

Arkansas Fire and Police Pension Premium Tax 2025 Allocation Report

For June, 2025 Distributions

Osborn, Carreiro & Associates, Inc.

ACTUARIES • CONSULTANTS • ANALYSTS

124 West Capitol Avenue, Suite 1690

Little Rock, AR 72201 (501)376-8043

Questions? Please contact:
Jody Carreiro: JodyC@oca-actuaries.com

Osborn, Carreiro & Associates, Inc.

ACTUARIES • CONSULTANTS • ANALYSTS

One Union National Plaza, Suite 1690
124 West Capitol Avenue
Little Rock, Arkansas 72201
(501)376-8043 fax (501)376-7847

June 11, 2025

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

RE: Premium Tax Allocation for June 2025

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 2024, to be distributed by June 30, 2025.

This allocation report details the information in Board Preview report, dated May 27, 2025, which summarized the results of the premium tax allocation for the Pension Review Board before its meeting June 11, 2025. 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 2025 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 2024. 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 2025 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 20% from last year in total. The preliminary number provided for fire had no increase. Upon our follow up, the insurance department provided the amount shown on May 23. The total amount allocated for all the pieces of the formula were filled without going below the \$4 million minimum for state general revenue using the initial amount. But, we asked for the amount to be reviewed.

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. Except for a one-time increase warranted for the 2023 allocation, we have continued with this adjustment in the 2025 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 period for the 2023-2024 allocations. In consultation with staff, we moved the amortization period to five years beginning with this allocation.

There were also significant changes in other parts of the allocation formula. The State Police allocation remained at the increased levels of the previous year. based on the initial estimate from the retirement system. We will receive updated amounts and we will continue to review all portions of this calculation of the State Police allocation before the final report presentation..

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 the same as it was in 2024. This implies that there were about the same deaths as there was an increase (about 2.5%).

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 27, 2025 Board Preview

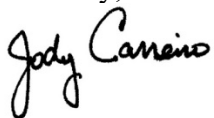
The State Police allocation amount depends on the final contributions to that fund as well as total salary amount paid for that system for the fiscal year. We reviewed this amount with the ASPRS staff before this final report and there was an adjustment that is included in this report.

After review of the Board Preview there were corrections in the contribution that was needed to receive the additional allocation. There were changes (increases) to several locations. We reviewed locations due to the reduce amortization period and there were a few that did not qualify for additional allocation, but their premium tax amount was up almost 50%.

Finally, we had requested that the insurance department review the amount of premium tax coming from the fire lines of insurance. The increased amount we received for the board preview has been confirmed and is reflected in this report. Please note that the footers to the following pages note June 11 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 2024
DISTRIBUTED TO LOCATIONS AND GENERAL REVENUE IN JUNE 2025

	Police Portion	Fire Portion	Total	Source
Gross Collections	59,011,645.13	51,039,393.50	110,051,038.63	A
Treasury Fee 3.0%	1,770,349.35	1,531,181.81	3,301,531.16	A
Special Revenue Fee 0.0%	0.00	0.00	0.00	A
Net Collections	57,241,295.78	49,508,211.69	106,749,507.47	A
PRB Administrative Expenses	253,793.26	219,506.74	473,300.00	Section 2
Premium Tax Allocation Expense	30,028.36	25,971.64	56,000.00	Section 2
Total Expense Allocations	283,821.62	245,478.38	529,300.00	
Available for Distribution	56,957,474.16	49,262,733.31	106,220,207.47	
Allocations to Locations				
a. Previous Year Forfeitures	0.00	0.00	0.00	Section 2
b. Local Plans Allocation	342,287.44	218,604.20	560,891.64	Section 3
c. Consolidated Local Plans Allocation	3,522,147.98	6,489,884.38	10,012,032.36	Section 4
d. LOPFI only Volunteer Allocation	312,336.00	4,384,368.00	4,696,704.00	Section 5
e. LOPFI only Paid Allocation	27,014,886.04	21,470,140.40	48,485,026.44	Section 6
f. Total Allocation Amounts (Items a. - e.)	31,191,657.46	32,562,996.98	63,754,654.44	
General Revenue Subtotal	25,765,816.70	16,699,736.33	42,465,553.03	
Special Fund Reductions to General Revenue Portion:				
Fire Protection Fund	0.00	1,313,760.00	1,313,760.00	Section 7
State Police Pension Distribution	10,387,038.50	0.00	10,387,038.50	Section 7
Police Supplement Funds	479,400.00	0.00	479,400.00	Section 7
Additional Allocation - Local Plans	171,143.72	47,613.75	218,757.47	Section 3
Additional Allocation - Consolidated Plans	732,871.38	971,392.44	1,704,263.82	Section 4
Future Supplement Funds	2,075,578.28	3,196,796.32	5,272,374.60	Section 8
Adjustment from Previous Years	4,108.75	95,045.83	99,154.58	
Final Distribution to General Revenue	11,915,676.07	11,075,127.99	22,990,804.06	

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 2024
DISTRIBUTED TO LOCATIONS AND GENERAL REVENUE IN JUNE 2025

COMPARISON WITH PREVIOUS YEARS

	<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>June, 2025</u>	One Year <u>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	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	51,039,393.50	28.6%
for Police Plan Distribution	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	59,011,645.13	15.4%
Total Received for Allocation	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	110,051,038.63	21.2%
Treasury Fee	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	3,301,531.16	21.2%
Special Revenue Fee	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	0.00	
General Revenues	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	22,990,804.06	191.2%
PRB Administrative Expenses	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	473,300.00	9.6%
PRB P Tax Allocation Expenses	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	56,000.00	-6.7%
<u>Distributed to Cities</u>												
Local Police Plans	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	342,287.44	6.8%
Local Fire Plans	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	218,604.20	-59.8%
LOPFI Police Plans	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	27,014,886.04	10.1%
Local Police Consolidated	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	3,522,147.98	23.9%
LOPFI Fire Plans	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	21,470,140.40	7.8%
Local Fire Consolidated	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	6,489,884.38	11.4%
LOPFI Volunteer Locations	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	4,696,704.00	0.7%
Total Distribution to Cities	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	63,754,654.44	8.7%
Fire Protection Fund - Act 833	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	1,313,760.00	32.8%
Arkansas State Police Pension Fund	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	10,387,038.50	-9.1%
Additional Allocation-Local Admin	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	218,757.47	-43.1%
LOPFI-administered	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	1,704,263.82	-29.3%
Police Supplement	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	479,400.00	-5.7%
Future Supplement Fund	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	5,272,374.60	0.0%
Adjustment from Previous Years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,154.58	
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	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	110,051,038.63	

Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2025

	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>
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	Consolidated 1-1-2025			
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			Disbanded Dept 8-2023
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
2682 Caddo Valley		X	Consolidated 11-01-09		X	
2690 Caldwell		X	Consolidated 12-15-08			
2704 Cairo Volunteer Fire		X	First Allocation 2008			

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2025**

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>
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				
4669 Decatur		X	Consolidated 1-1-2021			X	First Allocation 2012
4685 Deer Volunteer Fire		X	First Allocation 2008				
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	

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2025**

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>
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	
5620 Emerson		X	First Allocation 2025			
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
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	

Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2025

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>
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	First Allocation 2025		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
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 Ione 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			

Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2025

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>
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	Consolidated 10-1-2024		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	
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	

Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2025

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>
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
15768 Osceola	X	X				X	Consolidated 12-31-14
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					

Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2025

	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>
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			
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			

Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2025

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>
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			
19348 Tumbling Shoals Ida		X	First Allocation 2025			
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 Wabbaseka		X	Consolidated 06-07-05			
19917 Waldo		X	Consolidated 11-10-07		X	
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			

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2025**

	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>
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			
	26	523		5	225	

a Note: Plans consolidated during 2024 (effective 1-1-2025) 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 2024
DISTRIBUTED JUNE 2025**

Administrative Expense Deductions

		Police Portion	Fire Portion	Total
Gross Collections		59,011,645.13	51,039,393.50	110,051,038.63
Treasury Fee	3.0%	1,770,349.35	1,531,181.81	3,301,531.16
Special Revenue Fee	0.0%	0.00	0.00	0.00
Net Collections		57,241,295.78	49,508,211.69	106,749,507.47

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%	572,412.96	495,082.12	1,067,495.08
As documented in May 1, 2025 letter				473,300.00
Amount allocated to PRB Administrative Expenses				473,300.00

Maximum Allocation Expenses	1%	572,412.96	495,082.12	1,067,495.08
Actual Allocation Expenses incurred				
As documented in May 1, 2025 letter				56,000.00
Amount allocated to Allocation Expenses				56,000.00



ARKANSAS FIRE & POLICE PENSION REVIEW BOARD

620 W. 3rd Street, Suite 200
Little Rock, Arkansas 72201-2223
Telephone: (501) 682-1745
email: info@lopfi-prb.com
website: www.lopfi-prb.com

May 1, 2025

Jody Carreiro
Osborn, Carreiro & Associates, Inc.
124 West Capitol, Suite 1690
Little Rock, AR 72201

Re: 2025 Premium Tax Allocation for the PRB
Via Email: jodyc@oca-actuaries.com

Dear Jody:

The Arkansas Fire and Police Pension Review Board (PRB) is entitled to receive a portion of insurance premium tax monies for administrative expenses as defined in ACA 24-11-203, with the amount allocated not to exceed 1% of the total premium tax revenues. The PRB also agreed to hold its reserve balance to approximately 10% of one year's administrative expenses. Based on this year's budget, reserve balance, and a preliminary estimate of the 2026 administrative budget, the PRB requests \$473,300 for the June 2025 allocation.

For premium tax allocation-related expenses (ACA 24-11-214), the 2025 budgeted amount for the premium tax allocation report is \$56,000. Therefore, the PRB requests \$56,000 for the June 2025 allocation to cover these expenses.

In terms of projected insolvent work, there are no Special Reports scheduled for the 2025-year. Therefore, the PRB does not have a request for this area of the June 2025 allocation.

If you have any questions, please let me know.

Respectfully,

Original at PRB office.

David B. Clark
Executive Director

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024
DISTRIBUTED JUNE 2025**

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 2025.

	Police Portion	Fire Portion	Total
NONE	0.00	0.00	0.00
	0.00	0.00	0.00

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024
DISTRIBUTED JUNE 2025**

**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)	342,287.44	218,604.20	560,891.64
preliminary numbers			
	342,287.44	218,604.20	560,891.64

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	171,143.72	47,613.75	218,757.47
Adjustment to Meet General Revenue Threshold	100.00%	100.00%	100.00%
	171,143.72	47,613.75	218,757.47

Arkansas Fire and Police Premium Tax Allocation
Local Plan Base Benefit Actuarial Cost as of 1/1/2024 and Premium Tax Allocation for 2025

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 2025 30% BBAC	Available Additional Alloc 15% BBAC	Contribution To Be Eligible Additional Alloc 80% BBAC	Actual 2024* Contribution	Prelim 2025 Additional Allocation	Final Additional Allocation 100.00%
Alma	V	63,300	15,480	739,332	185,502	19,609	748,404	0	0	0	0	33,776	0	0
Arkadelphia	M	102,069	102,069	884,748	978,972	116,115	559,520	94,576	28,373	14,186	75,661	47,514	0	0
Ashdown	V	51,600	16,560	544,328	176,838	0	645,857	0	0	0	0	0	0	0
Batesville	M	283,168	189,738	2,652,385	1,771,438	510,775	412,354	306,440	91,932	45,966	245,152	226,782	0	0
Dardanelle	V	54,600	11,400	584,520	122,634	0	701,109	0	0	0	0	46,262	0	0
Dermott	V	30,600	17,400	267,551	153,739	0	321,557	0	0	0	0	10,881	0	0
Dumas	V	53,268	29,048	581,514	360,865	45,586	483,513	0	0	0	0	1,701	0	0
Earle	V	21,840	13,680	228,879	142,256	5,716	205,870	0	0	0	0	0	0	0
Eureka Springs	M	78,240	21,120	736,457	200,536	15,193	691,051	0	0	0	0	43,117	0	0
Fayetteville	P	1,358,105	796,919	14,389,238	8,437,663	1,981,642	6,113,025	524,149	157,245	78,622	419,319	1,095,672	78,622	78,622
Fordyce	V	60,600	23,640	562,706	220,854	13,474	531,880	0	0	0	0	15,267	0	0
Foreman	V	16,680	13,440	214,573	173,012	4,381	186,047	0	0	0	0	0	0	0
Glenwood	V	17,340	14,640	214,147	181,619	13,814	167,918	3,089	927	463	2,471	0	0	0
Harrison	M	463,174	257,319	5,653,756	3,150,612	366,982	4,125,621	0	0	0	0	276,864	0	0
Hughes	V	11,700	9,600	132,951	108,905	0	145,106	0	0	0	0	0	0	0
Jacksonville	M	698,154	698,154	7,378,608	7,378,607	414,979	5,970,804	317,425	95,228	47,614	253,940	396,987	47,614	47,614
Jacksonville	P	607,531	292,982	6,403,978	3,080,420	0	6,125,749	0	0	0	0	441,048	0	0
Judsonia	V	13,200	13,200	129,355	129,355	0	158,671	0	0	0	0	0	0	0
Lonoke	V	61,440	12,000	486,698	96,476	0	470,053	0	0	0	0	22,934	0	0
Manila	V	35,040	20,640	365,386	215,177	12,210	335,945	0	0	0	0	19,307	0	0
Morrilton	V	147,624	46,683	1,509,308	483,933	18,608	1,602,301	0	0	0	0	52,333	0	0
Mountainburg	V	12,000	12,000	126,073	126,073	7,150	94,361	7,150	2,145	1,073	5,720	2,334	0	0
Nashville	V	36,000	16,800	342,050	161,060	13,680	289,610	0	0	0	0	0	0	0
Osceola	M	263,404	132,589	3,506,784	1,776,009	183,247	2,699,966	0	0	0	0	89,527	0	0
Prairie Grove	V	19,440	13,680	235,459	165,814	0	336,315	0	0	0	0	0	0	0
Rogers	M	947,185	713,203	10,371,857	7,789,699	744,835	9,837,596	0	0	0	0	173	0	0
Rogers	P	988,398	339,595	13,850,556	3,860,265	0	23,467,932	0	0	0	0	64,256	0	0
Siloam Springs	M	348,931	229,789	4,351,777	2,621,460	284,249	3,566,085	0	0	0	0	170,433	0	0
Springdale	M	1,249,141	707,620	12,843,266	7,254,904	452,258	10,877,668	0	0	0	0	924,216	0	0
Springdale	P	1,106,597	636,103	12,559,375	7,210,335	753,951	8,790,082	0	0	0	0	1,035,822	0	0
Texarkana	P	921,485	565,445	11,118,073	7,589,979	1,443,703	4,854,384	616,809	185,043	92,521	493,448	727,137	92,521	92,521
Waldron	V	13,680	12,000	145,378	127,786	0	245,221	0	0	0	0	7,500	0	0
Yellville	V	44,040	12,360	452,041	132,771	0	656,075	0	0	0	0	17,419	0	0
Totals		10,179,572	6,006,897	114,563,107	66,565,570	7,422,155	96,417,650	1,869,639	560,892	280,446	1,495,711	5,769,262	218,757	218,757
									Total Fire	218,604.20	109,302.10	Total Fire	47,613.75	47,613.75
									Total Police	342,287.44	171,143.72	Total Police	171,143.72	171,143.72

*Used 2023 recorded contributions for plans which consolidated during 2024.

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024
DISTRIBUTED JUNE 2025**

**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	3,522,147.98	6,489,884.38	10,012,032.36
	3,522,147.98	6,489,884.38	10,012,032.36

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	732,871.38	971,392.44	1,704,263.82
Adjustment to Meet General Revenue Threshold	100.00%	100.00%	100.00%
	732,871.38	971,392.44	1,704,263.82

Arkansas Fire and Police Premium Tax Allocation
Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2024 and Premium Tax Allocation for 2025

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 2025 30% BBAC	Available Additional Alloc 15% BBAC	Contribution To Be Eligible Additional Alloc 80% BBAC	Adj. 2024 Contribution *	Prelim 2025 Additional Allocation	Final Additional Allocation 100.00%
City of Altus	35	7,200	7,200	0	69,679	4,572	26,348	9,770	2,931	1,466	7,816	2,367	1,466	1,466
City of Altheimer	35	5,880	5,880	0	62,179	9,732	47,096	3,401	1,020	510	2,721	8,414	510	510
City of Amity	35	10,259	9,960	0	121,550	0	170,660	0	0	0	0	0	0	0
City of Arkansas City	35	3,900	3,900	0	28,858	5,484	-21,130	11,271	3,381	1,691	9,017	2,997	1,691	1,691
City of Atkins	35	17,760	10,560	0	94,895	0	151,640	0	0	0	0	0	0	0
City of Augusta	35	12,360	12,360	0	108,092	0	118,619	0	0	0	0	0	0	0
City of Bald Knob	35	10,320	10,320	0	84,347	14,184	88,562	0	0	0	0	12,116	0	0
City of Bald Knob	38	0	0	0	0	0	123,762	0	0	0	0	0	0	0
City of Barling	31	27,764	19,476	0	225,369	9,600	272,925	0	0	0	0	9,600	0	0
City of Barling	35	6,416	3,600	0	24,019	0	157,043	0	0	0	0	0	0	0
City of Bay	35	5,400	3,600	0	33,951	0	104,131	0	0	0	0	0	0	0
City of Bearden	35	7,380	7,380	0	64,093	0	81,977	0	0	0	0	0	0	0
City of Beebe	31	0	0	0	0	8,724	415,005	0	0	0	0	8,724	0	0
City of Beebe	35	8,148	5,760	0	56,502	1,152	78,229	0	0	0	0	1,152	0	0
City of Belleville	35	6,313	3,600	0	41,664	0	194,602	0	0	0	0	0	0	0
City of Bella Vista	31	346,435	243,355	0	2,917,285	230,808	2,808,398	24,551	7,365	3,683	19,641	187,451	3,683	3,683
City of Bella Vista	35	3,064	1,748	0	19,569	3,348	29,601	0	0	0	0	3,348	0	0
City of Benton	21	233,273	205,234	0	2,364,577	126,672	2,252,217	25,334	7,600	3,800	20,268	135,545	3,800	3,800
City of Benton	31	663,001	423,177	0	5,084,614	462,972	4,217,568	195,498	58,649	29,325	156,398	1,006,701	29,325	29,325
City of Benton	35	1,948	1,200	0	4,796	912	600	946	284	142	757	1,333	142	142
City of Bentonville	31	422,006	213,111	0	2,698,825	0	8,655,559	0	0	0	0	0	0	0
City of Bentonville	35	8,953	4,972	0	34,099	1,428	63,744	0	0	0	0	1,428	0	0
City of Berryville	35	29,292	25,320	0	230,685	0	301,783	0	0	0	0	0	0	0
City of Biscoe	35	8,520	8,520	0	92,130	9,024	-8,711	22,737	6,821	3,411	18,190	4,106	3,411	3,411
City of Blytheville	21	245,061	245,061	0	2,697,511	84,792	2,454,807	54,724	16,417	8,209	43,779	58,247	8,209	8,209
City of Blytheville	31	345,633	251,725	0	2,670,028	149,664	1,943,062	163,913	49,174	24,587	131,130	105,501	0	0
City of Blytheville	35	2,220	1,680	0	9,099	684	3,509	1,260	378	189	1,008	447	189	189
City of Booneville	35	28,920	12,720	0	113,961	10,104	116,225	0	0	0	0	10,104	0	0
City of Bradford	35	13,500	13,500	0	124,375	5,244	69,697	12,329	3,699	1,849	9,863	2,063	0	0
City of Bradley	35	9,000	9,000	0	105,006	3,888	73,560	7,090	2,127	1,064	5,672	1,414	0	0
City of Brinkley	20	18,811	16,588	0	87,532	0	512,209	0	0	0	0	0	0	0
City of Brinkley	31	24,197	13,316	0	128,192	0	238,471	0	0	0	0	0	0	0
City of Brinkley	35	31,445	21,845	0	216,218	0	261,286	0	0	0	0	0	0	0
City of Bryant	35	8,160	8,160	0	70,531	3,684	62,269	1,863	559	279	1,490	2,897	279	279
City of Bull Shoals	35	10,680	9,720	0	111,401	228	113,531	0	0	0	0	0	0	0
City of Cabot	21	122,578	40,519	0	251,076	0	3,947,852	0	0	0	0	0	0	0
City of Cabot	31	68,785	26,022	0	384,346	0	3,147,197	0	0	0	0	0	0	0
City of Cabot	35	13,177	6,168	0	46,427	0	228,032	0	0	0	0	0	0	0
City of Caddo Valley	35	11,760	11,760	0	114,032	4,680	103,668	2,337	701	351	1,869	3,559	351	351
City of Caldwell	35	3,365	2,160	0	28,025	0	126,664	0	0	0	0	0	0	0
City of Calico Rock	35	3,600	3,600	0	44,770	0	107,439	0	0	0	0	0	0	0
City of Calion	35	6,720	6,720	0	71,286	0	115,123	0	0	0	0	0	0	0
City of Camden	20	373,217	253,748	0	2,764,064	154,692	2,404,988	80,963	24,289	12,144	64,770	125,730	12,144	12,144
City of Camden	31	320,991	321,805	0	3,292,563	222,024	1,668,554	366,174	109,852	54,926	292,939	144,835	0	0
City of Camden	35	13,080	13,080	0	129,740	8,988	67,234	14,094	4,228	2,114	11,275	5,559	0	0

