0	0	0.00	0	7	0	0	0.00	2,376.01
2690 Caldwell	0	0	0.00	0	1	0	0	0.00	339.43
2704 Cairo Volunteer Fire	0	0	0.00	0	0	0	0	0.00	0.00
2739 Calico Rock	0	0	0.00	0	2	0	0	0.00	678.86
2763 Calion	0	0	0.00	0	5	0	0	0.00	1,697.15
2771 Camden	14	0	35,481.04	21	9	0	0	48,861.75	3,054.87
2798 Calvert Township VF	0	0	0.00	0	0	0	0	0.00	0.00
2844 Camp	0	0	0.00	0	0	0	0	0.00	0.00
2852 Cammack Village	0	0	0.00	0	1	0	0	0.00	339.43
2860 Cane Creek	0	0	0.00	0	0	0	0	0.00	0.00
2879 Capps-Batavia Vfd	0	0	0.00	0	0	0	0	0.00	0.00
2887 Caraway	0	0	0.00	0	14	0	0	0.00	4,752.02
2984 Carlisle	0	0	0.00	0	13	0	0	0.00	4,412.59
3050 Carthage	0	0	0.00	0	6	0	0	0.00	2,036.58
3085 Cash	0	0	0.00	0	1	0	0	0.00	339.43
3093 Cave City	0	0	0.00	0	7	0	0	0.00	2,376.01
3107 Cave Springs Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3123 Cecil Rural	0	0	0.00	0	0	0	0	0.00	0.00
3158 Center	0	0	0.00	0	0	0	0	0.00	0.00
3166 Center Grove	0	0	0.00	0	0	0	0	0.00	0.00
3182 Centerton	0	0	0.00	2	8	0	0	4,653.50	2,715.44
3190 Central City	0	0	0.00	0	0	0	0	0.00	0.00
3239 Chambersville Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3271 Charleston	0	0	0.00	0	10	0	0	0.00	3,394.30
3301 Charlotte Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3328 Cherry Hill Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3336 Cherokee Village	0	0	0.00	0	0	0	0	0.00	0.00
3344 Cherry Valley	0	0	0.00	0	0	0	0	0.00	0.00
3360 Chickalah RFD	0	0	0.00	0	0	0	0	0.00	0.00
3387 Chidester	0	0	0.00	0	3	0	0	0.00	1,018.29
3395 Chimes Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3417 Choctaw	0	0	0.00	0	0	0	0	0.00	0.00
3441 Cincinnati Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3484 Clarendon	0	0	0.00	0	5	0	0	0.00	1,697.15
3573 Clarksville	0	0	0.00	0	15	0	0	0.00	5,091.45
3689 Clinton	0	0	0.00	1	14	0	0	2,326.75	4,752.02
3719 Collegeville	0	0	0.00	0	0	0	0	0.00	0.00
3743 Colt	0	0	0.00	0	0	0	0	0.00	0.00
3751 Coal Hill	0	0	0.00	0	3	0	0	0.00	1,018.29
3778 Concord	0	0	0.00	0	0	0	0	0.00	0.00
3786 Conway	25	0	63,359.00	26	0	0	0	60,495.50	0.00
3794 Cooterneck	0	0	0.00	0	7	0	0	0.00	2,376.01
3808 Compton Vol Fire Assoc	0	0	0.00	0	0	0	0	0.00	0.00
3832 Conway County	0	0	0.00	0	0	0	0	0.00	0.00
3867 Cord Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3875 Corning	0	0	0.00	0	11	0	0	0.00	3,733.73
3972 Cotter	0	0	0.00	0	2	0	0	0.00	678.86
3980 Cotter/Gassville	0	0	0.00	0	0	0	0	0.00	0.00
4057 BDR Rural Fire Dist #1 C	0	0	0.00	0	0	0	0	0.00	0.00
4065 Cotton Plant	0	0	0.00	0	4	0	0	0.00	1,357.72
4073 Cottonwood Rural Fire A	0	0	0.00	0	0	0	0	0.00	0.00
4081 County Line Vfd	0	0	0.00	0	0	0	0	0.00	0.00
4111 Cove Rural V F D	0	0	0.00	0	0	0	0	0.00	0.00
4170 Crawfordsville	0	0	0.00	0	9	0	0	0.00	3,054.87
4251 Crow Mountain	0	0	0.00	0	0	0	0	0.00	0.00
4278 Crossett	1	0	2,534.36	8	9	0	0	18,614.00	3,054.87
4286 Crystal FPD #24	0	0	0.00	0	0	0	0	0.00	0.00
4308 Curtis Rural	0	0	0.00	0	0	0	0	0.00	0.00
4332 Dalton Vfd	0	0	0.00	0	0	0	0	0.00	0.00
4340 Damascus	0	0	0.00	0	0	0	0	0.00	0.00
4464 Danville	0	0	0.00	0	6	0	0	0.00	2,036.58
4553 Dardanelle	0	0	0.00	0	0	0	9	0.00	3,054.87
4634 Deann	0	0	0.00	0	0	0	0	0.00	0.00

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2023, DISTRIBUTED JUNE 2024
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				2,326.75	339.43		
	2,534.36			Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer			Annual Payment for Paid Retiree	Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	Annual Payment for Retirees, etc.								
4669 Decatur	0	0	0.00	0	5	0	0	0.00	1,697.15		
4685 Deer Volunteer Fire	0	0	0.00	0	0	0	0	0.00	0.00		
4715 Delaware	0	0	0.00	0	0	0	0	0.00	0.00		
4766 DeQueen	0	0	0.00	0	8	0	0	0.00	2,715.44		
4812 Dermott	0	0	0.00	0	0	0	11	0.00	3,733.73		
4855 Des Arc	0	0	0.00	0	11	0	0	0.00	3,733.73		
4863 DeValls Bluff	0	0	0.00	0	8	0	0	0.00	2,715.44		
4871 Desha	0	0	0.00	0	0	0	0	0.00	0.00		
4960 DeWitt	0	0	0.00	0	10	0	0	0.00	3,394.30		
4987 Diamond City	0	0	0.00	0	0	0	0	0.00	0.00		
5010 Diaz	0	0	0.00	0	6	0	0	0.00	2,036.58		
5029 Dierks	0	0	0.00	0	0	0	0	0.00	0.00		
5037 District 7 Crawford Co	0	0	0.00	0	0	0	0	0.00	0.00		
5045 Dodd Mountain V F D	0	0	0.00	0	0	0	0	0.00	0.00		
5053 Dumas	0	0	0.00	0	0	0	10	0.00	3,394.30		
5169 Dover	0	0	0.00	0	3	0	0	0.00	1,018.29		
5266 Dyess	0	0	0.00	0	0	0	0	0.00	0.00		
5355 Earle	0	0	0.00	0	0	0	8	0.00	2,715.44		
5363 East Camden	0	0	0.00	0	0	0	0	0.00	0.00		
5371 East End Fire Protection	0	0	0.00	0	0	0	0	0.00	0.00		
5398 East Pulaski County	0	0	0.00	0	0	0	0	0.00	0.00		
5401 Elaine	0	0	0.00	0	6	0	0	0.00	2,036.58		
5460 El Dorado	23	0	58,290.28	32	0	0	0	74,456.00	0.00		
5568 Elkins	0	0	0.00	0	9	0	0	0.00	3,054.87		
5614 Elm Springs	0	0	0.00	0	0	0	0	0.00	0.00		
5630 Emmett	0	0	0.00	0	5	0	0	0.00	1,697.15		
5649 EMP Rural Fire Assoc.	0	0	0.00	0	0	0	0	0.00	0.00		
5657 England	0	0	0.00	0	12	0	0	0.00	4,073.16		
5738 Etowah Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
5762 Eudora	0	0	0.00	0	6	0	0	0.00	2,036.58		
5819 Evansville V F D	0	0	0.00	0	0	0	0	0.00	0.00		
5851 Eureka Springs	0	0	0.00	0	0	0	17	0.00	5,770.31		
5878 Evening Shade	0	0	0.00	0	0	0	0	0.00	0.00		
5924 Faircrest	0	0	0.00	0	0	0	0	0.00	0.00		
5959 Fairfield Bay	0	0	0.00	0	0	0	0	0.00	0.00		
5983 Fairview FPD (Searcy)	0	0	0.00	0	0	0	0	0.00	0.00		
5991 Fairview Rural FD (Flipp)	0	0	0.00	0	0	0	0	0.00	0.00		
6041 Farmington	0	0	0.00	0	6	0	0	0.00	2,036.58		
6149 Fayetteville	0	33	83,633.88	37	2	0	0	86,089.75	678.86		
6203 Fifty Six	0	0	0.00	0	0	0	0	0.00	0.00		
6254 Fisher	0	0	0.00	0	2	0	0	0.00	678.86		
6262 Fire District #6 Crawford	0	0	0.00	0	0	0	0	0.00	0.00		
6300 Flippin	0	0	0.00	0	6	0	0	0.00	2,036.58		
6327 Floral Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
6343 Fordyce	0	0	0.00	0	0	0	14	0.00	4,752.02		
6351 Foreman	0	0	0.00	0	0	0	9	0.00	3,054.87		
6440 Forrest City	14	0	35,481.04	11	0	0	0	25,594.25	0.00		
6548 Fort Smith	62	0	157,130.32	87	0	0	0	202,427.25	0.00		
6580 Fountain Lake	0	0	0.00	0	0	0	0	0.00	0.00		
6629 Fox Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
6645 Frenchport Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
6653 Friendship	0	0	0.00	0	0	0	0	0.00	0.00		
6807 Gallatin	0	0	0.00	0	0	0	0	0.00	0.00		
6831 Garland	0	0	0.00	0	2	0	0	0.00	678.86		
6890 Garnett	0	0	0.00	0	0	0	0	0.00	0.00		
6939 Gassville	0	0	0.00	0	8	0	0	0.00	2,715.44		
7048 Gentry	0	0	0.00	0	9	0	0	0.00	3,054.87		
7137 Gillett	0	0	0.00	0	11	0	0	0.00	3,733.73		
7188 Gillham	0	0	0.00	0	0	0	0	0.00	0.00		
7242 Glenwood	0	0	0.00	0	0	0	9	0.00	3,054.87		
7269 Goshen	0	0	0.00	0	0	0	0	0.00	0.00		
7277 Goshen Fire Dist Assoc	0	0	0.00	0	0	0	0	0.00	0.00		
7331 Gosnell	0	0	0.00	0	3	0	0	0.00	1,018.29		

