

Arkansas Fire and Police Pension Premium Tax 2023 Allocation Report

For June, 2023 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 21, 2023

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

RE: Premium Tax Allocation for June 2023

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 2022, to be distributed by June 30, 2023.

This allocation report details the information in Board Preview report, dated June 5, 2023, which summarized the results of the premium tax allocation for the Pension Review Board before its meeting June 21, 2023. 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 2023 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 2022. 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 2023 and to alert those cities that might need to make additional contributions in order 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 7.5% from last year. This is a significant increase from the growth rate from last year and previous years of 3%-plus growth. Upon closer examination, the premium taxes from fire insurances increased an average 8% over the past three years, which is a higher growth rate than the police tax of 4.5% for the last three years.

Changes from Previous Reports

The transition pieces for the Additional Allocation and the basic LOPFI-only formula were completed in 2016. Therefore, those items should have moved more smoothly on an individual location basis from last year to this year. Beginning with the 2019 allocation, we added a factor of 1.625% to project the previous year actual salary to better match current year salary.

The 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 are recommending a 8-year amortization for the 2023 allocation.

There were also significant changes in other parts of the allocation formula. The State Police allocation decreased by about \$1 million in 2021-2022 and then increased about \$900,000 from 2022 -2023. We will receive updated amounts and review the other sources of income to State Police before the report presentation.

We have included an additional adjustment for the LOPFI paid plan calculations. We saw last year a significant trend due to inflation and other salary increases (particularly a large State Police salary increase). This pattern was for one-time raise during or near the end of 2022. Taking what is available now, we estimate how much of this increase was still to be recognized during 2023 and should therefore be part of the premium tax allocation. We replaced the 1.625% mentioned above with a 3.75% increase for this year only to adjust for this circumstance.

The Future Supplement was changed by Act 465 and the amounts are \$2,472.55 (police), \$2,172.39 (paid fire), and \$331.15 (volunteer fire), which we have discussed in detail. This total to be distributed is about 2% more than it was in 2022.

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

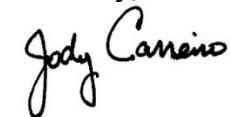
Changes in Final Allocation since Jun 5, 2023 Board Preview

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 downward that is included in this report.

In the Board Preview we recommended reducing the amortization period for the base benefit calculations from 10 years to 7 years. After further research and consideration of the effect on next year, we have changed this recommendation and calculation to an 8-year amortization. This produces amounts that are about 20% greater than the letters sent in September 2022.

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 2022
DISTRIBUTED TO LOCATIONS AND GENERAL REVENUE IN JUNE 2023**

	Police Portion	Fire Portion	Total	Source
Gross Collections	45,216,320.04	38,772,547.33	83,988,867.37	A
Treasury Fee	3.0% 1,356,489.60	1,163,176.42	2,519,666.02	A
Special Revenue Fee	0.1% 45,216.32	38,772.55	83,988.87	A
Net Collections	<u>43,814,614.12</u>	<u>37,570,598.36</u>	<u>81,385,212.48</u>	A
PRB Administrative Expenses	254,644.69	218,355.31	473,000.00	Section 2
Premium Tax Allocation Expense	99,872.40	85,639.60	185,512.00	Section 2
Total Expense Allocations	354,517.09	303,994.91	658,512.00	
Available for Distribution	43,460,097.03	37,266,603.45	80,726,700.48	
Allocations to Locations				
a. Previous Year Forfeitures	0.00	0.00	0.00	Section 2
b. Local Plans Allocation	257,401.69	414,226.78	671,628.47	Section 3
c. Consolidated Local Plans Allocation	2,644,486.66	4,035,886.38	6,680,373.04	Section 4
d. LOPFI only Volunteer Allocation	294,840.00	4,418,712.00	4,713,552.00	Section 5
e. LOPFI only Paid Allocation	22,095,029.06	18,678,217.98	40,773,247.04	Section 6
f. Total Allocation Amounts (Items a. - e.)	<u>25,291,757.41</u>	<u>27,547,043.14</u>	<u>52,838,800.55</u>	
General Revenue Subtotal	18,168,339.62	9,719,560.31	27,887,899.93	
Special Fund Reductions to General Revenue Portion:				
Fire Protection Fund	0.00	965,760.00	965,760.00	Section 7
State Police Pension Distribution	6,952,516.72	0.00	6,952,516.72	Section 7
Police Supplement Funds	525,000.00	0.00	525,000.00	Section 7
Additional Allocation - Local Plans	128,700.85	195,065.10	323,765.95	Section 3
Additional Allocation - Consolidated Plans	560,715.07	797,430.63	1,358,145.70	Section 4
Future Supplement Funds	2,163,481.25	3,053,428.88	5,216,910.13	Section 8
Adjustment from Previous Years	0.00	0.00	0.00	
Final Distribution to General Revenue	7,837,925.73	4,707,875.70	12,545,801.43	

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 2022
DISTRIBUTED TO LOCATIONS AND GENERAL REVENUE IN JUNE 2023

COMPARISON WITH PREVIOUS YEARS

	<u>June, 2014</u>	<u>June, 2015</u>	<u>June, 2016</u>	<u>June, 2017</u>	<u>June, 2018</u>	<u>June, 2019</u>	<u>June, 2020</u>	<u>June, 2021</u>	<u>June, 2022</u>	<u>June, 2022</u>	<u>One Year Change</u>
Previous Year's Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Premium Taxes Received											
for Fire Plan Distribution	26,756,343.88	27,506,620.83	27,775,620.81	27,875,948.55	28,625,614.12	29,440,754.72	30,749,934.25	32,354,801.69	35,056,314.89	38,772,547.33	10.6%
for Police Plan Distribution	28,792,463.83	29,865,788.56	31,280,393.71	33,084,203.89	36,083,607.78	38,822,672.67	39,849,940.89	40,570,399.85	43,083,774.08	45,216,320.04	4.9%
Total Received for Allocation	55,548,807.71	57,372,409.39	59,056,014.52	60,960,152.44	64,709,221.90	68,263,427.39	70,599,875.14	72,925,201.54	78,140,088.97	83,988,867.37	7.5%
Treasury Fee	1,666,464.23	1,721,172.28	1,771,680.43	1,828,804.58	1,941,276.65	2,047,902.82	2,117,996.26	2,187,756.05	2,344,202.67	2,519,666.02	7.5%
Special Revenue Fee	166,646.42	114,744.82	118,112.03	121,920.31	64,709.22	68,263.42	70,599.87	72,925.20	0.00	83,988.87	
General Revenues	4,109,777.18	4,027,269.01	5,187,859.31	4,066,970.29	4,034,316.53	4,365,496.30	4,536,587.96	5,509,586.42	11,533,862.99	12,545,801.43	8.8%
PRB Administrative Expenses	390,000.00	572,000.00	570,000.00	535,000.00	528,000.00	470,000.00	205,000.00	426,000.00	340,000.00	473,000.00	39.1%
PRB P Tax Allocation Expenses	191,488.00	201,488.00	205,488.00	217,488.00	201,488.00	207,988.00	190,262.00	183,512.00	185,512.00	185,512.00	0.0%
<u>Distributed to Cities</u>											
Local Police Plans	1,734,589.48	424,726.84	381,918.24	434,433.13	350,635.15	257,172.47	289,644.80	219,948.59	234,192.95	257,401.69	9.9%
Local Fire Plans	2,059,310.34	1,576,848.12	1,624,334.56	1,821,414.75	1,711,174.28	1,519,970.55	655,833.21	598,083.82	358,629.14	414,226.78	15.5%
LOPFI Police Plans	12,421,888.29	12,820,148.22	13,759,559.40	14,748,294.48	15,741,556.93	17,318,313.48	18,723,759.75	19,736,738.06	20,038,638.90	22,095,029.06	10.3%
Local Police Consolidated	2,166,126.27	3,165,300.54	2,842,914.67	3,290,973.76	3,136,366.74	2,947,378.43	2,982,568.56	2,945,655.40	2,657,762.38	2,644,486.66	-0.5%
LOPFI Fire Plans	10,290,203.12	10,799,171.39	11,769,116.20	12,677,137.20	13,657,141.12	14,829,596.92	15,756,096.88	16,740,801.23	17,167,404.20	18,678,217.98	8.8%
Local Fire Consolidated	2,555,343.99	2,642,316.20	2,669,249.93	3,260,873.50	3,216,935.32	3,058,050.98	3,927,194.64	3,988,366.07	3,861,237.76	4,035,886.38	4.5%
LOPFI Volunteer Locations	4,143,788.40	4,151,326.08	4,128,162.72	4,306,552.20	4,409,963.28	4,760,521.20	4,869,482.40	4,800,664.80	4,667,490.00	4,713,552.00	1.0%
Total Distribution to Cities	35,371,249.89	35,579,837.39	37,175,255.72	40,539,679.02	42,223,772.82	44,691,004.03	47,204,580.24	49,030,257.97	48,985,355.33	52,838,800.55	7.9%
Fire Protection Fund - Act 833	662,280.00	693,420.00	685,680.00	638,400.00	676,800.00	796,020.00	796,860.00	801,900.00	927,480.00	965,760.00	4.1%
Arkansas State Police Pension Fund	6,809,411.86	6,574,375.88	6,233,768.53	6,693,914.82	7,109,702.55	8,035,961.50	7,705,096.17	7,139,012.52	6,165,686.90	6,952,516.72	12.8%
Additional Allocation-Local Admin	1,029,811.28	761,473.82	539,484.02	406,125.19	506,189.38	816,615.99	436,869.21	405,129.10	292,514.96	323,765.95	10.7%
LOPFI-administered	1,283,538.98	1,800,141.80	1,057,909.26	718,619.30	808,390.38	1,240,795.33	1,707,997.90	1,514,559.82	1,632,288.72	1,358,145.70	-16.8%
Police Supplement	676,200.00	666,600.00	655,800.00	640,200.00	627,000.00	603,600.00	588,000.00	567,600.00	550,800.00	525,000.00	-4.7%
Future Supplement Fund	3,891,939.87	4,659,886.39	4,854,977.22	4,553,030.93	5,987,576.37	4,919,780.00	5,040,025.53	5,086,962.46	5,182,385.40	5,216,910.13	0.7%
Adjustment from Previous Years	-700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
Total Allocation	55,548,807.71	57,372,409.39	59,056,014.52	60,960,152.44	64,709,221.90	68,263,427.39	70,599,875.14	72,925,201.54	78,140,088.97	83,988,867.37	

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2023**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population
	PRB	LOPFI	Comments				PRB	LOPFI	Comments			
106 Allison Sycamore		X	First Allocation 2018	Yes	Yes	1,910						
116 Alma		X		Yes	Yes	5,796						
150 Alexander		X	First Allocation 2019	Yes	Yes	3,363						
195 Alpena		X	First Allocation 2020	Yes	Yes	2,055						
205 Altus		X	Consolidated 08-30-15	Yes	Yes	2,529						
248 Altheimer		X	Consolidated 12-15-08	Yes	Yes	830						
302 Amity	X	X		Yes	Yes	1,411						
310 Antioch		X	First Allocation 2011	Yes	Yes	2,265						
345 Appleton Rural V F D		X	First Allocation 2008	Yes	Yes	1,046						
361 Arch Street Fpd #16		X	First Allocation 2008	Yes	Yes	7,346						
418 Arkadelphia		X		Yes	Yes	10,390						
507 Arkansas City		X	Consolidated 11-03-03	Yes	Yes	439						
604 Ashdown	X	X		Yes	Yes	5,078						
647 Ash Flat		X		Yes	Yes	2,174						
701 Atkins		X	Consolidated 12-15-08	Yes	Yes	5,491						
809 Augusta		X	Consolidated 01-01-18	Yes	Yes	2,262						
825 Austin		X	First Allocation 2012	Yes	Yes	3,705						
833 Avoca		X		Yes	Yes	4,685						
906 Bald Knob		X	Consolidated 12-15-08	Yes	Yes	3,994						
1007 Barling		X	Consolidated 12-31-11	Yes	Yes	4,785						
1074 Barton-Lexa		X	First Allocation 2012	Yes	Yes	2,285						
1104 Batesville	X	X		Yes	Yes	11,189						
1120 Bauxite		X	First Allocation 2019	Yes	Yes	775						
1201 Bay		X	Consolidated 01-01-10	Yes	Yes	2,468						
1228 Bay Village VFD		X	First Allocation 2008	Yes	Yes	330						
1260 Beaverfork		X	First Allocation 2010	Yes	Yes	3,501						
1287 Beaver Lake		X		Yes	Yes	5,232						
1309 Bearden		X	Consolidated 11-01-09	Yes	Yes	1,708						
1317 Beebe		X	Consolidated 1-1-2022	Yes	Yes	10,612						
1341 Bee Branch		X	First Allocation 2017	Yes	Yes	1,216						
1392 Belleville		X	Consolidated 11-27-04	Yes	Yes	1,026						
1406 Bella Vista		X	Consolidated 11-04-03	Yes	Yes	30,586						
1503 Benton		X	Consolidated 1-1-2021	Yes	Yes	35,100						
1600 Bentonville		X	Consolidated 09-30-13	Yes	Yes	56,487						
1627 Bergman Vf Assoc		X	First Allocation 2008	Yes	Yes	3,598						
1643 Bigelow		X	First Allocation 2006	Yes	Yes	1,528						
1694 Bethesda		X	First Allocation 2015	Yes	Yes	854						
1708 Berryville		X	Consolidated 01-01-19	Yes	Yes	9,580						
1716 Biggers-Reyno		X		Yes	Yes	912						
1724 Big Creek		X		Yes	Yes	2,864						
1732 Biscoe		X	Consolidated 11-22-03	Yes	Yes	580						
1740 Bismarck Fire Pro Assoc		X	First Allocation 2008	Yes	Yes	3,413						
1759 Black Rock						1,456						
1791 Blytheville		X	Consolidated 1-1-2021	Yes	Yes	14,969						
1856 Bonanza		X	First Allocation 2016	Yes	Yes	983						
1880 Bono												
1899 Bono FID		X		Yes	Yes	7,882						
1902 Booneville	X	X		Yes	Yes	3,844						

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2023**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population
	PRB	LOPFI	Comments				PRB	LOPFI	Comments			
1945 Boston Mountain V F D		X	First Allocation 2008	Yes	Yes	1,883						
1996 Bradford		X	Consolidated 01-01-18	Yes	Yes	2,482		X		Yes	Yes	678
2003 Bradley		X	Consolidated 01-01-18	Yes	Yes	904		X		Yes	Yes	405
2011 Bradley County Rural VFD		X	First Allocation 2017	Yes	Yes	1,386						
2062 Brookland Fire Protection District		X		Yes	Yes	8,310						
2097 Brinkley	X	X		Yes	Yes	3,493		X	Consolidated 08-01-09	Yes	Yes	2,700
2127 Brookland						8,310		X	First Allocation 2017	Yes	Yes	4,064
2178 Bruno Fire Prot Dist		X	First Allocation 2008	Yes	Yes	996						
2194 Bryant		X	Consolidated 10-30-15	Yes	Yes	20,667		X	First Allocation 2007	Yes	Yes	20,663
2224 Buena Vista		X	First Allocation 2009	Yes	Yes	770						
2240 Buford Vfd		X	First Allocation 2008	Yes	Yes	1,920						
2283 Bull Shoals		X	Consolidated 01-01-18	Yes	Yes	1,936		X		Yes	Yes	1,952
2356 Burnt Ridge		X	First Allocation 2007	Yes	Yes	833						
2380 Butterfield		X		Yes	Yes	5,416 v						
2585 Cabot		X	Consolidated 1-1-2021	Yes	Yes	26,315		X	Consolidated 12-15-09	Yes	Yes	26,569
2682 Caddo Valley		X	Consolidated 11-01-09	Yes	Yes	1,014		X		Yes	Yes	595
2690 Caldwell		X	Consolidated 12-15-08	Yes	Yes	1,332						
2704 Cairo Volunteer Fire		X	First Allocation 2008	Yes	Yes	668						
2739 Calico Rock		X	Consolidated 09-01-09	Yes	Yes	2,306						
2763 Calion		X	Consolidated 10-01-09	Yes	Yes	1,161		X	First Allocation 2007	Yes	Yes	429
2771 Camden		X	Consolidated 12-31-15	Yes	Yes	10,715		X	Consolidated 12-31-15	Yes	Yes	10,612
2798 Calvert Township VF		X	First Allocation 2007	Yes	Yes	1,428						
2844 Camp		X	First Allocation 2009	Yes	Yes	622						
2852 Cammack Village		X	Consolidated 09-13-04	Yes	Yes	764		X		Yes	Yes	778
2860 Cane Creek		X	First Allocation 2007	Yes	Yes	2,189						
2879 Capps-Batavia Vfd		X	First Allocation 2008	Yes	Yes	3,975						
2887 Caraway		X	Consolidated 10-01-92	Yes	Yes	1,739		X	First Allocation 2010	Yes	Yes	1,133
2984 Carlisle	X	X		Yes	Yes	2,795		X		Yes	Yes	2,033
3050 Carthage		X	Consolidated 09-01-09	Yes	Yes	403 v						
3085 Cash		X	Consolidated 09-01-09	Yes	Yes	539						
3093 Cave City		X	Consolidated 08-05-03	Yes	Yes	3,687		X		Yes	Yes	1,922
3107 Cave Springs Vfd		X	First Allocation 2008	Yes	Yes	8,658		X	Fist Allocation 2009	Yes	Yes	5,495
3123 Cecil Rural		X	First Allocation 2023	Yes	Yes							
3158 Center		X	First Allocation 2012	Yes	Yes	465						
3166 Center Grove		X	First Allocation 2012	Yes	Yes	1,474						
3182 Centerton	X	X		Yes	Yes	20,538		X		Yes	Yes	17,792
3190 Central City		X	First Allocation 2010	Yes	Yes	458		X	First Allocation 2010	Yes	Yes	461
3239 Chambersville Vfd		X	First Allocation 2008	Yes	Yes	411						
3271 Charleston		X	Consolidated 1-1-20	Yes	Yes	3,556						
3301 Charlotte Vfd		X	First Allocation 2008	Yes	Yes	1,143						
3328 Cherry Hill Vfd		X	First Allocation 2008	Yes	Yes	390						
3336 Cherokee Village		X		Yes	Yes	4,766		X		Yes	Yes	4,780
3344 Cherry Valley		X		Yes	Yes	1,146		X		Yes	Yes	575
3360 Chickalah RFD		X	First Allocation 2022	Yes	Yes							
3387 Chidester		X	Consolidated 12-01-09	Yes	Yes	655		X		Yes	Yes	253
3395 Chimes Vfd		X	First Allocation 2008	Yes	Yes	400						
3417 Choctaw		X	First Allocation 2006	Yes	Yes	1,248						
3441 Cincinnati Vfd		X	First Allocation 2008	Yes	Yes	1,196						