Arkansas Fire and Police Premium Tax Allocation
Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2024 and Premium Tax Allocation for 2025

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 2025 30% BBAC	Available Additional Alloc 15% BBAC	Contribution To Be Eligible Additional Alloc 80% BBAC	Adj. 2024 Contribution *	Prelim 2025 Additional Allocation	Final Additional Allocation 100.00%
City of Cammack Village	35	2,104	1,200	0	5,090	0	95,240	0	0	0	0	0	0	0
City of Caraway	35	16,800	16,800	0	151,752	25,296	-82,781	52,881	15,864	7,932	42,305	13,659	7,932	7,932
City of Carlisle	35	28,366	20,340	0	178,642	13,536	140,305	8,644	2,593	1,297	6,915	13,536	1,297	1,297
City of Carthage	35	8,280	8,280	0	80,787	5,208	56,492	5,478	1,643	822	4,382	3,702	0	0
City of Cash	35	1,200	1,200	0	9,114	1,356	4,009	1,151	345	173	921	1,077	173	173
City of Cave City	35	11,520	11,520	0	127,981	12,396	-631	28,999	8,700	4,350	23,199	5,386	4,350	4,350
City of Centerton	31	73,233	66,660	0	1,013,128	1,776	1,186,442	0	0	0	0	1,776	0	0
City of Centerton	35	37,018	10,980	0	87,514	6,048	235,618	0	0	0	0	6,048	0	0
City of Charleston	35	31,735	14,320	0	122,225	0	600,826	0	0	0	0	0	0	0
City of Chidester	35	5,040	5,040	0	53,432	3,264	36,523	3,813	1,144	572	3,050	2,216	0	0
City of Clarendon	35	18,332	8,280	0	96,980	1,992	271,849	0	0	0	0	1,992	0	0
City of Clarksville	35	77,047	24,600	0	221,947	0	1,233,996	0	0	0	0	0	0	0
City of Clinton	31	17,010	11,583	0	125,292	3,456	165,657	0	0	0	0	3,456	0	0
City of Clinton	35	39,567	22,800	0	190,361	18,696	278,087	0	0	0	0	18,696	0	0
City of Coal Hill	35	3,720	3,720	0	37,113	6,252	-3,940	9,256	2,777	1,388	7,405	3,645	1,388	1,388
City of Conway	21	794,487	545,278	0	5,301,881	598,848	6,845,601	0	0	0	0	598,848	0	0
City of Conway	31	742,410	647,830	0	9,088,930	663,624	6,853,513	504,032	151,209	75,605	403,225	513,361	75,605	75,605
Cooterneck Fire Department	35	12,600	12,600	0	133,444	15,180	-14,778	33,420	10,026	5,013	26,736	7,809	5,013	5,013
City of Corning	35	14,640	14,640	0	123,932	1,656	114,469	2,134	640	320	1,707	80	0	0
City of Cotter	35	3,000	3,000	0	37,679	1,560	28,639	2,038	611	306	1,631	967	0	0
City of Cotton Plant	35	6,960	6,960	0	53,952	7,020	51,943	453	136	68	362	6,392	68	68
City of Crawfordsville	35	15,883	15,420	0	122,317	2,304	100,399	4,942	1,483	741	3,954	2,304	0	0
City of Crossett	21	41,726	16,849	0	120,683	0	1,567,477	0	0	0	0	0	0	0
City of Crossett	31	219,292	121,275	0	1,598,693	60,432	2,430,376	0	0	0	0	60,432	0	0
City of Crossett	35	15,650	13,500	0	139,641	4,164	141,773	0	0	0	0	3,534	0	0
City of Danville	35	9,000	9,000	0	93,002	5,544	30,940	13,993	4,198	2,099	11,195	2,394	2,099	2,099
City of Decatur	35	11,580	7,680	0	107,520	0	137,252	0	0	0	0	0	0	0
City of DeQueen	35	29,283	11,400	0	104,496	0	392,832	0	0	0	0	0	0	0
City of Des Arc	35	24,431	17,160	0	163,430	0	429,024	0	0	0	0	0	0	0
City of Devalls Bluff	35	13,800	13,800	0	144,726	14,040	10,534	30,257	9,077	4,539	24,206	6,486	4,539	4,539
City of DeWitt	35	25,440	16,440	0	153,705	8,052	205,853	0	0	0	0	8,052	0	0
City of Diaz	35	13,095	8,160	0	75,220	14,220	116,224	0	0	0	0	14,220	0	0
City of Dover	35	7,800	4,200	0	35,656	11,544	66,584	0	0	0	0	11,544	0	0
City of Elaine	35	16,686	9,600	0	83,617	0	169,051	0	0	0	0	0	0	0
City of El Dorado	20	402,693	402,693	0	3,807,434	600,996	-1,601,111	1,219,494	365,848	182,924	975,595	335,811	0	0
City of El Dorado	31	637,042	637,042	0	6,072,013	512,244	469,070	1,263,326	378,998	189,499	1,010,661	241,698	0	0
City of Elkins	35	30,490	14,160	0	114,186	3,624	225,797	0	0	0	0	3,624	0	0
City of Emmet	35	8,855	7,200	0	60,425	2,700	53,668	1,523	457	229	1,219	2,149	229	229
City of Eudora	35	24,425	18,720	0	148,216	6,444	195,613	0	0	0	0	6,444	0	0
City of Euclid	35	11,430	8,760	0	81,565	0	166,535	0	0	0	0	0	0	0
City of Farmington	35	14,280	9,600	0	77,083	4,788	114,120	0	0	0	0	4,788	0	0
City of Fayetteville	31	1,211,587	651,242	0	7,202,437	855,840	1,307,447	1,329,175	398,753	199,376	1,063,340	855,840	0	0
City of Fayetteville	35	2,622	2,400	0	16,160	1,260	1,309	3,349	1,005	502	2,679	1,260	502	502
City of Fisher	35	3,000	3,000	0	25,155	2,352	-581	5,803	1,741	870	4,642	1,114	870	870
City of Flippin	35	18,120	7,260	0	76,295	0	211,573	0	0	0	0	0	0	0

Arkansas Fire and Police Premium Tax Allocation
Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2024 and Premium Tax Allocation for 2025

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 2025 30% BBAC	Available Additional Alloc 15% BBAC	Contribution To Be Eligible Additional Alloc 80% BBAC	Adj. 2024 Contribution *	Prelim 2025 Additional Allocation	Final Additional Allocation 100.00%
City of Forrest City	21	169,813	168,313	0	1,525,659	174,216	-160,885	380,274	114,082	57,041	304,219	92,297	0	0
City of Forrest City	31	274,167	163,728	0	1,630,409	123,132	2,422,819	0	0	0	0	123,132	0	0
City of Fort Smith	20	2,190,386	1,172,487	0	11,772,969	1,697,760	9,358,397	544,426	163,328	81,664	435,541	1,491,938	81,664	81,664
City of Fort Smith	31	3,023,880	1,616,207	0	15,918,005	1,633,272	12,523,561	765,364	229,609	114,805	612,291	1,406,960	114,805	114,805
City of Garland	35	4,581	3,031	0	27,881	72	47,713	0	0	0	0	72	0	0
City of Gassville	35	18,911	10,680	0	126,350	6,324	161,793	0	0	0	0	6,324	0	0
City of Gentry	35	39,230	14,400	0	132,016	3,204	342,265	0	0	0	0	3,204	0	0
City of Gillett	35	19,200	19,200	0	180,831	0	221,033	0	0	0	0	0	0	0
City of Gosnell	35	4,200	4,200	0	41,862	4,092	-587	9,571	2,871	1,436	7,657	2,019	1,436	1,436
City of Grady	35	11,678	8,880	0	67,093	0	111,617	0	0	0	0	0	0	0
City of Gould	35	3,240	3,240	0	40,084	1,944	47,209	0	0	0	0	1,944	0	0
City of Gravette	35	9,724	6,240	0	55,134	480	122,229	0	0	0	0	480	0	0
City of Green Forest	35	10,440	8,520	0	84,705	4,956	68,351	3,688	1,106	553	2,950	3,707	553	553
City of Greenwood	35	21,112	17,121	0	150,589	5,616	148,287	519	156	78	415	4,621	78	78
City of Greers Ferry	35	13,494	7,680	0	74,484	0	138,333	0	0	0	0	0	0	0
Grover Township FPD	35	11,856	6,600	0	54,105	8,652	82,936	0	0	0	0	8,652	0	0
City of Grubbs	35	3,600	3,600	0	41,141	3,336	25,924	3,431	1,029	515	2,745	2,417	0	0
City of Gurdon	35	24,698	12,360	0	110,775	0	266,119	0	0	0	0	0	0	0
City of Hamburg	35	37,574	18,960	0	172,586	13,500	208,835	0	0	0	0	13,500	0	0
City of Hampton	35	22,800	15,600	0	155,615	15,348	47,903	24,286	7,286	3,643	19,429	9,617	3,643	3,643
Hardin Volunteer Fire Departmer	35	8,640	8,640	0	72,707	5,556	54,052	4,206	1,262	631	3,365	4,259	631	631
City of Hardy	35	22,435	4,607	0	29,954	9,024	129,309	0	0	0	0	9,024	0	0
City of Harrisburg	35	3,507	2,400	0	22,641	0	318,653	0	0	0	0	0	0	0
City of Harrison	20	283,304	99,466	0	1,116,122	43,920	2,745,121	0	0	0	0	44,100	0	0
City of Hartford	35	1,560	1,560	0	13,657	0	68,969	0	0	0	0	0	0	0
City of Hazen	35	25,589	16,920	0	146,172	3,180	178,221	0	0	0	0	3,180	0	0
City of Heber Springs	21	127,240	73,885	0	679,118	65,832	1,549,065	0	0	0	0	65,832	0	0
City of Heber Springs	31	22,546	21,530	0	317,992	0	273,422	10,049	3,015	1,507	8,040	0	0	0
City of Heber Springs	35	25,200	12,600	0	121,427	0	302,359	0	0	0	0	0	0	0
City of Helena-West Helena	20	183,858	106,663	0	1,188,458	183,000	1,708,955	0	0	0	0	183,000	0	0
COMBINED HWH-WH	31	228,830	144,223	0	1,604,007	224,100	1,996,065	0	0	0	0	224,100	0	0
COMBINED HWH-WH	35	14,941	8,520	0	67,351	10,584	67,126	29	9	4	23	10,584	4	4
City of Hermitage	35	4,800	4,800	0	36,224	5,940	-15,540	11,672	3,501	1,751	9,337	3,375	1,751	1,751
City of Hickory Ridge	35	29,217	7,920	0	75,541	4,968	283,236	0	0	0	0	4,968	0	0
City of Holly Grove	35	3,600	3,600	0	29,669	0	35,560	0	0	0	0	0	0	0
City of Holiday Island	35	1,926	1,200	0	16,339	3,288	22,786	0	0	0	0	3,288	0	0
City of Hope	31	148,371	114,842	0	1,309,866	2,508	1,691,537	0	0	0	0	2,508	0	0
City of Hope	35	1,920	1,260	0	10,543	480	31,772	0	0	0	0	480	0	0
City of Horatio	35	9,457	7,920	0	95,621	60	136,873	0	0	0	0	60	0	0
City of Hot Springs	20	1,867,548	1,116,696	0	11,474,620	839,424	15,417,113	0	0	0	0	839,424	0	0
City of Hot Springs	31	1,573,791	796,439	0	7,350,368	1,615,224	-1,255,838	1,940,488	582,146	291,073	1,552,390	1,184,909	0	0
City of Hot Springs Village	31	52,770	54,088	0	558,017	47,364	-20,893	130,530	39,159	19,579	104,424	19,763	0	0
City of Hot Springs Village	35	5,400	5,400	0	54,145	8,136	-19,971	16,711	5,013	2,507	13,369	4,098	2,507	2,507
City of Hoxie	31	9,454	7,478	0	97,025	5,952	108,205	0	0	0	0	5,772	0	0
City of Hoxie	35	3,000	3,000	0	25,836	9,240	30,307	0	0	0	0	8,905	0	0

Arkansas Fire and Police Premium Tax Allocation
Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2024 and Premium Tax Allocation for 2025

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 2025 30% BBAC	Available Additional Alloc 15% BBAC	Contribution To Be Eligible Additional Alloc 80% BBAC	Adj. 2024 Contribution *	Prelim 2025 Additional Allocation	Final Additional Allocation 100.00%
City of Humphrey	35	2,804	1,800	0	16,708	0	41,996	0	0	0	0	0	0	0
City of Huntsville	35	14,758	8,400	0	96,358	0	217,961	0	0	0	0	0	0	0
City of Huntington	35	3,600	3,600	0	48,852	2,196	47,287	353	106	53	282	679	53	53
City of Huttig	35	10,506	10,200	0	118,764	0	204,126	0	0	0	0	0	0	0
City of Imboden	35	22,200	22,200	0	240,836	18,804	27,493	48,104	14,431	7,216	38,483	8,262	7,216	7,216
City of Jasper	35	12,480	12,480	0	94,176	9,924	-6,714	22,748	6,824	3,412	18,199	4,207	3,412	3,412
City of Joiner	35	5,160	5,160	0	55,609	5,028	27,772	6,277	1,883	941	5,021	3,389	941	941
City of Jonesboro	20	979,027	499,188	0	4,857,454	235,812	9,152,218	0	0	0	0	235,812	0	0
City of Jonesboro	31	1,296,015	646,680	0	7,155,889	1,294,224	-2,176,293	2,104,178	631,253	315,627	1,683,342	859,061	0	0
City of Junction City	35	10,321	7,680	0	62,226	504	159,891	0	0	0	0	504	0	0
City of Keiser	35	8,520	8,520	0	83,538	4,080	36,707	10,559	3,168	1,584	8,447	1,703	1,584	1,584
City of Kensett	35	9,060	9,060	0	79,657	2,688	52,609	6,099	1,830	915	4,879	1,160	0	0
City of Lake City	35	8,880	8,880	0	105,524	4,080	86,220	4,353	1,306	653	3,482	2,584	0	0
City of Lake Village	35	12,600	12,600	0	144,131	948	119,141	5,635	1,690	845	4,508	0	0	0
City of Lavaca	35	10,200	10,200	0	102,926	12,480	68,542	7,753	2,326	1,163	6,202	10,166	1,163	1,163
City of Leachville	35	7,418	5,520	0	42,439	0	95,972	0	0	0	0	0	0	0
City of Lepanto	35	13,080	13,080	0	118,350	0	101,140	3,880	1,164	582	3,104	0	0	0
City of Lewisville	35	6,018	5,040	0	49,561	2,268	52,445	0	0	0	0	1,197	0	0
City of Little Rock	20	7,986,651	4,735,154	0	62,522,364	3,998,220	45,819,153	3,766,163	1,129,849	564,924	3,012,931	7,031,597 *	564,924	564,924
City of Little Rock	31	9,856,494	5,535,580	0	56,946,852	3,347,976	41,740,508	3,428,656	1,028,597	514,298	2,742,925	6,687,505 *	514,298	514,298
City of Lincoln	31	12,324	12,324	0	108,966	1,308	79,810	6,574	1,972	986	5,259	0	0	0
City of Lincoln	35	10,200	10,200	0	127,508	2,508	80,575	10,582	3,175	1,587	8,466	2	0	0
City of Lockesburg	35	10,980	10,980	0	124,575	5,040	89,465	7,916	2,375	1,187	6,333	2,920	0	0
City of Lowell	21	7,955	7,955	0	57,946	19,452	-38,217	21,682	6,505	3,252	17,346	14,306	0	0
City of Lowell	31	32,525	16,263	0	216,298	75,768	1,028,156	0	0	0	0	75,768	0	0
City of Lowell	35	2,160	1,200	0	14,024	0	63,264	0	0	0	0	0	0	0
City of Luxora	35	2,400	2,400	0	31,381	0	241,117	0	0	0	0	0	0	0
City of Magazine	35	12,840	12,840	0	124,551	14,196	-19,882	32,566	9,770	4,885	26,053	6,663	4,885	4,885
City of Magnolia	21	154,793	128,494	0	1,381,092	47,916	944,007	98,552	29,566	14,783	78,842	17,848	0	0
City of Magnolia	31	162,460	163,763	0	2,867,449	76,272	2,666,921	45,214	13,564	6,782	36,171	76,272	6,782	6,782
City of Magnolia	35	13,336	13,320	0	111,480	7,632	69,643	9,433	2,830	1,415	7,547	5,159	0	0
City of Malvern	21	103,722	52,377	0	479,919	0	1,568,299	0	0	0	0	0	0	0
City of Malvern	31	161,991	139,618	0	1,117,598	0	1,848,340	0	0	0	0	0	0	0
City of Malvern	35	1,669	1,440	0	15,018	0	70,711	0	0	0	0	0	0	0
City of Mammoth Spring	35	10,800	10,800	0	104,250	4,668	41,181	14,220	4,266	2,133	11,376	1,506	2,133	2,133
City of Mansfield	35	6,960	6,960	0	63,575	1,728	53,112	2,359	708	354	1,887	294	0	0
City of Marianna	21	59,175	59,175	0	673,287	31,320	600,331	16,450	4,935	2,467	13,160	23,715	2,467	2,467
City of Marianna	31	43,386	41,252	0	595,360	5,724	601,372	0	0	0	0	3,290 *	0	0
City of Marianna	35	22,623	17,589	0	154,985	0	227,615	0	0	0	0	0 *	0	0
City of Marion	35	28,920	10,200	0	111,945	16,764	87,652	5,477	1,643	822	4,382	16,764	822	822
City of Marked Tree	35	17,989	16,549	0	160,181	0	363,286	0	0	0	0	0	0	0
City of Marmaduke	35	7,800	7,800	0	72,127	2,916	24,991	10,628	3,188	1,594	8,502	591	1,594	1,594
City of Marshall	35	25,800	25,800	0	288,392	26,556	-2,270	65,537	19,661	9,831	52,430	12,428	9,831	9,831
City of Marvell	35	12,780	12,780	0	114,345	8,544	80,450	7,643	2,293	1,146	6,114	6,205	1,146	1,146
City of McCrory	35	13,772	8,280	0	70,531	0	225,117	0	0	0	0	0	0	0

Arkansas Fire and Police Premium Tax Allocation
Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2024 and Premium Tax Allocation for 2025