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2023, DISTRIBUTED JUNE 2024
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				2,326.75	339.43		
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	2,534.36	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer			Annual	Annual
			Annual Payment for Retirees, etc.							Annual Payment for Paid Retiree	Annual Payment for Volunteer
7358 Grady	0	0	0.00	0	5	0	0	0.00	1,697.15		
7366 Gould	0	0	0.00	0	2	0	0	0.00	678.86		
7374 Gravette	0	0	0.00	0	4	0	0	0.00	1,357.72		
7390 Gravel Ridge Fire Protec	0	0	0.00	0	0	0	0	0.00	0.00		
7412 Grayson Fire Assoc	0	0	0.00	0	0	0	0	0.00	0.00		
7439 Green Forest	0	0	0.00	0	6	0	0	0.00	2,036.58		
7447 Greenbrier	0	0	0.00	0	0	0	0	0.00	0.00		
7463 Greenland	0	0	0.00	0	0	0	0	0.00	0.00		
7471 Greenwood	0	0	0.00	0	10	0	0	0.00	3,394.30		
7498 Greenwood Rural	0	0	0.00	0	0	0	0	0.00	0.00		
7544 Greers Ferry	0	0	0.00	0	6	0	0	0.00	2,036.58		
7633 Grover Township	0	0	0.00	0	5	0	0	0.00	1,697.15		
7706 Gum Springs	0	0	0.00	0	0	0	0	0.00	0.00		
7730 Grubbs	0	0	0.00	0	2	0	0	0.00	678.86		
7749 Gurdon	0	0	0.00	0	7	0	0	0.00	2,376.01		
7757 Guy Community	0	0	0.00	0	0	0	0	0.00	0.00		
7765 Hackett	0	0	0.00	0	0	0	0	0.00	0.00		
7846 Hagarville Rfd #3	0	0	0.00	0	0	0	0	0.00	0.00		
7889 Halley	0	0	0.00	0	0	0	0	0.00	0.00		
7935 Hamburg	0	0	0.00	0	13	0	0	0.00	4,412.59		
8044 Hampton	0	0	0.00	0	13	0	0	0.00	4,412.59		
8079 Hand Cove Fire Prot Dis	0	0	0.00	0	0	0	0	0.00	0.00		
8125 Hardin	0	0	0.00	0	5	0	0	0.00	1,697.15		
8133 Hardy	0	0	0.00	0	3	0	0	0.00	1,018.29		
8141 Harmon Volunteer Fire	0	0	0.00	0	0	0	0	0.00	0.00		
8168 Harrell	0	0	0.00	0	0	0	0	0.00	0.00		
8230 Harrisburg	0	0	0.00	0	2	0	0	0.00	678.86		
8346 Harrison	9	0	22,809.24	0	0	16	0	37,228.00	0.00		
8435 Hartford	0	0	0.00	0	1	0	0	0.00	339.43		
8478 Haskell	0	0	0.00	0	0	0	0	0.00	0.00		
8494 Hatfield Volunteer Fire R	0	0	0.00	0	0	0	0	0.00	0.00		
8532 Hazen	0	0	0.00	0	12	0	0	0.00	4,073.16		
8621 Heber Springs	4	0	10,137.44	1	10	0	0	2,326.75	3,394.30		
8648 Helena-West Helena	8	0	20,274.88	14	6	0	0	32,574.50	2,036.58		
8656 Hector	0	0	0.00	0	0	0	0	0.00	0.00		
8664 Hermitage	0	0	0.00	0	3	0	0	0.00	1,018.29		
8753 Hensley Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
8826 Hickory Creek	0	0	0.00	0	0	0	0	0.00	0.00		
8834 Hickory Ridge	0	0	0.00	0	6	0	0	0.00	2,036.58		
8842 Higginson Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
8850 Highfill	0	0	0.00	0	0	0	0	0.00	0.00		
8869 Hilltop	0	0	0.00	0	0	0	0	0.00	0.00		
8877 Highway 15 South	0	0	0.00	0	0	0	0	0.00	0.00		
8885 Hilltop Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
8893 Highway 286 East	0	0	0.00	0	0	0	0	0.00	0.00		
8907 Highland	0	0	0.00	0	0	0	0	0.00	0.00		
8915 Holland	0	0	0.00	0	0	0	0	0.00	0.00		
8923 Holly Grove	0	0	0.00	0	3	0	0	0.00	1,018.29		
8931 Hollis Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
9008 Holiday Island	0	0	0.00	0	1	0	0	0.00	339.43		
9016 Hon Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
9024 Hope	0	0	0.00	9	1	0	0	20,940.75	339.43		
9032 Hopewell Fire District	0	0	0.00	0	0	0	0	0.00	0.00		
9067 Horatio	0	0	0.00	0	5	0	0	0.00	1,697.15		
9083 Horseshoe Lake	0	0	0.00	0	0	0	0	0.00	0.00		
9113 Hot Springs	46	0	116,580.56	47	0	0	0	109,357.25	0.00		
9210 Hot Springs Village	0	0	0.00	2	3	0	0	4,653.50	1,018.29		
9326 Hoxie	0	0	0.00	1	2	0	0	2,326.75	678.86		
9415 Hughes	0	0	0.00	0	0	0	7	0.00	2,376.01		
9512 Humphrey	0	0	0.00	0	1	0	0	0.00	339.43		
9547 Hwy 94 East	0	0	0.00	0	0	0	0	0.00	0.00		
9628 Huntsville	0	0	0.00	0	5	0	0	0.00	1,697.15		
9717 Huntington	0	0	0.00	0	2	0	0	0.00	678.86		

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2023, DISTRIBUTED JUNE 2024
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				2,326.75 Annual Payment for Paid Retiree	339.43 Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	2,534.36	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer		
			Annual Payment for Retirees, etc.						
9814 Huttig	0	0	0.00	0	8	0	0	0.00	2,715.44
9911 Highway 70 West Fire P	0	0	0.00	0	0	0	0	0.00	0.00
10014 Imboden	0	0	0.00	0	13	0	0	0.00	4,412.59
10030 Inspiration Point	0	0	0.00	0	0	0	0	0.00	0.00
10065 Lone Community Fire	0	0	0.00	0	0	0	0	0.00	0.00
10219 Jacksonville	0	15	38,015.40	0	0	31	0	72,129.25	0.00
10308 Johnson Co Rfd #1(Ludv	0	0	0.00	0	0	0	0	0.00	0.00
10316 Jasper	0	0	0.00	0	8	0	0	0.00	2,715.44
10324 Johnson Co Rfd #2(Harr	0	0	0.00	0	0	0	0	0.00	0.00
10340 Johnson Co Rfd #4(Hart	0	0	0.00	0	0	0	0	0.00	0.00
10359 Johnson Co Rfd #5(Flat	0	0	0.00	0	0	0	0	0.00	0.00
10375 Johnson Co Rfd #7(Luth	0	0	0.00	0	0	0	0	0.00	0.00
10383 Johnson	0	0	0.00	0	0	0	0	0.00	0.00
10405 Joiner	0	0	0.00	0	3	0	0	0.00	1,018.29
10413 Johnson Co Rfd #8(Coa	0	0	0.00	0	0	0	0	0.00	0.00
10502 Jonesboro	27	0	68,427.72	43	0	0	0	100,050.25	0.00
10529 Joplin Vfd	0	0	0.00	0	0	0	0	0.00	0.00
10588 Judsonia	0	0	0.00	0	0	0	9	0.00	3,054.87
10618 Junction City	0	0	0.00	0	5	0	0	0.00	1,697.15
10707 Keiser	0	0	0.00	0	7	0	0	0.00	2,376.01
10804 Kensett	0	0	0.00	0	6	0	0	0.00	2,036.58
10812 Keo	0	0	0.00	0	0	0	0	0.00	0.00
10839 Kibler	0	0	0.00	0	0	0	0	0.00	0.00
10855 Knoxville Vfd	0	0	0.00	0	0	0	0	0.00	0.00
10863 Lamar	0	0	0.00	0	0	0	0	0.00	0.00
10871 Krooked Kreek Vfp Assc	0	0	0.00	0	0	0	0	0.00	0.00
11002 Lake City	0	0	0.00	0	7	0	0	0.00	2,376.01
11040 Lake Hamilton	0	0	0.00	0	0	0	0	0.00	0.00
11061 Lake Maumelle Area Rfc	0	0	0.00	0	0	0	0	0.00	0.00
11088 Lake Norrell Area	0	0	0.00	0	0	0	0	0.00	0.00
11118 Lakeview	0	0	0.00	0	0	0	0	0.00	0.00
11207 Lake Village	0	0	0.00	0	8	0	0	0.00	2,715.44
11223 Lakeway Rural	0	0	0.00	0	0	0	0	0.00	0.00
11266 Landis Vfd	0	0	0.00	0	0	0	0	0.00	0.00
11304 Lavaca	0	0	0.00	0	6	0	0	0.00	2,036.58
11320 Lawson-Urbana	0	0	0.00	0	0	0	0	0.00	0.00
11339 Lazy Acres Vfd	0	0	0.00	0	0	0	0	0.00	0.00
11401 Leachville	0	0	0.00	0	4	0	0	0.00	1,357.72
11436 Lead Hill Vfd	0	0	0.00	0	0	0	0	0.00	0.00
11509 Lepanto	0	0	0.00	0	10	0	0	0.00	3,394.30
11517 Leslie	0	0	0.00	0	0	0	0	0.00	0.00
11525 Lewisville	0	0	0.00	0	3	0	0	0.00	1,018.29
11533 Liberty	0	0	0.00	0	0	0	0	0.00	0.00
11576 Little Flock	0	0	0.00	0	0	0	0	0.00	0.00
11606 Little Rock	226	0	572,765.36	233	0	0	0	542,132.75	0.00
11614 Lincoln	0	0	0.00	1	6	0	0	2,326.75	2,036.58
11649 Linwood/Moscow	0	0	0.00	0	0	0	0	0.00	0.00
11703 Lockesburg	0	0	0.00	0	7	0	0	0.00	2,376.01
11754 London	0	0	0.00	0	0	0	0	0.00	0.00
11762 Lone Rock Vfd	0	0	0.00	0	0	0	0	0.00	0.00
11800 Lonoke	0	0	0.00	0	0	0	8	0.00	2,715.44
11851 Louann	0	0	0.00	0	0	0	0	0.00	0.00
11908 Lowell	1	0	2,534.36	1	1	0	0	2,326.75	339.43
11932 Lurton-Pelsor	0	0	0.00	0	0	0	0	0.00	0.00
11959 Luxora	0	0	0.00	0	0	0	0	0.00	0.00
11991 Lynn	0	0	0.00	0	2	0	0	0.00	678.86
12092 Magazine	0	0	0.00	0	0	0	0	0.00	0.00
12149 Magnet Cove	0	0	0.00	0	9	0	0	0.00	3,054.87
12181 Magnolia	0	0	0.00	0	0	0	0	0.00	0.00
12297 Malvern	9	0	22,809.24	9	10	0	0	20,940.75	3,394.30
12394 Mammoth Spring	4	0	10,137.44	9	1	0	0	20,940.75	339.43
12483 Manila	0	0	0.00	0	6	0	12	0.00	6,109.74
12580 Mansfield	0	0	0.00	0	0	0	0	0.00	0.00