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2023**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage			2022			Qualified Locations because of coverage			2022		
	<u>PRB</u>	<u>LOPFI</u>	Comments	Maps Certified	In Compliance	Allocation Population	<u>PRB</u>	<u>LOPFI</u>	Comments	Maps Certified	In Compliance	Allocation Population
3484 Clarendon		X	Consolidated 1-1-2022	Yes	Yes	1,648		X	Consolidated 11-1-07	Yes	Yes	1,526
3573 Clarksville		X	Consolidated 09-01-17	Yes	Yes	9,318		X		Yes	Yes	9,381
3689 Clinton		X	Consolidated 11-01-09	Yes	Yes	2,474		X		Yes	Yes	2,509
3719 Collegeville		X	First Allocation 2016	Yes	Yes	2,447						
3743 Colt		X		Yes	Yes	1,299						
3751 Coal Hill		X	Consolidated 09-11-06	Yes	Yes	1,266		X		Yes	Yes	820
3778 Concord						1,051				Yes	Yes	190
3786 Conway		X	Consolidated 01-01-10	Yes	Yes	64,298		X	Consolidated 01-01-10	Yes	Yes	64,134
3794 Cooternock		X	Consolidated 03-01-03	Yes	Yes	1,081						
3808 Compton Vol Fire Assoc		X	First Allocation 2008	Yes	Yes	450						
3832 Conway County		X	First Allocation 2006	Yes	Yes	832						
3867 Cord Vfd		X	First Allocation 2008	Yes	Yes	649						
3875 Corning		X	Consolidated 01-01-19	Yes	Yes	4,065		X		Yes	Yes	3,227
3972 Cotter		X	Consolidated 12-15-08	Yes	Yes	885		X		Yes	Yes	886
3980 Cotter/Gassville		X	First Allocation 2014	Yes	Yes	913						
4057 BDR Rural Fire Dist #1 Crawford Co		X		Yes	Yes	8,579						
4065 Cotton Plant		X	Consolidated 12-15-08	Yes	Yes	665		X		Yes	Yes	529
4073 Cottonwood Rural Fire Assoc		X	First Allocation 2008	Yes	Yes	1,763						
4081 County Line Vfd		X	First Allocation 2008	Yes	Yes	232						
4111 Cove Rural V F D			First Allocation 2008	Yes	Yes	1,198						
4170 Crawfordsville		X		Yes	Yes	1,181						
4251 Crow Mountain		X	First Allocation 2013	Yes	Yes	5,027						
4278 Crossett		X	Consolidated 01-01-19	Yes	Yes	4,859		X	Consolidated 08-31-15	Yes	Yes	4,822
4286 Crystal FPD #24		X		Yes	Yes	3,070						
4308 Curtis Rural		X	First Allocation 2012	Yes	Yes	1,175						
4332 Dalton Vfd		X	First Allocation 2008	Yes	Yes	759						
4340 Damascus		X		Yes	Yes	1,294						382
4464 Danville		X	Consolidated 06	Yes	Yes	2,806						
4553 Dardanelle		X	X	Yes	Yes	4,471		X	First Allocation 2020	Yes	Yes	
4634 Deann		X	First Allocation 2009	Yes	Yes	705						
4669 Decatur		X	Consolidated 1-1-2021	Yes	Yes	3,110		X	First Allocation 2012	Yes	Yes	1,773
4685 Deer Volunteer Fire		X	First Allocation 2008	Yes	Yes	986						
4715 Delaware		X	First Allocation 2016	Yes	Yes	767						
4766 DeQueen		X	Consolidated 01-01-19	Yes	Yes	9,229		X		Yes	Yes	6,105
4812 Dermott		X		Yes	Yes	2,979		X		Yes	Yes	2,021
4855 Des Arc		X	Consolidated 01-01-18	Yes	Yes	2,101		X		Yes	Yes	1,905
4863 DeValls Bluff		X	Consolidated 07-03-04	Yes	Yes	747		X	First Allocation 2010	Yes	Yes	520
4871 Desha		X	First Allocation 2010	Yes	Yes	1,717						
4960 DeWitt		X	Consolidated 1-1-20	Yes	Yes	4,628		X	First Allocation 2006	Yes	Yes	3,056
4987 Diamond City						768		X	First Allocation 2022	Yes	Yes	
5010 Diaz		X	Consolidated 11-09-07	Yes	Yes	1,248		X	First Allocation 2007	Yes	Yes	1,224
5029 Dierks						1,583		X		Yes	Yes	916
5037 District 7 Crawford Co		X		Yes	Yes	2,486						
5045 Dodd Mountain V F D		X	First Allocation 2008	Yes	Yes	864						
5053 Dumas		X	X	Yes	Yes	5,180						
5169 Dover		X	Consolidated 12-15-08	Yes	Yes	1,337		X		Yes	Yes	1,337
5266 Dyess		X	First Allocation 2008	Yes	Yes	654						
5355 Earle		X	X	Yes	Yes	2,228		X		Yes	Yes	

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2023**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage			2022			Qualified Locations because of coverage			2022		
	PRB	LOPFI	Comments	Maps Certified	In Compliance	Allocation Population	PRB	LOPFI	Comments	Maps Certified	In Compliance	Allocation Population
5363 East Camden		X		Yes	Yes	751						
5371 East End Fire Protection District		X	First Allocation 2014	Yes	Yes	8,886						
5398 East Pulaski County		X	First Allocation 2018	Yes	Yes	2,477						
5401 Elaine	X	X		Yes	Yes	710						
5460 El Dorado		X	Consolidated 03-01-94	Yes	Yes	17,817	X		Consolidated 02-01-94	Yes	Yes	17,756
5568 Elkins		X	Consolidated 1-1-2022	Yes	Yes	5,688	X			Yes	Yes	3,602
5614 Elm Springs							X					
5630 Emmett		X	Consolidated 09-01-16	Yes	Yes	668						
5649 EMP Rural Fire Assoc.		X	First Allocation 2007	Yes	Yes	2,799						
5657 England		X	Consolidated 9-30-14	Yes	Yes	2,809						
5738 Etowah Vfd		X	First Allocation 2008	Yes	Yes	590						
5762 Eudora		X	Consolidated 12-31-14	Yes	Yes	2,346						
5819 Evansville V F D		X	First Allocation 2008	Yes	Yes	380						
5851 Eureka Springs	X	X		Yes	Yes	4,387	X			Yes	Yes	2,166
5878 Evening Shade		X		Yes	Yes	1,273	X		First Allocation 2021	Yes	Yes	
5924 Faircrest		X	First Allocation 2014	Yes	Yes	1,569						
5959 Fairfield Bay		X		Yes	Yes	2,954	X			Yes	Yes	2,108
5983 Fairview FPD (Searcy)		X	First Allocation 2011	Yes	Yes	1,838						
5991 Fairview Rural FD (Flippin)		X	First Allocation 2013	Yes	Yes	1,756						
6041 Farmington		X	Consolidated 12-15-08	Yes	Yes	7,615	X			Yes	Yes	7,584
6149 Fayetteville	X	X		Yes	Yes	94,247	X	X		Yes	Yes	93,949
6203 Fifty Six		X	First Allocation 2019	Yes	Yes	156						
6254 Fisher		X	Consolidated 08-05-03	Yes	Yes	323	X			Yes	Yes	180
6262 Fire District #6 Crawford County		X		Yes	Yes	4,124						
6300 Flippin	X	X		Yes	Yes	1,345	X			Yes	Yes	1,345
6327 Floral Vfd		X	First Allocation 2008	Yes	Yes	1,075						
6343 Fordyce	X	X		Yes	Yes	3,359						
6351 Foreman	X	X		Yes	Yes	1,762	X			Yes	Yes	977
6440 Forrest City		X	Consolidated 12-01-10	Yes	Yes	14,798	X		Consolidated 09-01-92	Yes	Yes	13,015
6548 Fort Smith		X	Consolidated 10-01-90	Yes	Yes	89,118	X		Consolidated 10-01-90	Yes	Yes	89,142
6580 Fountain Lake		X	First Allocation 2020	Yes	Yes	5,462						
6629 Fox Vfd		X	First Allocation 2008	Yes	Yes	893						
6645 Frenchport Vfd		X	First Allocation 2008	Yes	Yes	686						
6653 Friendship							X			Yes	Yes	158
6807 Gallatin		X	First Allocation 2015	Yes	Yes	1,659						
6831 Garland		X	Consolidated 12-15-08	Yes	Yes	195	X		First Allocation 2006	Yes	Yes	195
6890 Garnett		X	First Allocation 2019	Yes	Yes	1,224						
6939 Gassville	X	X		Yes	Yes	2,164	X			Yes	Yes	2,171
7048 Gentry		X	Consolidated 01-01-19	Yes	Yes	6,863	X		Old plan dissolved ~98	Yes	Yes	3,790
7137 Gillett		X	Consolidated 11-01-16	Yes	Yes	739	X			Yes	Yes	564
7188 Gillham		X	First Allocation 2019	Yes	Yes	957						
7242 Glenwood	X	X		Yes	Yes	3,432	X			Yes	Yes	2,068
7269 Goshen							X			Yes	Yes	2,102
7277 Goshen Fire Dist Assoc		X	First Allocation 2008	Yes	Yes	6,945						
7331 Gosnell		X	Consolidated 06-14-04	Yes	Yes	3,424	X		First Allocation 2017	Yes	Yes	2,910
7358 Grady		X	Consolidated 01-01-18	Yes	Yes	756						
7366 Gould		X	Consolidated 12-15-08	Yes	Yes	756						
7374 Gravette		X	Consolidated 1-1-20	Yes	Yes	5,739	X			Yes	Yes	3,547

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2023**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage		Comments	Maps Certified	In Compliance	Allocation Population	Qualified Locations because of coverage		Comments	Maps Certified	In Compliance	Allocation Population
	PRB	LOPFI					PRB	LOPFI				
7390 Gravel Ridge Fire Protection Dist.		X	First Allocation 2007	Yes	Yes	5,221						
7412 Grayson Fire Assoc		X	First Allocation 2008	Yes	Yes	519						
7439 Green Forest		X	Consolidated 10-30-13	Yes	Yes	5,921		X			Yes	Yes
7447 Greenbrier		X	First Allocation 2009	Yes	Yes	11,666		X	First Allocation 2022	Yes	Yes	2,972
7463 Greenland								X		Yes	Yes	1,213
7471 Greenwood		X	Consolidated 01-01-18	Yes	Yes	9,462		X		Yes	Yes	9,516
7498 Greenwood Rural		X	First Allocation 2015	Yes	Yes	1,864						
7544 Greers Ferry		X	Consolidated 1-1-2022	Yes	Yes	2,250		X		Yes	Yes	821
7633 Grover Township		X	Consolidated 09-24-07	Yes	Yes	2,472						
7706 Gum Springs		X	First Allocation 2010	Yes	Yes	2,913						
7730 Grubbs		X	Consolidated 12-15-08	Yes	Yes	517						
7749 Gurdon		X	Consolidated 1-1-2022	Yes	Yes	2,253						
7757 Guy Community		X	First Allocation 2013	Yes	Yes	1,969						
7765 Hackett		X	First Allocation 2008	Yes	Yes	1,600		X		Yes	Yes	784
7846 Hagarville Rfd #3		X	First Allocation 2008	Yes	Yes	898						
7889 Halley		X	First Allocation 2009	Yes	Yes	454						
7935 Hamburg		X		Yes	Yes	3,906						
8044 Hampton		X		Yes	Yes	1,851		X		Yes	Yes	1,181
8079 Hand Cove Fire Prot Dist		X	First Allocation 2008	Yes	Yes	447						
8125 Hardin		X	Consolidated 12-15-08	Yes	Yes	4,572						
8133 Hardy		X	Consolidated 12-15-08	Yes	Yes	1,160		X		Yes	Yes	743
8141 Harmon Volunteer Fire		X	First Allocation 2008	Yes	Yes	952						
8168 Harrell		X		Yes	Yes	558						
8230 Harrisburg		X	Consolidated 07-01-11	Yes	Yes	5,310		X		Yes	Yes	2,212
8346 Harrison		X	X	Yes	Yes	13,051		X	X	Yes	Yes	13,069
8435 Hartford		X	Consolidated 11-16-07	Yes	Yes	1,133		X		Yes	Yes	499
8478 Haskell		X		Yes	Yes	4,478		X		Yes	Yes	3,956
8494 Hatfield Volunteer Fire Rescue		X	First Allocation 2014	Yes	Yes	1,268						
8532 Hazen		X	Consolidated 1-1-2022	Yes	Yes	1,722						
8621 Heber Springs		X	Consolidated 01-01-18	Yes	Yes	8,993		X	Consolidated 07-01-11	Yes	Yes	6,969
8648 Helena-West Helena		X	Consolidated 01-01-10	Yes	Yes	10,775		X	Consolidated 01-01-10	Yes	Yes	9,519
8656 Hector								X		Yes	Yes	411
8664 Hermitage		X	Consolidated 10-01-05	Yes	Yes	525		X		Yes	Yes	525
8753 Hensley Vfd		X	First Allocation 2008	Yes	Yes	1,163						
8826 Hickory Creek		X	First Allocation 2011	Yes	Yes	1,471						
8834 Hickory Ridge		X	Consolidated 1-1-2022	Yes	Yes	495						
8842 Higginson Vfd		X	First Allocation 2008	Yes	Yes	1,319		X	First Allocation 2009	Yes	Yes	705
8850 Highfill		X		Yes	Yes	2,926		X	First Allocation 2008	Yes	Yes	1,587
8869 Hilltop		X		Yes	Yes	1,758						
8877 Highway 15 South		X		Yes	Yes	2,860						
8885 Hilltop Vfd		X	First Allocation 2008	Yes	Yes	528						
8893 Highway 286 East		X	First Allocation 2012	Yes	Yes	4,635						
8907 Highland		X	First Allocation 2016	Yes	Yes	1,393		X	First Allocation 2018	Yes	Yes	982
8915 Holland		X	First Allocation 2006	Yes	Yes	808						
8923 Holly Grove		X	Consolidated 12-15-08	Yes	Yes	813		X	Dissolved Old Plan	Yes	Yes	460
8931 Hollis Vfd		X	First Allocation 2008	Yes	Yes	192						
9008 Holiday Island		X	Consolidated 01-28-08	Yes	Yes	3,124						
9016 Hon Vfd		X	First Allocation 2008	Yes	Yes	280						

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2023**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population
	PRB	LOPFI	Comments				PRB	LOPFI	Comments			
9024 Hope	X	X		Yes	Yes	8,951						
9032 Hopewell Fire District		X	First Allocation 2008	Yes	Yes	1,545						
9067 Horatio		X	Consolidated 09-01-17	Yes	Yes	2,077						
9083 Horseshoe Lake	X		First Allocation 2019	Yes	Yes	661						
9113 Hot Springs		X	Consolidated 02-01-89	Yes	Yes	37,880	X	Consolidated 02-01-89	Yes	Yes	37,930	
9210 Hot Springs Village		X	Consolidated 01-01-00	Yes	Yes	14,898	X		Yes	Yes	15,861	
9326 Hoxie		X	Consolidated 10-29-07	Yes	Yes	3,025						2,598
9415 Hughes	X	X		Yes	Yes	1,805						1,056
9512 Humphrey		X	Consolidated 12-15-08	Yes	Yes	752	X	First Allocation 2014	Yes	Yes	463	
9547 Hwy 94 East		X	First Allocation 2019	Yes	Yes	2,290						
9628 Huntsville		X	Consolidated 11-01-16	Yes	Yes	3,939	X		Yes	Yes	2,879	
9717 Huntington		X	Consolidated 01-01-18	Yes	Yes	1,660	X	First Allocation 2009	Yes	Yes	490	
9814 Huttig	X	X		Yes	Yes	772						448
9911 Highway 70 West Fire Protection Association				Yes	Yes	v						
10014 Imboden		X	Consolidated 07-03-04	Yes	Yes	1,702						
10030 Inspiration Point		X	First Allocation 2012	Yes	Yes	483						
10065 lone Community Fire		X	First Allocation 2008	Yes	Yes	479						
10219 Jacksonville	X	X		Yes	Yes	28,285	X	X				29,477
10308 Johnson Co Rfd #1(Ludwig)	X		First Allocation 2008	Yes	Yes	2,858						
10316 Jasper		X	Consolidated 08-01-04	Yes	Yes	1,170						547
10324 Johnson Co Rfd #2(Harmony)		X	First Allocation 2008	Yes	Yes	2,607						
10340 Johnson Co Rfd #4(Hartman)		X	First Allocation 2008	Yes	Yes	1,465						
10359 Johnson Co Rfd #5(Flat Rock)		X	First Allocation 2008	Yes	Yes	821						
10375 Johnson Co Rfd #7(Lutherville)		X	First Allocation 2008	Yes	Yes	511						
10383 Johnson		X	First Allocation 2020	Yes	Yes	3,780						3,609
10405 Joiner		X	Consolidated 08-01-11	Yes	Yes	1,010						498
10413 Johnson Co Rfd #8(Coal Hill)		X	First Allocation 2008	Yes	Yes	1,256						
10502 Jonesboro		X	Consolidated 10-01-97	Yes	Yes	78,575						78,576
10529 Joplin Vfd		X	First Allocation 2008	Yes	Yes	423						
10588 Judsonia	X	X		Yes	Yes	3,309						1,854
10618 Junction City		X	Consolidated 09-30-13	Yes	Yes	823						503
10707 Keiser		X	Consolidated 01-01-18	Yes	Yes	927						
10804 Kensett		X	Consolidated 01-01-18	Yes	Yes	1,866						1,400
10812 Keo		X	First Allocation 2010	Yes	Yes	323						
10839 Kibler												1,005
10855 Knoxville Vfd	X		First Allocation 2008	Yes	Yes	1,592						
10863 Lamar		X		Yes	Yes	2,420						1,719
10871 Krooked Creek Vfp Assoc, Inc		X	First Allocation 2008	Yes	Yes	3,783						
11002 Lake City		X	Consolidated 03-04-04	Yes	Yes	3,384						2,326
11040 Lake Hamilton		X	First Allocation 2020	Yes	Yes	7,697						
11061 Lake Maumelle Area Rfd		X	First Allocation 2008	Yes	Yes	2,046						
11088 Lake Norrell Area		X	First Allocation 2020	Yes	Yes	969						
11118 Lakeview							X					775
11207 Lake Village	X		Consolidated 11-30-14	Yes	Yes	4,049	X					2,065
11223 Lakeway Rural		X	First Allocation 2013	Yes	Yes							
11266 Landis Vfd		X	First Allocation 2008	Yes	Yes	326						
11304 Lavaca		X	Consolidated 12-15-08	Yes	Yes	2,447	X	First Allocation 2011	Yes	Yes	2,450	
11320 Lawson-Urbana		X	First Allocation 2010	Yes	Yes	1,117						