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 2025 30% BBAC	Available Additional Alloc 15% BBAC	Contribution To Be Eligible Additional Alloc 80% BBAC	Adj. 2024 Contribution *	Prelim 2025 Additional Allocation	Final Additional Allocation 100.00%
City of McGehee	21	11,835	7,597	0	28,625	0	604,463	0	0	0	0	0	0	0
City of McGehee	31	32,714	32,714	0	464,995	0	374,527	20,398	6,120	3,060	16,319	0	0	0
City of McGehee	35	5,463	5,463	0	41,000	2,076	32,586	1,897	569	285	1,518	905	0	0
City of McNeil	35	7,478	4,800	0	42,387	0	79,245	0	0	0	0	0	0	0
City of McRae	35	4,080	4,080	0	33,939	4,800	17,486	3,710	1,113	556	2,968	3,782	556	556
City of Melbourne	35	8,880	8,880	0	88,493	14,892	-44,704	30,033	9,010	4,505	24,026	7,996	4,505	4,505
City of Mena	31	41,090	46,495	0	489,578	996	636,117	0	0	0	0	996	0	0
City of Mena	35	5,018	3,120	0	10,623	0	148,898	0	0	0	0	0	0	0
City of Mineral Springs	35	5,280	5,280	0	45,259	0	61,002	0	0	0	0	0	0	0
City of Monette	35	13,200	13,200	0	125,992	12,720	-11,250	30,945	9,283	4,642	24,756	5,943	4,642	4,642
City of Monticello	31	38,813	32,280	0	396,810	0	765,851	0	0	0	0	0	0	0
City of Monticello	35	25,041	9,600	0	65,224	0	299,238	0	0	0	0	0	0	0
City of Montrose	35	3,120	3,120	0	27,431	4,944	22,532	1,105	331	166	884	4,126	166	166
City of Moro	35	6,000	6,000	0	60,908	5,100	46,645	3,216	965	482	2,573	4,026	482	482
City of Mountain Home	31	390,606	202,116	0	2,086,298	240,240	1,557,410	119,251	35,775	17,888	95,401	208,140	17,888	17,888
City of Mountain Home	35	11,280	11,280	0	54,513	16,212	-87,967	32,126	9,638	4,819	25,700	8,885	4,819	4,819
City of Mount Ida	35	28,200	9,720	0	118,757	0	352,480	0	0	0	0	0	0	0
City of Mountain View	35	56,181	33,000	0	327,929	37,332	237,886	20,302	6,091	3,045	16,242	30,655	3,045	3,045
City of Mulberry	35	18,000	9,360	0	87,930	0	194,532	0	0	0	0	0	0	0
City of Murfreesboro	35	14,580	14,580	0	126,851	22,680	-77,624	46,104	13,831	6,916	36,883	12,028	6,916	6,916
City of Newark	35	8,525	6,120	0	66,825	3,240	80,825	0	0	0	0	2,403	0	0
City of Newport	21	139,219	75,117	0	992,083	86,604	572,630	94,576	28,373	14,186	75,661	86,604	14,186	14,186
City of Newport	31	82,314	49,020	0	446,311	0	1,135,870	0	0	0	0	0	0	0
City of Newport	35	6,480	6,240	0	47,097	0	81,848	0	0	0	0	0	0	0
City of Norman	35	3,960	3,240	0	26,140	4,560	49,363	0	0	0	0	2,078	0	0
City of Norphlet	35	4,538	3,000	0	29,244	0	63,457	0	0	0	0	0	0	0
City of North Crossett	35	10,380	10,380	0	66,022	11,424	-43,880	24,780	7,434	3,717	19,824	4,900	3,717	3,717
City of North Little Rock	20	1,996,526	2,043,614	0	21,780,015	2,009,328	-992,676	5,134,682	1,540,405	770,202	4,107,745	1,027,093	0	0
City of North Little Rock	31	2,452,860	2,422,567	0	22,724,198	1,848,636	1,699,748	4,740,496	1,422,149	711,074	3,792,397	886,440	0	0
City of Ola	35	17,552	10,920	0	119,795	0	250,408	0	0	0	0	0	0	0
City of Oppelo	35	11,320	9,480	0	93,570	4,980	77,116	3,710	1,113	557	2,968	0	0	0
City of Osceola	21	214,065	117,518	0	1,087,957	0	2,886,514	0	0	0	0	0	0	0
City of Ozark	35	84,025	21,540	0	220,985	0	896,758	0	0	0	0	0	0	0
City of Pangburn	35	21,493	18,000	0	151,323	0	193,146	0	0	0	0	0	0	0
City of Paragould	21	215,181	119,545	0	1,338,361	168,924	452,038	199,844	59,953	29,977	159,875	168,924	29,977	29,977
City of Paragould	31	178,770	171,642	0	1,582,375	80,352	487,403	246,889	74,067	37,033	197,511	71,684	0	0
City of Paragould	35	2,400	2,400	0	14,653	4,236	-21,174	8,078	2,423	1,212	6,462	0	1,212	1,212
City of Paris	35	18,460	8,400	0	76,081	1,392	163,881	0	0	0	0	1,392	0	0
City of Parkin	35	7,440	7,440	0	72,758	5,952	10,932	13,940	4,182	2,091	11,152	0	2,091	2,091
City of Perla	35	2,400	2,400	0	9,900	6,354	5,789	927	278	139	742	0	0	0
City of Perryville	35	13,086	7,920	0	51,982	8,400	60,899	0	0	0	0	0	0	0
City of Piggott	35	41,554	25,200	0	244,088	13,620	296,322	0	0	0	0	7,297	0	0
City of Pine Bluff	20	1,807,874	1,110,182	0	11,258,851	582,612	13,372,075	0	0	0	0	582,612	0	0
City of Pine Bluff	31	1,436,965	1,125,311	0	12,259,551	707,424	5,604,507	1,500,549	450,165	225,082	1,200,439	425,793	0	0
City of Plumerville	35	25,855	15,000	0	177,495	24,276	86,914	20,424	6,127	3,064	16,339	0	3,064	3,064

Arkansas Fire and Police Premium Tax Allocation
Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2024 and Premium Tax Allocation for 2025

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 2025 30% BBAC	Available Additional Alloc 15% BBAC	Contribution To Be Eligible Additional Alloc 80% BBAC	Adj. 2024 Contribution *	Prelim 2025 Additional Allocation	Final Additional Allocation 100.00%
City of Plainview	35	12,120	12,120	0	125,376	8,544	90,903	7,773	2,332	1,166	6,218	0	0	0
City of Pocahontas	31	89,144	89,144	0	998,461	72,252	743,443	57,500	17,250	8,625	46,000	72,252	8,625	8,625
City of Pocahontas	35	10,560	10,560	0	63,090	17,628	37,726	5,719	1,716	858	4,575	12,948	858	858
City of Portland	35	11,700	11,700	0	93,979	0	152,609	0	0	0	0	0	0	0
City of Prescott	35	14,580	14,580	0	123,825	0	141,853	0	0	0	0	0	0	0
Pulaski Co FPD #5	35	15,960	10,920	0	75,333	12,168	-44,606	27,043	8,113	4,056	21,634	7,043	4,056	4,056
City of Rector	35	12,960	12,960	0	111,144	4,740	74,643	8,230	2,469	1,235	6,584	2,231	0	0
City of Rison	35	31,935	19,320	0	200,674	20,520	137,395	14,268	4,280	2,140	11,414	20,043	2,140	2,140
City of Russell	35	3,720	3,720	0	30,806	5,292	32,682	0	0	0	0	4,048	0	0
City of Russellville	21	422,168	124,841	0	1,611,552	7,812	5,517,811	0	0	0	0	7,812	0	0
City of Russellville	31	370,600	286,910	0	3,630,045	189,276	3,036,033	133,935	40,181	20,090	107,148	313,717	20,090	20,090
City of Russellville	35	57,266	8,880	0	87,577	38,928	363,777	0	0	0	0	7,454	0	0
City of Salem	35	14,220	8,760	0	95,573	5,868	61,075	7,778	2,334	1,167	6,223	0	0	0
City of Searcy	21	278,319	143,206	0	1,700,067	176,148	1,241,798	103,328	30,999	15,499	82,663	159,768	15,499	15,499
City of Searcy	31	449,867	238,946	0	2,599,558	456,036	-543,141	708,601	212,580	106,290	566,881	399,979	0	0
City of Searcy	35	9,840	8,040	0	57,214	19,392	-100,167	35,486	10,646	5,323	28,388	0	5,323	5,323
Shannon Hills FID	35	7,575	4,320	0	35,782	6,936	-768	8,241	2,472	1,236	6,593	0	1,236	1,236
City of Sheridan	35	9,660	6,960	0	75,961	0	118,327	0	0	0	0	0	0	0
City of Smackover	35	28,324	15,000	0	174,628	4,104	336,908	0	0	0	0	0	0	0
City of Sparkman	35	16,560	4,800	0	59,699	6,432	156,326	0	0	0	0	4,360	0	0
City of Stamps	31	5,738	5,738	0	25,855	540	12,677	2,971	891	446	2,377	540	0	0
City of Stamps	35	20,040	20,040	0	216,967	6,804	112,731	23,503	7,051	3,525	18,802	2,980	0	0
City of Star City	35	49,934	17,400	0	125,650	23,880	214,731	0	0	0	0	22,170	0	0
City of Stephens	35	10,880	4,800	0	49,642	0	223,941	0	0	0	0	0	0	0
City of St Francis	35	3,000	3,000	0	43,643	3,924	-998	10,065	3,020	1,510	8,052	1,701	1,510	1,510
City of Strong	35	5,520	5,520	0	61,566	0	79,393	0	0	0	0	0	0	0
City of Stuttgart	21	128,354	53,481	0	547,872	13,296	1,538,539	0	0	0	0	13,296	0	0
City of Stuttgart	31	330,778	201,373	0	2,513,860	325,596	2,305,229	47,041	14,112	7,056	37,633	325,596	7,056	7,056
City of Stuttgart	35	7,200	7,200	0	58,494	11,148	9,328	11,086	3,326	1,663	8,869	8,347	1,663	1,663
City of Sulphur Springs	35	5,400	5,400	0	59,963	2,952	51,678	1,868	560	280	1,494	0	0	0
City of Swifton	35	11,400	11,400	0	102,595	16,104	74,247	6,392	1,917	959	5,113	0	0	0
City of Taylor	35	17,760	17,760	0	188,163	11,568	29,801	35,707	10,712	5,356	28,565	0	5,356	5,356
City of Texarkana	31	561,314	393,668	0	3,625,088	59,724	4,917,130	0	0	0	0	59,724	0	0
City of Thornton	35	16,080	16,080	0	161,253	19,428	-26,976	42,441	12,732	6,366	33,953	0	6,366	6,366
City of Tillar	35	5,760	5,760	0	62,821	2,640	41,132	4,890	1,467	734	3,912	0	0	0
Tracy Area FPD	35	5,777	3,600	0	17,049	5,448	14,769	514	154	77	411	0	0	0
City of Trumann	31	42,111	42,111	0	491,978	16,944	205,431	64,609	19,383	9,691	51,688	3,597	0	0
City of Trumann	35	6,360	6,360	0	56,075	1,740	26,696	6,624	1,987	994	5,299	0	994	994
City of Tuckerman	35	5,400	5,400	0	62,139	7,860	-15,855	17,586	5,276	2,638	14,069	0	2,638	2,638
City of Turrell	35	1,440	1,440	0	12,050	1,476	10,119	435	131	65	348	1,074	65	65
City of Tyronza	35	12,900	12,900	0	153,474	16,212	-11,713	37,246	11,174	5,587	29,796	9,186	5,587	5,587
City of Van Buren	31	168,377	165,098	0	1,942,069	134,556	512,337	322,369	96,711	48,355	257,895	134,556	0	0
City of Vilonia	35	14,760	14,760	0	117,213	7,692	100,564	3,754	1,126	563	3,003	0	0	0
City of Viola	35	10,200	10,200	0	102,399	12,540	-19,628	27,514	8,254	4,127	22,011	8,179	4,127	4,127
City of Wabbaseka	35	7,440	7,440	0	72,424	6,840	-3,287	17,071	5,121	2,561	13,657	1,939	2,561	2,561

Arkansas Fire and Police Premium Tax Allocation
Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2024 and Premium Tax Allocation for 2025

		Total Valuation	Total Base	Valuation Total	Base Ben Total	Valuation Necessary	Market Value	Base Ben Actuarial	Premium Tax 2025	Available Additional Alloc	Contribution To Be Eligible Additional		Prelim 2025	Final Additional	
City	Dept	Benefits	Benefits	Acc Liab	Acc Liab	Contrib	of Assets	Cost (BBAC)	30% BBAC	15% BBAC	Alloc 80% BBAC	Adj. 2024 Contribution	* Allocation	100.00%	
City of Waldo	35	3,000	3,000	0	33,191	7,536	38,094	0	0	0	0	0	0	0	
City of Walnut Ridge	31	104,282	62,132	0	742,612	69,852	549,170	43,616	13,085	6,542	34,893	37,399	6,542	6,542	
City of Walnut Ridge	35	29,257	17,460	0	176,354	26,844	58,589	26,553	7,966	3,983	21,242	204	3,983	3,983	
City of Warren	31	21,894	19,254	0	123,936	828	129,032	0	0	0	0	828	0	0	
City of Warren	35	26,460	13,500	0	102,939	2,004	185,680	0	0	0	0	2,004	0	0	
City of Washington	35	3,000	3,000	0	32,174	1,584	11,973	4,555	1,366	683	3,644	271	683	683	
City of Weiner	35	25,597	12,000	0	112,822	9,828	99,400	3,026	908	454	2,421	9,442	454	454	
City of West Memphis	21	454,790	440,030	0	4,907,091	0	6,171,839	0	0	0	0	0	0	0	
City of West Memphis	31	680,380	567,284	0	6,485,399	120,816	7,166,743	0	0	0	0	120,816	0	0	
City of West Point	35	4,320	4,320	0	44,142	3,024	41,089	688	207	103	551	0	0	0	
City of Wheatley	35	7,800	6,000	0	55,869	1,188	77,799	0	0	0	0	0	0	0	
City of White Hall	35	11,760	11,760	0	124,186	1,344	97,412	6,037	1,811	906	4,830	0	0	0	
City of Wilmot	35	5,160	5,160	0	67,201	0	70,958	0	0	0	0	0	0	0	
City of Wilson	35	9,840	9,840	0	95,248	3,024	72,097	5,220	1,566	783	4,176	0	0	0	
City of Wynne	31	34,182	26,294	0	297,220	16,236	131,840	37,289	11,187	5,593	29,831	8,197	0	0	
City of Wynne	35	11,940	8,580	0	87,101	7,140	44,380	9,633	2,890	1,445	7,706	0	0	0	
City of Wynne	38	3,365	3,365	0	52,230	0	139,984	0	0	0	0	0	0	0	
Totals		51,549,186	33,202,953		358,864,824	28,127,754	266,815,759	32,589,676	10,012,032	5,006,016	26,698,753	30,852,456	0	1,704,264	1,704,264
Total Fire								6,489,884.38	3,244,942.20		Total Fire		971,392.44	971,392.44	
Total Police								3,522,147.98	1,761,074.00		Total Police		732,871.38	732,871.38	

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 2024
DISTRIBUTED JUNE 2025**

**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 2025 is \$6.00 and the amount covered by premium tax is \$54.00. These amounts were the same as 2024..

	Police Portion	Fire Portion	Total
Premium Tax Allocation (\$54.00 per volunteer)	312,336.00	4,384,368.00	4,696,704.00
	312,336.00	4,384,368.00	4,696,704.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2025

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
106	Allison Sycamore	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
116	Alma	24	0	60.00	6.00	54.00	1,728.00	-	15,552.00	-
150	Alexander	6	4	60.00	6.00	54.00	432.00	288.00	3,888.00	2,592.00
195	Alpena	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
205	Altus	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
248	Altheimer	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
302	Amity	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
310	Antioch	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
345	Appleton Rural V F D	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
361	Arch Street Fpd #16	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
418	Arkadelphia	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
507	Arkansas City	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
604	Ashdown	21	6	60.00	6.00	54.00	1,512.00	432.00	13,608.00	3,888.00
647	Ash Flat	11	5	60.00	6.00	54.00	792.00	360.00	7,128.00	3,240.00
701	Atkins	20	4	60.00	6.00	54.00	1,440.00	288.00	12,960.00	2,592.00
809	Augusta	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
825	Austin	14	8	60.00	6.00	54.00	1,008.00	576.00	9,072.00	5,184.00
833	Avoca	27	0	60.00	6.00	54.00	1,944.00	-	17,496.00	-
906	Bald Knob	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
1007	Barling	11	6	60.00	6.00	54.00	792.00	432.00	7,128.00	3,888.00
1074	Barton-Lexa	38	0	60.00	6.00	54.00	2,736.00	-	24,624.00	-
1104	Batesville	10	12	60.00	6.00	54.00	720.00	864.00	6,480.00	7,776.00
1120	Bauxite	2	0	60.00	6.00	54.00	144.00	-	1,296.00	-
1201	Bay	10	3	60.00	6.00	54.00	720.00	216.00	6,480.00	1,944.00
1228	Bay Village VFD	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
1260	Beaverfork	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
1287	Beaver Lake	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
1309	Bearden	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
1317	Beebe	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
1341	Bee Branch	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
1392	Belleville	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
1406	Bella Vista	0	2	60.00	6.00	54.00	-	144.00	-	1,296.00
1503	Benton	0	0	60.00	6.00	54.00	-	-	-	-
1600	Bentonville	20	4	60.00	6.00	54.00	1,440.00	288.00	12,960.00	2,592.00
1627	Bergman Vf Assoc	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
1643	Bigelow	2	0	60.00	6.00	54.00	144.00	-	1,296.00	-
1694	Bethesda	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
1708	Berryville	18	1	60.00	6.00	54.00	1,296.00	72.00	11,664.00	648.00
1716	Biggers-Reyno	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 2025

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
1724	Big Creek	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
1732	Biscoe	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
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	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
1856	Bonanza	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
1880	Bono	0	3	60.00	6.00	54.00	-	216.00	-	1,944.00
1899	Bono FID	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
1902	Booneville	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
1945	Boston Mountain V F D	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
1996	Bradford	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
2003	Bradley	6	1	60.00	6.00	54.00	432.00	72.00	3,888.00	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	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
2097	Brinkley	5	2	60.00	6.00	54.00	360.00	144.00	3,240.00	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	8	60.00	6.00	54.00	-	576.00	-	5,184.00
2224	Buena Vista	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
2240	Buford Vfd	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
2283	Bull Shoals	15	2	60.00	6.00	54.00	1,080.00	144.00	9,720.00	1,296.00
2356	Burnt Ridge	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
2380	Butterfield	34	0	60.00	6.00	54.00	2,448.00	-	22,032.00	-
2585	Cabot	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
2682	Caddo Valley	17	9	60.00	6.00	54.00	1,224.00	648.00	11,016.00	5,832.00
2690	Caldwell	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
2704	Cairo Volunteer Fire	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
2739	Calico Rock	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
2763	Calion	12	1	60.00	6.00	54.00	864.00	72.00	7,776.00	648.00
2771	Camden	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
2798	Calvert Township VF	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
2844	Camp	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
2852	Cammack Village	0	1	60.00	6.00	54.00	-	72.00	-	648.00
2860	Cane Creek	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
2879	Capps-Batavia Vfd	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
2887	Caraway	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
2984	Carlisle	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
3050	Carthage	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
3085	Cash	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 2025

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
3093	Cave City	20	6	60.00	6.00	54.00	1,440.00	432.00	12,960.00	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	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
3182	Centerton	3	3	60.00	6.00	54.00	216.00	216.00	1,944.00	1,944.00
3190	Central City	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
3239	Chambersville Vfd	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
3271	Charleston	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
3301	Charlotte Vfd	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
3328	Cherry Hill Vfd	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
3336	Cherokee Village	3	8	60.00	6.00	54.00	216.00	576.00	1,944.00	5,184.00
3344	Cherry Valley	3	1	60.00	6.00	54.00	216.00	72.00	1,944.00	648.00
3360	Chickalah RFD	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
3387	Chidester	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
3395	Chimes Vfd	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
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	15	1	60.00	6.00	54.00	1,080.00	72.00	9,720.00	648.00
3573	Clarksville	27	1	60.00	6.00	54.00	1,944.00	72.00	17,496.00	648.00
3689	Clinton	18	1	60.00	6.00	54.00	1,296.00	72.00	11,664.00	648.00
3719	Collegeville	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
3743	Colt	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
3751	Coal Hill	9	1	60.00	6.00	54.00	648.00	72.00	5,832.00	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	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
3832	Conway County	169	0	60.00	6.00	54.00	12,168.00	-	109,512.00	-
3867	Cord Vfd	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
3875	Corning	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
3972	Cotter	11	1	60.00	6.00	54.00	792.00	72.00	7,128.00	648.00
3980	Cotter/Gassville	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
4057	BDR Rural Fire Dist #1 Crawford Co	50	0	60.00	6.00	54.00	3,600.00	-	32,400.00	-
4065	Cotton Plant	2	0	60.00	6.00	54.00	144.00	-	1,296.00	-
4073	Cottonwood Rural Fire Assoc	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
4081	County Line Vfd	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
4111	Cove Rural V F D	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
4170	Crawfordsville	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2025

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
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	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
4308	Curtis Rural	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
4332	Dalton Vfd	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
4340	Damascus	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
4464	Danville	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
4553	Dardanelle	16	4	60.00	6.00	54.00	1,152.00	288.00	10,368.00	2,592.00
4634	Deann	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
4669	Decatur	10	4	60.00	6.00	54.00	720.00	288.00	6,480.00	2,592.00
4685	Deer Volunteer Fire	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
4715	Delaware	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
4766	DeQueen	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
4812	Dermott	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
4855	Des Arc	17	5	60.00	6.00	54.00	1,224.00	360.00	11,016.00	3,240.00
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	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
4987	Diamond City	0	0	60.00	6.00	54.00	-	-	-	-
5010	Diaz	7	1	60.00	6.00	54.00	504.00	72.00	4,536.00	648.00
5029	Dierks	0	2	60.00	6.00	54.00	-	144.00	-	1,296.00
5037	District 7 Crawford Co	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
5045	Dodd Mountain V F D	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
5053	Dumas	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
5169	Dover	18	1	60.00	6.00	54.00	1,296.00	72.00	11,664.00	648.00
5266	Dyess	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
5355	Earle	19	2	60.00	6.00	54.00	1,368.00	144.00	12,312.00	1,296.00
5363	East Camden	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
5371	East End Fire Protection District	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
5398	East Pulaski County	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
5401	Elaine	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
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	10	60.00	6.00	54.00	-	720.00	-	6,480.00
5620	Emerson	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
5630	Emmett	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
5649	EMP Rural Fire Assoc.	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
5657	England	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
5738	Etowah Vfd	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2025