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2023, DISTRIBUTED JUNE 2024
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				2,326.75 Annual Payment for Paid Retiree	339.43 Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	2,534.36	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer		
			Annual Payment for Retirees, etc.						
12637 Marble Vfd	0	0	0.00	0	5	0	0	0.00	1,697.15
12688 Marianna	0	0	0.00	0	0	0	0	0.00	0.00
12785 Marion	4	0	10,137.44	2	12	0	0	4,653.50	4,073.16
12882 Marked Tree	0	0	0.00	0	8	0	0	0.00	2,715.44
12971 Marmaduke	0	0	0.00	0	10	0	0	0.00	3,394.30
13056 Marshall	0	0	0.00	0	6	0	0	0.00	2,036.58
13080 Marvell	0	0	0.00	0	15	0	0	0.00	5,091.45
13188 Maumelle	0	0	0.00	0	10	0	0	0.00	3,394.30
13242 Mayflower	0	0	0.00	0	0	0	0	0.00	0.00
13269 Maynard Vfd	0	0	0.00	0	0	0	0	0.00	0.00
13285 McCrory	0	0	0.00	0	0	0	0	0.00	0.00
13382 McGehee	0	0	0.00	0	6	0	0	0.00	2,036.58
13471 McNeil	1	0	2,534.36	2	4	0	0	4,653.50	1,357.72
13587 McRae	0	0	0.00	0	3	0	0	0.00	1,018.29
13684 Melbourne	0	0	0.00	0	3	0	0	0.00	1,018.29
13714 Melrose Vfd	0	0	0.00	0	5	0	0	0.00	1,697.15
13773 Mena	0	0	0.00	0	0	0	0	0.00	0.00
13846 Midland Vol Fire	0	0	0.00	1	2	0	0	2,326.75	678.86
13862 Milo	0	0	0.00	0	0	0	0	0.00	0.00
13889 Mineral Springs	0	0	0.00	0	0	0	0	0.00	0.00
13986 Monette	0	0	0.00	0	3	0	0	0.00	1,018.29
14087 Monticello	0	0	0.00	0	9	0	0	0.00	3,054.87
14184 Montrose	0	0	0.00	1	8	0	0	2,326.75	2,715.44
14214 Morning Star Fpa (Garla	0	0	0.00	0	2	0	0	0.00	678.86
14222 Morning Star Vfd (Searc	0	0	0.00	0	0	0	0	0.00	0.00
14257 Moro	0	0	0.00	0	0	0	0	0.00	0.00
14273 Morrilton	0	0	0.00	0	5	0	16	0.00	7,128.03
14281 Morrison	0	0	0.00	0	0	0	0	0.00	0.00
14303 Morrow Vfd	0	0	0.00	0	0	0	0	0.00	0.00
14338 Mount Holly	0	0	0.00	0	0	0	0	0.00	0.00
14362 Mountainburg	0	0	0.00	0	0	0	10	0.00	3,394.30
14389 Mountain Home	0	0	0.00	0	0	0	0	0.00	0.00
14478 Mountain Pine	0	0	0.00	13	9	0	0	30,247.75	3,054.87
14486 Mount Ida	0	0	0.00	0	0	0	0	0.00	0.00
14494 Mt Judea Area Vfd	0	0	0.00	0	7	0	0	0.00	2,376.01
14524 Mountain View	0	0	0.00	0	0	0	0	0.00	0.00
14575 Mulberry	0	0	0.00	0	19	0	0	0.00	6,449.17
14672 Murfreesboro	0	0	0.00	0	6	0	0	0.00	2,036.58
14877 Nashville	0	0	0.00	0	10	0	10	0.00	6,788.60
14907 Natural Dam Vfd (Crawf	0	0	0.00	0	0	0	0	0.00	0.00
14931 New Blaine Rural Fd	0	0	0.00	0	0	0	0	0.00	0.00
14974 Newark	0	0	0.00	0	0	0	0	0.00	0.00
14990 Newcastle	0	0	0.00	0	5	0	0	0.00	1,697.15
15067 Newport	0	0	0.00	0	0	0	0	0.00	0.00
15083 Nimrod/Aplin	7	0	17,740.52	6	4	0	0	13,960.50	1,357.72
15091 Nob Hill	0	0	0.00	0	0	0	0	0.00	0.00
15156 Norman	0	0	0.00	0	0	0	0	0.00	0.00
15164 Norfork	0	0	0.00	0	2	0	0	0.00	678.86
15172 Norphlet	0	0	0.00	0	0	0	0	0.00	0.00
15202 Oil Trough	0	0	0.00	0	2	0	0	0.00	678.86
15229 Northeast Benton Count	0	0	0.00	0	0	0	0	0.00	0.00
15245 Northeast Lakeside	0	0	0.00	0	0	0	0	0.00	0.00
15253 North Crossett	0	0	0.00	0	0	0	0	0.00	0.00
15261 Northeast Saline County	0	0	0.00	0	6	0	0	0.00	2,036.58
15288 Northeast Greene Count	0	0	0.00	0	0	0	0	0.00	0.00
15296 Northside Independence	0	0	0.00	0	0	0	0	0.00	0.00
15318 Northside Prairie	0	0	0.00	0	0	0	0	0.00	0.00
15369 North Little Rock	0	0	0.00	0	0	0	0	0.00	0.00
15407 North Pulaski Fire Protec	88	0	223,023.68	93	0	0	0	216,387.75	0.00
15466 Oak Grove	0	0	0.00	0	0	0	0	0.00	0.00
15474 Oak Grove FPD #25	0	0	0.00	0	0	0	0	0.00	0.00
15555 Ola	0	0	0.00	0	0	0	0	0.00	0.00
15660 Oppelo	0	0	0.00	0	7	0	0	0.00	2,376.01

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2023, DISTRIBUTED JUNE 2024
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				2,326.75	339.43		
	2,534.36			Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer			Annual Payment for Paid Retiree	Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	Annual Payment for Retirees, etc.								
15768 Osceola	0	0	0.00	0	7	7	4	16,287.25	3,733.73		
15792 Ouachita Co Fd #1	8	0	20,274.88	0	0	0	0	0.00	0.00		
15806 Ouachita	0	0	0.00	0	0	0	0	0.00	0.00		
15822 Oxley Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
15857 Ozark	0	0	0.00	0	0	0	0	0.00	0.00		
15997 Pangburn	0	0	0.00	0	16	0	0	0.00	5,430.88		
16160 Paragould	0	0	0.00	0	10	0	0	0.00	3,394.30		
16179 Parks	8	0	20,274.88	15	2	0	0	34,901.25	678.86		
16195 Parthenon Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
16233 Patterson	0	0	0.00	0	0	0	0	0.00	0.00		
16241 Paris	0	0	0.00	0	0	0	0	0.00	0.00		
16268 Parkin	0	0	0.00	0	5	0	0	0.00	1,697.15		
16276 Pea Ridge	0	0	0.00	0	5	0	0	0.00	1,697.15		
16284 Perla	0	0	0.00	0	0	0	0	0.00	0.00		
16292 Peel Vol Fire & Rescue	0	0	0.00	0	2	0	0	0.00	678.86		
16314 Perryville	0	0	0.00	0	0	0	0	0.00	0.00		
16330 Philadelphia	0	0	0.00	0	5	0	0	0.00	1,697.15		
16357 Piggott	0	0	0.00	0	0	0	0	0.00	0.00		
16438 Pleasant Plains	0	0	0.00	0	16	0	0	0.00	5,430.88		
16446 Pleasant Plains Fire	0	0	0.00	0	0	0	0	0.00	0.00		
16462 Pine Bluff	0	0	0.00	0	0	0	0	0.00	0.00		
16489 Pine Ridge Vfd	58	0	146,992.88	52	0	0	0	120,991.00	0.00		
16497 Pine Village	0	0	0.00	0	0	0	0	0.00	0.00		
16519 Pineville Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
16527 Piney Point	0	0	0.00	0	0	0	0	0.00	0.00		
16551 Plumerville	0	0	0.00	0	0	0	0	0.00	0.00		
16578 Plainview	0	0	0.00	0	9	0	0	0.00	3,054.87		
16659 Pocahontas	0	0	0.00	0	9	0	0	0.00	3,054.87		
16675 Ponca Vfd	0	0	0.00	6	7	0	0	13,960.50	2,376.01		
16683 Pottsville	0	0	0.00	0	0	0	0	0.00	0.00		
16713 Portland	0	0	0.00	0	0	0	0	0.00	0.00		
16756 Prairie Grove	0	0	0.00	0	9	0	8	0.00	5,770.31		
16799 Prescott	0	0	0.00	0	0	0	0	0.00	0.00		
16853 Pulaski Co FPD #5	0	0	0.00	0	9	0	0	0.00	3,054.87		
16918 Pyatt Rural Fire & Def A:	0	0	0.00	0	6	0	0	0.00	2,036.58		
16926 Quail Creek	0	0	0.00	0	0	0	0	0.00	0.00		
16934 Quitman	0	0	0.00	0	0	0	0	0.00	0.00		
16950 Ravenden	0	0	0.00	0	0	0	0	0.00	0.00		
17043 Rector	0	0	0.00	0	0	0	0	0.00	0.00		
17132 Redfield	0	0	0.00	0	9	0	0	0.00	3,054.87		
17140 Rison	0	0	0.00	0	0	0	0	0.00	0.00		
17159 Richwood Vfd	0	0	0.00	0	12	0	0	0.00	4,073.16		
17167 Riverdale	0	0	0.00	0	0	0	0	0.00	0.00		
17205 Rockport	0	0	0.00	0	0	0	0	0.00	0.00		
17213 Rockport Fire	0	0	0.00	0	0	0	0	0.00	0.00		
17221 Rocky Branch	0	0	0.00	0	0	0	0	0.00	0.00		
17248 Rogers	0	15	38,015.40	0	0	29	5	67,475.75	1,697.15		
17264 Rondo Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
17272 Round Mountain Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
17280 Rudd's Crossing Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
17299 Rose Bud	0	0	0.00	0	0	0	0	0.00	0.00		
17302 Ross Van Ness - Welfon	0	0	0.00	0	0	0	0	0.00	0.00		
17310 Ruddell	0	0	0.00	0	0	0	0	0.00	0.00		
17320 Runyan Acres	0	0	0.00	0	0	0	0	0.00	0.00		
17329 Russell	0	0	0.00	0	0	0	0	0.00	0.00		
17337 Russellville	0	0	0.00	0	3	0	0	0.00	1,018.29		
17531 Salem	9	0	22,809.24	13	7	0	0	30,247.75	2,376.01		
17558 Salem-Saline Co.	0	0	0.00	0	7	0	0	0.00	2,376.01		
17574 Saratoga Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
17582 Sardis	0	0	0.00	0	0	0	0	0.00	0.00		
17604 Scotland Area	0	0	0.00	0	0	0	0	0.00	0.00		
17612 Scott Fire Prot. District	0	0	0.00	0	0	0	0	0.00	0.00		
17620 Scranton Rural	0	0	0.00	0	0	0	0	0.00	0.00		