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2023**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population
	PRB	LOPFI	Comments				PRB	LOPFI	Comments			
11339 Lazy Acres Vfd		X	First Allocation 2008	Yes	Yes	176						
11401 Leachville		X	Consolidated 10-30-13	Yes	Yes	2,337		X		Yes	Yes	2,039
11436 Lead Hill Vfd		X	First Allocation 2008	Yes	Yes	1,994						
11509 Lepanto	X	X		Yes	Yes	2,068		X		Yes	Yes	1,732
11517 Leslie		X		Yes	Yes	671						
11525 Lewisville		X	Consolidated 01-01-18	Yes	Yes	1,341		X		Yes	Yes	915
11533 Liberty		X	First Allocation 2012	Yes	Yes	6,616						
11576 Little Flock		X		Yes	Yes	3,534		X		Yes	Yes	3,055
11606 Little Rock		X	Consolidated 01-01-19	Yes	Yes	202,460		X	Consolidated 12-31-13	Yes	Yes	202,591
11614 Lincoln		X	Consolidated 12-01-16	Yes	Yes	4,983		X		Yes	Yes	2,294
11649 Linwood/Moscow		X	First Allocation 2006	Yes	Yes	292						
11703 Lockesburg		X	Consolidated 12-15-08	Yes	Yes	1,688						
11754 London		X	First Allocation 2007	Yes	Yes	3,880						
11762 Lone Rock Vfd		X	First Allocation 2008	Yes	Yes	295						
11800 Lonoke	X	X		Yes	Yes	5,406		X		Yes	Yes	4,276
11851 Louann		X	First Allocation 2008	Yes	Yes	152						
11908 Lowell		X	Consolidated 11-13-07	Yes	Yes	11,381		X		Yes	Yes	9,839
11959 Luxora		X	Consolidated 12-15-08	Yes	Yes	1,041		X		Yes	Yes	942
11991 Lynn		X		Yes	Yes	950						
12092 Magazine		X	Consolidated 04-09-04	Yes	Yes	1,690						
12149 Magnet Cove		X	First Allocation 2020	Yes	Yes	2,549						
12181 Magnolia		X	Consolidated 01-01-11	Yes	Yes	12,077		X	Consolidated 01-01-06	Yes	Yes	11,162
12297 Malvern		X	Consolidated 01-01-19	Yes	Yes	10,888		X	Consolidated 12-10-07	Yes	Yes	10,867
12394 Mammoth Spring		X	Consolidated 1-1-20	Yes	Yes	1,952						
12483 Manila	X	X		Yes	Yes	4,653		X		Yes	Yes	3,682
12580 Mansfield		X	Consolidated 12-31-14	Yes	Yes	1,666		X		Yes	Yes	1,053
12637 Marble Vfd		X	First Allocation 2008	Yes	Yes	816						
12688 Marianna		X	Consolidated 1-1-2022	Yes	Yes	3,682		X	Consolidated 08-01-10	Yes	Yes	3,575
12785 Marion	X	X		Yes	Yes	16,114		X		Yes	Yes	13,752
12882 Marked Tree		X	Consolidated 12-31-12	Yes	Yes	3,392		X		Yes	Yes	2,286
12971 Marmaduke		X	Consolidated 09-01-17	Yes	Yes	1,211		X	First Allocation 2008	Yes	Yes	1,212
13056 Marshall		X	Consolidated 07-20-04	Yes	Yes	2,083		X		Yes	Yes	1,329
13080 Marvell		X	Consolidated 12-15-08	Yes	Yes	855		X		Yes	Yes	855
13188 Maumelle		X		Yes	Yes	19,281		X		Yes	Yes	19,251
13242 Mayflower		X		Yes	Yes	6,295		X		Yes	Yes	1,984
13269 Maynard Vfd		X	First Allocation 2008	Yes	Yes	2,332						
13285 McCrory		X	Consolidated 01-01-19	Yes	Yes	2,599		X		Yes	Yes	1,583
13382 McGehee		X	Consolidated 12-31-15	Yes	Yes	4,317		X	Consolidated 10-01-07	Yes	Yes	3,849
13471 McNeil		X	Consolidated 12-15-08	Yes	Yes	1,151						
13587 McRae		X	Consolidated 01-01-11	Yes	Yes	1,531		X		Yes	Yes	616
13684 Melbourne		X	Consolidated 08-01-88	Yes	Yes	3,281						
13714 Melrose Vfd		X	First Allocation 2008	Yes	Yes	201						
13773 Mena		X	Consolidated 08-01-16	Yes	Yes	5,581						
13846 Midland Vol Fire		X	First Allocation 2008	Yes	Yes	944						
13862 Milo		X	First Allocation 2020	Yes	Yes	1,482						
13889 Mineral Springs		X	Consolidated 10-30-12	Yes	Yes	1,571		X		Yes	Yes	1,085
13986 Monette		X		Yes	Yes	1,966		X		Yes	Yes	1,506
14087 Monticello		X	Consolidated 01-01-19	Yes	Yes	12,725						

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2023**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage		Comments	Maps Certified	In Compliance	Allocation Population	Qualified Locations because of coverage		Comments	Maps Certified	In Compliance	Allocation Population
	PRB	LOPFI					PRB	LOPFI				
14184 Montrose		X	Consolidated 12-15-08	Yes	Yes	452						
14214 Morning Star Fpa (Garland)		X	First Allocation 2008	Yes	Yes	8,082						
14222 Morning Star Vfd (Searcy)		X	First Allocation 2008	Yes	Yes	833						
14257 Moro		X	Consolidated 12-15-08	Yes	Yes	885						
14273 Morrilton	X	X		Yes	Yes	6,992						
14281 Morriston		X	First Allocation 2020	Yes	Yes	316						
14303 Morrow Vfd		X	First Allocation 2008	Yes	Yes	1,091						
14338 Mount Holly		X	First Allocation 2007	Yes	Yes	558						
14362 Mountainburg	X	X		Yes	Yes	3,624	X		Yes	Yes		528
14389 Mountain Home		X	Consolidated 07-01-90	Yes	Yes	19,190						
14478 Mountain Pine									X	First Allocation 2019	Yes	Yes
14486 Mount Ida		X	Consolidated 1-1-2022	Yes	Yes	996						
14494 Mt Judea Area Vfd		X	First Allocation 2008	Yes	Yes	801						
14524 Mountain View		X	Consolidated 01-01-06	Yes	Yes	2,879	X		Yes	Yes		2,877
14575 Mulberry		X	Consolidated 01-01-18	Yes	Yes	1,546	X		Yes	Yes		1,543
14672 Murfreesboro		X	Consolidated 09-01-97	Yes	Yes	2,749			X	First Allocation 2014	Yes	Yes
14877 Nashville	X	X		Yes	Yes	6,230						
14907 Natural Dam Vfd (Crawford 9)		X	First Allocation 2008	Yes	Yes	449						
14931 New Blaine Rural Fd		X	First Allocation 2008	Yes	Yes	984						
14974 Newark		X	Consolidated 01-01-18	Yes	Yes	2,093	X		Yes	Yes		1,180
14990 Newcastle		X	First Allocation 2022	Yes	Yes							
15067 Newport		X	Consolidated 01-01-18	Yes	Yes	8,023			X	Consolidated 11-30-14	Yes	Yes
15083 Nimrod/Aplin		X	First Allocation 2017	Yes	Yes	368						
15091 Nob Hill		X	First Allocation 2008	Yes	Yes	5,429						
15156 Norman		X	Consolidated 12-30-14	Yes	Yes	1,077						
15164 Norfork						1,490			X	First Allocation 2019	Yes	Yes
15172 Norphlet		X	Consolidated 11-01-09	Yes	Yes	1,604	X		X	First Allocation 2006	Yes	Yes
15202 Oil Trough		X		Yes	Yes	853						
15229 Northeast Benton County		X		Yes	Yes	3,781						
15245 Northeast Lakeside		X		Yes	Yes	2,536						
15253 North Crossett		X	Consolidated 06-01-91	Yes	Yes	2,616						
15261 Northeast Saline County District #1		X	First Allocation 2007	Yes	Yes	4,606						
15288 Northeast Greene County		X	Added 2012	Yes	Yes	2,537						
15296 Northside Independence		X	First Allocation 2006	Yes	Yes	4,153						
15318 Northside Prairie		X	Added 2012	Yes	Yes	231						
15369 North Little Rock		X	Consolidated 05-01-95	Yes	Yes	64,564	X		Yes	Yes		64,591
15407 North Pulaski Fire Protection District #15		X		Yes	Yes	7,201						
15466 Oak Grove		X		Yes	Yes	1,521						
15474 Oak Grove FPD #25		X	First Allocation 2016	Yes	Yes	6,488						
15555 Ola		X	Consolidated 01-01-18	Yes	Yes	1,721	X		Yes	Yes		934
15660 Oppelo		X	Consolidated 01-01-18	Yes	Yes	737	X		Yes	Yes		737
15768 Osceola	X	X		Yes	Yes	7,454	X		Yes	Yes		6,976
15792 Ouachita Co Fd #1		X	First Allocation 2008	Yes	Yes	2,565						
15806 Ouachita		X	First Allocation 2023	Yes	Yes							
15822 Oxley Vfd		X	First Allocation 2008	Yes	Yes	461						
15857 Ozark		X	Consolidated 01-01-19	Yes	Yes	3,575	X		Yes	Yes		3,542
15997 Pangburn		X	Consolidated 01-01-18	Yes	Yes	1,309	X		Yes	Yes		500
16160 Paragould		X	Consolidated 09-10-02	Yes	Yes	29,532	X		Yes	Yes		29,537

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2023**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population
	PRB	LOPFI	Comments				PRB	LOPFI	Comments			
16179 Parks		X	First Allocation 2010	Yes	Yes	329						
16195 Parthenon Vfd		X	First Allocation 2008	Yes	Yes	759						
16233 Patterson		X		Yes	Yes	502		X			Yes	Yes
16241 Paris	X	X		Yes	Yes	3,174						310
16268 Parkin		X	Consolidated 08-09-05	Yes	Yes	1,060						
16276 Pea Ridge		X		Yes	Yes	9,339		X			Yes	Yes
16284 Perla		X	Consolidated 02-09-08	Yes	Yes	258		X			Yes	Yes
16292 Peel Vol Fire & Rescue		X	First Allocation 2008	Yes	Yes	584						257
16314 Perryville		X	Consolidated 12-15-08	Yes	Yes	1,530		X			Yes	Yes
16330 Philadelphia		X		Yes	Yes	3,509						
16357 Piggott		X	Consolidated 01-01-18	Yes	Yes	4,494						
16438 Pleasant Plains								X			Yes	Yes
16446 Pleasant Plains Fire		X		Yes	Yes	2,188						352
16462 Pine Bluff		X	Consolidated 12-31-13	Yes	Yes	41,249		X	Consolidated 01-01-18	Yes	Yes	41,253
16489 Pine Ridge Vfd		X	First Allocation 2008	Yes	Yes	401						
16497 Pine Village		X	First Allocation 2006	Yes	Yes	1,630						
16519 Pineville Vfd		X	First Allocation 2008	Yes	Yes	990						
16527 Piney Point		X	First Allocation 2020	Yes	Yes	1,299						
16551 Plumerville		X	Consolidated 3-12-05	Yes	Yes	736						
16578 Plainview		X	Consolidated 12-15-08	Yes	Yes	934		X	First Allocation 2015	Yes	Yes	
16659 Pocahontas		X	Consolidated 12-15-08	Yes	Yes	7,383		X		Yes	Yes	7,371
16675 Ponca Vfd		X	First Allocation 2008	Yes	Yes	147						
16683 Pottsville		X	First Allocation 2006	Yes	Yes	4,830		X		Yes	Yes	3,140
16713 Portland		X	Consolidated 12-15-08	Yes	Yes	441		X	First Allocation 2010	Yes	Yes	325
16756 Prairie Grove	X	X		Yes	Yes	12,376		X		Yes	Yes	7,045
16799 Prescott		X	Consolidated 12-15-08	Yes	Yes	3,098						
16853 Pulaski Co FPD #5		X	Consolidated 01-01-17	Yes	Yes	29,622						
16918 Pyatt Rural Fire & Def Assoc		X	First Allocation 2008	Yes	Yes	898						
16926 Quail Creek		X	First Allocation 2017	Yes	Yes	686						
16934 Quitman		X	First Allocation 2020	Yes	Yes	2,393						
16950 Ravenden		X		Yes	Yes	774		X		Yes	Yes	426
17043 Rector		X	Consolidated 01-01-18	Yes	Yes	2,913		X		Yes	Yes	1,862
17132 Redfield		X		Yes	Yes	3,836		X		Yes	Yes	1,505
17140 Rison		X	Consolidated 01-01-06	Yes	Yes	1,332		X		Yes	Yes	967
17159 Richwood Vfd		X	First Allocation 2008	Yes	Yes	403						
17167 Riverdale		X	First Allocation 2006	Yes	Yes	311						
17205 Rockport								X				
17213 Rockport Fire		X	First Allocation 2015	Yes	Yes	876				Yes	Yes	676
17221 Rocky Branch		X	First Allocation 2022	Yes	Yes							
17248 Rogers	X	X		Yes	Yes	70,246	X	X		Yes	Yes	69,908
17264 Rondo Vfd		X	First Allocation 2008	Yes	Yes	714						
17272 Round Mountain Vfd		X	First Allocation 2008	Yes	Yes	2,307						
17280 Rudd's Crossing Vfd		X	First Allocation 2008	Yes	Yes	1,007						
17299 Rose Bud		X	First Allocation 2012	Yes	Yes	1,683						
17302 Ross Van Ness - Welford VFD		X	First Allocation 2014	Yes	Yes	247						
17310 Ruddell		X	First Allocation 2015	Yes	Yes	796						
17320 Runyan Acres		X	First Allocation 2021	Yes	Yes	4,012						
17329 Russell		X	Consolidated 12-15-08	Yes	Yes	456						

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2023**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population
	PRB	LOPFI	Comments				PRB	LOPFI	Comments			
17337 Russellville		X	Consolidated 1-1-20	Yes	Yes	28,928						
17531 Salem		X	Consolidated 1-1-20	Yes	Yes	2,633						
17558 Salem-Saline Co.		X		Yes	Yes	10,446						
17574 Saratoga Vfd		X	First Allocation 2008	Yes	Yes	445						
17582 Sardis		X	First Allocation 2006	Yes	Yes	5,827						
17604 Scotland Area		X	First Allocation 2017	Yes	Yes	729						
17612 Scott Fire Prot. District		X	First Allocation 2010	Yes	Yes	1,281						
17620 Scranton Rural		X	First Allocation 2012	Yes	Yes	1,566						
17639 Searcy		X	Consolidated 01-01-97	Yes	Yes	22,948		X	Consolidated 08-01-99	Yes	Yes	22,937
17647 Sedgwick		X		Yes	Yes	433						
17655 Shannon Hills								X		Yes	Yes	4,490
17663 Shannon Hills FID		X	Consolidated 11-19-04	Yes	Yes	4,467						
17671 Shaw		X		Yes	Yes	2,047						
17698 Shady Grove Fire & Rescue		X	First Allocation 2008	Yes	Yes	1,103						
17744 Sheridan		X	Consolidated 12-31-12	Yes	Yes	7,569						
17760 Sherrill		X	First Allocation 2023	Yes	Yes							
17787 Sherwood						29,622		X		Yes	Yes	32,731
17833 Siloam Springs	X	X		Yes	Yes	21,202		X		Yes	Yes	17,287
17884 Sixth District VFD (Pleasant Grove)		X	First Allocation 2008	Yes	Yes	1,074						
17922 Smyrna Vfd			First Allocation 2008	Yes	Yes	818						
17930 Smackover		X	Consolidated 11-30-14	Yes	Yes	2,113		X		Yes	Yes	1,630
17949 Snowball V F D		X	First Allocation 2008	Yes	Yes	326						
17957 South Carroll Co Fire Assoc		X	First Allocation 2008	Yes	Yes	1,347						
17965 Southbend		X		Yes	Yes	5,645						
17973 SE Jefferson Co Vfd		X	First Allocation 2008	Yes	Yes	982						
17981 Sparkman		X	Consolidated 01-01-11	Yes	Yes	752		X	First Allocation 2009	Yes	Yes	355
18007 South Mountain V F D		X	First Allocation 2008	Yes	Yes	366						
18015 Southside V F D		X	First Allocation 2008	Yes	Yes	6,706						
18023 South Greene County			First Allocation 2012	Yes	Yes	1,862						
18031 Springdale	X	X		Yes	Yes	87,193	X	X		Yes	Yes	84,161
18058 Southridge		X	First Allocation 2018	Yes	Yes	2,451						
18139 Stamps		X	Consolidated 01-01-18	Yes	Yes	2,311		X		Yes	Yes	1,258
18244 Star City		X	Consolidated 01-01-18	Yes	Yes	3,436		X		Yes	Yes	2,173
18287 Stephens		X	Consolidated 6-20-12	Yes	Yes	1,162		X	First Allocation 2019	Yes	Yes	770
18317 St. Charles, Town of		X	First Allocation 2017	Yes	Yes	482						
18333 St. Francis		X	Consolidated 01-01-06	Yes	Yes	423						
18376 Strawberry		X	First Allocation 2010	Yes	Yes	655						
18392 Strickler Vfd		X	First Allocation 2008	Yes	Yes	987						
18430 Strong		X	Consolidated 01-01-10	Yes	Yes	1,696		X		Yes	Yes	410
18546 Stuttgart		X	Consolidated 11-01-11	Yes	Yes	8,949		X	Consolidated 01-01-10	Yes	Yes	8,264
18724 Sulphur Rock		X	First Allocation 2019	Yes	Yes	2,327						
18732 Sulphur Springs		X	Consolidated 12-10-07	Yes	Yes	1,171		X		Yes	Yes	481
18740 Summit		X		Yes	Yes	1,246						
18775 Sunnyland Rural		X	First Allocation 2006	Yes	Yes	637						
18783 Sunset Rural Vfd		X	First Allocation 2008	Yes	Yes	448						
18791 Swifton		X	Consolidated 08-01-09	Yes	Yes	1,018		X	First Allocation 2006	Yes	Yes	733
18821 Taylor		X	Consolidated 12-31-13	Yes	Yes	578						
18929 Texarkana		X	Consolidated 11-01-16	Yes	Yes	29,396	X	X		Yes	Yes	29,387