		LOPFI Active Volunteer	LOPFI Active Volunteer	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
5762	Eudora	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
5819	Evansville V F D	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
5851	Eureka Springs	15	8	60.00	6.00	54.00	1,080.00	576.00	9,720.00	5,184.00
5878	Evening Shade	11	3	60.00	6.00	54.00	792.00	216.00	7,128.00	1,944.00
5924	Faircrest	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
5959	Fairfield Bay	33	0	60.00	6.00	54.00	2,376.00	-	21,384.00	-
5983	Fairview FPD (Searcy)	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
5991	Fairview Rural FD (Flippin)	2	0	60.00	6.00	54.00	144.00	-	1,296.00	-
6041	Farmington	15	3	60.00	6.00	54.00	1,080.00	216.00	9,720.00	1,944.00
6149	Fayetteville	0	0	60.00	6.00	54.00	-	-	-	-
6203	Fifty Six	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
6254	Fisher	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
6262	Fire District #6 Crawford County	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
6300	Flippin	17	1	60.00	6.00	54.00	1,224.00	72.00	11,016.00	648.00
6327	Floral Vfd	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
6343	Fordyce	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
6351	Foreman	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
6440	Forrest City	4	4	60.00	6.00	54.00	288.00	288.00	2,592.00	2,592.00
6548	Fort Smith	0	4	60.00	6.00	54.00	-	288.00	-	2,592.00
6580	Fountain Lake	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
6629	Fox Vfd	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
6645	Frenchport Vfd	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
6653	Friendship	0	0	60.00	6.00	54.00	-	-	-	-
6807	Gallatin	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
6831	Garland	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
6890	Garnett	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
6939	Gassville	17	3	60.00	6.00	54.00	1,224.00	216.00	11,016.00	1,944.00
7048	Gentry	14	7	60.00	6.00	54.00	1,008.00	504.00	9,072.00	4,536.00
7137	Gillett	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
7188	Gillham	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
7242	Glenwood	13	3	60.00	6.00	54.00	936.00	216.00	8,424.00	1,944.00
7269	Goshen	0	0	60.00	6.00	54.00	-	-	-	-
7277	Goshen Fire Dist Assoc	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
7331	Gosnell	13	3	60.00	6.00	54.00	936.00	216.00	8,424.00	1,944.00
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	26	1	60.00	6.00	54.00	1,872.00	72.00	16,848.00	648.00
7390	Gravel Ridge Fire Protection Dist.	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
7412	Grayson Fire Assoc	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2025

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
7439	Green Forest	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
7447	Greenbrier	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
7463	Greenland	0	8	60.00	6.00	54.00	-	576.00	-	5,184.00
7471	Greenwood	23	3	60.00	6.00	54.00	1,656.00	216.00	14,904.00	1,944.00
7498	Greenwood Rural	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
7544	Greers Ferry	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
7633	Grover Township	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
7706	Gum Springs	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
7730	Grubbs	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
7749	Gurdon	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
7757	Guy Community	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
7765	Hackett	16	1	60.00	6.00	54.00	1,152.00	72.00	10,368.00	648.00
7846	Hagarville Rfd #3	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
7889	Halley	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
7935	Hamburg	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
8044	Hampton	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
8079	Hand Cove Fire Prot Dist	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
8125	Hardin	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
8133	Hardy	16	3	60.00	6.00	54.00	1,152.00	216.00	10,368.00	1,944.00
8141	Harmon Volunteer Fire	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
8168	Harrell	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
8230	Harrisburg	16	3	60.00	6.00	54.00	1,152.00	216.00	10,368.00	1,944.00
8346	Harrison	4	9	60.00	6.00	54.00	288.00	648.00	2,592.00	5,832.00
8435	Hartford	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
8478	Haskell	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
8494	Hatfield Volunteer Fire Rescue	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
8532	Hazen	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
8621	Heber Springs	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
8648	Helena-West Helena	13	4	60.00	6.00	54.00	936.00	288.00	8,424.00	2,592.00
8656	Hector	12	2	60.00	6.00	54.00	864.00	144.00	7,776.00	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	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
8834	Hickory Ridge	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
8842	Higginson Vfd	13	1	60.00	6.00	54.00	936.00	72.00	8,424.00	648.00
8850	Highfill	21	7	60.00	6.00	54.00	1,512.00	504.00	13,608.00	4,536.00
8869	Hilltop	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
8877	Highway 15 South	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
8885	Hilltop Vfd	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 2025

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
8893	Highway 286 East	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
8907	Highland	9	6	60.00	6.00	54.00	648.00	432.00	5,832.00	3,888.00
8915	Holland	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
8923	Holly Grove	10	1	60.00	6.00	54.00	720.00	72.00	6,480.00	648.00
8931	Hollis Vfd	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
9008	Holiday Island	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
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	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
9067	Horatio	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
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	22	4	60.00	6.00	54.00	1,584.00	288.00	14,256.00	2,592.00
9415	Hughes	15	1	60.00	6.00	54.00	1,080.00	72.00	9,720.00	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	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
9717	Huntington	13	1	60.00	6.00	54.00	936.00	72.00	8,424.00	648.00
9814	Huttig	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
9911	Highway 70 West Fire Protection Associ.	0	0	60.00	6.00	54.00	-	-	-	-
10014	Imboden	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
10030	Inspiration Point	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
10065	Ione Community Fire	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
10219	Jacksonville	0	0	60.00	6.00	54.00	-	-	-	-
10308	Johnson Co Rfd #1(Ludwig)	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
10316	Jasper	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
10324	Johnson Co Rfd #2(Harmony)	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
10340	Johnson Co Rfd #4(Hartman)	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
10359	Johnson Co Rfd #5(Flat Rock)	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
10375	Johnson Co Rfd #7(Lutherville)	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
10383	Johnson	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
10405	Joiner	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
10413	Johnson Co Rfd #8(Coal Hill)	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
10502	Jonesboro	0	22	60.00	6.00	54.00	-	1,584.00	-	14,256.00
10529	Joplin Vfd	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
10588	Judsonia	24	4	60.00	6.00	54.00	1,728.00	288.00	15,552.00	2,592.00
10618	Junction City	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
10707	Keiser	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2025

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
10804	Kensett	15	3	60.00	6.00	54.00	1,080.00	216.00	9,720.00	1,944.00
10812	Keo	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
10839	Kibler	0	0	60.00	6.00	54.00	-	-	-	-
10855	Knoxville Vfd	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
10863	Lamar	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
10871	Krooked Kreek Vfp Assoc, Inc	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
11002	Lake City	35	0	60.00	6.00	54.00	2,520.00	-	22,680.00	-
11040	Lake Hamilton	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
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	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
11266	Landis Vfd	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
11304	Lavaca	14	3	60.00	6.00	54.00	1,008.00	216.00	9,072.00	1,944.00
11320	Lawson-Urbana	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
11339	Lazy Acres Vfd	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
11401	Leachville	20	1	60.00	6.00	54.00	1,440.00	72.00	12,960.00	648.00
11436	Lead Hill Vfd	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
11509	Lepanto	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
11517	Leslie	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
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	16	2	60.00	6.00	54.00	1,152.00	144.00	10,368.00	1,296.00
11606	Little Rock	0	0	60.00	6.00	54.00	-	-	-	-
11614	Lincoln	22	4	60.00	6.00	54.00	1,584.00	288.00	14,256.00	2,592.00
11649	Linwood/Moscow	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
11703	Lockesburg	28	0	60.00	6.00	54.00	2,016.00	-	18,144.00	-
11754	London	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
11762	Lone Rock Vfd	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
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	1	3	60.00	6.00	54.00	72.00	216.00	648.00	1,944.00
11932	Lurton-Pelsor	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
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	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
12181	Magnolia	8	5	60.00	6.00	54.00	576.00	360.00	5,184.00	3,240.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2025

		LOPFI Active Volunteer	LOPFI Active Volunteer	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
12297	Malvern	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
12394	Mammoth Spring	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
12483	Manila	29	0	60.00	6.00	54.00	2,088.00	-	18,792.00	-
12580	Mansfield	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
12637	Marble Vfd	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
12688	Marianna	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
12785	Marion	28	19	60.00	6.00	54.00	2,016.00	1,368.00	18,144.00	12,312.00
12882	Marked Tree	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
12971	Marmaduke	15	2	60.00	6.00	54.00	1,080.00	144.00	9,720.00	1,296.00
13056	Marshall	12	4	60.00	6.00	54.00	864.00	288.00	7,776.00	2,592.00
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	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
13285	McCrory	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00	-
13382	McGehee	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
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	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
13773	Mena	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
13846	Midland Vol Fire	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
13862	Milo	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
13889	Mineral Springs	10	1	60.00	6.00	54.00	720.00	72.00	6,480.00	648.00
13986	Monette	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00	-
14087	Monticello	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
14184	Montrose	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
14214	Morning Star Fpa (Garland)	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
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	27	0	60.00	6.00	54.00	1,944.00	-	17,496.00	-
14281	Morrison	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
14303	Morrow Vfd	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
14338	Mount Holly	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
14362	Mountainburg	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00	-
14389	Mountain Home	14	6	60.00	6.00	54.00	1,008.00	432.00	9,072.00	3,888.00
14478	Mountain Pine	0	1	60.00	6.00	54.00	-	72.00	-	648.00
14486	Mount Ida	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
14494	Mt Judea Area Vfd	25	0	60.00	6.00	54.00	1,800.00	-	16,200.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2025

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
14524	Mountain View	21	1	60.00	6.00	54.00	1,512.00	72.00	13,608.00	648.00
14575	Mulberry	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
14672	Murfreesboro	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
14877	Nashville	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
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	16	1	60.00	6.00	54.00	1,152.00	72.00	10,368.00	648.00
14990	Newcastle	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
15067	Newport	6	1	60.00	6.00	54.00	432.00	72.00	3,888.00	648.00
15083	Nimrod/Aplin	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
15091	Nob Hill	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
15156	Norman	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
15164	Norfork	0	2	60.00	6.00	54.00	-	144.00	-	1,296.00
15172	Norphlet	18	1	60.00	6.00	54.00	1,296.00	72.00	11,664.00	648.00
15202	Oil Trough	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
15229	Northeast Benton County	39	0	60.00	6.00	54.00	2,808.00	-	25,272.00	-
15245	Northeast Lakeside	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
15253	North Crossett	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
15261	Northeast Saline County District #1	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
15288	Northeast Greene County	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
15296	Northside Independence	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
15318	Northside Prairie	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
15369	North Little Rock	0	1	60.00	6.00	54.00	-	72.00	-	648.00
15407	North Pulaski Fire Protection District #15	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
15466	Oak Grove	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
15474	Oak Grove FPD #25	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
15555	Ola	13	1	60.00	6.00	54.00	936.00	72.00	8,424.00	648.00
15660	Oppelo	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
15768	Osceola	12	3	60.00	6.00	54.00	864.00	216.00	7,776.00	1,944.00
15792	Ouachita Co Fd #1	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
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	7	60.00	6.00	54.00	1,008.00	504.00	9,072.00	4,536.00
15997	Pangburn	30	0	60.00	6.00	54.00	2,160.00	-	19,440.00	-
16160	Paragould	5	5	60.00	6.00	54.00	360.00	360.00	3,240.00	3,240.00
16179	Parks	0	0	60.00	6.00	54.00	-	-	-	-
16195	Parthenon Vfd	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
16233	Patterson	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
16241	Paris	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2025

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
16268	Parkin	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
16276	Pea Ridge	14	5	60.00	6.00	54.00	1,008.00	360.00	9,072.00	3,240.00
16284	Perla	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
16292	Peel Vol Fire & Rescue	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
16314	Perryville	18	1	60.00	6.00	54.00	1,296.00	72.00	11,664.00	648.00
16330	Philadelphia	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
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	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
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	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
16519	Pineville Vfd	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
16527	Piney Point	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
16551	Plumerville	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
16578	Plainview	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
16659	Pocahontas	21	6	60.00	6.00	54.00	1,512.00	432.00	13,608.00	3,888.00
16675	Ponca Vfd	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
16683	Pottsville	11	3	60.00	6.00	54.00	792.00	216.00	7,128.00	1,944.00
16713	Portland	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
16756	Prairie Grove	21	6	60.00	6.00	54.00	1,512.00	432.00	13,608.00	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	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
16926	Quail Creek	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
16934	Quitman	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
16950	Ravenden	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
17043	Rector	21	1	60.00	6.00	54.00	1,512.00	72.00	13,608.00	648.00
17132	Redfield	25	1	60.00	6.00	54.00	1,800.00	72.00	16,200.00	648.00
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	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
17205	Rockport	0	1	60.00	6.00	54.00	-	72.00	-	648.00
17213	Rockport Fire	4	0	60.00	6.00	54.00	288.00	-	2,592.00	-
17221	Rocky Branch	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
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	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2025

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
17299	Rose Bud	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
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	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
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.	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00	-
17574	Saratoga Vfd	2	0	60.00	6.00	54.00	144.00	-	1,296.00	-
17582	Sardis	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-
17604	Scotland Area	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
17612	Scott Fire Prot. District	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
17620	Scranton Rural	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
17639	Searcy	2	10	60.00	6.00	54.00	144.00	720.00	1,296.00	6,480.00
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	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
17671	Shaw	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
17698	Shady Grove Fire & Rescue	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
17744	Sheridan	29	0	60.00	6.00	54.00	2,088.00	-	18,792.00	-
17760	Sherrill	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
17787	Sherwood	0	5	60.00	6.00	54.00	-	360.00	-	3,240.00
17833	Siloam Springs	2	3	60.00	6.00	54.00	144.00	216.00	1,296.00	1,944.00
17884	Sixth District VFD (Pleasant Grove)	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
17922	Smyrna Vfd	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
17930	Smackover	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
17949	Snowball V F D	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
17957	South Carroll Co Fire Assoc	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
17965	Southbend	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
17973	SE Jefferson Co Vfd	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
17981	Sparkman	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
18007	South Mountain V F D	3	0	60.00	6.00	54.00	216.00	-	1,944.00	-
18015	Southside V F D	27	0	60.00	6.00	54.00	1,944.00	-	17,496.00	-
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	8	2	60.00	6.00	54.00	576.00	144.00	5,184.00	1,296.00
18287	Stephens	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 2025

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
18317	St. Charles, Town of	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
18333	St. Francis	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
18376	Strawberry	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
18392	Strickler Vfd	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
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	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
18732	Sulphur Springs	4	3	60.00	6.00	54.00	288.00	216.00	2,592.00	1,944.00
18740	Summit	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
18775	Sunnyland Rural	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
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	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
18929	Texarkana	0	0	60.00	6.00	54.00	-	-	-	-
18953	Thornton	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
19038	Tillar	13	0	60.00	6.00	54.00	936.00	-	8,424.00	-
19048	Timbo	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
19062	Tinsman Volunteer Fire	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
19089	Tontitown, City of	12	11	60.00	6.00	54.00	864.00	792.00	7,776.00	7,128.00
19097	Tontitown Area VFD	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
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	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
19348	Tumbling Shoals Ida	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
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	18	2	60.00	6.00	54.00	1,296.00	144.00	11,664.00	1,296.00
19380	Umpire	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
19386	Upper White Oak Lake	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
19399	Valley Springs V F D	9	0	60.00	6.00	54.00	648.00	-	5,832.00	-
19410	Van Buren	0	6	60.00	6.00	54.00	-	432.00	-	3,888.00
19429	Vandervoort	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
19445	Velvet Ridge	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00	-
19526	Vilonia	22	1	60.00	6.00	54.00	1,584.00	72.00	14,256.00	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	3	60.00	6.00	54.00	288.00	216.00	2,592.00	1,944.00
20028	Waldron	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00	-

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2025

		LOPFI Active Volunteer <u>Firefighters</u>	LOPFI Active Volunteer <u>Police</u>	2025 LOPFI Only Cost per Volunteer	Portion Covered by Location	Portion Covered by Premium Tax	Cost to Location <u>Fire</u>	Cost to Location <u>Police</u>	Premium Tax Allocation <u>Fire</u>	Premium Tax Allocation <u>Police</u>
20117	Walnut Ridge	13	2	60.00	6.00	54.00	936.00	144.00	8,424.00	1,296.00
20168	Ward	12	1	60.00	6.00	54.00	864.00	72.00	7,776.00	648.00
20214	Warren	30	0	60.00	6.00	54.00	2,160.00	-	19,440.00	-
20311	Washington	10	0	60.00	6.00	54.00	720.00	-	6,480.00	-
20346	Water Valley Vfd	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
20354	Watson Chapel	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
20362	Wedington V F D	26	0	60.00	6.00	54.00	1,872.00	-	16,848.00	-
20419	Weiner	9	2	60.00	6.00	54.00	648.00	144.00	5,832.00	1,296.00
20486	Wescon	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00	-
20494	Wesley Vfd	5	0	60.00	6.00	54.00	360.00	-	3,240.00	-
20508	West Fork	26	7	60.00	6.00	54.00	1,872.00	504.00	16,848.00	4,536.00
20605	West Memphis	0	8	60.00	6.00	54.00	-	576.00	-	5,184.00
20656	West Point	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
20664	West Pulaski Vfd	53	0	60.00	6.00	54.00	3,816.00	-	34,344.00	-
20672	Western Greene Co. Fire	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00	-
20680	Western Grove Vfd	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00	-
20702	Wheatley	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
20710	Wheeler Vfd	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
20796	White Bluff	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
20818	White Hall	14	5	60.00	6.00	54.00	1,008.00	360.00	9,072.00	3,240.00
20834	Whitehouse V F D	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00	-
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	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
21008	Wilmot	11	0	60.00	6.00	54.00	792.00	-	7,128.00	-
21024	Woodlawn	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
21091	Wilson	8	3	60.00	6.00	54.00	576.00	216.00	5,184.00	1,944.00
21105	Wilton	8	0	60.00	6.00	54.00	576.00	-	5,184.00	-
21113	Winchester	7	0	60.00	6.00	54.00	504.00	-	4,536.00	-
21199	Wynne	9	4	60.00	6.00	54.00	648.00	288.00	5,832.00	2,592.00
21296	Y-City Volunteer Fire	6	0	60.00	6.00	54.00	432.00	-	3,888.00	-
21393	Yelville	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
21431	Zinc Vfd	12	0	60.00	6.00	54.00	864.00	-	7,776.00	-
21636	70 West Fire	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00	-
21700	101 - Gamaliel FPD #5	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00	-
542		6,766	482				487,152.00	34,704.00	4,384,368.00	312,336.00
Average Department		13.48	3.74				970.42	269.02	8,733.80	2,421.21

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024
DISTRIBUTED JUNE 2025**

**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	26,952,318.04	21,464,966.00	48,417,284.04
Premium Tax - No Actives or Other Departments (page 2)	62,568.00	5,174.40	67,742.40
	27,014,886.04	21,470,140.40	48,485,026.44

Arkansas Fire and Police Premium Tax Allocation

LOPFI Paid Locations Premium Tax Allocation for 2025

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>			
Alzheimer Police	248-22	15,576	6,230.40
Caddo Valley Fire	2682-33	6,516	2,606.40
Friendship Police	6653-22	2,328	931.20
Gillett Police	7137-22	48,228	19,291.20
Highfill Fire	8850-32	6,084	2,433.60
Luxora Police	11959-22	13,800	5,520.00
Manila Fire	12483-32	336	134.40
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
Strong Police	18430-22	21,384	8,553.60
Weiner Police	20419-22	7,032	2,812.80
Wheatley Police	20702-22	4,332	1,732.80
Total:		169,356	67,742.40
Total Fire:		12,936	5,174.40
Total Police:		156,420	62,568.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	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	23.93%	23.93%	415,652	424,424	101,082	103,215	40,432.72	41,286.06	60,649.07	61,929.09
	195 Alpena	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	205 Altus	0.00%	23.93%	0	40,672	0	9,891	0.00	3,956.36	0.00	5,934.54
	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	52,165	0	12,723	0.00	5,089.26	0.00	7,633.89
	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%	632,301	0	154,218	0	61,687.26	0.00	92,530.90	0.00
	507 Arkansas City	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	604 Ashdown	23.93%	24.00%	43,163	587,468	10,497	143,283	4,198.72	57,313.40	6,298.07	85,970.10
	647 Ash Flat	24.00%	24.00%	230,250	225,475	56,158	54,993	22,463.16	21,997.37	33,694.74	32,996.05
	701 Atkins	0.00%	24.00%	0	409,706	0	99,927	0.00	39,970.89	0.00	59,956.33
	809 Augusta	0.00%	24.00%	0	312,162	0	76,136	0.00	30,454.49	0.00	45,681.73
	825 Austin	0.00%	24.00%	0	189,751	0	46,280	0.00	18,512.09	0.00	27,768.14
	833 Avoca	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	906 Bald Knob	23.93%	22.21%	28,528	465,020	6,938	104,959	2,775.04	41,983.71	4,162.55	62,975.57
	1007 Barling	24.00%	24.00%	426,051	631,458	103,914	154,013	41,565.53	61,605.05	62,348.30	92,407.57
	1074 Barton-Lexa	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	1104 Batesville	24.00%	23.93%	630,866	1,108,387	153,868	269,547	61,547.31	107,818.83	92,320.97	161,728.25
	1120 Bauxite	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	1201 Bay	0.00%	24.00%	0	239,211	0	58,344	0.00	23,337.45	0.00	35,006.17
	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%	68,538	0	16,716	0	6,686.55	0.00	10,029.83	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%	326,180	0	79,555	0	31,822.10	0.00	47,733.15	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%	4,907,761	3,164,413	1,197,003	771,800	478,801.19	308,720.12	718,201.79	463,080.17
	1503 Benton	24.00%	24.00%	5,226,712	5,224,636	1,274,795	1,274,289	509,918.04	509,715.52	764,877.06	764,573.27
	1600 Bentonville	24.00%	24.00%	9,434,144	8,465,379	2,300,988	2,064,706	920,395.11	825,882.42	1,380,592.66	1,238,823.63
	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	836,639	0	204,056	0.00	81,622.46	0.00	122,433.69
	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 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
	1759 Black Rock	0.00%	24.00%	0	45,386	0	11,070	0.00	4,427.85	0.00	6,641.78
	1791 Blytheville	24.00%	24.00%	1,620,851	1,765,533	395,326	430,614	158,130.24	172,245.41	237,195.36	258,368.12
	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	248,540	0	60,619	0.00	24,247.52	0.00	36,371.28
	1899 Bono FID	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	1902 Booneville	0.00%	23.93%	0	387,726	0	94,290	0.00	37,716.20	0.00	56,574.30
	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	101,299	0	24,707	0.00	9,882.69	0.00	14,824.04
	2003 Bradley	0.00%	24.00%	0	15,680	0	3,824	0.00	1,529.74	0.00	2,294.61
	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%	22.64%	40,536	429,756	9,887	98,878	3,954.66	39,551.10	5,931.99	59,326.64
	2127 Brookland	0.00%	23.93%	0	487,297	0	118,505	0.00	47,402.02	0.00	71,103.02
	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%	3,170,012	3,191,044	773,166	778,296	309,266.42	311,318.24	463,899.62	466,977.35
	2224 Buena Vista	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	2240 Buford Vfd	23.93%	0.00%	45,696	0	11,113	0	4,445.10	0.00	6,667.65	0.00
	2283 Bull Shoals	24.00%	24.00%	70,271	196,915	17,139	48,028	6,855.67	19,211.06	10,283.51	28,816.60
	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%	2,832,004	2,973,667	690,726	725,277	276,290.33	290,110.91	414,435.49	435,166.36
	2682 Caddo Valley	0.00%	24.00%	0	167,450	0	40,841	0.00	16,336.44	0.00	24,504.65
	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	0	0	0	0.00	0.00	0.00	0.00
	2771 Camden	24.00%	21.62%	1,560,269	1,238,686	380,550	272,156	152,219.83	108,862.33	228,329.75	163,293.49
	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	173,726	0	42,372	0.00	16,948.75	0.00	25,423.12
	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	120,517	0	29,394	0.00	11,757.63	0.00	17,636.45
	2984 Carlisle	0.00%	24.00%	0	157,076	0	38,311	0.00	15,324.38	0.00	22,986.57
	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	23.93%	24.00%	31,137	214,584	7,572	52,337	3,028.82	20,934.78	4,543.24	31,402.17
	3107 Cave Springs	23.93%	24.00%	299,136	725,575	72,746	176,968	29,098.60	70,787.09	43,647.90	106,180.63
	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	23.93%	24.00%	2,905,839	2,009,415	706,667	490,096	282,666.84	196,038.57	424,000.26	294,057.86