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2023, DISTRIBUTED JUNE 2024
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				2,326.75 Annual Payment for Paid Retiree	339.43 Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	2,534.36	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer		
			Annual Payment for Retirees, etc.						
17639 Searcy	0	0	0.00	0	0	0	0	0.00	0.00
17647 Sedgwick	8	0	20,274.88	15	6	0	0	34,901.25	2,036.58
17655 Shannon Hills	0	0	0.00	0	0	0	0	0.00	0.00
17663 Shannon Hills FID	0	0	0.00	0	0	0	0	0.00	0.00
17671 Shaw	0	0	0.00	0	3	0	0	0.00	1,018.29
17698 Shady Grove Fire & Res	0	0	0.00	0	0	0	0	0.00	0.00
17744 Sheridan	0	0	0.00	0	0	0	0	0.00	0.00
17760 Sherrill	0	0	0.00	0	5	0	0	0.00	1,697.15
17787 Sherwood	0	0	0.00	0	0	0	0	0.00	0.00
17833 Siloam Springs	0	0	0.00	0	0	13	1	30,247.75	339.43
17884 Sixth District VFD (Pleas	0	0	0.00	0	0	0	0	0.00	0.00
17922 Smyrna Vfd	0	0	0.00	0	0	0	0	0.00	0.00
17930 Smackover	0	0	0.00	0	0	0	0	0.00	0.00
17949 Snowball V F D	0	0	0.00	0	7	0	0	0.00	2,376.01
17957 South Carroll Co Fire As	0	0	0.00	0	0	0	0	0.00	0.00
17965 Southbend	0	0	0.00	0	0	0	0	0.00	0.00
17973 SE Jefferson Co Vfd	0	0	0.00	0	0	0	0	0.00	0.00
17981 Sparkman	0	0	0.00	0	0	0	0	0.00	0.00
18007 South Mountain V F D	0	0	0.00	0	4	0	0	0.00	1,357.72
18015 Southside V F D	0	0	0.00	0	0	0	0	0.00	0.00
18023 South Greene County	0	0	0.00	0	0	0	0	0.00	0.00
18031 Springdale	0	29	73,496.44	0	0	36	2	83,763.00	678.86
18058 Southridge	0	0	0.00	0	0	0	0	0.00	0.00
18139 Stamps	0	0	0.00	0	0	0	0	0.00	0.00
18244 Star City	0	0	0.00	1	12	0	0	2,326.75	4,073.16
18287 Stephens	0	0	0.00	0	11	0	0	0.00	3,733.73
18317 St. Charles, Town of	0	0	0.00	0	3	0	0	0.00	1,018.29
18333 St. Francis	0	0	0.00	0	0	0	0	0.00	0.00
18376 Strawberry	0	0	0.00	0	2	0	0	0.00	678.86
18392 Strickler Vfd	0	0	0.00	0	0	0	0	0.00	0.00
18430 Strong	0	0	0.00	0	0	0	0	0.00	0.00
18546 Stuttgart	0	0	0.00	0	4	0	0	0.00	1,357.72
18724 Sulphur Rock	4	0	10,137.44	17	4	0	0	39,554.75	1,357.72
18732 Sulphur Springs	0	0	0.00	0	0	0	0	0.00	0.00
18740 Summit	0	0	0.00	0	3	0	0	0.00	1,018.29
18775 Sunnyland Rural	0	0	0.00	0	0	0	0	0.00	0.00
18783 Sunset Rural Vfd	0	0	0.00	0	0	0	0	0.00	0.00
18791 Swifton	0	0	0.00	0	0	0	0	0.00	0.00
18821 Taylor	0	0	0.00	0	7	0	0	0.00	2,376.01
18929 Texarkana	0	33	83,633.88	0	11	0	0	0.00	3,733.73
18953 Thornton	0	0	0.00	22	0	0	0	51,188.50	0.00
19038 Tillar	0	0	0.00	0	10	0	0	0.00	3,394.30
19048 Timbo	0	0	0.00	0	4	0	0	0.00	1,357.72
19062 Tinsman Volunteer Fire	0	0	0.00	0	0	0	0	0.00	0.00
19089 Tontitown, City of	0	0	0.00	0	0	0	0	0.00	0.00
19097 Tontitown Area VFD	0	0	0.00	0	0	0	0	0.00	0.00
19127 Tracy Area	0	0	0.00	0	0	0	0	0.00	0.00
19224 Trumann	0	0	0.00	0	3	0	0	0.00	1,018.29
19313 Tuckerman	0	0	0.00	3	4	0	0	6,980.25	1,357.72
19321 Tull Fire & Rescue	0	0	0.00	0	4	0	0	0.00	1,357.72
19356 Turrell	0	0	0.00	0	0	0	0	0.00	0.00
19364 Turtle Creek	0	0	0.00	0	1	0	0	0.00	339.43
19372 Tyronza	0	0	0.00	0	0	0	0	0.00	0.00
19380 Umpire	0	0	0.00	0	8	0	0	0.00	2,715.44
19386 Upper White Oak Lake	0	0	0.00	0	0	0	0	0.00	0.00
19399 Valley Springs V F D	0	0	0.00	0	0	0	0	0.00	0.00
19410 Van Buren	0	0	0.00	0	0	0	0	0.00	0.00
19429 Vandervoort	0	0	0.00	10	0	0	0	23,267.50	0.00
19445 Velvet Ridge	0	0	0.00	0	0	0	0	0.00	0.00
19526 Vilonia	0	0	0.00	0	0	0	0	0.00	0.00
19615 Viola	0	0	0.00	0	8	0	0	0.00	2,715.44
19828 Wabbaseka	0	0	0.00	0	6	0	0	0.00	2,036.58
19917 Waldo	0	0	0.00	0	6	0	0	0.00	2,036.58

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
 CALENDAR YEAR 2023, DISTRIBUTED JUNE 2024
 DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				2,326.75	339.43		
	2,534.36			Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer			Annual Payment for Paid Retiree	Annual Payment for Volunteer
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	Annual Payment for Retirees, etc.								
20028 Waldron	0	0	0.00	0	2	0	7	0.00	3,054.87		
20117 Walnut Ridge	0	0	0.00	0	0	0	0	0.00	0.00		
20168 Ward	0	0	0.00	6	11	0	0	13,960.50	3,733.73		
20214 Warren	0	0	0.00	0	0	0	0	0.00	0.00		
20311 Washington	0	0	0.00	2	9	0	0	4,653.50	3,054.87		
20346 Water Valley Vfd	0	0	0.00	0	2	0	0	0.00	678.86		
20354 Watson Chapel	0	0	0.00	0	0	0	0	0.00	0.00		
20362 Wedington V F D	0	0	0.00	0	0	0	0	0.00	0.00		
20419 Weiner	0	0	0.00	0	0	0	0	0.00	0.00		
20486 Wescon	0	0	0.00	0	7	0	0	0.00	2,376.01		
20494 Wesley Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
20508 West Fork	0	0	0.00	0	0	0	0	0.00	0.00		
20605 West Memphis	0	0	0.00	0	0	0	0	0.00	0.00		
20656 West Point	26	0	65,893.36	37	0	0	0	86,089.75	0.00		
20664 West Pulaski Vfd	0	0	0.00	0	3	0	0	0.00	1,018.29		
20672 Western Greene Co. Fir	0	0	0.00	0	0	0	0	0.00	0.00		
20680 Western Grove Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
20702 Wheatley	0	0	0.00	0	0	0	0	0.00	0.00		
20710 Wheeler Vfd	0	0	0.00	0	5	0	0	0.00	1,697.15		
20796 White Bluff	0	0	0.00	0	0	0	0	0.00	0.00		
20818 White Hall	0	0	0.00	0	0	0	0	0.00	0.00		
20834 Whitehouse V F D	0	0	0.00	0	7	0	0	0.00	2,376.01		
20850 Wickes Rvfd #2	0	0	0.00	0	0	0	0	0.00	0.00		
20885 Williams Junction Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
20907 Wilmar	0	0	0.00	0	0	0	0	0.00	0.00		
21008 Wilmot	0	0	0.00	0	0	0	0	0.00	0.00		
21024 Woodlawn	0	0	0.00	0	3	0	0	0.00	1,018.29		
21091 Wilson	0	0	0.00	0	0	0	0	0.00	0.00		
21105 Wilton	0	0	0.00	0	8	0	0	0.00	2,715.44		
21113 Winchester	0	0	0.00	0	0	0	0	0.00	0.00		
21199 Wynne	0	0	0.00	0	0	0	0	0.00	0.00		
21296 Y-City Volunteer Fire	0	0	0.00	2	7	0	0	4,653.50	2,376.01		
21393 Yellville	0	0	0.00	0	0	0	8	0.00	2,715.44		
21431 Zinc Vfd	0	0	0.00	0	0	0	0	0.00	0.00		
21636 70 West Fire	0	0	0.00	0	0	0	0	0.00	0.00		
21700 101 - Gamaliel FPD #5	0	0	0.00	0	0	0	0	0.00	0.00		
	722	125	2,146,602.92	975	1,261	152	225	2,622,247.25	504,392.98		

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2023
DISTRIBUTED JUNE 2024**

**Listing of Location Allocation Results
Local Plan, LOPFI, and Additional Allocation Amounts
Section 9 Introduction**

This section summarizes the amounts developed in Sections 3 through 6. The Local Plan amounts are shown for those locally administered and then those administered by LOPFI. The next set of columns shows the results for the LOPFI-only Volunteer allocation. The last set of columns shows the allocation for the LOPFI-only Paid locations. There is one line for each of the LOPFI locations. The exhibit is ordered in the numeric order of the LOPFI location numbers.