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2023**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population	Qualified Locations because of coverage			Maps Certified	In Compliance	Allocation Population
	PRB	LOPFI	Comments				PRB	LOPFI	Comments			
18953 Thornton	X		Consolidated 01-01-04	Yes	Yes	578						
19038 Tilar	X		Consolidated 08-01-11	Yes	Yes	237						
19048 Timbo	X		First Allocation 2007	Yes	Yes	2,143						
19062 Tinsman Volunteer Fire	X		First Allocation 2008	Yes	Yes	200						
19089 Tontitown, City of	X		First Allocation 2015	Yes	Yes	2,785 v	X		First Allocation 2014	Yes	Yes	4,301
19097 Tontitown Area VFD	X			Yes	Yes	5,775						
19127 Tracy Area	X		Consolidated 11-17-07	Yes	Yes	2,101						
19224 Trumann	X		Consolidated 11-04-03	Yes	Yes	8,792	X			Yes	Yes	7,399
19313 Tuckerman	X		Consolidated 05-22-00	Yes	Yes	2,379	X			Yes	Yes	1,707
19321 Tull Fire & Rescue	X		First Allocation 2008	Yes	Yes	545						
19356 Turrell	X		Consolidated 12-15-08	Yes	Yes	576						
19364 Turtle Creek	X		First Allocation 2019	Yes	Yes	4,873						
19372 Tyronza	X		Consolidated 07-01-91	Yes	Yes	922	X			Yes	Yes	716
19380 Umpire	X		First Allocation 2012	Yes	Yes	721						
19386 Upper White Oak Lake	X		First Allocation 2021	Yes	Yes	248						
19399 Valley Springs V F D	X		First Allocation 2008	Yes	Yes	3,858						
19410 Van Buren	X		Consolidated 01-01-99	Yes	Yes	23,214	X		First Allocation 2008	Yes	Yes	23,218
19429 Vandervoort	X		First Allocation 2010	Yes	Yes	936						
19445 Velvet Ridge	X		First Allocation 2013	Yes	Yes	1,881						
19526 Viloria	X		Consolidated 12-15-08	Yes	Yes	7,258	X			Yes	Yes	4,288
19615 Viola	X		Consolidated 05-09-06	Yes	Yes	1,221						
19828 Wabbaseka	X		Consolidated 06-07-05	Yes	Yes	311						
19917 Waldo	X		Consolidated 11-10-07	Yes	Yes	1,928	X			Yes	Yes	1,151
20028 Waldron	X	X		Yes	Yes	3,352	X			Yes	Yes	3,386
20117 Walnut Ridge	X		Consolidated 06-12-05	Yes	Yes	5,751	X			Yes	Yes	5,384
20168 Ward	X		First Allocation 2006	Yes	Yes	8,678	X		First Allocation 2006	Yes	Yes	6,052
20214 Warren	X	X		Yes	Yes	5,440						
20311 Washington	X		Consolidated 11-07-04	Yes	Yes	284						
20346 Water Valley Vfd	X		First Allocation 2008	Yes	Yes	358						
20354 Watson Chapel	X		First Allocation 2014	Yes	Yes	4,561						
20362 Wedington V F D	X		First Allocation 2008	Yes	Yes	2,434						
20419 Weiner	X		Consolidated 01-01-19	Yes	Yes	1,108	X			Yes	Yes	647
20486 Wescon	X		First Allocation 2006	Yes	Yes	497						
20494 Wesley Vfd	X		First Allocation 2008	Yes	Yes	1,347						
20508 West Fork	X			Yes	Yes	7,725	X			Yes	Yes	2,331
20605 West Memphis	X		Consolidated 01-01-18	Yes	Yes	24,845	X		Consolidated 01-01-18	Yes	Yes	24,520
20656 West Point	X		Consolidated 12-01-10	Yes	Yes	434						
20664 West Pulaski Vfd	X		First Allocation 2008	Yes	Yes	10,122						
20672 Western Greene Co. Fire	X		First Allocation 2008	Yes	Yes	4,253						
20680 Western Grove Vfd	X		First Allocation 2008	Yes	Yes	968						
20702 Wheatley	X		Consolidated 12-15-08	Yes	Yes	417	X			Yes	Yes	279
20710 Wheeler Vfd	X		First Allocation 2008	Yes	Yes	2,785						
20796 White Bluff	X			Yes	Yes	3,778						
20818 White Hall	X		Consolidated 11-01-16	Yes	Yes	5,576	X			Yes	Yes	5,581
20834 Whitehouse V F D	X		First Allocation 2008	Yes	Yes	798						
20850 Wickes Rvfd #2	X		First Allocation 2008	Yes	Yes	1,325						
20885 Williams Junction Vfd	X		First Allocation 2008	Yes	Yes	375						
20907 Wilmar	X			Yes	Yes	746						

**Arkansas Fire and Police Premium Tax Allocation
Locations Qualified, Certified and In Compliance
For Allocation Report June, 2023**

	FIRE LOCATIONS						POLICE LOCATIONS					
	Qualified Locations because of coverage			2022			Qualified Locations because of coverage			2022		
	<u>PRB</u>	<u>LOPFI</u>	<u>Comments</u>	<u>Maps Certified</u>	<u>In Compliance</u>	<u>Allocation Population</u>	<u>PRB</u>	<u>LOPFI</u>	<u>Comments</u>	<u>Maps Certified</u>	<u>In Compliance</u>	<u>Allocation Population</u>
21008 Wilmot		X	Consolidated 11-01-09	Yes	Yes	530						416
21024 Woodlawn		X	First Allocation 2006	Yes	Yes	1,591						
21091 Wilson		X	Consolidated 08-01-09	Yes	Yes	1,034						766
21105 Wilton		X	First Allocation 2009	Yes	Yes	636						
21113 Winchester		X	First Allocation 2018	Yes	Yes	409						
21199 Wynne		X	Consolidated 05-09-04	Yes	Yes	12,063						8,314
21296 Y-City Volunteer Fire		X	First Allocation 2008	Yes	Yes	285						
21393 Yellville	X	X		Yes	Yes	1,180						
21431 Zinc Vfd		X	First Allocation 2008	Yes	Yes	363						
21636 70 West Fire		X	First Allocation 2020	Yes	Yes	17,262						
21700 101 - Gamaliel FPD #5		X	First Allocation 2017	Yes	Yes	868						
	45	519		0	0	2,675,420				0	0	1,817,821
				Not in Compliance						Not in Compliance		
				Arkansas 2020 Census						3,011,524		
				Percent of Total						60.36%		
				88.84%								

a Note: Plans consolidated during 2022 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 2022
DISTRIBUTED JUNE 2023**

Administrative Expense Deductions

	Police Portion	Fire Portion	Total
Gross Collections	45,216,320.04	38,772,547.33	83,988,867.37
Treasury Fee	3.0%	1,356,489.60	1,163,176.42
Special Revenue Fee	0.1%	45,216.32	38,772.55
Net Collections	<u>43,814,614.12</u>	<u>37,570,598.36</u>	<u>81,385,212.48</u>

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%	438,146.14	375,705.98	813,852.12
As documented in May 5, 2023 letter				473,000.00
Amount allocated to PRB Admininistrative Expenses				473,000.00

Maximum Allocation Expenses	1%	438,146.14	375,705.98	813,852.12
Actual Allocation Expenses incurred FYE 6/30/2020				
As documented in May 5, 2023 letter				185,512.00
Amount allocated to Allocation Expenses				185,512.00

PRB

ARKANSAS FIRE & POLICE PENSION REVIEW BOARD

May 5, 2023

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

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

Re: 2023 Premium Tax Allocation for the PRB

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's 2023 administrative expenses, excluding premium tax work, is budgeted at \$493,507. The PRB also agreed to hold its reserve balance to approximately 10% of one year's administrative expenses. Based on this year's budget, current reserve balance, and a preliminary estimate of the 2024 administrative budget, the PRB requests \$473,000 for the June 2023 allocation.

For mapping-related expenses (ACA 24-11-214), the 2023 budgeted amount for the UALR Census State Data Center mapping project is \$131,512 and the amount for the premium tax allocation report is \$54,000. Therefore, the PRB requests \$185,512 for the June 2023 allocation to cover these expenses. Also, with the passage of Act 39 of 2023, we note this will be the final year to request premium tax monies for mapping-related expenses.

In terms of projected insolvent work, there are no Special Reports scheduled for the 2023-year. Therefore, the PRB does not have a funding request specific to this area of the June 2023 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 2022
DISTRIBUTED JUNE 2023**

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 2022 by the location that is added back to the allocation for 2023.

	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 2022
DISTRIBUTED JUNE 2023

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 the 1983 GAM table with 5% interest. The Unfunded Accrued Liability, calculated using the Market Value of Assets, was amortized over 8 years, level dollar amount. The premium tax allocation is defined as 30% of this Base Benefit Actuarial Cost (BBAC). The amount allocated is as follows:

	Police Portion	Fire Portion	Total
Premium Tax Allocation (30% BBAC) preliminary numbers	257,401.69	414,226.78	671,628.47
	257,401.69	414,226.78	671,628.47

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	128,700.85	195,065.10	323,765.95
Adjustment to Meet General Revenue Threshold	100.00%	100.00%	100.00%
	128,700.85	195,065.10	323,765.95

Arkansas Fire and Police Premium Tax Allocation

Local Plan Base Benefit Actuarial Cost as of 1/1/2022 and Premium Tax Allocation for 2023

City	Dept	Total	Total	Valuation	Base Ben	Valuation	Market	Base Ben	Premium	Available	Contribution	Prelim	Final	
		Valuation	Base Benefits	Total Acc Liab	Total Acc Liab	Necessary Contrib	Value of Assets	Actuarial Cost (BBAC)	30% BBAC	15% BBAC	To Be Eligible Alloc	Additional Alloc 80% BBAC	Actual 2022* Contribution	Additional Allocation
Alma	V	63,300	15,480	845,629	194,838	21,846	861,779	0	0	0	0	43,370	0	0
Amity	V	11,160	11,160	135,711	131,518	0	201,754	0	0	0	0	0	0	0
Arkadelphia	M	106,924	106,924	999,060	1,133,415	16,080	626,391	76,580	22,974	11,487	61,264	39,172	0	0
Ashdown	V	41,520	16,560	487,614	189,974	0	800,594	0	0	0	0	0	0	0
Batesville	M	283,168	189,738	3,051,889	1,898,157	2,108	408,267	225,030	67,509	33,754	180,024	188,971	33,754	33,754
Booneville	V	34,920	15,120	675,407	123,648	30,360	140,689	0	0	0	0	13,625	0	0
Brinkley	M	54,562	36,361	6,176,226	417,934	0	631,838	0	0	0	0	0	0	0
Carlisle	V	19,740	19,740	4,637,516	192,764	6,543	160,405	4,887	1,466	733	3,910	10,021	733	733
Centerton	M	96,247	78,247	313,525	1,127,623	0	1,604,986	0	0	0	0	107,628	0	0
Crawfordsville	V	15,420	15,420	685,930	135,779	581	143,471	0	0	0	0	0	0	0
Dardanelle	V	54,720	13,800	1,840,027	145,042	0	743,690	0	0	0	0	34,577	0	0
Dermott	V	36,000	20,400	206,153	186,611	0	406,655	0	0	0	0	8,622	0	0
Dumas	V	25,200	26,257	1,314,043	306,402	0	506,694	0	0	0	0	24	0	0
Earle	V	21,840	13,680	294,398	150,771	712	260,474	0	0	0	0	0	0	0
Elaine	V	12,600	9,000	149,384	91,775	0	216,514	0	0	0	0	3,713	0	0
Eureka Springs	M	87,360	23,520	596,390	224,222	25,127	832,518	0	0	0	0	44,890	0	0
Fayetteville	M	1,214,210	679,663	177,141	7,753,151	3,686	1,930,020	879,514	263,854	131,927	703,611	788,720	131,927	131,927
Fayetteville	P	1,358,105	796,919	370,208	8,970,820	0	6,560,436	364,060	109,218	54,609	291,248	911,078	54,609	54,609
Flippin	V	19,740	9,660	340,721	83,425	0	260,982	0	0	0	0	6,765	0	0
Fordyce	V	60,600	23,640	564,105	237,123	5,470	669,622	0	0	0	0	14,616	0	0
Foreman	V	13,440	13,440	281,478	178,177	0	235,989	0	0	0	0	0	0	0
Gassville	V	18,360	10,680	996,186	136,281	11,978	204,950	0	0	0	0	18,360	0	0
Glenwood	V	17,340	14,640	151,833	189,825	9,475	219,222	0	0	0	0	0	0	0
Hamburg	V	22,080	18,960	303,836	178,648	0	288,990	0	0	0	0	0	0	0
Harrison	M	380,214	258,519	840,570	3,306,825	158	4,827,870	0	0	0	0	236,661	0	0
Harrison	P	265,447	118,020	1,444,929	1,338,431	0	3,390,881	0	0	0	0	114,993	0	0
Hope	M	157,166	131,368	14,474,931	1,504,665	0	2,028,567	0	0	0	0	87,640	0	0
Hughes	V	14,880	13,680	16,059,261	149,722	0	191,328	0	0	0	0	0	0	0
Huttig	V	10,800	10,800	184,312	127,622	0	191,001	0	0	0	0	9,110	0	0
Jacksonville	M	723,634	723,634	568,663	8,063,771	0	6,814,435	188,697	56,609	28,305	150,958	303,797	28,305	28,305
Jacksonville	P	522,668	293,651	463,186	3,343,335	0	6,717,617	0	0	0	0	350,701	0	0
Judsonia	V	15,000	15,000	179,793	165,329	0	197,744	0	0	0	0	0	0	0
Lepanto	V	16,080	16,080	510,769	148,414	4,833	133,148	2,306	692	346	1,845	4,223	346	346
Lonoke	V	70,440	15,240	227,906	119,145	0	564,596	0	0	0	0	20,968	0	0
Manila	V	35,040	22,440	130,059	245,987	15,390	400,072	0	0	0	0	13,414	0	0
Marion	V	32,580	11,520	239,967	123,046	49,353	150,272	0	0	0	0	0	0	0

Arkansas Fire and Police Premium Tax Allocation
 Local Plan Base Benefit Actuarial Cost as of 1/1/2022 and Premium Tax Allocation for 2023

City	Dept	Total	Total	Valuation	Base Ben	Valuation	Market	Base Ben	Premium	Available	Contribution	Prelim	Final	
		Valuation	Base Benefits	Total Acc Liab	Total Acc Liab	Necessary Contrib	Value of Assets	Actuarial Cost (BBAC)	30% BBAC	15% BBAC	To Be Eligible Alloc	Additional Alloc 80% BBAC	Actual 2022* Contribution	2023 Additional Allocation
Morrilton	V	134,124	50,283	220,180	536,769	0	1,914,796	0	0	0	0	44,587	0	0
Mountainburg	V	12,000	12,000	4,427,280	133,881	5,586	109,105	3,742	1,123	561	2,994	2,817	0	0
Nashville	V	40,200	18,600	2,981,418	177,040	7,435	395,978	0	0	0	0	0	0	0
Osceola	M	250,811	145,189	186,428	1,904,083	2,503	3,314,625	0	0	0	0	83,784	0	0
Paris	V	31,200	15,000	270,358	116,165	7,613	204,011	0	0	0	0	13,397	0	0
Prairie Grove	V	19,440	13,680	1,969,672	174,139	0	372,139	0	0	0	0	0	0	0
Rogers	M	967,854	727,967	193,698	8,315,877	6,507	9,062,331	0	0	0	0	3,177	0	0
Rogers	P	913,914	339,595	139,118	4,072,751	0	26,243,562	0	0	0	0	48,083	0	0
Siloam Springs	M	325,109	229,789	131,451	2,761,217	2,292	4,107,798	0	0	0	0	145,126	0	0
Springdale	M	1,295,857	736,358	8,533,304	8,130,382	4,400	12,480,609	0	0	0	0	752,799	0	0
Springdale	P	1,128,074	648,035	427,834	7,788,513	0	9,682,654	0	0	0	0	868,168	0	0
Texarkana	P	988,084	600,724	2,900,971	8,258,057	0	4,987,713	493,946	148,184	74,092	395,157	583,915	74,092	74,092
Waldron	V	15,120	13,200	5,764,386	139,810	0	267,017	0	0	0	0	6,000	0	0
Warren	M	50,994	33,954	180,467	256,182	1,779	430,591	0	0	0	0	18,070	0	0
Yellville	V	42,360	15,360	327,290	150,558	0	762,883	0	0	0	0	16,132	0	0
Totals		12,147,646	7,408,694	89,572,612	85,929,639	241,815	118,860,273	2,238,762	671,628	335,814	1,791,009	5,961,714	323,766	323,766

Total Fire 414,226.78 207,113.38
 Total Police 257,401.69 128,700.85

Total Fire 195,065.10 195,065.10
 Total Police 128,700.85 128,700.85

*Used 2021 recorded contributions for plans which consolidated during 2022.