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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>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>
	3190 Central City	0.00%	23.93%	0	35,486	0	8,630	0.00	3,451.90	0.00	5,177.85
	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%	404,225	310,589	98,591	75,753	39,436.23	30,301.08	59,154.35	45,451.62
	3344 Cherry Valley	0.00%	24.00%	0	42,011	0	10,246	0.00	4,098.60	0.00	6,147.90
	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	161,208	0	39,319	0.00	15,727.46	0.00	23,591.18
	3573 Clarksville	0.00%	24.00%	0	1,083,522	0	264,271	0.00	105,708.40	0.00	158,562.59
	3689 Clinton	24.00%	24.00%	39,504	295,739	9,635	72,131	3,854.01	28,852.34	5,781.02	43,278.51
	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%	19.90%	0	89,191	0	18,037	0.00	7,214.99	0.00	10,822.48
	3778 Concord	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	3786 Conway	24.00%	24.00%	7,300,105	9,690,875	1,780,496	2,363,604	712,198.22	945,441.76	1,068,297.33	1,418,162.64
	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	23.93%	0.00%	27,367	0	6,655	0	2,662.09	0.00	3,993.14	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	237,152	0	57,841	0.00	23,136.57	0.00	34,704.85
	3972 Cotter	0.00%	24.00%	0	66,659	0	16,258	0.00	6,503.22	0.00	9,754.83
	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 C	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	4065 Cotton Plant	0.00%	23.93%	0	34,544	0	8,401	0.00	3,360.28	0.00	5,040.42
	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%	1,156,012	714,123	281,951	174,175	112,780.57	69,669.85	169,170.85	104,504.78
	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%	23.93%	0	302,479	0	73,559	0.00	29,423.77	0.00	44,135.65
	4553 Dardanelle	0.00%	23.93%	0	749,968	0	182,384	0.00	72,953.49	0.00	109,430.23
	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 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
	4669 Decatur	0.00%	24.00%	0	502,717	0	122,613	0.00	49,045.02	0.00	73,567.53
	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%	258,175	876,829	62,969	213,859	25,187.56	85,543.41	37,781.35	128,315.12
	4812 Dermott	0.00%	24.00%	0	175,784	0	42,874	0.00	17,149.46	0.00	25,724.19
	4855 Des Arc	0.00%	24.00%	0	350,482	0	85,482	0.00	34,193.00	0.00	51,289.50
	4863 DeValls Bluff	0.00%	24.00%	0	40,683	0	9,923	0.00	3,969.01	0.00	5,953.52
	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	390,831	0	95,324	0.00	38,129.51	0.00	57,194.26
	4987 Diamond City	0.00%	23.93%	0	34,801	0	8,463	0.00	3,385.32	0.00	5,077.98
	5010 Diaz	0.00%	24.00%	0	55,488	0	13,533	0.00	5,413.40	0.00	8,120.09
	5029 Dierks	0.00%	24.00%	0	182,655	0	44,550	0.00	17,819.84	0.00	26,729.77
	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	271,487	0	66,216	0.00	26,486.24	0.00	39,729.36
	5266 Dyess	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	5355 Earle	0.00%	23.93%	0	115,011	0	27,969	0.00	11,187.79	0.00	16,781.69
	5363 East Camden	0.00%	0.00%	0	0	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	23.38%	21.50%	2,938,106	3,289,418	698,092	718,717	279,236.70	287,486.88	418,855.04	431,230.31
	5568 Elkins	24.00%	24.00%	131,933	837,749	32,178	204,327	12,871.35	81,730.83	19,307.03	122,596.25
	5614 Elm Springs	0.00%	24.00%	0	325,718	0	79,443	0.00	31,777.03	0.00	47,665.55
	5620 Emerson	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	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	22.58%	24.00%	864,810	771,344	198,447	188,131	79,378.96	75,252.28	119,068.43	112,878.42
	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	271,970	0	66,333	0.00	26,533.35	0.00	39,800.02
	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%	775,075	1,249,030	189,041	304,638	75,616.32	121,855.37	113,424.49	182,783.06
	6149 Fayetteville	24.00%	24.00%	11,723,388	13,390,358	2,859,334	3,265,908	1,143,733.74	1,306,363.30	1,715,600.62	1,959,544.94
	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

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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>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>
	6262 Fire District #6 Crawford County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	6300 Flippin	23.93%	24.00%	182,562	449,246	44,397	109,571	17,758.80	43,828.43	26,638.20	65,742.64
	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%	1,046,013	1,589,784	255,122	387,748	102,048.99	155,099.29	153,073.49	232,648.93
	6548 Fort Smith	24.00%	23.29%	10,947,479	11,326,100	2,670,090	2,680,714	1,068,036.04	1,072,285.48	1,602,054.07	1,608,428.21
	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%	51,737	180,568	12,619	44,041	5,047.48	17,616.23	7,571.22	26,424.34
	7048 Gentry	23.93%	24.00%	88,535	681,034	21,531	166,104	8,612.28	66,441.70	12,918.43	99,662.56
	7137 Gillett	0.00%	24.00%	0	0	0	0	0.00	0.00	0.00	0.00
	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	127,696	0	31,145	0.00	12,458.01	0.00	18,687.01
	7269 Goshen	0.00%	24.00%	0	359,010	0	87,562	0.00	35,024.98	0.00	52,537.48
	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%	23.93%	0	289,619	0	70,432	0.00	28,172.83	0.00	42,259.25
	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	23.93%	24.00%	318,032	594,346	77,342	144,961	30,936.73	57,984.36	46,405.09	86,976.54
	7390 Gravel Ridge Fire Protection Dist.	24.00%	0.00%	158,735	0	38,715	0	15,486.16	0.00	23,229.24	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	666,330	0	162,518	0.00	65,007.20	0.00	97,510.80
	7447 Greenbrier	23.93%	23.93%	150,416	628,941	36,579	152,951	14,631.78	61,180.48	21,947.68	91,770.72
	7463 Greenland	0.00%	24.00%	0	139,189	0	33,948	0.00	13,579.30	0.00	20,368.95
	7471 Greenwood	24.00%	24.00%	86,068	1,169,674	20,992	285,283	8,396.84	114,113.36	12,595.26	171,170.04
	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	105,947	0	25,841	0.00	10,336.24	0.00	15,504.35
	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	88,204	0	21,513	0.00	8,605.13	0.00	12,907.70
	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

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
	8044 Hampton	0.00%	20.79%	0	139,949	0	29,568	0.00	11,827.25	0.00	17,740.87
	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	23.93%	24.00%	39,534	167,409	9,614	40,831	3,845.69	16,332.45	5,768.53	24,498.67
	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	302,454	0	73,769	0.00	29,507.46	0.00	44,261.18
	8346 Harrison	24.00%	24.00%	1,777,395	2,135,162	433,507	520,766	173,402.63	208,306.36	260,103.95	312,459.54
	8435 Hartford	0.00%	23.93%	0	37,294	0	9,069	0.00	3,627.77	0.00	5,441.66
	8478 Haskell	23.93%	24.00%	27,972	165,602	6,802	40,390	2,720.99	16,156.13	4,081.48	24,234.19
	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%	301,914	816,830	73,637	199,225	29,454.75	79,689.89	44,182.13	119,534.83
	8648 Helena-West Helena	23.06%	24.00%	1,300,513	637,047	304,772	155,376	121,908.65	62,150.33	182,862.97	93,225.49
	8656 Hector	0.00%	23.93%	0	47,797	0	11,624	0.00	4,649.46	0.00	6,974.18
	8664 Hermitage	0.00%	24.00%	0	65,723	0	16,030	0.00	6,411.94	0.00	9,617.91
	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	306,391	0	74,729	0.00	29,891.54	0.00	44,837.30
	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	23.93%	23.93%	32,056	143,846	7,796	34,982	3,118.25	13,992.65	4,677.38	20,988.98
	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	29,976	0	7,311	0.00	2,924.47	0.00	4,386.70
	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%	162,287	0	39,582	0	15,832.74	0.00	23,749.11	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%	777,613	0	189,660	0	75,863.94	0.00	113,795.91	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%	5,900,885	8,338,132	1,439,226	2,033,670	575,690.29	813,468.12	863,535.44	1,220,202.18
	9210 Hot Springs Village	24.00%	24.00%	1,261,123	1,192,930	307,588	290,956	123,035.13	116,382.25	184,552.69	174,573.38
	9326 Hoxie	0.00%	24.00%	0	197,520	0	48,175	0.00	19,270.10	0.00	28,905.15
	9415 Hughes	0.00%	23.93%	0	54,856	0	13,340	0.00	5,336.12	0.00	8,004.18
	9512 Humphrey	0.00%	0.00%	0	5,172	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	23.93%	24.00%	97,895	572,933	23,807	139,738	9,522.74	55,895.34	14,284.11	83,843.01

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
	9717 Huntington	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	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 Lone Community Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	10219 Jacksonville	24.00%	24.00%	4,310,102	3,259,298	1,051,234	794,943	420,493.54	317,977.06	630,740.30	476,965.60
	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	80,118	0	19,541	0.00	7,816.32	0.00	11,724.48
	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%	412,288	564,107	100,557	137,586	40,222.80	55,034.25	60,334.20	82,551.38
	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%	8,551,119	11,118,020	2,085,618	2,711,685	834,247.18	1,084,674.02	1,251,370.77	1,627,011.03
	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	208,709	0	50,904	0.00	20,361.65	0.00	30,542.48
	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	178,090	0	43,436	0.00	17,374.41	0.00	26,061.62
	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	79,923	0	19,493	0.00	7,797.29	0.00	11,695.93
	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	157,970	0	38,529	0.00	15,411.59	0.00	23,117.39
	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	177,163	0	43,210	0.00	17,284.04	0.00	25,926.06
	11040 Lake Hamilton	24.00%	0.00%	21,252	0	5,183	0	2,073.35	0.00	3,110.02	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	80,275	0	19,579	0.00	7,831.63	0.00	11,747.44
	11207 Lake Village	0.00%	24.00%	0	328,248	0	80,060	0.00	32,023.84	0.00	48,035.75
	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	183,776	0	44,823	0.00	17,929.17	0.00	26,893.76
	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	200,627	0	48,933	0.00	19,573.21	0.00	29,359.81
	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	49,074	0	11,969	0.00	4,787.68	0.00	7,181.53
	11517 Leslie	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 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
	11525 Lewisville	0.00%	24.00%	0	151,684	0	36,996	0.00	14,798.29	0.00	22,197.43
	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	361,497	0	88,169	0.00	35,267.65	0.00	52,901.47
	11606 Little Rock	24.00%	24.00%	37,542,051	46,485,079	9,156,506	11,337,711	3,662,602.45	4,535,084.31	5,493,903.67	6,802,626.46
	11614 Lincoln	23.93%	24.00%	47,358	514,713	11,517	125,539	4,606.78	50,215.43	6,910.18	75,323.15
	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	512,925	0	125,102	0.00	50,040.99	0.00	75,061.49
	11851 Louann	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	11908 Lowell	24.00%	24.00%	1,713,894	1,414,994	418,019	345,117	167,207.54	138,046.85	250,811.32	207,070.28
	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%	563,364	1,168,036	137,404	284,884	54,961.75	113,953.59	82,442.62	170,930.38
	12297 Malvern	24.00%	24.00%	964,303	1,186,817	235,194	289,465	94,077.42	115,785.85	141,116.12	173,678.77
	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	242,618	0	59,174	0.00	23,669.79	0.00	35,504.68
	12580 Mansfield	0.00%	24.00%	0	154,424	0	37,664	0.00	15,065.57	0.00	22,598.35
	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%	85,768	313,262	20,919	76,405	8,367.52	30,561.82	12,551.28	45,842.74
	12785 Marion	24.00%	24.00%	85,933	1,821,873	20,959	444,355	8,383.59	177,741.89	12,575.39	266,612.84
	12882 Marked Tree	0.00%	24.00%	0	270,075	0	65,871	0.00	26,348.50	0.00	39,522.75
	12971 Marmaduke	0.00%	24.00%	0	229,317	0	55,931	0.00	22,372.21	0.00	33,558.31
	13056 Marshall	0.00%	24.00%	0	132,435	0	32,301	0.00	12,920.36	0.00	19,380.54
	13080 Marvell	0.00%	24.00%	0	149,664	0	36,503	0.00	14,601.23	0.00	21,901.84
	13188 Maumelle	24.00%	24.00%	2,867,653	2,519,405	699,421	614,483	279,768.27	245,793.16	419,652.40	368,689.74
	13242 Mayflower	24.00%	24.00%	92,742	450,258	22,620	109,818	9,047.87	43,927.12	13,571.81	65,890.68
	13269 Maynard Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	13285 McCrory	0.00%	24.00%	0	221,853	0	54,110	0.00	21,644.00	0.00	32,466.00
	13382 McGehee	24.00%	23.10%	491,983	646,541	119,995	151,778	47,997.85	60,711.15	71,996.78	91,066.73
	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	43,200	0	10,536	0.00	4,214.57	0.00	6,321.85
	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%	176,651	0	43,085	0	17,234.04	0.00	25,851.06	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	120,610	0	29,417	0.00	11,766.73	0.00	17,650.09

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
13986	Monette	0.00%	24.00%	0	198,298	0	48,365	0.00	19,345.92	0.00	29,018.89
14087	Monticello	24.00%	0.00%	519,690	0	126,752	0	50,700.93	0.00	76,051.39	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%	37,503	0	9,147	0	3,658.77	0.00	5,488.16	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	23.93%	0.00%	50,153	0	12,197	0	4,878.68	0.00	7,318.02	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%	1,824,148	2,136,357	444,910	521,057	177,963.84	208,423.00	266,945.76	312,634.50
14478	Mountain Pine	0.00%	24.00%	0	94,872	0	23,139	0.00	9,255.69	0.00	13,883.54
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	407,635	0	99,422	0.00	39,768.86	0.00	59,653.30
14575	Mulberry	0.00%	22.01%	0	169,038	0	37,810	0.00	15,123.97	0.00	22,685.96
14672	Murfreesboro	0.00%	23.93%	0	155,037	0	37,703	0.00	15,081.26	0.00	22,621.89
14877	Nashville	24.00%	0.00%	103,213	0	25,174	0	10,069.50	0.00	15,104.25	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%	1,023,986	1,001,687	249,750	244,311	99,900.08	97,724.55	149,850.12	146,586.82
15083	Nimrod/Aplin	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15091	Nob Hill	23.93%	0.00%	74,953	0	18,228	0	7,291.13	0.00	10,936.69	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	23.93%	0.00%	51,134	0	12,435	0	4,974.06	0.00	7,461.09	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%	23.79%	12,322,690	16,000,760	3,005,504	3,868,438	1,202,201.65	1,547,375.05	1,803,302.48	2,321,062.57
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	23.93%	0.00%	48,082	0	11,693	0	4,677.20	0.00	7,015.79	0.00
15555	Ola	0.00%	24.00%	0	149,063	0	36,356	0.00	14,542.60	0.00	21,813.89

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
	15660 Oppelo	0.00%	21.75%	0	0	0	0	0.00	0.00	0.00	0.00
	15768 Osceola	24.00%	24.00%	983,724	1,329,360	239,930	324,231	95,972.11	129,692.35	143,958.16	194,538.53
	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%	23.16%	66,206	507,268	16,148	119,392	6,459.04	47,756.94	9,688.55	71,635.41
	15997 Pangburn	0.00%	24.00%	0	103,677	0	25,287	0.00	10,114.69	0.00	15,172.03
	16160 Paragould	24.00%	24.00%	2,551,179	3,016,119	622,232	735,631	248,892.99	294,252.59	373,339.48	441,378.88
	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	37,190	0	9,071	0.00	3,628.30	0.00	5,442.44
	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	23.93%	24.00%	861,907	1,176,275	209,606	286,894	83,842.40	114,757.43	125,763.60	172,136.14
	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	249,734	0	60,910	0.00	24,364.06	0.00	36,546.08
	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%	23.93%	0	87,069	0	21,174	0.00	8,469.70	0.00	12,704.55
	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%	6,166,432	5,179,594	1,503,993	1,263,303	601,597.07	505,321.16	902,395.60	757,981.73
	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 Pochontas	24.00%	24.00%	300,564	818,076	73,308	199,529	29,323.01	79,811.52	43,984.51	119,717.28
	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	283,200	0	69,072	0.00	27,628.99	0.00	41,443.49
	16713 Portland	0.00%	23.93%	0	62,571	0	15,216	0.00	6,086.58	0.00	9,129.87
	16756 Prairie Grove	24.00%	24.00%	417,042	1,062,515	101,717	259,147	40,686.65	103,658.98	61,029.97	155,488.48
	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%	2,881,207	0	702,726	0	281,090.54	0.00	421,635.81	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	39,239	0	9,570	0.00	3,828.16	0.00	5,742.24
	17043 Rector	0.00%	24.00%	0	229,109	0	55,880	0.00	22,351.85	0.00	33,527.78
	17132 Redfield	0.00%	24.00%	0	292,381	0	71,312	0.00	28,524.67	0.00	42,787.01
	17140 Rison	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 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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
		Fire	Police	Fire	Police	Fire	Police	Fire (.4*f)	Police (.4*g)	Fire (.6*f)	Police (.6*g)
	17159 Richwood Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	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	217,583	0	53,069	0.00	21,227.44	0.00	31,841.16
	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%	10,116,006	9,503,619	2,467,294	2,317,933	986,917.51	927,173.11	1,480,376.27	1,390,759.66
	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%	3,520,336	3,624,819	858,610	884,093	343,443.93	353,637.33	515,165.90	530,456.00
	17531 Salem	0.00%	24.00%	0	201,671	0	49,187	0.00	19,674.97	0.00	29,512.46
	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%	2,988,189	3,169,321	728,819	772,997	291,527.73	309,198.92	437,291.60	463,798.38
	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	258,005	0	62,927	0.00	25,170.96	0.00	37,756.44
	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	4,878,648	0	1,189,902	0.00	475,960.88	0.00	713,941.32
	17833 Siloam Springs	24.00%	24.00%	4,016,454	3,223,266	979,613	786,155	391,845.22	314,461.84	587,767.83	471,692.76
	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	411,246	0	100,303	0.00	40,121.11	0.00	60,181.67
	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