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2024

Local Plans		Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations					
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
106	Allison Sycamore	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
116	Alma	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,552.00	0.00	0.00	0.00
150	Alexander	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	4,536.00	41,228.56	45,415.36
195	Alpena	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
205	Altus	0.00	0.00	0.00	0.00	2,204.60	0.00	1,102.30	0.00	7,128.00	0.00	0.00	3,682.81
248	Alzheimer	0.00	0.00	0.00	0.00	1,318.20	0.00	659.10	0.00	2,592.00	648.00	0.00	0.00
302	Amity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	648.00	0.00	4,957.80
310	Antioch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
345	Appleton Rural V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
361	Arch Street Fpd #16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
418	Arkadelphia	26,476.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	57,625.70	0.00
507	Arkansas City	0.00	0.00	0.00	0.00	2,486.96	0.00	1,243.48	0.00	4,536.00	0.00	0.00	0.00
604	Ashdown	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	3,240.00	4,068.48	55,225.43
647	Ash Flat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	3,240.00	18,406.71	20,227.99
701	Atkins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,904.00	2,592.00	0.00	39,789.15
809	Augusta	0.00	0.00	0.00	0.00	517.38	0.00	0.00	0.00	11,016.00	648.00	0.00	25,736.37
825	Austin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	3,888.00	0.00	19,290.73
833	Avoca	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,200.00	0.00	0.00	0.00
906	Bald Knob	0.00	0.00	0.00	0.00	2,067.71	0.00	1,033.86	0.00	11,664.00	0.00	0.00	39,058.37
1007	Barling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	4,536.00	30,502.78	54,114.94
1074	Barton-Lexa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,624.00	0.00	0.00	0.00
1104	Batesville	69,682.58	0.00	34,841.29	0.00	0.00	0.00	0.00	0.00	7,128.00	9,072.00	55,579.02	102,190.55
1120	Bauxite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	0.00	0.00	0.00
1201	Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	2,592.00	0.00	20,630.05
1228	Bay Village VFD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	0.00	0.00
1260	Beaverfork	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
1287	Beaver Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	18,525.72	0.00
1309	Bearden	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
1317	Beebe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	21,420.47	0.00
1341	Bee Branch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
1392	Belleville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
1406	Bella Vista	0.00	0.00	0.00	0.00	43,357.33	0.00	21,678.67	0.00	0.00	648.00	409,860.32	269,311.87
1503	Benton	0.00	0.00	0.00	0.00	80,850.52	21,810.73	102.12	10,905.36	0.00	0.00	472,247.97	447,857.98
1600	Bentonville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	2,592.00	778,619.54	691,349.64
1627	Bergman Vf Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
1643	Bigelow	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	0.00	0.00
1694	Bethesda	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
1708	Berryville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	648.00	0.00	81,013.40
1716	Biggers-Reyno	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
1724	Big Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
1732	Biscoe	0.00	0.00	0.00	0.00	4,917.55	0.00	2,458.77	0.00	5,832.00	0.00	0.00	0.00
1740	Bismarck Fire Pro Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
1759	Black Rock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.00	0.00	3,160.94
1791	Blytheville	0.00	0.00	0.00	0.00	44,400.16	26,544.75	118.72	0.00	1,296.00	0.00	140,040.58	177,381.20
1856	Bonanza	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,848.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2024

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
1880	Bono	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	0.00	20,685.91
1899	Bono FID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	0.00
1902	Booneville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
1945	Boston Mountain V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	0.00	0.00	0.00
1996	Bradford	0.00	0.00	0.00	0.00	3,181.44	0.00	1,590.72	0.00	9,720.00	1,296.00	0.00	10,456.07
2003	Bradley	0.00	0.00	0.00	0.00	2,473.58	0.00	0.00	0.00	4,536.00	648.00	0.00	2,006.37
2011	Bradley County Rural VFD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
2062	Brookland Fire Protection Distr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
2097	Brinkley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	1,296.00	4,021.16	33,854.80
2127	Brookland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	43,798.65
2178	Bruno Fire Prot Dist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
2194	Bryant	0.00	0.00	0.00	0.00	786.76	0.00	0.00	0.00	0.00	7,128.00	288,632.26	284,525.42
2224	Buena Vista	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
2240	Buford Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	4,426.52	0.00
2283	Bull Shoals	0.00	0.00	0.00	0.00	1,316.39	0.00	0.00	0.00	9,720.00	0.00	4,074.95	15,587.10
2356	Burnt Ridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
2380	Butterfield	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,792.00	0.00	0.00	0.00
2585	Cabot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	244,708.60	256,787.05
2682	Caddo Valley	0.00	0.00	0.00	0.00	1,121.19	0.00	560.59	0.00	11,016.00	5,184.00	0.00	14,412.83
2690	Caldwell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
2704	Cairo Volunteer Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
2739	Calico Rock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
2763	Caion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
2771	Camden	0.00	0.00	0.00	0.00	80,617.80	28,961.60	1,714.55	14,480.80	1,944.00	0.00	139,143.13	97,862.60
2798	Calvert Township VF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
2844	Camp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
2852	Cammack Village	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,944.42
2860	Cane Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
2879	Capps-Batavia Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	0.00
2887	Caraway	0.00	0.00	0.00	0.00	11,637.26	0.00	5,818.63	0.00	11,664.00	0.00	0.00	11,576.86
2984	Carlisle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	17,558.54
3050	Carthage	0.00	0.00	0.00	0.00	1,506.14	0.00	0.00	0.00	1,944.00	0.00	0.00	0.00
3085	Cash	0.00	0.00	0.00	0.00	278.91	0.00	139.46	0.00	9,072.00	0.00	0.00	0.00
3093	Cave City	0.00	0.00	0.00	0.00	7,009.57	0.00	3,504.79	0.00	14,256.00	3,888.00	3,035.89	21,176.66
3107	Cave Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	1,944.00	16,762.83	66,701.55
3123	Cecil Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
3158	Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
3166	Center Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
3182	Centerton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	2,592.00	236,901.66	163,024.73
3190	Central City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.00	0.00	0.00	2,903.55
3239	Chambersville Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	0.00	0.00
3271	Charleston	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
3301	Charlotte Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
3328	Cherry Hill Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	0.00
3336	Cherokee Village	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	3,888.00	37,573.07	28,729.38

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2024

Local Plans		Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations					
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
3344	Cherry Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	0.00	3,918.99
3360	Chickalah RFD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
3387	Chidester	0.00	0.00	0.00	0.00	1,047.85	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
3395	Chimes Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
3417	Choctaw	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
3441	Cincinnati Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
3484	Clarendon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	1,296.00	0.00	18,104.94
3573	Clarksville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,904.00	648.00	0.00	96,232.29
3689	Clinton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	1,296.00	3,607.69	28,666.40
3719	Collegeville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,552.00	0.00	0.00	0.00
3743	Colt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
3751	Coal Hill	0.00	0.00	0.00	0.00	2,607.49	0.00	1,303.74	0.00	5,184.00	648.00	0.00	5,786.43
3778	Concord	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	0.00
3786	Conway	0.00	0.00	0.00	0.00	150,410.33	0.00	75,131.55	0.00	0.00	0.00	678,517.48	879,597.63
3794	Cooterneck	0.00	0.00	0.00	0.00	7,370.66	0.00	3,685.33	0.00	4,536.00	0.00	0.00	0.00
3808	Compton Vol Fire Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
3832	Conway County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,384.00	0.00	0.00	0.00
3867	Cord Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
3875	Corning	0.00	0.00	0.00	0.00	1,576.43	0.00	0.00	0.00	9,720.00	0.00	0.00	23,978.80
3972	Cotter	0.00	0.00	0.00	0.00	592.73	0.00	0.00	0.00	7,776.00	0.00	0.00	11,068.84
3980	Cotter/Gassville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
4057	BDR Rural Fire Dist #1 Crawfo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,048.00	0.00	0.00	0.00
4065	Cotton Plant	0.00	0.00	0.00	0.00	627.60	0.00	313.80	0.00	1,296.00	0.00	0.00	3,161.80
4073	Cottonwood Rural Fire Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
4081	County Line Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
4111	Cove Rural V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
4170	Crawfordsville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
4251	Crow Mountain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	0.00	0.00
4278	Crossett	0.00	0.00	0.00	0.00	630.13	0.00	315.06	0.00	648.00	648.00	108,973.80	62,286.05
4286	Crystal FPD #24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	0.00
4308	Curtis Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
4332	Dalton Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
4340	Damascus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
4464	Danville	0.00	0.00	0.00	0.00	3,149.91	0.00	1,574.96	0.00	11,664.00	0.00	0.00	17,508.78
4553	Dardanelle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	1,944.00	0.00	69,107.34
4634	Deann	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
4669	Decatur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	3,240.00	0.00	44,689.24
4685	Deer Volunteer Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
4715	Delaware	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
4766	DeQueen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	23,398.81	78,168.05
4812	Dermott	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	14,369.51
4855	Des Arc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	3,888.00	0.00	31,234.72
4863	DeValls Bluff	0.00	0.00	0.00	0.00	7,553.89	0.00	3,776.95	0.00	9,720.00	0.00	0.00	3,749.58
4871	Desha	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	0.00	0.00
4960	DeWitt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	36,212.98