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022
DISTRIBUTED JUNE 2023

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 the 1983 GAM table with 5% interest. The Unfunded Accrued Liability, calculated using the Market Value of Assets, was amortized over 8 years, level dollar amount. The premium tax allocation is defined as 30% of this Base Benefit Actuarial Cost (BBAC). The amount allocated is as follows:

	Police Portion	Fire Portion	Total
Premium Tax Allocation (30% BBAC) preliminary number	2,644,486.66	4,035,886.38	6,680,373.04
	<u>2,644,486.66</u>	<u>4,035,886.38</u>	<u>6,680,373.04</u>

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	560,715.07	797,430.63	1,358,145.70
Adjustment to Meet General Revenue Threshold	100.00%	100.00%	100.00%
	<u>560,715.07</u>	<u>797,430.63</u>	<u>1,358,145.70</u>

Arkansas Fire and Police Premium Tax Allocation

Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2022 and Premium Tax Allocation for 2023

City	Dept	Total Valuation	Total Base Benefits	Valuation Acc Liab	Base Ben Total Acc Liab	Valuation Necessary Contrib	Market Value of Assets	Base Ben Actuarial Cost (BBAC)	Premium Tax 2023 30% BBAC	Available Alloc 15% BBAC	Contribution To Be Eligible Alloc 80% BBAC	Adj. 2022 Contribution	Prelim 2023 Additional Allocation	Final Additional Allocation
												*		100.00%
City of Altus	35	7,200	7,200	0	73,810	3,972	32,633	6,219	1,866	933	4,975	2,319	933	933
City of Altheimer	35	5,880	5,880	0	66,185	9,732	39,046	4,099	1,230	615	3,279	8,254	615	615
City of Arkansas City	35	3,900	3,900	0	31,523	5,292	-25,421	8,601	2,580	1,290	6,881	3,059	1,290	1,290
City of Atkins	35	20,760	12,360	0	113,012	0	194,610	0	0	0	0	0	0	0
City of Augusta	35	14,160	14,160	0	126,918	0	151,481	0	0	0	0	0	0	0
City of Bald Knob	35	13,980	13,980	0	114,859	14,184	77,582	5,630	1,689	845	4,504	11,833	845	845
City of Bald Knob	38	8,183	8,183	0	113,555	0	125,113	0	0	0	0	0	0	0
City of Barling	31	26,170	19,476	0	238,499	8,064	320,117	0	0	0	0	8,064	0	0
City of Barling	35	6,048	3,600	0	27,241	0	174,477	0	0	0	0	0	0	0
City of Bay	35	5,400	5,400	0	61,497	0	118,463	0	0	0	0	0	0	0
City of Bearden	35	8,580	8,580	0	77,994	0	102,157	0	0	0	0	0	0	0
City of Beebe	35	9,360	6,960	0	65,570	1,152	97,622	0	0	0	0	663	*	0
City of Belleville	35	5,950	3,600	0	43,758	0	212,499	0	0	0	0	0	0	0
City of Bella Vista	31	385,367	281,015	0	3,554,227	198,972	3,245,540	46,624	13,987	6,994	37,299	175,646	6,994	6,994
City of Bella Vista	35	4,689	3,548	0	47,288	3,348	29,368	2,707	812	406	2,165	2,484	406	406
City of Benton	21	233,273	205,234	0	2,493,587	126,672	2,440,010	8,092	2,428	1,214	6,474	120,503	*	1,214
City of Benton	31	544,635	472,279	0	5,967,752	407,562	4,179,052	270,162	81,048	40,524	216,129	515,109	*	40,524
City of Benton	35	1,836	1,200	0	5,681	768	2,649	458	137	69	366	628	69	69
City of Bentonville	31	432,993	229,255	0	2,956,713	0	9,740,551	0	0	0	0	0	0	0
City of Bentonville	35	8,439	4,972	0	37,412	1,428	81,747	0	0	0	0	1,428	0	0
City of Berryville	35	28,922	26,520	0	250,845	0	372,205	0	0	0	0	0	0	0
City of Biscoe	35	8,520	8,520	0	97,517	8,520	-12,707	16,648	4,994	2,497	13,318	4,226	2,497	2,497
City of Blytheville	21	277,416	277,416	0	3,180,974	84,792	2,822,454	54,150	16,245	8,123	43,320	58,606	8,123	8,123
City of Blytheville	31	345,633	251,725	0	2,833,841	149,664	2,396,249	66,093	19,828	9,914	52,874	120,283	9,914	9,914
City of Blytheville	35	2,220	1,680	0	10,194	576	8,092	317	95	48	254	452	48	48
City of Bradford	35	13,800	13,800	0	141,408	5,244	89,427	7,851	2,355	1,178	6,281	2,258	0	0
City of Bradley	35	10,800	10,800	0	126,558	3,888	88,994	5,674	1,702	851	4,539	2,317	0	0
City of Brinkley	20	17,418	16,588	0	256,814	0	559,647	0	0	0	0	0	0	0
City of Bryant	35	8,160	8,160	0	75,925	3,684	74,107	275	82	41	220	2,260	41	41
City of Bull Shoals	35	12,000	10,920	0	135,548	192	138,354	0	0	0	0	0	0	0
City of Cabot	21	115,542	40,519	0	274,295	0	4,276,407	0	0	0	0	0	0	0
City of Cabot	31	64,837	26,022	0	396,617	0	3,351,109	0	0	0	0	0	0	0
City of Cabot	35	12,420	6,168	0	50,087	0	261,088	0	0	0	0	0	0	0
City of Caddo Valley	35	11,760	11,760	0	121,676	4,680	121,629	7	2	1	6	4,023	1	1
City of Caldwell	35	5,463	3,720	0	38,783	0	138,752	0	0	0	0	0	0	0
City of Calico Rock	35	5,400	5,400	0	52,682	0	119,697	0	0	0	0	0	0	0
City of Calion	35	6,720	6,720	0	75,727	0	132,865	0	0	0	0	0	0	0
City of Camden	20	416,568	279,914	0	3,122,660	151,296	2,949,517	26,151	7,845	3,923	20,921	139,240	3,923	3,923
City of Camden	31	359,601	360,415	0	4,088,008	219,000	2,266,772	275,076	82,523	41,261	220,061	137,783	0	0
City of Camden	35	13,080	13,080	0	138,226	8,988	76,789	9,279	2,784	1,392	7,423	6,079	0	0
City of Cammack Village	35	1,983	1,200	0	5,720	0	102,411	0	0	0	0	0	0	0
City of Caraway	35	16,800	16,800	0	159,577	25,296	-110,750	40,830	12,249	6,124	32,664	14,095	6,124	6,124
City of Carthage	35	9,840	9,840	0	94,023	4,698	66,398	4,172	1,252	626	3,338	2,743	0	0
City of Cash	35	1,200	1,200	0	9,981	1,020	5,058	744	223	112	595	801	112	112
City of Cave City	35	13,320	13,320	0	150,151	11,616	-5,406	23,495	7,049	3,524	18,796	5,588	3,524	3,524

Arkansas Fire and Police Premium Tax Allocation
 Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2022 and Premium Tax Allocation for 2023

City	Dept	Total Valuation	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 2023 30% BBAC	Available Alloc 15% BBAC	Contribution To Be Eligible Alloc 80% BBAC	Prelim 2023 Contribution	Final Additional Allocation
												*	100.00%
City of Charleston	35	29,935	14,320	0	128,625	0	680,014	0	0	0	0	0	0
City of Chidester	35	5,040	5,040	0	56,990	2,748	42,739	2,153	646	323	1,722	1,999	323
City of Clarendon	35	20,880	10,080	0	120,674	1,152	324,517	0	0	0	0	1,152	0
City of Clarksville	35	79,782	27,600	0	253,528	0	1,431,757	0	0	0	0	0	0
City of Clinton	31	16,034	11,583	0	133,463	2,940	199,290	0	0	0	0	2,940	0
City of Clinton	35	40,204	24,600	0	218,559	14,400	336,565	0	0	0	0	14,400	0
City of Coal Hill	35	5,520	5,520	0	50,901	6,252	-8,307	8,943	2,683	1,341	7,154	3,491	1,341
City of Conway	21	802,052	583,256	0	5,889,244	598,848	7,332,393	0	0	0	0	598,848	0
City of Conway	31	742,410	647,830	0	9,316,603	608,352	7,141,761	328,484	98,545	49,273	262,787	518,123	49,273
City of Conway	35	1,200	1,200	0	4,005	1,992	-4,076	1,221	366	183	976	1,622	183
Cooterneck Fire Department	35	12,600	12,600	0	145,572	15,180	-26,328	25,963	7,789	3,895	20,771	8,390	3,895
City of Corning	35	17,100	17,100	0	146,661	1,656	148,616	0	0	0	0	0	0
City of Cotter	35	3,000	3,000	0	39,542	1,560	32,919	1,000	300	150	800	1,190	150
City of Cotton Plant	35	10,680	10,680	0	75,869	7,020	54,569	3,217	965	483	2,574	5,733	483
City of Crossett	21	39,331	16,849	0	131,789	0	1,684,051	0	0	0	0	0	0
City of Crossett	31	220,260	128,662	0	1,715,483	60,432	2,808,116	0	0	0	0	60,432	0
City of Crossett	35	14,752	13,500	0	148,380	3,528	170,805	0	0	0	0	3,528	0
City of Danville	35	9,000	9,000	0	98,693	5,544	37,115	9,301	2,790	1,395	7,441	2,996	1,395
City of Decatur	35	11,580	7,680	0	111,180	0	166,004	0	0	0	0	0	0
City of DeQueen	35	27,602	11,400	0	112,069	0	463,024	0	0	0	0	0	0
City of Des Arc	35	23,028	17,160	0	174,538	0	489,585	0	0	0	0	0	0
City of Devalls Bluff	35	15,600	15,600	0	172,601	12,960	6,791	25,044	7,513	3,757	20,035	6,551	3,757
City of DeWitt	35	25,440	16,440	0	163,890	8,052	248,530	0	0	0	0	8,052	0
City of Diaz	35	12,343	8,160	0	84,704	13,728	116,569	0	0	0	0	13,728	0
City of Dover	35	10,200	5,400	0	48,180	11,544	55,429	0	0	0	0	11,099	0
City of El Dorado	20	446,395	446,395	0	4,307,005	600,996	-2,004,105	953,217	285,965	142,983	762,574	342,988	0
City of El Dorado	31	671,431	671,431	0	6,533,155	512,244	784,280	868,298	260,490	130,245	694,639	281,705	0
City of Elkins	35	31,920	15,720	0	133,197	1,032	299,697	0	0	0	0	1,032	0
City of Emmet	35	8,347	7,200	0	65,238	2,184	69,598	0	0	0	0	2,123	0
City of England	35	26,713	21,720	0	177,893	6,444	241,433	0	0	0	0	6,444	0
City of Eudora	35	10,774	8,760	0	87,417	0	194,772	0	0	0	0	0	0
City of Farmington	35	19,080	12,840	0	106,744	4,788	146,077	0	0	0	0	4,788	0
City of Fisher	35	3,000	3,000	0	27,332	2,112	907	3,991	1,197	599	3,193	1,075	599
City of Forrest City	21	184,968	183,468	0	1,767,604	174,216	-174,000	293,256	87,977	43,988	234,605	92,759	0
City of Forrest City	31	258,429	163,728	0	1,716,846	65,364	2,865,307	0	0	0	0	65,364	0
City of Fort Smith	20	2,278,152	1,264,965	0	13,155,538	1,697,760	10,561,636	391,778	117,533	58,767	313,422	1,529,176	58,767
City of Fort Smith	31	3,012,338	1,690,610	0	17,547,214	1,534,596	15,793,239	264,917	79,475	39,738	211,933	1,407,881	39,738
City of Garland	35	4,317	3,031	0	29,949	72	59,110	0	0	0	0	72	0
City of Gentry	30	41,475	41,475	0	677,909	6,012	733,768	0	0	0	0	6,012	0
City of Gentry	35	36,978	14,400	0	141,303	3,204	425,633	0	0	0	0	3,204	0
City of Gillett	35	22,200	22,200	0	223,188	0	270,425	0	0	0	0	0	0
City of Gosnell	35	4,200	4,200	0	44,772	3,288	-425	6,827	2,048	1,024	5,461	1,675	1,024
City of Grady	35	13,236	10,680	0	79,630	0	139,383	0	0	0	0	0	0
City of Gould	35	3,240	3,240	0	42,102	1,944	51,877	0	0	0	0	1,527	0
City of Gravette	35	11,585	7,920	0	72,319	480	145,085	0	0	0	0	480	0

Arkansas Fire and Police Premium Tax Allocation
 Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2022 and Premium Tax Allocation for 2023

City	Dept	Total Valuation	Total Base Benefits	Valuation Acc Liab	Base Ben Total Acc Liab	Valuation Necessary Contrib	Market Value of Assets	Base Ben Actuarial Cost (BBAC)	Premium Tax 2023 30% BBAC	Available Alloc 15% BBAC	Contribution To Be Eligible Alloc 80% BBAC	Adj. 2022 Contribution *	Prelim 2023 Additional Allocation	Final Additional Allocation
														100.00%
City of Green Forest	35	14,280	11,880	0	106,520	4,344	84,542	3,319	996	498	2,656	3,168	498	498
City of Greenwood	35	23,277	20,121	0	170,584	4,752	190,037	0	0	0	0	4,664	0	0
City of Greers Ferry	35	12,720	7,680	0	79,504	0	170,435	0	0	0	0	0	0	0
Grover Township FPD	35	11,175	6,600	0	59,438	7,968	92,200	0	0	0	0	7,968	0	0
City of Grubbs	35	3,600	3,600	0	43,483	2,808	28,577	2,251	675	338	1,801	2,092	338	338
City of Gurdon	35	23,280	12,360	0	120,864	0	327,148	0	0	0	0	0	0	0
City of Hampton	35	24,600	16,800	0	174,457	13,284	66,794	16,261	4,878	2,439	13,009	8,991	2,439	2,439
Hardin Volunteer Fire Departmer	35	8,640	8,640	0	78,446	5,556	61,761	2,520	756	378	2,016	4,502	378	378
City of Hardy	35	21,147	4,607	0	35,473	6,192	166,032	0	0	0	0	6,192	0	0
City of Harrisburg	35	4,919	3,600	0	38,260	0	334,421	0	0	0	0	0	0	0
City of Hartford	35	1,560	1,560	0	14,772	0	74,608	0	0	0	0	0	0	0
City of Hazen	35	24,120	16,920	0	155,702	1,452	236,256	0	0	0	0	1,452	0	0
City of Heber Springs	21	141,923	87,245	0	891,420	65,832	1,721,423	0	0	0	0	65,832	0	0
City of Heber Springs	31	22,546	21,530	0	328,145	0	327,457	104	31	16	83	0	0	0
City of Heber Springs	35	27,660	13,800	0	147,461	0	365,626	0	0	0	0	0	0	0
City of Helena-West Helena	20	186,314	116,180	0	1,309,557	172,212	1,737,481	0	0	0	0	172,212	0	0
City of Helena-West Helena	31	237,019	160,091	0	1,800,490	224,100	2,038,021	0	0	0	0	212,539	0	0
City of Helena-West Helena	35	16,008	9,720	0	78,634	10,584	79,704	0	0	0	0	10,584	0	0
City of Hermitage	35	4,800	4,800	0	39,059	5,940	-19,655	8,868	2,660	1,330	7,094	3,129	1,330	1,330
City of Hickory Ridge	35	31,860	9,120	0	86,061	4,968	350,477	0	0	0	0	4,968	0	0
City of Holly Grove	35	3,600	3,600	0	32,228	0	45,047	0	0	0	0	0	0	0
City of Holiday Island	35	1,815	1,200	0	17,007	3,072	21,321	0	0	0	0	3,072	0	0
City of Horatio	35	10,265	9,120	0	112,912	60	160,640	0	0	0	0	60	0	0
City of Hot Springs	20	1,827,635	1,135,069	0	12,252,695	839,424	17,845,959	0	0	0	0	839,424	0	0
City of Hot Springs	31	1,618,910	855,107	0	8,197,085	1,519,992	-1,461,156	1,458,823	437,647	218,823	1,143,717	1,151,040	218,823	218,823
City of Hot Springs Village	31	54,088	54,088	0	591,583	44,100	-5,258	90,146	27,044	13,522	72,117	21,082	0	0
City of Hot Springs Village	35	6,960	6,960	0	65,488	7,536	-25,578	13,754	4,126	2,063	11,004	3,911	2,063	2,063
City of Hoxie	31	9,454	7,478	0	101,496	5,952	118,795	0	0	0	0	5,952	0	0
City of Hoxie	35	3,000	3,000	0	28,046	9,240	17,319	1,620	486	243	1,296	8,078	243	243
City of Humphrey	35	2,643	1,800	0	17,859	0	49,685	0	0	0	0	0	0	0
City of Huntsville	35	13,911	8,400	0	102,799	0	254,186	0	0	0	0	0	0	0
City of Huntington	35	8,880	8,880	0	84,957	2,016	57,492	4,148	1,244	622	3,319	725	0	0
City of Imboden	35	24,000	24,000	0	275,581	17,928	27,783	37,427	11,228	5,614	29,942	8,365	5,614	5,614
City of Jasper	35	12,480	12,480	0	103,635	9,552	-4,763	16,372	4,912	2,456	13,098	5,238	2,456	2,456
City of Joiner	35	6,360	6,360	0	61,355	3,840	32,147	4,411	1,323	662	3,529	2,654	0	0
City of Jonesboro	20	1,033,260	546,302	0	5,464,956	221,304	10,929,266	0	0	0	0	221,304	0	0
City of Jonesboro	31	1,326,638	661,495	0	7,681,597	1,213,620	-2,029,737	1,466,780	440,034	220,017	1,173,424	872,809	0	0
City of Junction City	35	9,729	7,680	0	67,013	504	184,556	0	0	0	0	504	0	0
City of Keiser	35	8,520	8,520	0	89,618	3,732	47,616	6,344	1,903	952	5,075	1,903	0	0
City of Kensett	35	10,260	10,260	0	89,048	2,688	68,214	3,147	944	472	2,517	1,415	0	0
City of Lake City	35	11,880	11,880	0	149,943	4,080	99,191	7,666	2,300	1,150	6,132	1,772	0	0
City of Lake Village	35	13,800	13,800	0	163,250	948	147,588	2,365	710	355	1,892	0	0	0
City of Lavaca	35	10,200	10,200	0	108,652	9,096	68,215	6,108	1,832	916	4,886	7,088	916	916
City of Leachville	35	10,033	7,920	0	56,321	0	114,548	0	0	0	0	0	0	0
City of Lewisville	35	9,319	8,280	0	73,593	1,632	67,657	897	269	134	717	1,113	134	134

Arkansas Fire and Police Premium Tax Allocation
 Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2022 and Premium Tax Allocation for 2023