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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>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>
	18023 South Greene County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	18031 Springdale	24.00%	24.00%	12,211,552	12,000,712	2,978,397	2,926,974	1,191,358.99	1,170,789.47	1,787,038.49	1,756,184.20
	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	98,569	0	24,041	0.00	9,616.38	0.00	14,424.58
	18244 Star City	0.00%	24.00%	0	312,960	0	76,331	0.00	30,532.33	0.00	45,798.49
	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	19,582	0	4,776	0.00	1,910.42	0.00	2,865.63
	18546 Stuttgart	24.00%	24.00%	1,034,279	1,154,667	252,261	281,623	100,904.22	112,649.29	151,356.32	168,973.93
	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	155,739	0	37,985	0.00	15,193.94	0.00	22,790.91
	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	33,431	0	8,154	0.00	3,261.49	0.00	4,892.23
	18821 Taylor	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	18929 Texarkana	24.00%	24.00%	3,846,929	4,223,171	938,266	1,030,031	375,306.36	412,012.59	562,959.54	618,018.89
	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	23.93%	23.93%	417,895	1,186,357	101,627	288,508	40,650.91	115,403.39	60,976.36	173,105.09
	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%	317,984	1,038,097	77,556	253,192	31,022.52	101,276.69	46,533.78	151,915.04
	19313 Tuckerman	0.00%	24.00%	0	68,003	0	16,586	0.00	6,634.41	0.00	9,951.61
	19321 Tull Fire & Rescue	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	19348 Tumbling Shoals Ida	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	96,023	0	23,420	0.00	9,368.00	0.00	14,052.00
	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%	2,847,280	2,673,175	694,452	651,987	277,780.60	260,794.95	416,670.91	391,192.43
	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	23.93%	24.00%	86,918	521,717	21,138	127,247	8,455.03	50,898.66	12,682.54	76,347.99
	19615 Viola	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 2025

Location	Location	a	b	c	d	f	g	h	i	j	k
		LOPFI	LOPFI	2024	2024	2025	2025	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>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>
19828	Wabbaseka	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19917	Waldo	0.00%	16.67%	0	17,818	0	3,019	0.00	1,207.41	0.00	1,811.11
20028	Waldron	0.00%	24.00%	0	414,079	0	100,994	0.00	40,397.57	0.00	60,596.36
20117	Walnut Ridge	23.79%	24.00%	479,171	395,356	115,847	96,427	46,338.83	38,570.97	69,508.25	57,856.46
20168	Ward	24.00%	24.00%	60,023	642,684	14,640	156,751	5,855.86	62,700.25	8,783.79	94,050.37
20214	Warren	22.50%	0.00%	206,586	0	47,237	0	18,894.90	0.00	28,342.35	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	47,811	0	11,661	0.00	4,664.44	0.00	6,996.66
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	23.93%	24.00%	107,976	311,792	26,259	76,046	10,503.46	30,418.42	15,755.19	45,627.63
20605	West Memphis	24.00%	24.00%	3,863,765	6,147,377	942,372	1,499,345	376,948.88	599,738.11	565,423.32	899,607.17
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	35,814	0	8,735	0.00	3,494.02	0.00	5,241.03
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	730,635	0	178,202	0.00	71,280.75	0.00	106,921.13
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%	23.93%	0	28,686	0	6,976	0.00	2,790.39	0.00	4,185.59
21024	Woodlawn	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
21091	Wilson	0.00%	23.93%	0	57,695	0	14,031	0.00	5,612.29	0.00	8,418.43
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%	526,780	1,124,784	128,482	274,335	51,392.67	109,733.97	77,089.00	164,600.96
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	23.93%	0.00%	100,651	0	24,477	0	9,790.89	0.00	14,686.34	0.00
21700	101 - Gamaliel FPD #5	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
Totals:				220,232,405	277,383,157	53,662,415	67,380,795	21,464,966.00	26,952,318.04	32,197,449	40,428,477

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024
DISTRIBUTED JUNE 2025**

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	42,454,916.23

Percentage Increase	237.83%
---------------------	---------

Base year's amount for Fire Protection Fund	600,000.00
1 + 1/2 of percentage increase	2.1892

Amount for Fire Protection Fund	1,313,520.00
---------------------------------	--------------

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024
DISTRIBUTED JUNE 2025**

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 (2025)	10,387,038.50
--	----------------------

Based on 6/9/2025 estimate email from Jason Willett

State Police Retirement Fund (2024)	11,427,008.07
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, 2025

	Monthly	Monthly	Number of	Number of	Total
	Supp. Benefit	Supp. Benefit	Retirees	DROPs	Annual
Local Plans, locally administered	Retirees	DROPs			Amount to be Paid
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 2024
DISTRIBUTED JUNE 2025**

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	120	142	205
Administered by LOPFI	<u>679</u>	<u>944</u>	<u>1,215</u>
	799	1,086	1,420
Distribution Amount for July 2025	<u>2,597.72</u>	<u>2,488.72</u>	<u>347.92</u>
Amount to be Distributed	<u><u>2,075,578.28</u></u>	<u><u>2,702,749.92</u></u>	<u><u>494,046.40</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
July 2028	2,797.46	2,797.46	374.68
July 2029	2,867.40	2,867.40	384.05
July 2030	2,939.09	2,939.09	393.65
July 2031	3,012.57	3,012.57	403.49
July 2032	3,087.88	3,087.88	413.58
July 2033	3,165.08	3,165.08	423.92
July 2034	3,244.21	3,244.21	434.52
July 2035	3,325.32	3,325.32	445.38
July 2036	3,408.45	3,408.45	456.51
July 2037	3,493.66	3,493.66	467.92

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024
DISTRIBUTED JUNE 2025**

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</u> <u>Supplement</u> <u>Payments</u>	<u>Fire - Total</u> <u>Supplement</u> <u>Payments</u>	<u>Police -</u> <u>Number of</u> <u>Recipients</u>	<u>Fire -</u> <u>Number of</u> <u>Recipients</u>	<u>Police -</u> <u>Supplement</u> <u>Amount (Paid)</u>	<u>Fire -</u> <u>Supplement</u> <u>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</u> <u>Allocation</u>	<u>Year-over-Year</u> <u>Change in Total</u>	<u>Average</u> <u>Supplement</u> <u>(Paid)</u>	<u>Year-over-Year</u> <u>Change in Avg.</u> <u>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 2024, DISTRIBUTED JUNE 2025
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans					
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	2,597.72	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer	2,488.72	347.92
			Annual Payment for Retirees, etc.					Annual Payment for Paid Retiree	Annual Payment for Volunteer
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	3,479.20
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	1,391.68
248 Altheimer	0	0	0.00	0	4	0	0	0.00	1,391.68
302 Amity	0	0	0.00	0	7	0	0	0.00	2,435.44
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	7	6	0	0	17,421.04	2,087.52
507 Arkansas City	0	0	0.00	0	2	0	0	0.00	695.84
604 Ashdown	0	0	0.00	0	0	0	12	0.00	4,175.04
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	2,087.52
809 Augusta	0	0	0.00	0	6	0	0	0.00	2,087.52
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	6	0	0	0.00	2,087.52
1007 Barling	0	0	0.00	1	2	0	0	2,488.72	695.84
1074 Barton-Lexa	0	0	0.00	0	0	0	0	0.00	0.00
1104 Batesville	0	0	0.00	0	0	13	1	32,353.36	347.92
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	1,043.76
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	1,739.60
1317 Beebe	0	0	0.00	0	4	0	0	0.00	1,391.68
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	695.84
1406 Bella Vista	0	0	0.00	8	1	0	0	19,909.76	347.92
1503 Benton	7	0	18,184.04	22	0	0	0	54,751.84	0.00
1600 Bentonville	0	0	0.00	9	3	0	0	22,398.48	1,043.76
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	14	0	0	0.00	4,870.88
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	1,739.60
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	16	0	41,563.52	18	1	0	0	44,796.96	347.92
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	8	0	0	0.00	2,783.36
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	3,131.28
2003 Bradley	0	0	0.00	0	5	0	0	0.00	1,739.60
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	2,597.72	1	6	0	0	2,488.72	2,087.52
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	5	0	0	0.00	1,739.60
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	2,783.36
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	2	0	5,195.44	1	4	0	0	2,488.72	1,391.68

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024, DISTRIBUTED JUNE 2025
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans						
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	2,597.72	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer	2,488.72	347.92	
			Annual Payment for Retirees, etc.					Annual Payment for Paid Retiree	Annual Payment for Volunteer	
2682 Caddo Valley	0	0	0.00	0	7	0	0	0.00	2,435.44	
2690 Caldwell	0	0	0.00	0	1	0	0	0.00	347.92	
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	695.84	
2763 Calion	0	0	0.00	0	4	0	0	0.00	1,391.68	
2771 Camden	13	0	33,770.36	19	9	0	0	47,285.68	3,131.28	
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	347.92	
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	4,870.88	
2984 Carlisle	0	0	0.00	0	12	0	0	0.00	4,175.04	
3050 Carthage	0	0	0.00	0	5	0	0	0.00	1,739.60	
3085 Cash	0	0	0.00	0	1	0	0	0.00	347.92	
3093 Cave City	0	0	0.00	0	7	0	0	0.00	2,435.44	
3107 Cave Springs	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	4,977.44	2,783.36	
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	8	0	0	0.00	2,783.36	
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	2	0	0	0.00	695.84	
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	1,739.60	
3573 Clarksville	0	0	0.00	0	15	0	0	0.00	5,218.80	
3689 Clinton	0	0	0.00	1	13	0	0	2,488.72	4,522.96	
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	2	0	0	0.00	695.84	
3778 Concord	0	0	0.00	0	0	0	0	0.00	0.00	
3786 Conway	25	0	64,943.00	26	0	0	0	64,706.72	0.00	
3794 Cooterneck	0	0	0.00	0	7	0	0	0.00	2,435.44	
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	10	0	0	0.00	3,479.20	
3972 Cotter	0	0	0.00	0	2	0	0	0.00	695.84	
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	3	0	0	0.00	1,043.76	
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	3,131.28	
4251 Crow Mountain	0	0	0.00	0	0	0	0	0.00	0.00	
4278 Crossett	1	0	2,597.72	8	9	0	0	19,909.76	3,131.28	
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	5	0	0	0.00	1,739.60	
4553 Dardanelle	0	0	0.00	0	0	0	9	0.00	3,131.28	
4634 Deann	0	0	0.00	0	0	0	0	0.00	0.00	

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024, DISTRIBUTED JUNE 2025
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				2,488.72		347.92	
	Number of	Number of	2,597.72	Number of	Number of	Number of	Number of	Annual	Annual		
	LOPFI Admin	Locally Admin	Annual	LOPFI Admin	LOPFI Admin	Locally Admin	Locally Admin	Payment for	Payment for		
	Retirees, etc.	Retirees, etc.	Payment for	Paid Retiree	Volunteer	Paid Retiree	Volunteer	Paid Retiree	Volunteer		
4669 Decatur	0	0	0.00	0	5	0	0	0.00	1,739.60		
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	2,783.36		
4812 Dermott	0	0	0.00	0	0	0	11	0.00	3,827.12		
4855 Des Arc	0	0	0.00	0	11	0	0	0.00	3,827.12		
4863 DeValls Bluff	0	0	0.00	0	6	0	0	0.00	2,087.52		
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	3,479.20		
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	2,087.52		
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	8	0.00	2,783.36		
5169 Dover	0	0	0.00	0	2	0	0	0.00	695.84		
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	2,783.36		
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	2,087.52		
5460 El Dorado	21	0	54,552.12	30	0	0	0	74,661.60	0.00		
5568 Elkins	0	0	0.00	0	8	0	0	0.00	2,783.36		
5614 Elm Springs	0	0	0.00	0	0	0	0	0.00	0.00		
5620 Emerson	0	0	0.00	0	0	0	0	0.00	0.00		
5630 Emmett	0	0	0.00	0	5	0	0	0.00	1,739.60		
5649 EMP Rural Fire Assoc.	0	0	0.00	0	0	0	0	0.00	0.00		
5657 England	0	0	0.00	0	11	0	0	0.00	3,827.12		
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	2,087.52		
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	5,914.64		
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	5	0	0	0.00	1,739.60		
6149 Fayetteville	0	31	80,529.32	35	2	0	0	87,105.20	695.84		
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	695.84		
6262 Fire District #6 Crawford	0	0	0.00	0	0	0	0	0.00	0.00		
6300 Flippin	0	0	0.00	0	5	0	0	0.00	1,739.60		
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	4,870.88		
6351 Foreman	0	0	0.00	0	0	0	9	0.00	3,131.28		
6440 Forrest City	12	0	31,172.64	10	0	0	0	24,887.20	0.00		
6548 Fort Smith	58	0	150,667.76	82	0	0	0	204,075.04	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	695.84		
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	2,783.36		
7048 Gentry	0	0	0.00	0	9	0	0	0.00	3,131.28		
7137 Gillett	0	0	0.00	0	10	0	0	0.00	3,479.20		
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	3,131.28		
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		

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024, DISTRIBUTED JUNE 2025
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans						
			2,597.72					2,488.72	347.92	
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	Annual Payment for Retirees, etc.	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	
7331 Gosnell	0	0	0.00	0	3	0	0	0.00	1,043.76	
7358 Grady	0	0	0.00	0	5	0	0	0.00	1,739.60	
7366 Gould	0	0	0.00	0	2	0	0	0.00	695.84	
7374 Gravette	0	0	0.00	0	3	0	0	0.00	1,043.76	
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	2,087.52	
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	9	0	0	0.00	3,131.28	
7498 Greenwood Rural	0	0	0.00	0	0	0	0	0.00	0.00	
7544 Greers Ferry	0	0	0.00	0	4	0	0	0.00	1,391.68	
7633 Grover Township	0	0	0.00	0	4	0	0	0.00	1,391.68	
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	695.84	
7749 Gurdon	0	0	0.00	0	7	0	0	0.00	2,435.44	
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	12	0	0	0.00	4,175.04	
8044 Hampton	0	0	0.00	0	11	0	0	0.00	3,827.12	
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	1,739.60	
8133 Hardy	0	0	0.00	0	2	0	0	0.00	695.84	
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	695.84	
8346 Harrison	9	0	23,379.48	0	0	16	0	39,819.52	0.00	
8435 Hartford	0	0	0.00	0	1	0	0	0.00	347.92	
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	11	0	0	0.00	3,827.12	
8621 Heber Springs	4	0	10,390.88	1	10	0	0	2,488.72	3,479.20	
8648 Helena-West Helena	6	0	15,586.32	13	6	0	0	32,353.36	2,087.52	
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	1,043.76	
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	2,087.52	
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	1,043.76	
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	347.92	
9016 Hon Vfd	0	0	0.00	0	0	0	0	0.00	0.00	
9024 Hope	0	0	0.00	8	2	0	0	19,909.76	695.84	
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	1,739.60	
9083 Horseshoe Lake	0	0	0.00	0	0	0	0	0.00	0.00	
9113 Hot Springs	43	0	111,701.96	47	0	0	0	116,969.84	0.00	
9210 Hot Springs Village	0	0	0.00	2	3	0	0	4,977.44	1,043.76	
9326 Hoxie	0	0	0.00	1	2	0	0	2,488.72	695.84	
9415 Hughes	0	0	0.00	0	0	0	7	0.00	2,435.44	
9512 Humphrey	0	0	0.00	0	1	0	0	0.00	347.92	
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	1,739.60	

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024, DISTRIBUTED JUNE 2025
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans						
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	2,597.72	Number of LOPFI Admin Paid Retiree	Number of LOPFI Admin Volunteer	Number of Locally Admin Paid Retiree	Number of Locally Admin Volunteer	2,488.72	347.92	
			Annual Payment for Retirees, etc.					Annual Payment for Paid Retiree	Annual Payment for Volunteer	
9717 Huntington	0	0	0.00	0	2	0	0	0.00	695.84	
9814 Huttig	0	0	0.00	0	8	0	0	0.00	2,783.36	
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	4,522.96	
10030 Inspiration Point	0	0	0.00	0	0	0	0	0.00	0.00	
10065 Ione Community Fire	0	0	0.00	0	0	0	0	0.00	0.00	
10219 Jacksonville	0	14	36,368.08	0	0	29	0	72,172.88	0.00	
10308 Johnson Co Rfd #1(Ludh	0	0	0.00	0	0	0	0	0.00	0.00	
10316 Jasper	0	0	0.00	0	8	0	0	0.00	2,783.36	
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	1,043.76	
10413 Johnson Co Rfd #8(Coa	0	0	0.00	0	0	0	0	0.00	0.00	
10502 Jonesboro	25	0	64,943.00	42	0	0	0	104,526.24	0.00	
10529 Joplin Vfd	0	0	0.00	0	0	0	0	0.00	0.00	
10588 Judsonia	0	0	0.00	0	8	0	0	0.00	2,783.36	
10618 Junction City	0	0	0.00	0	4	0	0	0.00	1,391.68	
10707 Keiser	0	0	0.00	0	7	0	0	0.00	2,435.44	
10804 Kensett	0	0	0.00	0	6	0	0	0.00	2,087.52	
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 Asso	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	2,435.44	
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	2,783.36	
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	2,087.52	
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	1,391.68	
11436 Lead Hill Vfd	0	0	0.00	0	0	0	0	0.00	0.00	
11509 Lepanto	0	0	0.00	0	9	0	0	0.00	3,131.28	
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	1,043.76	
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	219	0	568,900.68	225	0	0	0	559,962.00	0.00	
11614 Lincoln	0	0	0.00	1	6	0	0	2,488.72	2,087.52	
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	2,435.44	
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	2,783.36	
11851 Louann	0	0	0.00	0	0	0	0	0.00	0.00	
11908 Lowell	1	0	2,597.72	1	1	0	0	2,488.72	347.92	
11932 Lurton-Pelsor	0	0	0.00	0	0	0	0	0.00	0.00	
11959 Luxora	0	0	0.00	0	2	0	0	0.00	695.84	
11991 Lynn	0	0	0.00	0	0	0	0	0.00	0.00	
12092 Magazine	0	0	0.00	0	8	0	0	0.00	2,783.36	
12149 Magnet Cove	0	0	0.00	0	0	0	0	0.00	0.00	
12181 Magnolia	8	0	20,781.76	9	9	0	0	22,398.48	3,131.28	
12297 Malvern	3	0	7,793.16	8	1	0	0	19,909.76	347.92	
12394 Mammoth Spring	0	0	0.00	0	6	0	0	0.00	2,087.52	
12483 Manila	0	0	0.00	0	0	0	12	0.00	4,175.04	

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024, DISTRIBUTED JUNE 2025
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

Police Plans				Fire Plans					
City/Location	2,597.72							2,488.72	347.92
	Number of	Number of	Annual	Number of	Number of	Number of	Number of	Annual	Annual
	LOPFI Admin	Locally Admin	Payment for	LOPFI Admin	LOPFI Admin	Locally Admin	Locally Admin	Payment for	Payment for
	Retirees, etc.	Retirees, etc.	Retirees, etc.	Paid Retiree	Volunteer	Paid Retiree	Volunteer	Paid Retiree	Volunteer
12580 Mansfield	0	0	0.00	0	5	0	0	0.00	1,739.60
12637 Marble Vfd	0	0	0.00	0	0	0	0	0.00	0.00
12688 Marianna	3	0	7,793.16	2	11	0	0	4,977.44	3,827.12
12785 Marion	0	0	0.00	0	8	0	0	0.00	2,783.36
12882 Marked Tree	0	0	0.00	0	9	0	0	0.00	3,131.28
12971 Marmaduke	0	0	0.00	0	6	0	0	0.00	2,087.52
13056 Marshall	0	0	0.00	0	15	0	0	0.00	5,218.80
13080 Marvell	0	0	0.00	0	10	0	0	0.00	3,479.20
13188 Maumelle	0	0	0.00	0	0	0	0	0.00	0.00
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	5	0	0	0.00	1,739.60
13382 McGehee	1	0	2,597.72	2	4	0	0	4,977.44	1,391.68
13471 McNeil	0	0	0.00	0	2	0	0	0.00	695.84
13587 McRae	0	0	0.00	0	3	0	0	0.00	1,043.76
13684 Melbourne	0	0	0.00	0	5	0	0	0.00	1,739.60
13714 Melrose Vfd	0	0	0.00	0	0	0	0	0.00	0.00
13773 Mena	0	0	0.00	1	2	0	0	2,488.72	695.84
13846 Midland Vol Fire	0	0	0.00	0	0	0	0	0.00	0.00
13862 Milo	0	0	0.00	0	0	0	0	0.00	0.00
13889 Mineral Springs	0	0	0.00	0	3	0	0	0.00	1,043.76
13986 Monette	0	0	0.00	0	7	0	0	0.00	2,435.44
14087 Monticello	0	0	0.00	1	7	0	0	2,488.72	2,435.44
14184 Montrose	0	0	0.00	0	2	0	0	0.00	695.84
14214 Morning Star Fpa (Garla	0	0	0.00	0	0	0	0	0.00	0.00
14222 Morning Star Vfd (Searc	0	0	0.00	0	0	0	0	0.00	0.00
14257 Moro	0	0	0.00	0	5	0	0	0.00	1,739.60
14273 Morrilton	0	0	0.00	0	0	0	15	0.00	5,218.80
14281 Morriston	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	3,479.20
14389 Mountain Home	0	0	0.00	13	9	0	0	32,353.36	3,131.28
14478 Mountain Pine	0	0	0.00	0	0	0	0	0.00	0.00
14486 Mount Ida	0	0	0.00	0	7	0	0	0.00	2,435.44
14494 Mt Judea Area Vfd	0	0	0.00	0	0	0	0	0.00	0.00
14524 Mountain View	0	0	0.00	0	19	0	0	0.00	6,610.48
14575 Mulberry	0	0	0.00	0	6	0	0	0.00	2,087.52
14672 Murfreesboro	0	0	0.00	0	10	0	0	0.00	3,479.20
14877 Nashville	0	0	0.00	0	0	0	10	0.00	3,479.20
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	5	0	0	0.00	1,739.60
14990 Newcastle	0	0	0.00	0	0	0	0	0.00	0.00
15067 Newport	7	0	18,184.04	5	4	0	0	12,443.60	1,391.68
15083 Nimrod/Aplin	0	0	0.00	0	0	0	0	0.00	0.00
15091 Nob Hill	0	0	0.00	0	0	0	0	0.00	0.00
15156 Norman	0	0	0.00	0	2	0	0	0.00	695.84
15164 Norfolk	0	0	0.00	0	0	0	0	0.00	0.00
15172 Norphlet	0	0	0.00	0	2	0	0	0.00	695.84
15202 Oil Trough	0	0	0.00	0	0	0	0	0.00	0.00
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	5	0	0	0.00	1,739.60
15261 Northeast Saline County	0	0	0.00	0	0	0	0	0.00	0.00
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	84	0	218,208.48	89	0	0	0	221,496.08	0.00
15407 North Pulaski Fire Protec	0	0	0.00	0	0	0	0	0.00	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	6	0	0	0.00	2,087.52