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2024

Local Plans		Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations					
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
4987	Diamond City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,660.22
5010	Diaz	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	648.00	0.00	4,971.47
5029	Dierks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	0.00	17,426.72
5037	District 7 Crawford Co	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
5045	Dodd Mountain V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
5053	Dumas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
5169	Dover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	27,024.29
5266	Dyess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
5355	Earle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	1,296.00	0.00	8,210.13
5363	East Camden	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	648.00	0.00	0.00
5371	East End Fire Protection Distric	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
5398	East Pulaski County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
5401	Elaine	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	0.00
5460	El Dorado	0.00	0.00	0.00	0.00	270,546.15	265,184.98	0.00	0.00	0.00	0.00	251,816.70	230,788.83
5568	Elkins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	3,888.00	8,964.72	56,733.20
5614	Elm Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	28,766.99
5630	Emmett	0.00	0.00	0.00	0.00	551.34	0.00	275.67	0.00	5,832.00	0.00	0.00	0.00
5649	EMP Rural Fire Assoc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	0.00
5657	England	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
5738	Etowah Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
5762	Eudora	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
5819	Evansville V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
5851	Eureka Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	4,536.00	69,889.90	71,002.78
5878	Evening Shade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	1,944.00	0.00	0.00
5924	Faircrest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	0.00	0.00
5959	Fairfield Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,144.00	0.00	0.00	25,935.89
5983	Fairview FPD (Searcy)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
5991	Fairview Rural FD (Flippin)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	0.00	0.00
6041	Farmington	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	2,592.00	69,061.81	109,844.12
6149	Fayetteville	274,109.78	148,145.29	137,054.89	74,072.64	0.00	0.00	0.00	0.00	0.00	0.00	1,088,768.90	1,160,935.42
6203	Fifty Six	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
6254	Fisher	0.00	0.00	0.00	0.00	1,237.81	0.00	618.91	0.00	8,424.00	0.00	0.00	0.00
6262	Fire District #6 Crawford Count	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
6300	Flippin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	648.00	12,334.25	32,372.47
6327	Floral Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
6343	Fordyce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
6351	Foreman	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
6440	Forrest City	0.00	0.00	0.00	0.00	0.00	81,918.86	0.00	0.00	1,944.00	2,592.00	106,809.18	141,666.46
6548	Fort Smith	0.00	0.00	0.00	0.00	226,311.88	205,822.25	113,155.94	102,911.12	0.00	2,592.00	1,057,966.09	906,420.82
6580	Fountain Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
6629	Fox Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
6645	Frenchport Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	0.00
6653	Friendship	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6807	Gallatin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
6831	Garland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2024

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
6890	Garnett	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
6939	Gassville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	1,944.00	4,711.38	20,468.67
7048	Gentry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	3,240.00	4,543.47	59,830.68
7137	Gillett	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	804.87
7188	Gillham	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
7242	Glenwood	1,017.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	1,296.00	0.00	10,155.02
7269	Goshen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,483.83
7277	Goshen Fire Dist Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
7331	Gosnell	0.00	0.00	0.00	0.00	2,073.14	0.00	1,036.57	0.00	11,016.00	1,296.00	0.00	28,164.66
7358	Grady	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
7366	Gould	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
7374	Gravette	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,088.00	1,296.00	24,720.66	55,737.82
7390	Gravel Ridge Fire Protection D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	13,061.87	0.00
7412	Grayson Fire Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	0.00	0.00
7439	Green Forest	0.00	0.00	0.00	0.00	1,249.34	0.00	0.00	0.00	12,312.00	648.00	0.00	57,373.96
7447	Greenbrier	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	0.00	5,412.55	55,918.41
7463	Greenland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	12,519.49
7471	Greenwood	0.00	0.00	0.00	0.00	995.40	0.00	497.70	0.00	17,496.00	1,944.00	7,960.93	113,848.03
7498	Greenwood Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
7544	Greers Ferry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	13,726.58
7633	Grover Township	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
7706	Gum Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
7730	Grubbs	0.00	0.00	0.00	0.00	919.44	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
7749	Gurdon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	0.00
7757	Guy Community	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
7765	Hackett	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	648.00	0.00	7,902.39
7846	Hagarville Rfd #3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
7889	Halley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
7935	Hamburg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	0.00	0.00	0.00
8044	Hampton	0.00	0.00	0.00	0.00	5,730.56	0.00	2,865.28	0.00	9,720.00	0.00	0.00	12,669.65
8079	Hand Cove Fire Prot Dist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	0.00
8125	Hardin	0.00	0.00	0.00	0.00	1,297.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
8133	Hardy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	1,944.00	1,676.58	14,936.38
8141	Harmon Volunteer Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
8168	Harrell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
8230	Harrisburg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	26,285.42
8346	Harrison	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.00	4,536.00	168,102.23	197,494.91
8435	Hartford	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	3,526.63
8478	Haskell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	1,944.00	2,054.01	12,774.41
8494	Hatfield Volunteer Fire Rescue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
8532	Hazen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
8621	Heber Springs	0.00	0.00	0.00	0.00	3,151.73	0.00	0.00	0.00	13,608.00	0.00	26,021.76	72,863.04
8648	Helena-West Helena	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	1,296.00	105,102.72	63,004.46
8656	Hector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	0.00	3,500.30
8664	Hermitage	0.00	0.00	0.00	0.00	2,565.47	0.00	1,282.73	0.00	4,536.00	1,296.00	0.00	5,837.22

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2024

Local Plans		Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations					
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
8753	Hensley Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	0.00	0.00	0.00
8826	Hickory Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
8834	Hickory Ridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
8842	Higginson Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	648.00	0.00	0.00
8850	Highfill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,904.00	3,888.00	0.00	24,312.64
8869	Hilltop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
8877	Highway 15 South	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
8885	Hilltop Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
8893	Highway 286 East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
8907	Highland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	3,888.00	2,503.87	13,190.04
8915	Holland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
8923	Holly Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	648.00	0.00	787.98
8931	Hollis Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
9008	Holiday Island	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	0.00	19,837.11	0.00
9016	Hon Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
9024	Hope	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	67,201.93	0.00
9032	Hopewell Fire District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	0.00	0.00
9067	Horatio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,552.00	0.00	0.00	0.00
9083	Horseshoe Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
9113	Hot Springs	0.00	0.00	0.00	0.00	430,314.73	0.00	0.00	0.00	0.00	0.00	515,731.07	752,624.20
9210	Hot Springs Village	0.00	0.00	0.00	0.00	31,639.75	0.00	2,019.24	0.00	6,480.00	648.00	121,422.28	103,719.72
9326	Hoxie	0.00	0.00	0.00	0.00	514.91	0.00	257.45	0.00	13,608.00	2,592.00	0.00	13,026.92
9415	Hughes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	648.00	0.00	5,267.78
9512	Humphrey	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	648.00	0.00	0.00
9547	Hwy 94 East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
9628	Huntsville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,904.00	648.00	8,554.40	48,219.27
9717	Huntington	0.00	0.00	0.00	0.00	1,516.55	0.00	0.00	0.00	7,128.00	648.00	0.00	0.00
9814	Huttig	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	2,926.80
9911	Highway 70 West Fire Protecti	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10014	Imboden	0.00	0.00	0.00	0.00	10,541.65	0.00	5,270.83	0.00	9,720.00	0.00	0.00	0.00
10030	Inspiration Point	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
10065	Ione Community Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
10219	Jacksonville	103,215.42	0.00	51,607.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	386,740.55	277,625.98
10308	Johnson Co Rfd #1(Ludwig)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	0.00
10316	Jasper	0.00	0.00	0.00	0.00	5,716.60	0.00	2,858.30	0.00	6,480.00	0.00	0.00	7,038.46
10324	Johnson Co Rfd #2(Harmony)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
10340	Johnson Co Rfd #4(Hartman)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
10359	Johnson Co Rfd #5(Flat Rock)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	0.00	0.00
10375	Johnson Co Rfd #7(Lutherville)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
10383	Johnson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	34,996.87	43,773.35
10405	Joiner	0.00	0.00	0.00	0.00	1,639.07	0.00	819.53	0.00	9,072.00	0.00	0.00	0.00
10413	Johnson Co Rfd #8(Coal Hill)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	0.00	0.00	0.00
10502	Jonesboro	0.00	0.00	0.00	0.00	435,163.03	0.00	0.00	0.00	0.00	648.00	753,962.12	953,187.71
10529	Joplin Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
10588	Judsonia	5.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	3,888.00	0.00	22,917.55