City	Dept	Total Valuation	Total Base Benefits	Valuation Acc Liab	Base Ben Total Acc Liab	Valuation Necessary Contrib	Market Value of Assets	Base Ben Actuarial Cost (BBAC)	Premium Tax 2023 30% BBAC	Available Additional Alloc 15% BBAC	Contribution To Be Eligible Alloc 80% BBAC	Prelim 2023 Contribution Adj. 2022 *	Final Additional Allocation	Final 100.00%
City of Little Rock	20	7,616,377	5,039,627	0	69,158,542	3,998,220	49,599,121	2,954,215	886,265	443,132	2,363,372	5,584,288	*	443,132
City of Little Rock	31	9,618,108	5,775,400	0	63,103,516	3,240,676	51,259,737	1,788,860	536,658	268,329	1,431,088	5,448,832	*	268,329
City of Lincoln	31	12,324	12,324	0	118,176	1,044	106,866	1,708	512	256	1,367	162	0	0
City of Lincoln	35	10,200	10,200	0	133,177	2,088	100,729	4,901	1,470	735	3,921	523	0	0
City of Lockesburg	35	10,980	10,980	0	131,194	4,116	107,055	3,646	1,094	547	2,917	2,743	0	0
City of Lowell	21	7,955	7,955	0	63,695	19,452	-61,511	18,911	5,673	2,837	15,129	14,071	0	0
City of Lowell	31	96,044	48,022	0	656,743	75,240	1,043,834	0	0	0	0	75,240	0	0
City of Lowell	35	2,160	1,200	0	14,761	0	70,109	0	0	0	0	0	0	0
City of Luxora	35	3,900	3,900	0	40,687	0	253,940	0	0	0	0	0	0	0
City of Magazine	35	14,040	14,040	0	144,339	13,260	-26,348	25,780	7,734	3,867	20,624	6,564	3,867	3,867
City of Magnolia	21	172,880	143,567	0	1,581,814	46,140	1,209,769	56,193	16,858	8,429	44,954	25,414	0	0
City of Magnolia	31	162,460	153,923	0	2,699,049	76,272	2,895,460	0	0	0	0	68,170	0	0
City of Magnolia	35	13,336	13,320	0	119,944	7,632	83,435	5,514	1,654	827	4,411	5,688	827	827
City of Malvern	21	103,722	52,377	0	513,259	0	1,818,931	0	0	0	0	0	0	0
City of Malvern	31	162,801	148,870	0	1,325,569	0	2,247,073	0	0	0	0	0	0	0
City of Malvern	35	1,574	1,440	0	16,053	0	76,515	0	0	0	0	0	0	0
City of Mammoth Spring	35	10,800	10,800	0	110,787	4,224	54,471	8,506	2,552	1,276	6,805	1,821	1,276	1,276
City of Mansfield	35	8,160	8,160	0	84,288	960	70,114	2,141	642	321	1,713	214	0	0
City of Marianna	21	72,775	72,775	0	807,293	31,320	671,997	20,435	6,130	3,065	16,348	23,802	3,065	3,065
City of Marianna	31	41,252	41,252	0	614,110	3,108	700,951	0	0	0	0	3,108	0	0
City of Marianna	35	17,829	17,589	0	165,513	0	276,678	0	0	0	0	0	0	0
City of Marked Tree	35	17,989	16,549	0	170,122	0	410,131	0	0	0	0	0	0	0
City of Marmaduke	35	7,800	7,800	0	77,236	2,760	35,438	6,313	1,894	947	5,051	1,006	947	947
City of Marshall	35	25,800	25,800	0	301,998	26,556	-16,936	48,171	14,451	7,226	38,537	12,899	7,226	7,226
City of Marvell	35	15,480	15,480	0	131,033	8,148	93,451	5,676	1,703	851	4,541	5,939	851	851
City of McCrory	35	12,982	8,280	0	75,899	0	259,382	0	0	0	0	0	0	0
City of McGehee	21	20,232	13,777	0	131,783	0	659,297	0	0	0	0	0	0	0
City of McGehee	31	32,714	32,714	0	481,833	0	451,232	4,622	1,387	693	3,698	0	0	0
City of McGehee	35	9,063	9,063	0	63,238	1,740	46,709	2,497	749	375	1,997	879	0	0
City of McNeil	35	7,049	4,800	0	45,082	0	97,520	0	0	0	0	0	0	0
City of McRae	35	4,080	4,080	0	36,936	4,800	16,148	3,140	942	471	2,512	3,789	471	471
City of Melbourne	35	12,480	12,480	0	111,665	14,892	-62,113	26,247	7,874	3,937	20,998	8,290	3,937	3,937
City of Mena	31	44,702	50,898	0	561,958	996	734,642	0	0	0	0	996	0	0
City of Mena	35	7,373	4,920	0	25,392	0	165,151	0	0	0	0	0	0	0
City of Mineral Springs	35	5,280	5,280	0	48,608	0	74,617	0	0	0	0	0	0	0
City of Monette	35	13,200	13,200	0	135,433	12,720	-18,622	23,268	6,980	3,490	18,615	6,744	3,490	3,490
City of Monticello	31	56,189	49,741	0	576,069	0	899,510	0	0	0	0	0	0	0
City of Monticello	35	26,553	10,800	0	76,582	0	361,718	0	0	0	0	0	0	0
City of Montrose	35	4,320	4,320	0	36,164	4,320	21,222	2,257	677	339	1,805	3,355	339	339
City of Moro	35	6,000	6,000	0	68,396	5,004	49,487	2,856	857	428	2,285	3,970	428	428
City of Mountain Home	31	368,184	202,116	0	2,210,280	209,088	1,940,093	40,808	12,243	6,121	32,647	193,365	6,121	6,121
City of Mountain Home	35	12,480	12,480	0	64,571	15,540	-101,659	25,107	7,532	3,766	20,086	8,389	3,766	3,766
City of Mount Ida	35	36,480	12,720	0	145,421	0	433,054	0	0	0	0	0	0	0
City of Mountain View	35	52,956	33,000	0	349,377	35,508	280,508	10,402	3,121	1,560	8,321	31,043	1,560	1,560
City of Mulberry	35	18,000	9,360	0	93,133	0	238,339	0	0	0	0	0	0	0

Arkansas Fire and Police Premium Tax Allocation
 Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2022 and Premium Tax Allocation for 2023

City	Dept	Total Valuation	Total Base Benefits	Valuation Acc Liab	Base Ben Total Acc Liab	Valuation Necessary Contrib	Market Value of Assets	Base Ben Actuarial Cost (BBAC)	Premium Tax 2023 30% BBAC	Available Alloc 15% BBAC	Contribution To Be Eligible Alloc 80% BBAC	Prelim 2023 Contribution	Final Additional Allocation	Final 100.00%	
City of Murfreesboro	35	17,280	17,280	0	148,034	22,680	-102,374	37,821	11,346	5,673	30,257	12,287	5,673	5,673	
City of Newark	35	11,142	8,520	0	79,519	2,196	101,008	0	0	0	0	2,196	0	0	
City of Newport	21	151,134	81,403	0	1,116,750	86,604	673,574	66,937	20,081	10,040	53,549	69,313	10,040	10,040	
City of Newport	31	104,919	62,316	0	543,897	0	1,365,453	0	0	0	0	0	0	0	
City of Newport	35	9,953	9,593	0	67,813	0	100,179	0	0	0	0	0	0	0	
City of Norman	35	3,960	3,240	0	28,464	4,560	49,725	0	0	0	0	4,180	0	0	
City of Norphlet	35	4,277	3,000	0	31,271	0	75,212	0	0	0	0	0	0	0	
City of North Crossett	35	10,380	10,380	0	72,762	10,344	-48,085	18,252	5,476	2,738	14,602	5,538	2,738	2,738	
City of North Little Rock	20	2,121,064	2,161,604	0	24,261,320	2,009,328	-601,822	3,755,278	1,126,583	563,292	3,004,223	1,036,911	0	0	0
City of North Little Rock	31	2,638,246	2,656,661	0	26,566,445	1,695,540	3,836,808	3,433,038	1,029,911	514,956	2,746,430	864,839	0	0	0
City of Ola	35	20,597	13,440	0	139,263	0	295,539	0	0	0	0	0	0	0	0
City of Oppelo	35	12,021	10,680	0	108,118	4,980	91,736	2,474	742	371	1,980	4,092	371	371	371
City of Osceola	21	238,626	138,666	0	1,311,541	0	3,440,742	0	0	0	0	0	0	0	0
City of Ozark	35	79,201	21,540	0	228,586	0	1,092,151	0	0	0	0	0	0	0	0
City of Pangburn	35	21,610	19,200	0	166,829	0	245,715	0	0	0	0	0	0	0	0
City of Paragould	21	223,881	124,378	0	1,455,281	168,924	514,298	142,124	42,637	21,319	113,699	127,269	21,319	21,319	21,319
City of Paragould	31	178,770	171,642	0	1,723,882	69,348	731,714	149,855	44,957	22,478	119,884	28,219	0	0	0
City of Paragould	35	2,400	2,400	0	15,987	3,984	-25,217	6,223	1,867	934	4,979	2,300	934	934	934
City of Parkin	35	7,440	7,440	0	79,968	5,952	12,277	10,224	3,067	1,534	8,179	3,522	1,534	1,534	1,534
City of Perla	35	2,400	2,400	0	11,112	5,868	-1,476	1,901	570	285	1,521	5,158	285	285	285
City of Perryville	35	12,335	7,920	0	56,779	5,664	77,287	0	0	0	0	5,664	0	0	0
City of Piggott	35	41,600	26,760	0	263,609	12,108	364,346	0	0	0	0	12,108	0	0	0
City of Pine Bluff	20	1,862,986	1,191,337	0	12,783,027	582,612	16,275,424	0	0	0	0	583,555	*	0	0
City of Pine Bluff	31	1,540,832	1,201,278	0	14,364,220	707,424	7,898,397	976,585	292,975	146,488	781,268	425,862	0	0	0
City of Plumerville	35	28,222	17,400	0	201,720	23,064	91,380	16,665	5,000	2,500	13,332	18,245	2,500	2,500	2,500
City of Plainview	35	12,120	12,120	0	132,769	7,476	101,759	4,684	1,405	703	3,747	5,808	703	703	703
City of Pocahontas	31	89,144	89,144	0	1,076,617	61,512	798,358	42,028	12,608	6,304	33,622	47,113	6,304	6,304	6,304
City of Pocahontas	35	11,760	11,760	0	77,572	17,628	20,757	8,581	2,574	1,287	6,865	14,326	1,287	1,287	1,287
City of Portland	35	11,700	11,700	0	100,799	0	181,902	0	0	0	0	0	0	0	0
City of Prescott	35	16,380	16,380	0	143,305	0	180,430	0	0	0	0	0	0	0	0
Pulaski Co FPD #5	35	18,480	12,720	0	86,659	11,064	-39,969	19,126	5,738	2,869	15,301	6,309	2,869	2,869	2,869
City of Rector	35	14,520	14,520	0	138,410	4,740	98,045	6,097	1,829	915	4,877	2,480	0	0	0
City of Rison	35	30,102	19,320	0	214,150	19,848	162,360	7,822	2,347	1,173	6,258	16,907	1,173	1,173	1,173
City of Russell	35	5,280	5,280	0	44,997	5,292	31,514	2,036	611	305	1,629	4,460	305	305	305
City of Russellville	21	398,424	124,841	0	1,680,606	0	6,502,690	0	0	0	0	0	0	0	0
City of Russellville	31	349,636	286,910	0	3,838,562	189,276	3,367,154	71,200	21,360	10,680	56,960	227,835	*	10,680	10,680
City of Russellville	35	61,617	10,080	0	101,077	38,928	413,453	0	0	0	0	38,928	0	0	0
City of Salem	35	14,220	8,760	0	105,610	5,652	80,418	3,805	1,142	571	3,044	4,469	571	571	571
City of Searcy	21	323,679	165,887	0	2,032,296	176,148	1,540,906	74,219	22,266	11,133	59,375	153,492	11,133	11,133	11,133
City of Searcy	31	449,867	238,946	0	2,736,947	401,964	-473,825	484,949	145,485	72,742	387,959	284,881	0	0	0
City of Searcy	35	11,340	9,240	0	71,595	19,224	-124,306	29,588	8,877	4,438	23,671	11,472	4,438	4,438	4,438
Shannon Hills FID	35	7,141	4,320	0	41,946	6,648	-554	6,419	1,926	963	5,135	4,943	963	963	963
City of Sheridan	35	11,400	8,160	0	92,715	0	144,279	0	0	0	0	0	0	0	0
City of Smackover	35	26,698	15,000	0	183,452	4,104	395,094	0	0	0	0	4,104	0	0	0
City of Sparkman	35	16,560	4,800	0	65,823	6,432	181,877	0	0	0	0	6,432	0	0	0

Arkansas Fire and Police Premium Tax Allocation
 Consolidated Local Plan Base Benefit Actuarial Cost as of 1/1/2022 and Premium Tax Allocation for 2023

City	Dept	Total Valuation	Total Base Benefits	Valuation Acc Liab	Base Ben Total Acc Liab	Valuation Necessary Contrib	Market Value of Assets	Base Ben Actuarial Cost (BBAC)	Premium Tax 2023 30% BBAC	Available Alloc 15% BBAC	Contribution To Be Eligible Alloc 80% BBAC	Adj. 2022 Contribution *	Prelim 2023 Additional Allocation	Final Additional Allocation 100.00%
City of Stamps	31	5,738	5,738	0	29,076	528	25,262	576	173	86	461	195	0	0
City of Stamps	35	24,840	24,840	0	266,069	6,528	152,251	17,191	5,157	2,579	13,753	1,738	0	0
City of Star City	35	51,458	19,080	0	151,267	23,880	275,787	0	0	0	0	23,880	0	0
City of Stephens	35	12,055	6,600	0	73,427	0	252,027	0	0	0	0	0	0	0
City of St Francis	35	3,000	3,000	0	45,109	3,768	-3,796	7,387	2,216	1,108	5,909	1,899	1,108	1,108
City of Strong	35	5,520	5,520	0	65,325	0	93,866	0	0	0	0	0	0	0
City of Stuttgart	21	138,938	57,891	0	596,476	13,296	1,812,020	0	0	0	0	13,296	0	0
City of Stuttgart	31	347,751	211,357	0	2,667,911	325,596	2,355,334	47,211	14,163	7,082	37,769	300,077	7,082	7,082
City of Stuttgart	35	7,200	7,200	0	62,707	10,656	-731	9,582	2,874	1,437	7,665	7,754	1,437	1,437
City of Sulphur Springs	35	5,400	5,400	0	63,567	2,952	58,704	735	220	110	588	2,436	110	110
City of Swifton	35	15,000	15,000	0	135,193	14,484	70,299	9,802	2,940	1,470	7,841	11,295	1,470	1,470
City of Taylor	35	17,760	17,760	0	199,221	10,704	38,690	24,246	7,274	3,637	19,397	4,412	3,637	3,637
City of Texarkana	31	567,978	420,822	0	4,164,360	36,156	6,175,437	0	0	0	0	36,156	0	0
City of Thornton	35	18,600	18,600	0	189,247	19,428	-40,976	34,772	10,432	5,216	27,818	10,221	5,216	5,216
City of Tilar	35	5,760	5,760	0	66,540	2,076	50,837	2,372	712	356	1,897	1,270	0	0
Tracy Area FPD	35	5,445	3,600	0	18,977	4,680	17,022	295	89	44	236	4,426	44	44
City of Trumann	31	42,111	42,111	0	518,120	14,868	268,851	37,649	11,295	5,647	30,119	4,495	0	0
City of Trumann	35	6,360	6,360	0	60,438	1,356	38,968	3,243	973	486	2,594	372	0	0
City of Tuckerman	35	9,660	9,660	0	86,726	7,320	-23,142	16,594	4,978	2,489	13,275	3,072	2,489	2,489
City of Turrell	35	1,440	1,440	0	13,086	1,476	11,070	305	91	46	244	1,318	46	46
City of Tyronza	35	14,100	14,100	0	165,125	16,212	-24,732	28,676	8,603	4,301	22,940	7,887	4,301	4,301
City of Van Buren	31	168,377	165,098	0	2,087,781	134,556	647,000	217,613	65,284	32,642	174,090	75,163	0	0
City of Vilonia	35	14,760	14,760	0	127,172	7,692	117,744	1,424	427	214	1,139	6,175	214	214
City of Viola	35	10,200	10,200	0	109,560	12,540	-29,313	20,975	6,293	3,146	16,780	7,023	3,146	3,146
City of Wabbaseka	35	7,440	7,440	0	73,143	6,324	-3,717	11,609	3,483	1,741	9,287	3,355	1,741	1,741
City of Waldo	35	4,500	4,500	0	40,760	7,536	30,703	1,519	456	228	1,215	6,449	228	228
City of Walnut Ridge	31	98,295	62,132	0	777,488	62,400	633,221	21,790	6,537	3,268	17,432	54,184	3,268	3,268
City of Walnut Ridge	35	30,057	18,960	0	192,426	25,140	54,881	20,775	6,232	3,116	16,620	19,511	3,116	3,116
City of Washington	35	3,000	3,000	0	33,549	1,584	15,403	2,741	822	411	2,193	829	411	411
City of Weiner	35	24,127	12,000	0	120,483	8,436	137,498	0	0	0	0	8,436	0	0
City of West Memphis	21	454,790	440,030	0	5,228,760	0	7,241,776	0	0	0	0	0	0	0
City of West Memphis	31	697,349	579,497	0	6,802,139	103,968	8,532,414	0	0	0	0	103,968	0	0
City of West Point	35	6,120	6,120	0	63,662	2,424	48,965	2,220	666	333	1,776	1,628	0	0
City of Wheatley	35	6,000	6,000	0	60,076	1,188	93,975	0	0	0	0	633	0	0
City of White Hall	35	11,760	11,760	0	131,053	1,344	122,901	1,231	369	185	985	301	0	0
City of Wilmet	35	5,160	5,160	0	70,227	0	84,493	0	0	0	0	0	0	0
City of Wilson	35	9,840	9,840	0	101,037	3,024	88,968	1,823	547	273	1,458	1,865	273	273
City of Wynne	31	34,182	26,294	0	314,319	16,236	174,393	21,134	6,340	3,170	16,907	9,385	0	0
City of Wynne	35	16,380	13,020	0	109,863	7,140	56,744	8,023	2,407	1,203	6,418	4,474	0	0
City of Wynne	38	5,400	5,400	0	86,034	0	145,157	0	0	0	0	0	0	0
Totals		52,815,916	36,411,755		412,910,388	27,089,668	330,968,093	22,267,910	6,680,373	3,340,187	17,790,987	26,355,223	1,358,146	1,358,146

Note: These calculations will not match the actuarial valuation because they are based on base benefits.

* These plans made additional contributions above required contributions.

Total Fire 4,035,886.38 2,017,943.15

Total Police 2,644,486.66 1,322,243.35

Total Fire 797,430.63

Total Police 560,715.07

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022
DISTRIBUTED JUNE 2023**

**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 2023 is \$6.00 and the amount covered by premium tax is \$54.00. These amounts were \$5.90/\$53.10 for the years 2019 - 2022.