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024, DISTRIBUTED JUNE 2025
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans						
			2,597.72					2,488.72	347.92	
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	Annual Payment for Retirees, etc.	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	
15660 Oppelo	0	0	0.00	0	7	0	0	0.00	2,435.44	
15768 Osceola	8	0	20,781.76	0	0	7	4	17,421.04	1,391.68	
15792 Ouachita Co Fd #1	0	0	0.00	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	14	0	0	0.00	4,870.88	
15997 Pangburn	0	0	0.00	0	10	0	0	0.00	3,479.20	
16160 Paragould	7	0	18,184.04	15	2	0	0	37,330.80	695.84	
16179 Parks	0	0	0.00	0	0	0	0	0.00	0.00	
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	5	0	0	0.00	1,739.60	
16268 Parkin	0	0	0.00	0	5	0	0	0.00	1,739.60	
16276 Pea Ridge	0	0	0.00	0	0	0	0	0.00	0.00	
16284 Perla	0	0	0.00	0	1	0	0	0.00	347.92	
16292 Peel Vol Fire & Rescue	0	0	0.00	0	0	0	0	0.00	0.00	
16314 Perryville	0	0	0.00	0	5	0	0	0.00	1,739.60	
16330 Philadelphia	0	0	0.00	0	0	0	0	0.00	0.00	
16357 Piggott	0	0	0.00	0	16	0	0	0.00	5,566.72	
16438 Pleasant Plains	0	0	0.00	0	0	0	0	0.00	0.00	
16446 Pleasant Plains Fire	0	0	0.00	0	0	0	0	0.00	0.00	
16462 Pine Bluff	54	0	140,276.88	50	0	0	0	124,436.00	0.00	
16489 Pine Ridge Vfd	0	0	0.00	0	0	0	0	0.00	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	9	0	0	0.00	3,131.28	
16578 Plainview	0	0	0.00	0	9	0	0	0.00	3,131.28	
16659 Pocahontas	0	0	0.00	5	7	0	0	12,443.60	2,435.44	
16675 Ponca Vfd	0	0	0.00	0	0	0	0	0.00	0.00	
16683 Pottsville	0	0	0.00	0	0	0	0	0.00	0.00	
16713 Portland	0	0	0.00	0	8	0	0	0.00	2,783.36	
16756 Prairie Grove	0	0	0.00	0	0	0	8	0.00	2,783.36	
16799 Prescott	0	0	0.00	0	8	0	0	0.00	2,783.36	
16853 Pulaski Co FPD #5	0	0	0.00	0	6	0	0	0.00	2,087.52	
16918 Pyatt Rural Fire & Def A:	0	0	0.00	0	0	0	0	0.00	0.00	
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	8	0	0	0.00	2,783.36	
17132 Redfield	0	0	0.00	0	0	0	0	0.00	0.00	
17140 Rison	0	0	0.00	0	12	0	0	0.00	4,175.04	
17159 Richwood Vfd	0	0	0.00	0	0	0	0	0.00	0.00	
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	38,965.80	0	0	29	5	72,172.88	1,739.60	
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	3	0	0	0.00	1,043.76	
17337 Russellville	7	0	18,184.04	13	7	0	0	32,353.36	2,435.44	
17531 Salem	0	0	0.00	0	7	0	0	0.00	2,435.44	
17558 Salem-Saline Co.	0	0	0.00	0	0	0	0	0.00	0.00	
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	

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024, DISTRIBUTED JUNE 2025
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans				2,597.72		2,488.72		347.92	
	Number of	Number of	Annual	Number of	Number of	Number of	Number of	Annual	Annual	Annual	Annual	Annual	Annual
	LOPFI Admin	Locally Admin	Payment for	LOPFI Admin	LOPFI Admin	Locally Admin	Locally Admin	Payment for	Payment for	Payment for	Payment for	Payment for	Payment for
	Retirees, etc.	Retirees, etc.	Retirees, etc.	Paid Retiree	Volunteer	Paid Retiree	Volunteer	Paid Retiree	Volunteer	Paid Retiree	Volunteer	Paid Retiree	Volunteer
17620 Scranton Rural	0	0	0.00	0	0	0	0	0.00	0.00				
17639 Searcy	7	0	18,184.04	13	6	0	0	32,353.36	2,087.52				
17647 Sedgwick	0	0	0.00	0	0	0	0	0.00	0.00				
17655 Shannon Hills	0	0	0.00	0	0	0	0	0.00	0.00				
17663 Shannon Hills FID	0	0	0.00	0	3	0	0	0.00	1,043.76				
17671 Shaw	0	0	0.00	0	0	0	0	0.00	0.00				
17698 Shady Grove Fire & Res	0	0	0.00	0	0	0	0	0.00	0.00				
17744 Sheridan	0	0	0.00	0	5	0	0	0.00	1,739.60				
17760 Sherrill	0	0	0.00	0	0	0	0	0.00	0.00				
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	32,353.36	347.92				
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	7	0	0	0.00	2,435.44				
17949 Snowball V F D	0	0	0.00	0	0	0	0	0.00	0.00				
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	4	0	0	0.00	1,391.68				
18007 South Mountain V F D	0	0	0.00	0	0	0	0	0.00	0.00				
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	28	72,736.16	0	0	35	2	87,105.20	695.84				
18058 Southridge	0	0	0.00	0	0	0	0	0.00	0.00				
18139 Stamps	0	0	0.00	1	12	0	0	2,488.72	4,175.04				
18244 Star City	0	0	0.00	0	10	0	0	0.00	3,479.20				
18287 Stephens	0	0	0.00	0	3	0	0	0.00	1,043.76				
18317 St. Charles, Town of	0	0	0.00	0	0	0	0	0.00	0.00				
18333 St. Francis	0	0	0.00	0	2	0	0	0.00	695.84				
18376 Strawberry	0	0	0.00	0	0	0	0	0.00	0.00				
18392 Strickler Vfd	0	0	0.00	0	0	0	0	0.00	0.00				
18430 Strong	0	0	0.00	0	4	0	0	0.00	1,391.68				
18546 Stuttgart	4	0	10,390.88	16	4	0	0	39,819.52	1,391.68				
18724 Sulphur Rock	0	0	0.00	0	0	0	0	0.00	0.00				
18732 Sulphur Springs	0	0	0.00	0	3	0	0	0.00	1,043.76				
18740 Summit	0	0	0.00	0	0	0	0	0.00	0.00				
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	7	0	0	0.00	2,435.44				
18821 Taylor	0	0	0.00	0	11	0	0	0.00	3,827.12				
18929 Texarkana	0	32	83,127.04	21	0	0	0	52,263.12	0.00				
18953 Thornton	0	0	0.00	0	10	0	0	0.00	3,479.20				
19038 Tillar	0	0	0.00	0	4	0	0	0.00	1,391.68				
19048 Timbo	0	0	0.00	0	0	0	0	0.00	0.00				
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	3	0	0	0.00	1,043.76				
19224 Trumann	0	0	0.00	3	4	0	0	7,466.16	1,391.68				
19313 Tuckerman	0	0	0.00	0	4	0	0	0.00	1,391.68				
19321 Tull Fire & Rescue	0	0	0.00	0	0	0	0	0.00	0.00				
19348 Tumbling Shoals Ida	0	0	0.00	0	0	0	0	0.00	0.00				
19356 Turrell	0	0	0.00	0	1	0	0	0.00	347.92				
19364 Turtle Creek	0	0	0.00	0	0	0	0	0.00	0.00				
19372 Tyronza	0	0	0.00	0	8	0	0	0.00	2,783.36				
19380 Umpire	0	0	0.00	0	0	0	0	0.00	0.00				
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	9	0	0	0	22,398.48	0.00				
19429 Vandervoort	0	0	0.00	0	0	0	0	0.00	0.00				
19445 Velvet Ridge	0	0	0.00	0	0	0	0	0.00	0.00				
19526 Vilonia	0	0	0.00	0	7	0	0	0.00	2,435.44				
19615 Viola	0	0	0.00	0	6	0	0	0.00	2,087.52				

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024, DISTRIBUTED JUNE 2025
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans					
			2,597.72					2,488.72	347.92
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	Annual Payment for Retirees, etc.	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
19828 Wabbaseka	0	0	0.00	0	6	0	0	0.00	2,087.52
19917 Waldo	0	0	0.00	0	2	0	0	0.00	695.84
20028 Waldron	0	0	0.00	0	0	0	7	0.00	2,435.44
20117 Walnut Ridge	0	0	0.00	6	11	0	0	14,932.32	3,827.12
20168 Ward	0	0	0.00	0	0	0	0	0.00	0.00
20214 Warren	0	0	0.00	2	9	0	0	4,977.44	3,131.28
20311 Washington	0	0	0.00	0	2	0	0	0.00	695.84
20346 Water Valley Vfd	0	0	0.00	0	0	0	0	0.00	0.00
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	7	0	0	0.00	2,435.44
20486 Wescon	0	0	0.00	0	0	0	0	0.00	0.00
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	23	0	59,747.56	37	0	0	0	92,082.64	0.00
20656 West Point	0	0	0.00	0	3	0	0	0.00	1,043.76
20664 West Pulaski Vfd	0	0	0.00	0	0	0	0	0.00	0.00
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	5	0	0	0.00	1,739.60
20710 Wheeler Vfd	0	0	0.00	0	0	0	0	0.00	0.00
20796 White Bluff	0	0	0.00	0	0	0	0	0.00	0.00
20818 White Hall	0	0	0.00	0	6	0	0	0.00	2,087.52
20834 Whitehouse V F D	0	0	0.00	0	0	0	0	0.00	0.00
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	3	0	0	0.00	1,043.76
21024 Woodlawn	0	0	0.00	0	0	0	0	0.00	0.00
21091 Wilson	0	0	0.00	0	7	0	0	0.00	2,435.44
21105 Wilton	0	0	0.00	0	0	0	0	0.00	0.00
21113 Winchester	0	0	0.00	0	0	0	0	0.00	0.00
21199 Wynne	0	0	0.00	2	7	0	0	4,977.44	2,435.44
21296 Y-City Volunteer Fire	0	0	0.00	0	0	0	0	0.00	0.00
21393 Yellville	0	0	0.00	0	0	0	8	0.00	2,783.36
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
	679	120	2,075,578.28	944	1,215	142	205	2,702,749.92	494,046.40

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2024
DISTRIBUTED JUNE 2025**

**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 2025

		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
<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</u>	<u>Police</u>				
106	Allison Sycamore	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
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	3,888.00	2,592.00	40,432.72	41,286.06
195	Alpena	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
205	Altus	0.00	0.00	0.00	0.00	2,931.01	0.00	1,465.50	0.00	6,480.00	0.00	0.00	3,956.36
248	Alzheimer	0.00	0.00	0.00	0.00	1,020.26	0.00	510.13	0.00	3,240.00	0.00	0.00	0.00
302	Amity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	5,089.26
310	Antioch	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
345	Appleton Rural V F D	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
361	Arch Street Fpd #16	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
418	Arkadelphia	28,372.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	61,687.26	0.00
507	Arkansas City	0.00	0.00	0.00	0.00	3,381.36	0.00	1,690.68	0.00	7,776.00	0.00	0.00	0.00
604	Ashdown	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	3,888.00	4,198.72	57,313.40
647	Ash Flat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	3,240.00	22,463.16	21,997.37
701	Atkins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	2,592.00	0.00	39,970.89
809	Augusta	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	30,454.49
825	Austin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	5,184.00	0.00	18,512.09
833	Avoca	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
906	Bald Knob	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	2,775.04	41,983.71
1007	Barling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	3,888.00	41,565.53	61,605.05
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	91,931.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	7,776.00	61,547.31	107,818.83
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	1,944.00	0.00	23,337.45
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	8,424.00	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	8,424.00	0.00	6,686.55	0.00
1309	Bearden	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
1317	Beebe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	31,822.10	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	8,424.00	0.00	0.00	0.00
1406	Bella Vista	0.00	0.00	0.00	0.00	7,365.42	0.00	3,682.71	0.00	0.00	1,296.00	478,801.19	308,720.12
1503	Benton	0.00	0.00	0.00	0.00	58,933.07	7,600.31	29,466.54	3,800.16	0.00	0.00	509,918.04	509,715.52
1600	Bentonville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	2,592.00	920,395.11	825,882.42
1627	Bergman Vf Assoc	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
1643	Bigelow	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
1694	Bethesda	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
1708	Berryville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	648.00	0.00	81,622.46
1716	Biggers-Reyno	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
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	6,821.18	0.00	3,410.59	0.00	4,536.00	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	4,427.85
1791	Blytheville	0.00	0.00	0.00	0.00	49,551.94	16,417.17	189.04	8,208.59	1,944.00	0.00	158,130.24	172,245.41
1856	Bonanza	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

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2025

		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
<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</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>
1880	Bono	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	24,247.52
1899	Bono FID	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
1902	Booneville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	37,716.20
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	3,698.56	0.00	0.00	0.00	11,016.00	0.00	0.00	9,882.69
2003	Bradley	0.00	0.00	0.00	0.00	2,127.09	0.00	0.00	0.00	3,888.00	648.00	0.00	1,529.74
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	9,720.00	0.00	0.00	0.00
2097	Brinkley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	1,296.00	3,954.66	39,551.10
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	47,402.02
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	558.90	0.00	279.45	0.00	0.00	5,184.00	309,266.42	311,318.24
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	11,016.00	0.00	4,445.10	0.00
2283	Bull Shoals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	1,296.00	6,855.67	19,211.06
2356	Burnt Ridge	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
2380	Butterfield	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,032.00	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	276,290.33	290,110.91
2682	Caddo Valley	0.00	0.00	0.00	0.00	701.03	0.00	350.51	0.00	11,016.00	5,832.00	0.00	16,336.44
2690	Caldwell	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
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	7,128.00	0.00	0.00	0.00
2763	Calion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	648.00	0.00	0.00
2771	Camden	0.00	0.00	0.00	0.00	114,080.28	24,288.83	0.00	12,144.42	1,944.00	0.00	152,219.83	108,862.33
2798	Calvert Township VF	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
2844	Camp	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
2852	Cammack Village	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.00	0.00	16,948.75
2860	Cane Creek	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
2879	Capps-Batavia 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
2887	Caraway	0.00	0.00	0.00	0.00	15,864.43	0.00	7,932.21	0.00	10,368.00	0.00	0.00	11,757.63
2984	Carlisle	0.00	0.00	0.00	0.00	2,593.24	0.00	1,296.62	0.00	8,424.00	0.00	0.00	15,324.38
3050	Carthage	0.00	0.00	0.00	0.00	1,643.36	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	345.35	0.00	172.68	0.00	9,720.00	0.00	0.00	0.00
3093	Cave City	0.00	0.00	0.00	0.00	8,699.62	0.00	4,349.81	0.00	12,960.00	3,888.00	3,028.82	20,934.78
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	29,098.60	70,787.09
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	5,184.00	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	1,944.00	282,666.84	196,038.57
3190	Central City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	0.00	3,451.90
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	11,664.00	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	10,368.00	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	5,184.00	39,436.23	30,301.08

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2025

		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
<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</u>	<u>Police</u>				
3344	Cherry Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	648.00	0.00	4,098.60
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	1,143.79	0.00	0.00	0.00	10,368.00	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	4,536.00	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	9,720.00	648.00	0.00	15,727.46
3573	Clarksville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,496.00	648.00	0.00	105,708.40
3689	Clinton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	648.00	3,854.01	28,852.34
3719	Collegeville	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
3743	Colt	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
3751	Coal Hill	0.00	0.00	0.00	0.00	2,776.91	0.00	1,388.46	0.00	5,832.00	648.00	0.00	7,214.99
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	151,209.48	0.00	75,604.74	0.00	0.00	0.00	712,198.22	945,441.76
3794	Cooterneck	0.00	0.00	0.00	0.00	10,026.14	0.00	5,013.07	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	5,184.00	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	109,512.00	0.00	2,662.09	0.00
3867	Cord 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
3875	Corning	0.00	0.00	0.00	0.00	640.15	0.00	0.00	0.00	8,424.00	0.00	0.00	23,136.57
3972	Cotter	0.00	0.00	0.00	0.00	611.45	0.00	0.00	0.00	7,128.00	648.00	0.00	6,503.22
3980	Cotter/Gassville	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
4057	BDR Rural Fire Dist #1 Crawfo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,400.00	0.00	0.00	0.00
4065	Cotton Plant	0.00	0.00	0.00	0.00	135.89	0.00	67.95	0.00	1,296.00	0.00	0.00	3,360.28
4073	Cottonwood Rural Fire Assoc	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
4081	County Line 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
4111	Cove Rural 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
4170	Crawfordsville	0.00	0.00	0.00	0.00	1,482.56	0.00	0.00	0.00	5,184.00	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	0.00	0.00	0.00	0.00	648.00	648.00	112,780.57	69,669.85
4286	Crystal FPD #24	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
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	12,312.00	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	4,198.04	0.00	2,099.02	0.00	12,312.00	0.00	0.00	29,423.77
4553	Dardanelle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	2,592.00	0.00	72,953.49
4634	Deann	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
4669	Decatur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	2,592.00	0.00	49,045.02
4685	Deer 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
4715	Delaware	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
4766	DeQueen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	25,187.56	85,543.41
4812	Dermott	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	17,149.46
4855	Des Arc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	3,240.00	0.00	34,193.00
4863	DeValls Bluff	0.00	0.00	0.00	0.00	9,077.11	0.00	4,538.55	0.00	9,720.00	0.00	0.00	3,969.01
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	12,312.00	0.00	0.00	38,129.51

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2025

		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
<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</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>
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	3,385.32
5010	Diaz	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	648.00	0.00	5,413.40
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	17,819.84
5037	District 7 Crawford Co	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
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	10,368.00	0.00	0.00	0.00
5169	Dover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	648.00	0.00	26,486.24
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	12,312.00	1,296.00	0.00	11,187.79
5363	East Camden	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
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	5,184.00	0.00	0.00	0.00
5401	Elaine	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	0.00
5460	El Dorado	0.00	0.00	0.00	0.00	378,997.74	365,848.14	0.00	0.00	0.00	0.00	279,236.70	287,486.88
5568	Elkins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	3,888.00	12,871.35	81,730.83
5614	Elm Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	31,777.03
5620	Emerson	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
5630	Emmett	0.00	0.00	0.00	0.00	457.04	0.00	228.52	0.00	5,184.00	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	11,016.00	0.00	0.00	0.00
5657	England	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	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	9,720.00	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	8,424.00	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	9,720.00	5,184.00	79,378.96	75,252.28
5878	Evening Shade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	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	11,016.00	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	21,384.00	0.00	0.00	26,533.35
5983	Fairview FPD (Searcy)	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
5991	Fairview Rural FD (Flippin)	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
6041	Farmington	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	1,944.00	75,616.32	121,855.37
6149	Fayetteville	0.00	157,244.62	0.00	78,622.31	399,757.21	0.00	502.31	0.00	0.00	0.00	1,143,733.74	1,306,363.30
6203	Fifty Six	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
6254	Fisher	0.00	0.00	0.00	0.00	1,740.90	0.00	870.45	0.00	6,480.00	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	11,016.00	648.00	17,758.80	43,828.43
6327	Floral 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
6343	Fordyce	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
6351	Foreman	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
6440	Forrest City	0.00	0.00	0.00	0.00	0.00	114,082.30	0.00	0.00	2,592.00	2,592.00	102,048.99	155,099.29
6548	Fort Smith	0.00	0.00	0.00	0.00	229,609.08	163,327.95	114,804.54	81,663.97	0.00	2,592.00	1,068,036.04	1,072,285.48
6580	Fountain Lake	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
6629	Fox 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
6645	Frenchport 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
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	8,424.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2025