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2024

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
10618	Junction City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	648.00	0.00	0.00
10707	Keiser	0.00	0.00	0.00	0.00	2,377.09	0.00	1,188.54	0.00	11,016.00	0.00	0.00	0.00
10804	Kensett	0.00	0.00	0.00	0.00	1,527.80	0.00	0.00	0.00	7,128.00	1,944.00	0.00	13,212.97
10812	Keo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	0.00	0.00
10839	Kibler	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,585.70
10855	Knoxville Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	0.00	0.00
10863	Lamar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	14,579.01
10871	Krooked Kreek Vfp Assoc, Inc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	0.00	0.00
11002	Lake City	0.00	0.00	0.00	0.00	1,495.64	0.00	0.00	0.00	16,848.00	0.00	0.00	18,259.36
11040	Lake Hamilton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	2,015.39	0.00
11061	Lake Maumelle Area Rfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	0.00
11088	Lake Norrell Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
11118	Lakeview	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	0.00	7,128.17
11207	Lake Village	0.00	0.00	0.00	0.00	1,682.08	0.00	0.00	0.00	13,608.00	648.00	0.00	38,937.45
11223	Lakeway Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
11266	Landis Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
11304	Lavaca	0.00	0.00	0.00	0.00	2,313.51	0.00	0.00	0.00	11,016.00	2,592.00	0.00	13,554.47
11320	Lawson-Urbana	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
11339	Lazy Acres Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
11401	Leachville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	648.00	0.00	19,263.71
11436	Lead Hill Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
11509	Lepanto	1,364.27	0.00	682.14	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	4,416.28
11517	Leslie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
11525	Lewisville	0.00	0.00	0.00	0.00	1,070.63	0.00	0.00	0.00	9,720.00	0.00	0.00	13,074.99
11533	Liberty	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
11576	Little Flock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	1,296.00	0.00	36,554.19
11606	Little Rock	0.00	0.00	0.00	0.00	1,001,301.74	1,172,053.43	500,650.87	586,026.72	0.00	0.00	3,521,672.71	4,239,694.39
11614	Lincoln	0.00	0.00	0.00	0.00	4,228.38	0.00	0.00	0.00	12,960.00	3,240.00	5,963.87	47,555.49
11649	Linwood/Moscow	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
11703	Lockesburg	0.00	0.00	0.00	0.00	2,119.67	0.00	0.00	0.00	14,904.00	0.00	0.00	0.00
11754	London	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
11762	Lone Rock Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
11800	Lonoke	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	51,792.69
11851	Louann	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
11908	Lowell	0.00	0.00	0.00	0.00	0.00	5,145.53	0.00	0.00	0.00	1,944.00	178,438.58	127,763.64
11932	Lurton-Pelsor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
11959	Luxora	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
11991	Lynn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
12092	Magazine	0.00	0.00	0.00	0.00	7,532.63	0.00	3,766.32	0.00	2,592.00	0.00	0.00	0.00
12149	Magnet Cove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
12181	Magnolia	0.00	0.00	0.00	0.00	2,472.87	30,067.62	0.00	0.00	4,536.00	5,184.00	56,917.01	104,997.85
12297	Malvern	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	91,238.03	110,671.81
12394	Mammoth Spring	0.00	0.00	0.00	0.00	3,161.98	0.00	1,580.99	0.00	6,480.00	0.00	0.00	0.00
12483	Manila	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,848.00	0.00	0.00	18,962.31
12580	Mansfield	0.00	0.00	0.00	0.00	1,434.08	0.00	0.00	0.00	3,888.00	0.00	0.00	13,712.87

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2024

Local Plans		Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations					
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police	Fire	Police	Fire	Police
12637	Marble Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	0.00	0.00
12688	Marianna	0.00	0.00	0.00	0.00	2,519.54	7,605.41	0.00	3,802.71	12,312.00	0.00	7,961.61	34,754.59
12785	Marion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,792.00	11,016.00	7,021.40	139,412.74
12882	Marked Tree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	29,268.79
12971	Marmaduke	0.00	0.00	0.00	0.00	2,325.49	0.00	1,162.74	0.00	7,776.00	1,944.00	0.00	22,238.69
13056	Marshall	0.00	0.00	0.00	0.00	14,128.06	0.00	7,064.03	0.00	6,480.00	648.00	0.00	9,669.00
13080	Marvell	0.00	0.00	0.00	0.00	2,339.05	0.00	0.00	0.00	11,664.00	648.00	0.00	14,831.66
13188	Maumelle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	242,156.14	207,507.85
13242	Mayflower	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	5,321.26	36,526.69
13269	Maynard Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
13285	McCrotry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	0.00	20,472.10
13382	McGehee	0.00	0.00	0.00	0.00	6,883.27	0.00	0.00	0.00	7,776.00	0.00	39,663.50	42,620.60
13471	McNeil	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
13587	McRae	0.00	0.00	0.00	0.00	1,017.85	0.00	508.93	0.00	6,480.00	0.00	0.00	4,936.23
13684	Melbourne	0.00	0.00	0.00	0.00	6,895.64	0.00	3,447.82	0.00	8,424.00	0.00	0.00	0.00
13714	Melrose Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	0.00	0.00	0.00
13773	Mena	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	14,602.19	0.00
13846	Midland Vol Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
13862	Milo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
13889	Mineral Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	1,296.00	0.00	10,976.11
13986	Monette	0.00	0.00	0.00	0.00	6,777.37	0.00	3,388.69	0.00	15,552.00	0.00	0.00	17,068.70
14087	Monticello	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	48,056.13	0.00
14184	Montrose	0.00	0.00	0.00	0.00	818.21	0.00	409.11	0.00	1,944.00	0.00	0.00	0.00
14214	Morning Star Fpa (Garland)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	3,561.00	0.00
14222	Morning Star Vfd (Searcy)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
14257	Moro	0.00	0.00	0.00	0.00	1,074.08	0.00	537.04	0.00	1,944.00	0.00	0.00	0.00
14273	Morrilton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,552.00	0.00	4,591.84	0.00
14281	Morrison	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
14303	Morrow Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
14338	Mount Holly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
14362	Mountainburg	1,494.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	0.00	3,902.40
14389	Mountain Home	0.00	0.00	0.00	0.00	39,427.50	0.00	19,713.75	0.00	7,776.00	3,240.00	168,810.49	192,210.12
14478	Mountain Pine	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.00	0.00	9,584.40
14486	Mount Ida	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	0.00
14494	Mt Judea Area Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,552.00	0.00	0.00	0.00
14524	Mountain View	0.00	0.00	0.00	0.00	6,677.38	0.00	3,338.69	0.00	15,552.00	1,296.00	0.00	35,907.31
14575	Mulberry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,848.00	0.00	0.00	12,583.21
14672	Murfreesboro	0.00	0.00	0.00	0.00	10,651.57	0.00	5,325.78	0.00	8,424.00	0.00	0.00	15,628.33
14877	Nashville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	8,278.86	0.00
14907	Natural Dam Vfd (Crawford 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	0.00	0.00
14931	New Blaine Rural Fd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
14974	Newark	0.00	0.00	0.00	0.00	837.11	0.00	0.00	0.00	11,664.00	648.00	0.00	0.00
14990	Newcastle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
15067	Newport	0.00	0.00	0.00	0.00	8,076.50	0.00	4,038.25	0.00	4,536.00	648.00	97,436.64	94,279.14
15083	Nimrod/Aplin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2024

Local Plans		Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations					
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police	Fire	Police	Fire	Police
15091	Nob Hill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	6,247.30	0.00
15156	Norman	0.00	0.00	0.00	0.00	2,481.82	0.00	1,240.91	0.00	7,128.00	0.00	0.00	0.00
15164	Norfolk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	0.00	0.00
15172	Norphlet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	648.00	0.00	0.00
15202	Oil Trough	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
15229	Northeast Benton County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,920.00	0.00	0.00	0.00
15245	Northeast Lakeside	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	4,867.66	0.00
15253	North Crossett	0.00	0.00	0.00	0.00	6,523.99	0.00	3,262.00	0.00	6,480.00	0.00	0.00	0.00
15261	Northeast Saline County Distric	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
15288	Northeast Greene County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
15296	Northside Independence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
15318	Northside Prairie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	0.00	0.00
15369	North Little Rock	0.00	0.00	0.00	0.00	962,195.84	982,234.75	0.00	0.00	0.00	0.00	1,149,034.02	1,393,308.89
15407	North Pulaski Fire Protection D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	0.00
15466	Oak Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	0.00
15474	Oak Grove FPD #25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	9,253.56	0.00
15555	Ola	0.00	0.00	0.00	0.00	93,094.52	0.00	46,547.26	0.00	8,424.00	648.00	0.00	14,071.35
15660	Oppelo	0.00	0.00	0.00	0.00	46,664.83	0.00	23,332.42	0.00	7,776.00	1,944.00	0.00	0.00
15768	Osceola	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	2,592.00	90,514.34	125,263.12
15792	Ouachita Co Fd #1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
15806	Ouachita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
15822	Oxley Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	0.00	0.00
15857	Ozark	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	2,592.00	6,040.85	41,166.90
15997	Pangburn	0.00	0.00	0.00	0.00	26,381.19	0.00	13,190.60	0.00	22,032.00	648.00	0.00	7,187.77
16160	Paragould	0.00	0.00	0.00	0.00	18,736.87	0.00	5,034.67	0.00	5,184.00	3,240.00	201,294.66	251,891.84
16179	Parks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16195	Parthenon Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
16233	Patterson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	648.00	0.00	3,585.45
16241	Paris	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
16268	Parkin	0.00	0.00	0.00	0.00	23,955.94	0.00	11,977.97	0.00	1,296.00	0.00	0.00	0.00
16276	Pea Ridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	1,944.00	67,211.39	101,196.99
16284	Perla	0.00	0.00	0.00	0.00	12,867.44	0.00	6,433.72	0.00	4,536.00	0.00	0.00	0.00
16292	Peel Vol Fire & Rescue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
16314	Perryville	0.00	0.00	0.00	0.00	14,633.17	0.00	7,316.58	0.00	6,480.00	0.00	0.00	24,650.04
16330	Philadelphia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
16357	Piggott	0.00	0.00	0.00	0.00	6,322.73	0.00	0.00	0.00	14,256.00	0.00	0.00	0.00
16438	Pleasant Plains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,749.74
16446	Pleasant Plains Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	0.00
16462	Pine Bluff	0.00	0.00	0.00	0.00	281,630.59	0.00	140,815.29	0.00	0.00	5,184.00	524,347.10	467,240.45
16489	Pine Ridge Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	0.00	0.00
16497	Pine Village	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
16519	Pineville Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	0.00
16527	Piney Point	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	0.00
16551	Plumerville	0.00	0.00	0.00	0.00	118,746.18	0.00	59,373.09	0.00	9,072.00	0.00	0.00	0.00
16578	Plainview	0.00	0.00	0.00	0.00	74,240.33	0.00	37,120.17	0.00	10,368.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
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		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
16659	Pocahontas	0.00	0.00	0.00	0.00	4,679.51	0.00	2,339.76	0.00	12,960.00	3,240.00	29,034.89	75,169.44
16675	Ponca Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
16683	Pottsville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	3,240.00	0.00	27,293.39
16713	Portland	0.00	0.00	0.00	0.00	16,401.53	0.00	8,200.76	0.00	2,592.00	0.00	0.00	4,068.50
16756	Prairie Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	3,888.00	33,919.37	104,386.48
16799	Prescott	0.00	0.00	0.00	0.00	26,816.77	0.00	13,408.38	0.00	4,536.00	0.00	0.00	0.00
16853	Pulaski Co FPD #5	0.00	0.00	0.00	0.00	5,124.88	0.00	2,562.44	0.00	1,944.00	0.00	244,540.08	0.00
16918	Pyatt Rural Fire & Def Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
16926	Quail Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	0.00	0.00
16934	Quitman	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
16950	Ravenden	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	3,806.56
17043	Rector	0.00	0.00	0.00	0.00	2,508.95	0.00	0.00	0.00	13,608.00	648.00	0.00	23,036.58
17132	Redfield	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,200.00	1,296.00	0.00	28,237.24
17140	Rison	0.00	0.00	0.00	0.00	476.89	0.00	238.44	0.00	12,960.00	0.00	0.00	0.00
17159	Richwood Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	0.00	0.00
17167	Riverdale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	0.00	0.00
17205	Rockport	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.00	0.00	24,598.28
17213	Rockport Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
17221	Rocky Branch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
17248	Rogers	67,044.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	937,071.26	794,475.44
17264	Rondo Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.00	0.00	0.00	0.00
17272	Round Mountain Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	0.00
17280	Rudd's Crossing Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
17299	Rose Bud	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
17302	Ross Van Ness - Welford VFD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
17310	Ruddell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
17320	Runyan Acres	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
17329	Russell	0.00	0.00	0.00	0.00	1,244.39	0.00	622.19	0.00	8,424.00	0.00	0.00	0.00
17337	Russellville	0.00	0.00	0.00	0.00	44,211.85	0.00	22,105.93	0.00	0.00	0.00	325,412.84	320,275.97
17531	Salem	0.00	0.00	0.00	0.00	102,702.47	0.00	51,351.24	0.00	7,128.00	0.00	0.00	18,434.20
17558	Salem-Saline Co.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,792.00	0.00	0.00	0.00
17574	Saratoga Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	0.00	0.00	0.00
17582	Sardis	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
17604	Scotland Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,904.00	0.00	0.00	0.00
17612	Scott Fire Prot. District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
17620	Scranton Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
17639	Searcy	0.00	0.00	0.00	0.00	97,077.07	16,379.73	48,538.53	8,189.86	1,296.00	5,832.00	252,436.68	262,058.92
17647	Sedgwick	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	0.00	0.00
17655	Shannon Hills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	23,572.28
17663	Shannon Hills FID	0.00	0.00	0.00	0.00	41,246.19	0.00	20,623.10	0.00	7,776.00	0.00	0.00	0.00
17671	Shaw	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
17698	Shady Grove Fire & Rescue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
17744	Sheridan	0.00	0.00	0.00	0.00	43,835.06	0.00	21,917.53	0.00	12,312.00	0.00	0.00	0.00
17760	Sherrill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
17787	Sherwood	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	437,667.13