	Police Portion	Fire Portion	Total
Premium Tax Allocation (\$54.00 per volunteer)	294,840.00	4,418,712.00	4,713,552.00
	294,840.00	4,418,712.00	4,713,552.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Fire	Police
		<u>Firefighters</u>	<u>Police</u>					<u>Fire</u>	<u>Police</u>
106	Allison Sycamore	2	0	60.00	6.00	54.00	144.00	-	1,296.00
116	Alma	26	0	60.00	6.00	54.00	1,872.00	-	16,848.00
150	Alexander	1	7	60.00	6.00	54.00	72.00	504.00	648.00
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	4	0	60.00	6.00	54.00	288.00	-	2,592.00
302	Amity	16	1	60.00	6.00	54.00	1,152.00	72.00	10,368.00
310	Antioch	12	0	60.00	6.00	54.00	864.00	-	7,776.00
345	Appleton Rural V F D	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
361	Arch Street Fpd #16	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
418	Arkadelphia	11	0	60.00	6.00	54.00	792.00	-	7,128.00
507	Arkansas City	13	0	60.00	6.00	54.00	936.00	-	8,424.00
604	Ashdown	19	5	60.00	6.00	54.00	1,368.00	360.00	12,312.00
647	Ash Flat	12	5	60.00	6.00	54.00	864.00	360.00	7,776.00
701	Atkins	26	4	60.00	6.00	54.00	1,872.00	288.00	16,848.00
809	Augusta	14	1	60.00	6.00	54.00	1,008.00	72.00	9,072.00
825	Austin	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
833	Avoca	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
906	Bald Knob	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00
1007	Barling	8	7	60.00	6.00	54.00	576.00	504.00	5,184.00
1074	Barton-Lexa	42	0	60.00	6.00	54.00	3,024.00	-	27,216.00
1104	Batesville	11	18	60.00	6.00	54.00	792.00	1,296.00	7,128.00
1120	Bauxite	2	1	60.00	6.00	54.00	144.00	72.00	1,296.00
1201	Bay	18	3	60.00	6.00	54.00	1,296.00	216.00	11,664.00
1228	Bay Village VFD	2	0	60.00	6.00	54.00	144.00	-	1,296.00
1260	Beaverfork	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
1287	Beaver Lake	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
1309	Bearden	9	0	60.00	6.00	54.00	648.00	-	5,832.00
1317	Beebe	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00
1341	Bee Branch	10	0	60.00	6.00	54.00	720.00	-	6,480.00
1392	Belleville	12	0	60.00	6.00	54.00	864.00	-	7,776.00
1406	Bella Vista	0	0	60.00	6.00	54.00	-	-	-
1503	Benton	0	0	60.00	6.00	54.00	-	-	-
1600	Bentonville	13	4	60.00	6.00	54.00	936.00	288.00	8,424.00
1627	Bergman Vf Assoc	12	0	60.00	6.00	54.00	864.00	-	7,776.00
1643	Bigelow	4	0	60.00	6.00	54.00	288.00	-	2,592.00
1694	Bethesda	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
1708	Berryville	17	1	60.00	6.00	54.00	1,224.00	72.00	11,016.00
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 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Fire	Police
		<u>Firefighters</u>	<u>Police</u>					<u>Fire</u>	<u>Police</u>
1724	Big Creek	9	0	60.00	6.00	54.00	648.00	-	5,832.00
1732	Biscoe	8	0	60.00	6.00	54.00	576.00	-	5,184.00
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	-
1791	Blytheville	1	0	60.00	6.00	54.00	72.00	-	648.00
1856	Bonanza	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00
1880	Bono	0	2	60.00	6.00	54.00	-	144.00	-
1899	Bono FID	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
1902	Booneville	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
1945	Boston Mountain V F D	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00
1996	Bradford	13	1	60.00	6.00	54.00	936.00	72.00	8,424.00
2003	Bradley	7	0	60.00	6.00	54.00	504.00	-	4,536.00
2011	Bradley County Rural VFD	7	0	60.00	6.00	54.00	504.00	-	4,536.00
2062	Brookland Fire Protection District	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
2097	Brinkley	10	2	60.00	6.00	54.00	720.00	144.00	6,480.00
2127	Brookland	0	3	60.00	6.00	54.00	-	216.00	-
2178	Bruno Fire Prot Dist	9	0	60.00	6.00	54.00	648.00	-	5,832.00
2194	Bryant	0	13	60.00	6.00	54.00	-	936.00	-
2224	Buena Vista	13	0	60.00	6.00	54.00	936.00	-	8,424.00
2240	Buford Vfd	10	0	60.00	6.00	54.00	720.00	-	6,480.00
2283	Bull Shoals	16	2	60.00	6.00	54.00	1,152.00	144.00	10,368.00
2356	Burnt Ridge	11	0	60.00	6.00	54.00	792.00	-	7,128.00
2380	Butterfield	33	0	60.00	6.00	54.00	2,376.00	-	21,384.00
2585	Cabot	1	0	60.00	6.00	54.00	72.00	-	648.00
2682	Caddo Valley	16	8	60.00	6.00	54.00	1,152.00	576.00	10,368.00
2690	Caldwell	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
2704	Cairo Volunteer Fire	7	0	60.00	6.00	54.00	504.00	-	4,536.00
2739	Calico Rock	10	0	60.00	6.00	54.00	720.00	-	6,480.00
2763	Calion	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
2771	Camden	3	0	60.00	6.00	54.00	216.00	-	1,944.00
2798	Calvert Township VF	8	0	60.00	6.00	54.00	576.00	-	5,184.00
2844	Camp	10	0	60.00	6.00	54.00	720.00	-	6,480.00
2852	Cammack Village	0	2	60.00	6.00	54.00	-	144.00	-
2860	Cane Creek	12	0	60.00	6.00	54.00	864.00	-	7,776.00
2879	Capps-Batavia Vfd	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00
2887	Caraway	24	0	60.00	6.00	54.00	1,728.00	-	15,552.00
2984	Carlisle	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
3050	Carthage	3	0	60.00	6.00	54.00	216.00	-	1,944.00
3085	Cash	13	0	60.00	6.00	54.00	936.00	-	8,424.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Tax Allocation	Tax Allocation
		<u>Firefighters</u>	<u>Police</u>			<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>
3093	Cave City	22	8	60.00	6.00	54.00	1,584.00	576.00	14,256.00
3107	Cave Springs Vfd	14	2	60.00	6.00	54.00	1,008.00	144.00	9,072.00
3123	Cecil Rural	0	0	60.00	6.00	54.00	-	-	-
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	7	5	60.00	6.00	54.00	504.00	360.00	4,536.00
3190	Central City	2	1	60.00	6.00	54.00	144.00	72.00	1,296.00
3239	Chambersville Vfd	4	0	60.00	6.00	54.00	288.00	-	2,592.00
3271	Charleston	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
3301	Charlotte Vfd	12	0	60.00	6.00	54.00	864.00	-	7,776.00
3328	Cherry Hill Vfd	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
3336	Cherokee Village	3	4	60.00	6.00	54.00	216.00	288.00	1,944.00
3344	Cherry Valley	5	0	60.00	6.00	54.00	360.00	-	3,240.00
3360	Chickalah RFD	7	0	60.00	6.00	54.00	504.00	-	4,536.00
3387	Chidester	12	0	60.00	6.00	54.00	864.00	-	7,776.00
3395	Chimes Vfd	8	0	60.00	6.00	54.00	576.00	-	5,184.00
3417	Choctaw	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
3441	Cincinnati Vfd	9	0	60.00	6.00	54.00	648.00	-	5,832.00
3484	Clarendon	12	1	60.00	6.00	54.00	864.00	72.00	7,776.00
3573	Clarksville	22	1	60.00	6.00	54.00	1,584.00	72.00	14,256.00
3689	Clinton	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
3719	Collegeville	25	0	60.00	6.00	54.00	1,800.00	-	16,200.00
3743	Colt	13	0	60.00	6.00	54.00	936.00	-	8,424.00
3751	Coal Hill	9	1	60.00	6.00	54.00	648.00	72.00	5,832.00
3778	Concord	0	4	60.00	6.00	54.00	-	288.00	-
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	4	0	60.00	6.00	54.00	288.00	-	2,592.00
3832	Conway County	144	0	60.00	6.00	54.00	10,368.00	-	93,312.00
3867	Cord Vfd	11	0	60.00	6.00	54.00	792.00	-	7,128.00
3875	Corning	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
3972	Cotter	13	0	60.00	6.00	54.00	936.00	-	8,424.00
3980	Cotter/Gassville	8	0	60.00	6.00	54.00	576.00	-	5,184.00
4057	BDR Rural Fire Dist #1 Crawford Co	46	0	60.00	6.00	54.00	3,312.00	-	29,808.00
4065	Cotton Plant	3	0	60.00	6.00	54.00	216.00	-	1,944.00
4073	Cottonwood Rural Fire Assoc	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
4081	County Line Vfd	9	0	60.00	6.00	54.00	648.00	-	5,832.00
4111	Cove Rural V F D	6	0	60.00	6.00	54.00	432.00	-	3,888.00
4170	Crawfordsville	10	0	60.00	6.00	54.00	720.00	-	6,480.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Tax Allocation	Tax Allocation
		<u>Firefighters</u>	<u>Police</u>			<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<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
4286	Crystal FPD #24	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
4308	Curtis Rural	8	0	60.00	6.00	54.00	576.00	-	5,184.00
4332	Dalton Vfd	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
4340	Damascus	6	0	60.00	6.00	54.00	432.00	-	3,888.00
4464	Danville	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
4553	Dardanelle	16	2	60.00	6.00	54.00	1,152.00	144.00	10,368.00
4634	Deann	8	0	60.00	6.00	54.00	576.00	-	5,184.00
4669	Decatur	11	6	60.00	6.00	54.00	792.00	432.00	7,128.00
4685	Deer Volunteer Fire	9	0	60.00	6.00	54.00	648.00	-	5,832.00
4715	Delaware	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00
4766	DeQueen	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
4812	Dermott	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
4855	Des Arc	16	6	60.00	6.00	54.00	1,152.00	432.00	10,368.00
4863	DeValls Bluff	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
4871	Desha	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
4960	DeWitt	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00
4987	Diamond City	0	0	60.00	6.00	54.00	-	-	-
5010	Diaz	12	2	60.00	6.00	54.00	864.00	144.00	7,776.00
5029	Dierks	0	3	60.00	6.00	54.00	-	216.00	-
5037	District 7 Crawford Co	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
5045	Dodd Mountain V F D	7	0	60.00	6.00	54.00	504.00	-	4,536.00
5053	Dumas	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
5169	Dover	11	1	60.00	6.00	54.00	792.00	72.00	7,128.00
5266	Dyess	9	0	60.00	6.00	54.00	648.00	-	5,832.00
5355	Earle	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
5363	East Camden	13	0	60.00	6.00	54.00	936.00	-	8,424.00
5371	East End Fire Protection District	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00
5398	East Pulaski County	10	0	60.00	6.00	54.00	720.00	-	6,480.00
5401	Elaine	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
5460	El Dorado	0	0	60.00	6.00	54.00	-	-	-
5568	Elkins	22	3	60.00	6.00	54.00	1,584.00	216.00	14,256.00
5614	Elm Springs	0	9	60.00	6.00	54.00	-	648.00	-
5630	Emmett	9	0	60.00	6.00	54.00	648.00	-	5,832.00
5649	EMP Rural Fire Assoc.	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
5657	England	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00
5738	Etowah Vfd	9	0	60.00	6.00	54.00	648.00	-	5,832.00
5762	Eudora	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 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Tax Allocation	Tax Allocation
		<u>Firefighters</u>	<u>Police</u>			<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>
5819	Evansville V F D	7	0	60.00	6.00	54.00	504.00	-	4,536.00
5851	Eureka Springs	18	7	60.00	6.00	54.00	1,296.00	504.00	11,664.00
5878	Evening Shade	9	3	60.00	6.00	54.00	648.00	216.00	5,832.00
5924	Faircrest	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
5959	Fairfield Bay	45	0	60.00	6.00	54.00	3,240.00	-	29,160.00
5983	Fairview FPD (Searcy)	10	0	60.00	6.00	54.00	720.00	-	6,480.00
5991	Fairview Rural FD (Flippin)	8	0	60.00	6.00	54.00	576.00	-	5,184.00
6041	Farmington	17	5	60.00	6.00	54.00	1,224.00	360.00	11,016.00
6149	Fayetteville	0	0	60.00	6.00	54.00	-	-	-
6203	Fifty Six	6	0	60.00	6.00	54.00	432.00	-	3,888.00
6254	Fisher	13	0	60.00	6.00	54.00	936.00	-	8,424.00
6262	Fire District #6 Crawford County	6	0	60.00	6.00	54.00	432.00	-	3,888.00
6300	Flippin	11	1	60.00	6.00	54.00	792.00	72.00	7,128.00
6327	Floral Vfd	7	0	60.00	6.00	54.00	504.00	-	4,536.00
6343	Fordyce	11	0	60.00	6.00	54.00	792.00	-	7,128.00
6351	Foreman	13	0	60.00	6.00	54.00	936.00	-	8,424.00
6440	Forrest City	5	4	60.00	6.00	54.00	360.00	288.00	3,240.00
6548	Fort Smith	0	6	60.00	6.00	54.00	-	432.00	-
6580	Fountain Lake	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
6629	Fox Vfd	11	0	60.00	6.00	54.00	792.00	-	7,128.00
6645	Frenchport Vfd	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
6653	Friendship	0	0	60.00	6.00	54.00	-	-	-
6807	Gallatin	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
6831	Garland	6	0	60.00	6.00	54.00	432.00	-	3,888.00
6890	Garnett	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
6939	Gassville	13	3	60.00	6.00	54.00	936.00	216.00	8,424.00
7048	Gentry	20	4	60.00	6.00	54.00	1,440.00	288.00	12,960.00
7137	Gillett	10	0	60.00	6.00	54.00	720.00	-	6,480.00
7188	Gillham	9	0	60.00	6.00	54.00	648.00	-	5,832.00
7242	Glenwood	17	6	60.00	6.00	54.00	1,224.00	432.00	11,016.00
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	19	1	60.00	6.00	54.00	1,368.00	72.00	12,312.00
7358	Grady	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
7366	Gould	11	0	60.00	6.00	54.00	792.00	-	7,128.00
7374	Gravette	28	3	60.00	6.00	54.00	2,016.00	216.00	18,144.00
7390	Gravel Ridge Fire Protection Dist.	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
7412	Grayson Fire Assoc	4	0	60.00	6.00	54.00	288.00	-	2,592.00
7439	Green Forest	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Fire	Police
		<u>Firefighters</u>	<u>Police</u>					<u>Fire</u>	<u>Police</u>
7447	Greenbrier	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00
7463	Greenland	0	3	60.00	6.00	54.00	-	216.00	-
7471	Greenwood	31	0	60.00	6.00	54.00	2,232.00	-	20,088.00
7498	Greenwood Rural	11	0	60.00	6.00	54.00	792.00	-	7,128.00
7544	Greers Ferry	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00
7633	Grover Township	12	0	60.00	6.00	54.00	864.00	-	7,776.00
7706	Gum Springs	11	0	60.00	6.00	54.00	792.00	-	7,128.00
7730	Grubbs	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
7749	Gurdon	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
7757	Guy Community	5	0	60.00	6.00	54.00	360.00	-	3,240.00
7765	Hackett	16	2	60.00	6.00	54.00	1,152.00	144.00	10,368.00
7846	Hagarville Rfd #3	13	0	60.00	6.00	54.00	936.00	-	8,424.00
7889	Halley	7	0	60.00	6.00	54.00	504.00	-	4,536.00
7935	Hamburg	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00
8044	Hampton	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
8079	Hand Cove Fire Prot Dist	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
8125	Hardin	12	0	60.00	6.00	54.00	864.00	-	7,776.00
8133	Hardy	15	3	60.00	6.00	54.00	1,080.00	216.00	9,720.00
8141	Harmon Volunteer Fire	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
8168	Harrell	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
8230	Harrisburg	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
8346	Harrison	2	6	60.00	6.00	54.00	144.00	432.00	1,296.00
8435	Hartford	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
8478	Haskell	12	3	60.00	6.00	54.00	864.00	216.00	7,776.00
8494	Hatfield Volunteer Fire Rescue	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
8532	Hazen	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
8621	Heber Springs	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
8648	Helena-West Helena	10	1	60.00	6.00	54.00	720.00	72.00	6,480.00
8656	Hector	0	2	60.00	6.00	54.00	-	144.00	-
8664	Hermitage	7	2	60.00	6.00	54.00	504.00	144.00	4,536.00
8753	Hensley Vfd	5	0	60.00	6.00	54.00	360.00	-	3,240.00
8826	Hickory Creek	6	0	60.00	6.00	54.00	432.00	-	3,888.00
8834	Hickory Ridge	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
8842	Higginson Vfd	15	3	60.00	6.00	54.00	1,080.00	216.00	9,720.00
8850	Highfill	21	6	60.00	6.00	54.00	1,512.00	432.00	13,608.00
8869	Hilltop	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
8877	Highway 15 South	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
8885	Hilltop Vfd	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
8893	Highway 286 East	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 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Tax Allocation	Tax Allocation
		Firefighters	Police			Fire	Police	Fire	Police
8907	Highland	10	6	60.00	6.00	54.00	720.00	432.00	6,480.00
8915	Holland	13	0	60.00	6.00	54.00	936.00	-	8,424.00
8923	Holly Grove	11	1	60.00	6.00	54.00	792.00	72.00	7,128.00
8931	Hollis Vfd	12	0	60.00	6.00	54.00	864.00	-	7,776.00
9008	Holiday Island	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
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	7	0	60.00	6.00	54.00	504.00	-	4,536.00
9067	Horatio	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00
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	7	1	60.00	6.00	54.00	504.00	72.00	4,536.00
9326	Hoxie	20	3	60.00	6.00	54.00	1,440.00	216.00	12,960.00
9415	Hughes	16	1	60.00	6.00	54.00	1,152.00	72.00	10,368.00
9512	Humphrey	10	1	60.00	6.00	54.00	720.00	72.00	6,480.00
9547	Hwy 94 East	8	0	60.00	6.00	54.00	576.00	-	5,184.00
9628	Huntsville	17	2	60.00	6.00	54.00	1,224.00	144.00	11,016.00
9717	Huntington	11	1	60.00	6.00	54.00	792.00	72.00	7,128.00
9814	Huttig	10	0	60.00	6.00	54.00	720.00	-	6,480.00
9911	Highway 70 West Fire Protection Assoc.	0	0	60.00	6.00	54.00	-	-	-
10014	Imboden	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
10030	Inspiration Point	9	0	60.00	6.00	54.00	648.00	-	5,832.00
10065	Ione Community Fire	6	0	60.00	6.00	54.00	432.00	-	3,888.00
10219	Jacksonville	0	0	60.00	6.00	54.00	-	-	-
10308	Johnson Co Rfd #1(Ludwig)	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
10316	Jasper	5	0	60.00	6.00	54.00	360.00	-	3,240.00
10324	Johnson Co Rfd #2(Harmony)	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
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)	6	0	60.00	6.00	54.00	432.00	-	3,888.00
10375	Johnson Co Rfd #7(Lutherville)	10	0	60.00	6.00	54.00	720.00	-	6,480.00
10383	Johnson	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
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	1	60.00	6.00	54.00	-	72.00	-
10529	Joplin Vfd	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
10588	Judsonia	20	5	60.00	6.00	54.00	1,440.00	360.00	12,960.00
10618	Junction City	10	1	60.00	6.00	54.00	720.00	72.00	6,480.00
10707	Keiser	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
10804	Kensett	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 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Fire	Police
		<u>Firefighters</u>	<u>Police</u>					<u>Fire</u>	<u>Police</u>
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	10	0	60.00	6.00	54.00	720.00	-	6,480.00
10871	Krooked Creek Vfp Assoc, Inc	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
11002	Lake City	26	0	60.00	6.00	54.00	1,872.00	-	16,848.00
11040	Lake Hamilton	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00
11061	Lake Maumelle Area Rfd	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00
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	-
11207	Lake Village	21	1	60.00	6.00	54.00	1,512.00	72.00	13,608.00
11223	Lakeway Rural	0	0	60.00	6.00	54.00	-	-	-
11266	Landis Vfd	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
11304	Lavaca	15	4	60.00	6.00	54.00	1,080.00	288.00	9,720.00
11320	Lawson-Urbana	11	0	60.00	6.00	54.00	792.00	-	7,128.00
11339	Lazy Acres Vfd	6	0	60.00	6.00	54.00	432.00	-	3,888.00
11401	Leachville	21	1	60.00	6.00	54.00	1,512.00	72.00	13,608.00
11436	Lead Hill Vfd	13	0	60.00	6.00	54.00	936.00	-	8,424.00
11509	Lepanto	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00
11517	Leslie	11	0	60.00	6.00	54.00	792.00	-	7,128.00
11525	Lewisville	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
11533	Liberty	6	0	60.00	6.00	54.00	432.00	-	3,888.00
11576	Little Flock	14	2	60.00	6.00	54.00	1,008.00	144.00	9,072.00
11606	Little Rock	0	0	60.00	6.00	54.00	-	-	-
11614	Lincoln	11	5	60.00	6.00	54.00	792.00	360.00	7,128.00
11649	Linwood/Moscow	11	0	60.00	6.00	54.00	792.00	-	7,128.00
11703	Lockesburg	26	0	60.00	6.00	54.00	1,872.00	-	16,848.00
11754	London	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
11762	Lone Rock Vfd	11	0	60.00	6.00	54.00	792.00	-	7,128.00
11800	Lonoke	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
11851	Louann	8	0	60.00	6.00	54.00	576.00	-	5,184.00
11908	Lowell	1	4	60.00	6.00	54.00	72.00	288.00	648.00
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	3	0	60.00	6.00	54.00	216.00	-	1,944.00
12149	Magnet Cove	11	0	60.00	6.00	54.00	792.00	-	7,128.00
12181	Magnolia	9	11	60.00	6.00	54.00	648.00	792.00	5,832.00
12297	Malvern	4	0	60.00	6.00	54.00	288.00	-	2,592.00
12394	Mammoth Spring	11	0	60.00	6.00	54.00	792.00	-	7,128.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Fire	Police
		<u>Firefighters</u>	<u>Police</u>					<u>Fire</u>	<u>Police</u>
12483	Manila	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00
12580	Mansfield	6	0	60.00	6.00	54.00	432.00	-	3,888.00
12637	Marble Vfd	4	0	60.00	6.00	54.00	288.00	-	2,592.00
12688	Marianna	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
12785	Marion	36	22	60.00	6.00	54.00	2,592.00	1,584.00	23,328.00
12882	Marked Tree	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
12971	Marmaduke	16	3	60.00	6.00	54.00	1,152.00	216.00	10,368.00
13056	Marshall	11	1	60.00	6.00	54.00	792.00	72.00	7,128.00
13080	Marvell	18	1	60.00	6.00	54.00	1,296.00	72.00	11,664.00
13188	Maumelle	6	0	60.00	6.00	54.00	432.00	-	3,888.00
13242	Mayflower	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
13269	Maynard Vfd	13	0	60.00	6.00	54.00	936.00	-	8,424.00
13285	McCrory	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00
13382	McGehee	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
13471	McNeil	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
13587	McRae	7	0	60.00	6.00	54.00	504.00	-	4,536.00
13684	Melbourne	12	0	60.00	6.00	54.00	864.00	-	7,776.00
13714	Melrose Vfd	4	0	60.00	6.00	54.00	288.00	-	2,592.00
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	12	2	60.00	6.00	54.00	864.00	144.00	7,776.00
13986	Monette	24	0	60.00	6.00	54.00	1,728.00	-	15,552.00
14087	Monticello	10	0	60.00	6.00	54.00	720.00	-	6,480.00
14184	Montrose	6	0	60.00	6.00	54.00	432.00	-	3,888.00
14214	Morning Star Fpa (Garland)	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
14222	Morning Star Vfd (Searcy)	8	0	60.00	6.00	54.00	576.00	-	5,184.00
14257	Moro	4	0	60.00	6.00	54.00	288.00	-	2,592.00
14273	Morrilton	26	0	60.00	6.00	54.00	1,872.00	-	16,848.00
14281	Morriston	10	0	60.00	6.00	54.00	720.00	-	6,480.00
14303	Morrow Vfd	12	0	60.00	6.00	54.00	864.00	-	7,776.00
14338	Mount Holly	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
14362	Mountainburg	31	1	60.00	6.00	54.00	2,232.00	72.00	20,088.00
14389	Mountain Home	12	5	60.00	6.00	54.00	864.00	360.00	7,776.00
14478	Mountain Pine	0	2	60.00	6.00	54.00	-	144.00	-
14486	Mount Ida	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
14494	Mt Judea Area Vfd	24	0	60.00	6.00	54.00	1,728.00	-	15,552.00
14524	Mountain View	26	1	60.00	6.00	54.00	1,872.00	72.00	16,848.00
14575	Mulberry	26	2	60.00	6.00	54.00	1,872.00	144.00	16,848.00
									1,296.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Tax Allocation	Tax Allocation
		<u>Firefighters</u>	<u>Police</u>			<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>
14672	Murfreesboro	13	0	60.00	6.00	54.00	936.00	-	8,424.00
14877	Nashville	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00
14907	Natural Dam Vfd (Crawford 9)	3	0	60.00	6.00	54.00	216.00	-	1,944.00
14931	New Blaine Rural Fd	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
14974	Newark	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00
14990	Newcastle	9	0	60.00	6.00	54.00	648.00	-	5,832.00
15067	Newport	7	0	60.00	6.00	54.00	504.00	-	4,536.00
15083	Nimrod/Aplin	10	0	60.00	6.00	54.00	720.00	-	6,480.00
15091	Nob Hill	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00
15156	Norman	11	0	60.00	6.00	54.00	792.00	-	7,128.00
15164	Norfork	0	1	60.00	6.00	54.00	-	72.00	-
15172	Norphlet	16	1	60.00	6.00	54.00	1,152.00	72.00	10,368.00
15202	Oil Trough	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
15229	Northeast Benton County	38	0	60.00	6.00	54.00	2,736.00	-	24,624.00
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	12	0	60.00	6.00	54.00	864.00	-	7,776.00
15288	Northeast Greene County	13	0	60.00	6.00	54.00	936.00	-	8,424.00
15296	Northside Independence	12	0	60.00	6.00	54.00	864.00	-	7,776.00
15318	Northside Prairie	6	0	60.00	6.00	54.00	432.00	-	3,888.00
15369	North Little Rock	0	0	60.00	6.00	54.00	-	-	-
15407	North Pulaski Fire Protection District #15	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00
15466	Oak Grove	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
15474	Oak Grove FPD #25	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
15555	Ola	12	2	60.00	6.00	54.00	864.00	144.00	7,776.00
15660	Oppelo	13	2	60.00	6.00	54.00	936.00	144.00	8,424.00
15768	Osceola	9	4	60.00	6.00	54.00	648.00	288.00	5,832.00
15792	Ouachita Co Fd #1	8	0	60.00	6.00	54.00	576.00	-	5,184.00
15806	Ouachita	11	0	60.00	6.00	54.00	792.00	-	7,128.00
15822	Oxley Vfd	4	0	60.00	6.00	54.00	288.00	-	2,592.00
15857	Ozark	18	3	60.00	6.00	54.00	1,296.00	216.00	11,664.00
15997	Pangburn	34	0	60.00	6.00	54.00	2,448.00	-	22,032.00
16160	Paragould	10	6	60.00	6.00	54.00	720.00	432.00	6,480.00
16179	Parks	0	0	60.00	6.00	54.00	-	-	-
16195	Parthenon Vfd	13	0	60.00	6.00	54.00	936.00	-	8,424.00
16233	Patterson	10	1	60.00	6.00	54.00	720.00	72.00	6,480.00
16241	Paris	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
16268	Parkin	9	0	60.00	6.00	54.00	648.00	-	5,832.00
16276	Pea Ridge	16	4	60.00	6.00	54.00	1,152.00	288.00	10,368.00
									2,592.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Fire	Police
		<u>Firefighters</u>	<u>Police</u>					<u>Fire</u>	<u>Police</u>
16284	Perla	8	0	60.00	6.00	54.00	576.00	-	5,184.00
16292	Peel Vol Fire & Rescue	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
16314	Perryville	10	0	60.00	6.00	54.00	720.00	-	6,480.00
16330	Philadelphia	10	0	60.00	6.00	54.00	720.00	-	6,480.00
16357	Piggott	23	0	60.00	6.00	54.00	1,656.00	-	14,904.00
16438	Pleasant Plains	0	0	60.00	6.00	54.00	-	-	-
16446	Pleasant Plains Fire	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
16462	Pine Bluff	0	7	60.00	6.00	54.00	-	504.00	-
16489	Pine Ridge Vfd	5	0	60.00	6.00	54.00	360.00	-	3,240.00
16497	Pine Village	12	0	60.00	6.00	54.00	864.00	-	7,776.00
16519	Pineville Vfd	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
16527	Piney Point	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
16551	Plumerville	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
16578	Plainview	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
16659	Pocahontas	17	6	60.00	6.00	54.00	1,224.00	432.00	11,016.00
16675	Ponca Vfd	9	0	60.00	6.00	54.00	648.00	-	5,832.00
16683	Pottsville	14	4	60.00	6.00	54.00	1,008.00	288.00	9,072.00
16713	Portland	4	0	60.00	6.00	54.00	288.00	-	2,592.00
16756	Prairie Grove	14	5	60.00	6.00	54.00	1,008.00	360.00	9,072.00
16799	Prescott	7	0	60.00	6.00	54.00	504.00	-	4,536.00
16853	Pulaski Co FPD #5	3	0	60.00	6.00	54.00	216.00	-	1,944.00
16918	Pyatt Rural Fire & Def Assoc	9	0	60.00	6.00	54.00	648.00	-	5,832.00
16926	Quail Creek	3	0	60.00	6.00	54.00	216.00	-	1,944.00
16934	Quitman	12	0	60.00	6.00	54.00	864.00	-	7,776.00
16950	Ravenden	12	0	60.00	6.00	54.00	864.00	-	7,776.00
17043	Rector	18	2	60.00	6.00	54.00	1,296.00	144.00	11,664.00
17132	Redfield	25	2	60.00	6.00	54.00	1,800.00	144.00	16,200.00
17140	Rison	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00
17159	Richwood Vfd	5	0	60.00	6.00	54.00	360.00	-	3,240.00
17167	Riverdale	4	0	60.00	6.00	54.00	288.00	-	2,592.00
17205	Rockport	0	0	60.00	6.00	54.00	-	-	-
17213	Rockport Fire	7	0	60.00	6.00	54.00	504.00	-	4,536.00
17221	Rocky Branch	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
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	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
17280	Rudd's Crossing Vfd	7	0	60.00	6.00	54.00	504.00	-	4,536.00
17299	Rose Bud	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
17302	Ross Van Ness - Welford VFD	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Fire	Police
		<u>Firefighters</u>	<u>Police</u>					<u>Fire</u>	<u>Police</u>
17310	Ruddell	9	0	60.00	6.00	54.00	648.00	-	5,832.00
17320	Runyan Acres	11	0	60.00	6.00	54.00	792.00	-	7,128.00
17329	Russell	9	0	60.00	6.00	54.00	648.00	-	5,832.00
17337	Russellville	0	0	60.00	6.00	54.00	-	-	-
17531	Salem	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
17558	Salem-Saline Co.	28	0	60.00	6.00	54.00	2,016.00	-	18,144.00
17574	Saratoga Vfd	2	0	60.00	6.00	54.00	144.00	-	1,296.00
17582	Sardis	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
17604	Scotland Area	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
17612	Scott Fire Prot. District	9	0	60.00	6.00	54.00	648.00	-	5,832.00
17620	Scranton Rural	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
17639	Searcy	2	10	60.00	6.00	54.00	144.00	720.00	1,296.00
17647	Sedgwick	6	0	60.00	6.00	54.00	432.00	-	3,888.00
17655	Shannon Hills	0	6	60.00	6.00	54.00	-	432.00	-
17663	Shannon Hills FID	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
17671	Shaw	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
17698	Shady Grove Fire & Rescue	8	0	60.00	6.00	54.00	576.00	-	5,184.00
17744	Sheridan	25	0	60.00	6.00	54.00	1,800.00	-	16,200.00
17760	Sherrill	8	0	60.00	6.00	54.00	576.00	-	5,184.00
17787	Sherwood	0	3	60.00	6.00	54.00	-	216.00	-
17833	Siloam Springs	6	1	60.00	6.00	54.00	432.00	72.00	3,888.00
17884	Sixth District VFD (Pleasant Grove)	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00
17922	Smyrna Vfd	8	0	60.00	6.00	54.00	576.00	-	5,184.00
17930	Smackover	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00
17949	Snowball V F D	13	0	60.00	6.00	54.00	936.00	-	8,424.00
17957	South Carroll Co Fire Assoc	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
17965	Southbend	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
17973	SE Jefferson Co Vfd	10	0	60.00	6.00	54.00	720.00	-	6,480.00
17981	Sparkman	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
18007	South Mountain V F D	5	0	60.00	6.00	54.00	360.00	-	3,240.00
18015	Southside V F D	29	0	60.00	6.00	54.00	2,088.00	-	18,792.00
18023	South Greene County	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
18031	Springdale	0	0	60.00	6.00	54.00	-	-	-
18058	Southridge	17	0	60.00	6.00	54.00	1,224.00	-	11,016.00
18139	Stamps	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
18244	Star City	20	3	60.00	6.00	54.00	1,440.00	216.00	12,960.00
18287	Stephens	10	0	60.00	6.00	54.00	720.00	-	6,480.00
18317	St. Charles, Town of	10	0	60.00	6.00	54.00	720.00	-	6,480.00
18333	St. Francis	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 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Tax Allocation	Tax Allocation
		<u>Firefighters</u>	<u>Police</u>			<u>Fire</u>	<u>Police</u>	<u>Fire</u>	<u>Police</u>
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	9	6	60.00	6.00	54.00	648.00	432.00	5,832.00
18724	Sulphur Rock	10	0	60.00	6.00	54.00	720.00	-	6,480.00
18732	Sulphur Springs	4	3	60.00	6.00	54.00	288.00	216.00	2,592.00
18740	Summit	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00
18775	Sunnyland Rural	9	0	60.00	6.00	54.00	648.00	-	5,832.00
18783	Sunset Rural Vfd	9	0	60.00	6.00	54.00	648.00	-	5,832.00
18791	Swifton	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
18821	Taylor	8	0	60.00	6.00	54.00	576.00	-	5,184.00
18929	Texarkana	0	0	60.00	6.00	54.00	-	-	-
18953	Thornton	13	0	60.00	6.00	54.00	936.00	-	8,424.00
19038	Tillar	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
19048	Timbo	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00
19062	Tinsman Volunteer Fire	7	0	60.00	6.00	54.00	504.00	-	4,536.00
19089	Tontitown, City of	6	10	60.00	6.00	54.00	432.00	720.00	3,888.00
19097	Tontitown Area VFD	14	0	60.00	6.00	54.00	1,008.00	-	9,072.00
19127	Tracy Area	10	0	60.00	6.00	54.00	720.00	-	6,480.00
19224	Trumann	10	4	60.00	6.00	54.00	720.00	288.00	6,480.00
19313	Tuckerman	19	1	60.00	6.00	54.00	1,368.00	72.00	12,312.00
19321	Tull Fire & Rescue	10	0	60.00	6.00	54.00	720.00	-	6,480.00
19356	Turrell	3	0	60.00	6.00	54.00	216.00	-	1,944.00
19364	Turtle Creek	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00
19372	Tyronza	16	1	60.00	6.00	54.00	1,152.00	72.00	10,368.00
19380	Umpire	9	0	60.00	6.00	54.00	648.00	-	5,832.00
19386	Upper White Oak Lake	7	0	60.00	6.00	54.00	504.00	-	4,536.00
19399	Valley Springs V F D	12	0	60.00	6.00	54.00	864.00	-	7,776.00
19410	Van Buren	0	9	60.00	6.00	54.00	-	648.00	-
19429	Vandervoort	11	0	60.00	6.00	54.00	792.00	-	7,128.00
19445	Velvet Ridge	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
19526	Vilonia	26	1	60.00	6.00	54.00	1,872.00	72.00	16,848.00
19615	Viola	9	0	60.00	6.00	54.00	648.00	-	5,832.00
19828	Wabbaseka	5	0	60.00	6.00	54.00	360.00	-	3,240.00
19917	Waldo	4	2	60.00	6.00	54.00	288.00	144.00	2,592.00
20028	Waldron	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00
20117	Walnut Ridge	12	2	60.00	6.00	54.00	864.00	144.00	7,776.00
20168	Ward	15	1	60.00	6.00	54.00	1,080.00	72.00	9,720.00
20214	Warren	32	0	60.00	6.00	54.00	2,304.00	-	20,736.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI-only Volunteers Premium Tax Allocation for 2023