		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
<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</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>
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
6890	Garnett	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
6939	Gassville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	1,944.00	5,047.48	17,616.23
7048	Gentry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	4,536.00	8,612.28	66,441.70
7137	Gillett	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
7188	Gillham	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
7242	Glenwood	926.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	1,944.00	0.00	12,458.01
7269	Goshen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,024.98
7277	Goshen Fire Dist 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
7331	Gosnell	0.00	0.00	0.00	0.00	2,871.33	0.00	1,435.67	0.00	8,424.00	1,944.00	0.00	28,172.83
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	16,848.00	648.00	30,936.73	57,984.36
7390	Gravel Ridge Fire Protection D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	15,486.16	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	1,106.25	0.00	553.13	0.00	14,256.00	0.00	0.00	65,007.20
7447	Greenbrier	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	0.00	14,631.78	61,180.48
7463	Greenland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	13,579.30
7471	Greenwood	0.00	0.00	0.00	0.00	155.68	0.00	77.84	0.00	14,904.00	1,944.00	8,396.84	114,113.36
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	13,608.00	0.00	0.00	10,336.24
7633	Grover Township	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
7706	Gum Springs	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
7730	Grubbs	0.00	0.00	0.00	0.00	1,029.36	0.00	0.00	0.00	5,184.00	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	9,072.00	0.00	0.00	0.00
7765	Hackett	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	648.00	0.00	8,605.13
7846	Hagarville Rfd #3	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
7889	Halley	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
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	7,285.88	0.00	3,642.94	0.00	6,480.00	0.00	0.00	11,827.25
8079	Hand Cove Fire Prot Dist	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
8125	Hardin	0.00	0.00	0.00	0.00	1,261.87	0.00	630.93	0.00	7,776.00	0.00	0.00	0.00
8133	Hardy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	1,944.00	3,845.69	16,332.45
8141	Harmon Volunteer Fire	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
8168	Harrell	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
8230	Harrisburg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	1,944.00	0.00	29,507.46
8346	Harrison	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	5,832.00	173,402.63	208,306.36
8435	Hartford	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	3,627.77
8478	Haskell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	2,720.99	16,156.13
8494	Hatfield Volunteer Fire Rescue	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
8532	Hazen	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
8621	Heber Springs	0.00	0.00	0.00	0.00	3,014.84	0.00	0.00	0.00	11,016.00	0.00	29,454.75	79,689.89
8648	Helena-West Helena	0.00	0.00	0.00	0.00	8.57	0.00	4.28	0.00	8,424.00	2,592.00	121,908.65	62,150.33
8656	Hector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	1,296.00	0.00	4,649.46

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2025

		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
<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</u>	<u>Police</u>				
8664	Hermitage	0.00	0.00	0.00	0.00	3,501.46	0.00	1,750.73	0.00	4,536.00	1,296.00	0.00	6,411.94
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	3,240.00	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	8,424.00	648.00	0.00	0.00
8850	Highfill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	4,536.00	0.00	29,891.54
8869	Hilltop	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
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	9,072.00	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	5,832.00	3,888.00	3,118.25	13,992.65
8915	Holland	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
8923	Holly Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	648.00	0.00	2,924.47
8931	Hollis 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
9008	Holiday Island	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	15,832.74	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	75,863.94	0.00
9032	Hopewell Fire District	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
9067	Horatio	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
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	582,146.31	0.00	0.00	0.00	0.00	0.00	575,690.29	813,468.12
9210	Hot Springs Village	0.00	0.00	0.00	0.00	44,172.37	0.00	2,506.69	0.00	6,480.00	648.00	123,035.13	116,382.25
9326	Hoxie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	2,592.00	0.00	19,270.10
9415	Hughes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	648.00	0.00	5,336.12
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	12,960.00	0.00	9,522.74	55,895.34
9717	Huntington	0.00	0.00	0.00	0.00	105.89	0.00	52.95	0.00	8,424.00	648.00	0.00	0.00
9814	Huttig	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	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	14,431.06	0.00	7,215.53	0.00	7,776.00	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	5,184.00	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	1,944.00	0.00	0.00	0.00
10219	Jacksonville	95,227.51	0.00	47,613.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420,493.54	317,977.06
10308	Johnson Co Rfd #1(Ludwig)	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
10316	Jasper	0.00	0.00	0.00	0.00	6,824.45	0.00	3,412.23	0.00	5,832.00	0.00	0.00	7,816.32
10324	Johnson Co Rfd #2(Harmony)	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
10340	Johnson Co Rfd #4(Hartman)	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
10359	Johnson Co Rfd #5(Flat Rock)	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
10375	Johnson Co Rfd #7(Lutherville)	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
10383	Johnson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	40,222.80	55,034.25
10405	Joiner	0.00	0.00	0.00	0.00	1,882.99	0.00	941.49	0.00	8,424.00	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	13,608.00	0.00	0.00	0.00
10502	Jonesboro	0.00	0.00	0.00	0.00	631,253.28	0.00	0.00	0.00	0.00	14,256.00	834,247.18	1,084,674.02
10529	Joplin 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

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2025

		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
<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</u>	<u>Police</u>				
10588	Judsonia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,552.00	2,592.00	0.00	20,361.65
10618	Junction City	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
10707	Keiser	0.00	0.00	0.00	0.00	3,167.79	0.00	1,583.90	0.00	10,368.00	0.00	0.00	0.00
10804	Kensett	0.00	0.00	0.00	0.00	1,829.61	0.00	0.00	0.00	9,720.00	1,944.00	0.00	17,374.41
10812	Keo	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
10839	Kibler	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,797.29
10855	Knoxville 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
10863	Lamar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	15,411.59
10871	Krooked Kreek Vfp Assoc, Inc	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
11002	Lake City	0.00	0.00	0.00	0.00	1,305.79	0.00	0.00	0.00	22,680.00	0.00	0.00	17,284.04
11040	Lake Hamilton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	2,073.35	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	7,831.63
11207	Lake Village	0.00	0.00	0.00	0.00	1,690.38	0.00	0.00	0.00	13,608.00	648.00	0.00	32,023.84
11223	Lakeway Rural	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
11266	Landis 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
11304	Lavaca	0.00	0.00	0.00	0.00	2,325.84	0.00	1,162.92	0.00	9,072.00	1,944.00	0.00	17,929.17
11320	Lawson-Urbana	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
11339	Lazy Acres 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
11401	Leachville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	648.00	0.00	19,573.21
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	0.00	0.00	0.00	0.00	1,164.14	0.00	0.00	0.00	12,960.00	0.00	0.00	4,787.68
11517	Leslie	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
11525	Lewisville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	14,798.29
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	10,368.00	1,296.00	0.00	35,267.65
11606	Little Rock	0.00	0.00	0.00	0.00	1,028,596.94	1,129,848.95	514,298.47	564,924.47	0.00	0.00	3,662,602.45	4,535,084.31
11614	Lincoln	0.00	0.00	0.00	0.00	5,146.83	0.00	0.00	0.00	14,256.00	2,592.00	4,606.78	50,215.43
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	2,374.94	0.00	0.00	0.00	18,144.00	0.00	0.00	0.00
11754	London	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	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	3,888.00	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	50,040.99
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	6,504.70	0.00	0.00	648.00	1,944.00	167,207.54	138,046.85
11932	Lurton-Pelsor	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
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	9,769.83	0.00	4,884.92	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	7,776.00	0.00	0.00	0.00
12181	Magnolia	0.00	0.00	0.00	0.00	16,394.18	29,565.59	6,782.11	0.00	5,184.00	3,240.00	54,961.75	113,953.59
12297	Malvern	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	94,077.42	115,785.85
12394	Mammoth Spring	0.00	0.00	0.00	0.00	4,266.12	0.00	2,133.06	0.00	8,424.00	0.00	0.00	0.00
12483	Manila	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,792.00	0.00	0.00	23,669.79

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2025

		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
<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</u>	<u>Police</u>				
12580	Mansfield	0.00	0.00	0.00	0.00	707.75	0.00	0.00	0.00	5,832.00	0.00	0.00	15,065.57
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	0.00	4,934.94	0.00	2,467.47	12,960.00	0.00	8,367.52	30,561.82
12785	Marion	0.00	0.00	0.00	0.00	1,643.21	0.00	821.60	0.00	18,144.00	12,312.00	8,383.59	177,741.89
12882	Marked Tree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	26,348.50
12971	Marmaduke	0.00	0.00	0.00	0.00	3,188.42	0.00	1,594.21	0.00	9,720.00	1,296.00	0.00	22,372.21
13056	Marshall	0.00	0.00	0.00	0.00	19,661.16	0.00	9,830.58	0.00	7,776.00	2,592.00	0.00	12,920.36
13080	Marvell	0.00	0.00	0.00	0.00	2,292.75	0.00	1,146.38	0.00	11,664.00	648.00	0.00	14,601.23
13188	Maumelle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	279,768.27	245,793.16
13242	Mayflower	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	9,047.87	43,927.12
13269	Maynard 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
13285	McCrory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,904.00	0.00	0.00	21,644.00
13382	McGehee	0.00	0.00	0.00	0.00	6,688.63	0.00	0.00	0.00	7,128.00	0.00	47,997.85	60,711.15
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	1,112.92	0.00	556.46	0.00	6,480.00	0.00	0.00	4,214.57
13684	Melbourne	0.00	0.00	0.00	0.00	9,009.83	0.00	4,504.92	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	3,240.00	0.00	0.00	0.00
13773	Mena	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	17,234.04	0.00
13846	Midland Vol Fire	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
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	648.00	0.00	11,766.73
13986	Monette	0.00	0.00	0.00	0.00	9,283.43	0.00	4,641.71	0.00	14,904.00	0.00	0.00	19,345.92
14087	Monticello	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	50,700.93	0.00
14184	Montrose	0.00	0.00	0.00	0.00	331.38	0.00	165.69	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	10,368.00	0.00	3,658.77	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	964.80	0.00	482.40	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	17,496.00	0.00	4,878.68	0.00
14281	Morrison	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
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	9,720.00	0.00	0.00	0.00
14362	Mountainburg	2,145.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	0.00	0.00	3,902.40
14389	Mountain Home	0.00	0.00	0.00	0.00	45,413.04	0.00	22,706.52	0.00	9,072.00	3,888.00	177,963.84	208,423.00
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	9,255.69
14486	Mount Ida	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
14494	Mt Judea Area Vfd	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
14524	Mountain View	0.00	0.00	0.00	0.00	6,090.75	0.00	3,045.37	0.00	13,608.00	648.00	0.00	39,768.86
14575	Mulberry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	15,123.97
14672	Murfreesboro	0.00	0.00	0.00	0.00	13,831.19	0.00	6,915.60	0.00	8,424.00	0.00	0.00	15,081.26
14877	Nashville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	10,069.50	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	0.00	0.00	0.00	0.00	10,368.00	648.00	0.00	0.00
14990	Newcastle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
15067	Newport	0.00	0.00	0.00	0.00	0.00	28,372.91	0.00	14,186.45	3,888.00	648.00	99,900.08	97,724.55

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2025

		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
<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</u>	<u>Police</u>				
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
15091	Nob Hill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	7,291.13	0.00
15156	Norman	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
15164	Norfork	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	11,664.00	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	10,368.00	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	25,272.00	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	8,424.00	0.00	4,974.06	0.00
15253	North Crossett	0.00	0.00	0.00	0.00	7,434.02	0.00	3,717.01	0.00	7,128.00	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	5,832.00	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	5,832.00	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	1,422,148.83	1,540,404.50	0.00	0.00	0.00	648.00	1,202,201.65	1,547,375.05
15407	North Pulaski Fire Protection D	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
15466	Oak Grove	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
15474	Oak Grove FPD #25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	4,677.20	0.00
15555	Ola	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	648.00	0.00	14,542.60
15660	Oppelo	0.00	0.00	0.00	0.00	1,113.01	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
15768	Osceola	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	1,944.00	95,972.11	129,692.35
15792	Ouachita Co Fd #1	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
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	4,536.00	6,459.04	47,756.94
15997	Pangburn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,440.00	0.00	0.00	10,114.69
16160	Paragould	0.00	0.00	0.00	0.00	76,490.14	59,953.19	1,211.69	29,976.60	3,240.00	3,240.00	248,892.99	294,252.59
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	11,016.00	0.00	0.00	0.00
16233	Patterson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	3,628.30
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	4,182.07	0.00	2,091.04	0.00	3,888.00	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	9,072.00	3,240.00	83,842.40	114,757.43
16284	Perla	0.00	0.00	0.00	0.00	278.10	0.00	0.00	0.00	3,888.00	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	7,776.00	0.00	0.00	0.00
16314	Perryville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	648.00	0.00	24,364.06
16330	Philadelphia	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
16357	Piggott	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
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	8,469.70
16446	Pleasant Plains Fire	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
16462	Pine Bluff	0.00	0.00	0.00	0.00	450,164.59	0.00	0.00	0.00	0.00	5,184.00	601,597.07	505,321.16
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	8,424.00	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	12,312.00	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	11,664.00	0.00	0.00	0.00
16551	Plumerville	0.00	0.00	0.00	0.00	6,127.09	0.00	3,063.54	0.00	10,368.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2025

		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
<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</u>	<u>Police</u>				
16578	Plainview	0.00	0.00	0.00	0.00	2,331.82	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
16659	Pocahontas	0.00	0.00	0.00	0.00	18,965.77	0.00	9,482.89	0.00	13,608.00	3,888.00	29,323.01	79,811.52
16675	Ponca 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
16683	Pottsville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	1,944.00	0.00	27,628.99
16713	Portland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	0.00	6,086.58
16756	Prairie Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	3,888.00	40,686.65	103,658.98
16799	Prescott	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
16853	Pulaski Co FPD #5	0.00	0.00	0.00	0.00	8,112.92	0.00	4,056.46	0.00	1,944.00	0.00	281,090.54	0.00
16918	Pyatt Rural Fire & Def Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	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	5,184.00	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	9,072.00	0.00	0.00	3,828.16
17043	Rector	0.00	0.00	0.00	0.00	2,469.05	0.00	0.00	0.00	13,608.00	648.00	0.00	22,351.85
17132	Redfield	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,200.00	648.00	0.00	28,524.67
17140	Rison	0.00	0.00	0.00	0.00	4,280.37	0.00	2,140.19	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	1,944.00	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	21,227.44
17213	Rockport Fire	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
17221	Rocky Branch	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
17248	Rogers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	986,917.51	927,173.11
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	7,776.00	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	9,072.00	0.00	0.00	0.00
17329	Russell	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
17337	Russellville	0.00	0.00	0.00	0.00	40,180.54	0.00	20,090.27	0.00	0.00	0.00	343,443.93	353,637.33
17531	Salem	0.00	0.00	0.00	0.00	2,333.53	0.00	0.00	0.00	7,128.00	0.00	0.00	19,674.97
17558	Salem-Saline Co.	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
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	12,312.00	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	12,960.00	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	4,536.00	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	9,720.00	0.00	0.00	0.00
17639	Searcy	0.00	0.00	0.00	0.00	223,226.02	30,998.50	5,322.84	15,499.25	1,296.00	6,480.00	291,527.73	309,198.92
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	25,170.96
17663	Shannon Hills FID	0.00	0.00	0.00	0.00	2,472.29	0.00	1,236.15	0.00	5,832.00	0.00	0.00	0.00
17671	Shaw	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	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	0.00	0.00	0.00	0.00	18,792.00	0.00	0.00	0.00
17760	Sherrill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2025

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
<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</u>	<u>Police</u>				
17787	Sherwood	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	475,960.88
17833	Siloam Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	1,944.00	391,845.22	314,461.84
17884	Sixth District VFD (Pleasant Gr	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
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	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	40,121.11
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	9,720.00	0.00	0.00	0.00
17965	Southbend	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	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	3,888.00	0.00	0.00	0.00
17981	Sparkman	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
18007	South Mountain V F D	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
18015	Southside 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
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	1,191,358.99	1,170,789.47
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	7,942.22	0.00	0.00	0.00	11,664.00	0.00	0.00	9,616.38
18244	Star City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	1,296.00	0.00	30,532.33
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	3,019.61	0.00	1,509.80	0.00	9,072.00	0.00	0.00	0.00
18376	Strawberry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	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	5,832.00	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	1,910.42
18546	Stuttgart	0.00	0.00	0.00	0.00	17,438.14	0.00	8,719.07	0.00	1,944.00	4,536.00	100,904.22	112,649.29
18724	Sulphur 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
18732	Sulphur Springs	0.00	0.00	0.00	0.00	560.39	0.00	0.00	0.00	2,592.00	1,944.00	0.00	15,193.94
18740	Summit	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
18775	Sunnyland Rural	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
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	1,917.48	0.00	0.00	0.00	10,368.00	0.00	0.00	3,261.49
18821	Taylor	0.00	0.00	0.00	0.00	10,712.05	0.00	5,356.02	0.00	3,888.00	0.00	0.00	0.00
18929	Texarkana	0.00	185,042.82	0.00	92,521.41	0.00	0.00	0.00	0.00	0.00	0.00	375,306.36	412,012.59
18953	Thornton	0.00	0.00	0.00	0.00	12,732.33	0.00	6,366.16	0.00	9,720.00	0.00	0.00	0.00
19038	Tillar	0.00	0.00	0.00	0.00	1,467.13	0.00	0.00	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	12,960.00	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	7,776.00	7,128.00	40,650.91	115,403.39
19097	Tontitown Area 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
19127	Tracy Area	0.00	0.00	0.00	0.00	154.21	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
19224	Trumann	0.00	0.00	0.00	0.00	21,370.10	0.00	993.65	0.00	6,480.00	2,592.00	31,022.52	101,276.69
19313	Tuckerman	0.00	0.00	0.00	0.00	5,275.71	0.00	2,637.85	0.00	10,368.00	0.00	0.00	6,634.41
19321	Tull Fire & Rescue	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
19348	Tumbling Shoals Ida	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
19356	Turrell	0.00	0.00	0.00	0.00	130.62	0.00	65.31	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

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2025

		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
<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</u>	<u>Police</u>				
19372	Tyronza	0.00	0.00	0.00	0.00	11,173.68	0.00	5,586.84	0.00	11,664.00	1,296.00	0.00	9,368.00
19380	Umpire	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
19386	Upper White Oak Lake	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
19399	Valley Springs V F D	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
19410	Van Buren	0.00	0.00	0.00	0.00	96,710.78	0.00	0.00	0.00	0.00	3,888.00	277,780.60	260,794.95
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	10,368.00	0.00	0.00	0.00
19526	Vilonia	0.00	0.00	0.00	0.00	1,126.19	0.00	0.00	0.00	14,256.00	648.00	8,455.03	50,898.66
19615	Viola	0.00	0.00	0.00	0.00	8,254.25	0.00	4,127.12	0.00	5,832.00	0.00	0.00	0.00
19828	Wabbaseka	0.00	0.00	0.00	0.00	5,121.30	0.00	2,560.65	0.00	2,592.00	0.00	0.00	0.00
19917	Waldo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	1,944.00	0.00	1,207.41
20028	Waldron	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	40,397.57
20117	Walnut Ridge	0.00	0.00	0.00	0.00	21,050.85	0.00	10,525.42	0.00	8,424.00	1,296.00	46,338.83	38,570.97
20168	Ward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	648.00	5,855.86	62,700.25
20214	Warren	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,440.00	0.00	18,894.90	0.00
20311	Washington	0.00	0.00	0.00	0.00	1,366.46	0.00	683.23	0.00	6,480.00	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	7,128.00	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	16,848.00	0.00	0.00	0.00
20419	Weiner	0.00	0.00	0.00	0.00	907.86	0.00	453.93	0.00	5,832.00	1,296.00	0.00	4,664.44
20486	Wescon	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
20494	Wesley 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
20508	West Fork	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,848.00	4,536.00	10,503.46	30,418.42
20605	West Memphis	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	376,948.88	599,738.11
20656	West Point	0.00	0.00	0.00	0.00	206.50	0.00	0.00	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	34,344.00	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	13,608.00	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	11,016.00	0.00	0.00	0.00
20702	Wheatley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	3,494.02
20710	Wheeler 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
20796	White Bluff	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
20818	White Hall	0.00	0.00	0.00	0.00	1,811.10	0.00	0.00	0.00	9,072.00	3,240.00	0.00	71,280.75
20834	Whitehouse V F D	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
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	5,184.00	0.00	0.00	0.00
21008	Wilmot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	2,790.39
21024	Woodlawn	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
21091	Wilson	0.00	0.00	0.00	0.00	1,565.96	0.00	0.00	0.00	5,184.00	1,944.00	0.00	5,612.29
21105	Wilton	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
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	14,076.47	0.00	0.00	0.00	5,832.00	2,592.00	51,392.67	109,733.97
21296	Y-City Volunteer Fire	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
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	7,776.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
Summary of Allocations for 2025

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location	Location	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation					
<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</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>
21636	70 West Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	9,790.89	0.00
21700	101 - Gamaliel FPD #5	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
		218,604.20	342,287.44	47,613.75	171,143.72	6,489,884.38	3,522,147.98	971,392.44	732,871.38	4,384,368.00	312,336.00	21,464,966.00	26,952,318.04
		560,891.64		218,757.48		10,012,032.36		1,704,263.82		4,696,704.00		48,417,284.04	