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2024

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
17833	Siloam Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	1,944.00	343,663.78	290,564.65
17884	Sixth District VFD (Pleasant Gr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	0.00
17922	Smyrna Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	0.00	0.00
17930	Smackover	0.00	0.00	0.00	0.00	44,025.25	0.00	22,012.62	0.00	11,664.00	0.00	0.00	39,586.25
17949	Snowball V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
17957	South Carroll Co Fire Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
17965	Southbend	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
17973	SE Jefferson Co Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
17981	Sparkman	0.00	0.00	0.00	0.00	2,071.87	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
18007	South Mountain V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	0.00	0.00
18015	Southside V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,552.00	0.00	0.00	0.00
18023	South Greene County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
18031	Springdale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,101,748.06	1,154,892.38
18058	Southridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
18139	Stamps	0.00	0.00	0.00	0.00	3,823.94	0.00	0.00	0.00	11,664.00	0.00	0.00	10,243.43
18244	Star City	0.00	0.00	0.00	0.00	1,709.79	0.00	854.90	0.00	13,608.00	1,296.00	0.00	26,710.92
18287	Stephens	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
18317	St. Charles, Town of	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
18333	St. Francis	0.00	0.00	0.00	0.00	2,223.18	0.00	1,111.59	0.00	9,720.00	0.00	0.00	0.00
18376	Strawberry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
18392	Strickler Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
18430	Strong	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	1,546.42
18546	Stuttgart	0.00	0.00	0.00	0.00	2,801.18	0.00	1,400.59	0.00	1,944.00	4,536.00	93,389.38	133,561.26
18724	Sulphur Rock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
18732	Sulphur Springs	0.00	0.00	0.00	0.00	5,414.62	0.00	2,707.31	0.00	3,240.00	1,944.00	0.00	11,090.52
18740	Summit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	0.00
18775	Sunnyland Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
18783	Sunset Rural Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
18791	Swifton	0.00	0.00	0.00	0.00	55,001.31	0.00	27,500.66	0.00	10,368.00	0.00	0.00	3,209.92
18821	Taylor	0.00	0.00	0.00	0.00	70,178.08	0.00	35,089.04	0.00	5,832.00	0.00	0.00	0.00
18929	Texarkana	0.00	172,392.37	0.00	86,196.19	0.00	0.00	0.00	0.00	0.00	0.00	375,726.92	438,705.26
18953	Thornton	0.00	0.00	0.00	0.00	91,777.61	0.00	45,888.80	0.00	8,424.00	0.00	0.00	0.00
19038	Tillar	0.00	0.00	0.00	0.00	25,212.32	0.00	12,606.16	0.00	8,424.00	0.00	0.00	0.00
19048	Timbo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	0.00
19062	Tinsman Volunteer Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
19089	Tontitown, City of	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	7,128.00	29,948.50	95,863.98
19097	Tontitown Area VFD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
19127	Tracy Area	0.00	0.00	0.00	0.00	19,238.39	0.00	9,619.19	0.00	5,184.00	0.00	0.00	0.00
19224	Trumann	0.00	0.00	0.00	0.00	31,651.41	0.00	9,152.32	0.00	6,480.00	2,592.00	27,209.77	77,910.24
19313	Tuckerman	0.00	0.00	0.00	0.00	12,320.42	0.00	6,160.21	0.00	10,368.00	0.00	0.00	7,425.50
19321	Tull Fire & Rescue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
19356	Turrell	0.00	0.00	0.00	0.00	401.91	0.00	200.96	0.00	1,944.00	0.00	0.00	0.00
19364	Turtle Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	0.00	0.00
19372	Tyrnza	0.00	0.00	0.00	0.00	7,025.54	0.00	3,512.77	0.00	10,368.00	1,296.00	0.00	7,893.34
19380	Umpire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2024

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
Code	Name	Fire	Police	Fire	Police	Fire	Police	Fire	Police				
19386	Upper White Oak Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
19399	Valley Springs V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
19410	Van Buren	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	272,725.61	239,815.94
19429	Vandervoort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
19445	Velvet Ridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
19526	Vilonia	0.00	0.00	0.00	0.00	12,389.57	0.00	6,194.79	0.00	14,904.00	648.00	9,154.19	44,848.68
19615	Viola	0.00	0.00	0.00	0.00	4,361.44	0.00	2,180.72	0.00	5,832.00	0.00	0.00	0.00
19828	Wabbaseka	0.00	0.00	0.00	0.00	4,901.13	0.00	2,450.56	0.00	2,592.00	0.00	0.00	0.00
19917	Waldo	0.00	0.00	0.00	0.00	13,474.69	0.00	6,737.35	0.00	2,592.00	648.00	0.00	2,259.77
20028	Waldron	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	35,070.09
20117	Walnut Ridge	0.00	0.00	0.00	0.00	59,093.16	0.00	13,320.02	0.00	9,072.00	1,296.00	42,947.80	37,710.77
20168	Ward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	648.00	5,670.65	57,664.40
20214	Warren	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,736.00	0.00	18,744.93	0.00
20311	Washington	0.00	0.00	0.00	0.00	1,313.17	0.00	656.58	0.00	9,720.00	0.00	0.00	0.00
20346	Water Valley Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
20354	Watson Chapel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
20362	Wedington V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,496.00	0.00	0.00	0.00
20419	Weiner	0.00	0.00	0.00	0.00	385.78	0.00	192.89	0.00	7,776.00	1,296.00	0.00	3,456.45
20486	Wescon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	0.00
20494	Wesley Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	0.00	0.00
20508	West Fork	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,904.00	5,184.00	10,027.58	26,175.04
20605	West Memphis	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	354,624.14	497,263.75
20656	West Point	0.00	0.00	0.00	0.00	34,023.35	0.00	17,011.68	0.00	4,536.00	0.00	0.00	0.00
20664	West Pulaski Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,104.00	0.00	0.00	0.00
20672	Western Greene Co. Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	0.00	0.00	0.00
20680	Western Grove Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	0.00
20702	Wheatley	0.00	0.00	0.00	0.00	40,936.25	0.00	20,468.13	0.00	5,184.00	0.00	0.00	3,761.34
20710	Wheeler Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	0.00
20796	White Bluff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
20818	White Hall	0.00	0.00	0.00	0.00	38,835.37	0.00	19,417.68	0.00	10,368.00	3,240.00	0.00	76,663.42
20834	Whitehouse V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
20850	Wickes Rvfd #2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
20885	Williams Junction Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
20907	Wilmar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
21008	Wilmot	0.00	0.00	0.00	0.00	20,008.52	0.00	10,004.26	0.00	3,240.00	0.00	0.00	2,596.55
21024	Woodlawn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
21091	Wilson	0.00	0.00	0.00	0.00	47,740.50	0.00	23,870.25	0.00	5,832.00	0.00	0.00	5,967.05
21105	Wilton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
21113	Winchester	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
21199	Wynne	0.00	0.00	0.00	0.00	52,116.48	0.00	22,038.93	0.00	7,128.00	1,944.00	41,686.77	109,516.70
21296	Y-City Volunteer Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
21393	Yellville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
21431	Zinc Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
21636	70 West Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	9,375.21	0.00
21700	101 - Gamaliel FPD #5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,904.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2024

Location Code	Location Name	Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
		Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		Fire	Police	Fire	Police
		<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>				
		544,411.20	320,537.66	224,186.03	160,268.83	5,823,715.97	2,843,729.64	1,684,820.79	726,316.57	4,370,112.00	296,136.00	19,903,409.55	24,495,497.46
		864,948.85		384,454.86		8,667,445.61		2,411,137.36		4,666,248.00		44,398,907.01	