		LOPFI	LOPFI	2023		Cost to Location	Cost to Location	Premium	Premium
		Active Volunteer	Active Volunteer	LOPFI Only Cost per Volunteer	Portion Covered by Location			Fire	Police
		<u>Firefighters</u>	<u>Police</u>					<u>Fire</u>	<u>Police</u>
20311	Washington	12	0	60.00	6.00	54.00	864.00	-	7,776.00
20346	Water Valley Vfd	11	0	60.00	6.00	54.00	792.00	-	7,128.00
20354	Watson Chapel	15	0	60.00	6.00	54.00	1,080.00	-	9,720.00
20362	Wedington V F D	30	0	60.00	6.00	54.00	2,160.00	-	19,440.00
20419	Weiner	12	0	60.00	6.00	54.00	864.00	-	7,776.00
20486	Wescon	20	0	60.00	6.00	54.00	1,440.00	-	12,960.00
20494	Wesley Vfd	5	0	60.00	6.00	54.00	360.00	-	3,240.00
20508	West Fork	23	7	60.00	6.00	54.00	1,656.00	504.00	14,904.00
20605	West Memphis	0	10	60.00	6.00	54.00	-	720.00	-
20656	West Point	7	0	60.00	6.00	54.00	504.00	-	4,536.00
20664	West Pulaski Vfd	52	0	60.00	6.00	54.00	3,744.00	-	33,696.00
20672	Western Greene Co. Fire	22	0	60.00	6.00	54.00	1,584.00	-	14,256.00
20680	Western Grove Vfd	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
20702	Wheatley	8	0	60.00	6.00	54.00	576.00	-	5,184.00
20710	Wheeler Vfd	21	0	60.00	6.00	54.00	1,512.00	-	13,608.00
20796	White Bluff	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00
20818	White Hall	17	5	60.00	6.00	54.00	1,224.00	360.00	11,016.00
20834	Whitehouse V F D	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00
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	6	0	60.00	6.00	54.00	432.00	-	3,888.00
21024	Woodlawn	16	0	60.00	6.00	54.00	1,152.00	-	10,368.00
21091	Wilson	9	0	60.00	6.00	54.00	648.00	-	5,832.00
21105	Wilton	7	0	60.00	6.00	54.00	504.00	-	4,536.00
21113	Winchester	7	0	60.00	6.00	54.00	504.00	-	4,536.00
21199	Wynne	11	2	60.00	6.00	54.00	792.00	144.00	7,128.00
21296	Y-City Volunteer Fire	10	0	60.00	6.00	54.00	720.00	-	6,480.00
21393	Yellville	12	0	60.00	6.00	54.00	864.00	-	7,776.00
21431	Zinc Vfd	11	0	60.00	6.00	54.00	792.00	-	7,128.00
21636	70 West Fire	18	0	60.00	6.00	54.00	1,296.00	-	11,664.00
21700	101 - Gamaliel FPD #5	19	0	60.00	6.00	54.00	1,368.00	-	12,312.00
		539	6,819	455		490,968.00	32,760.00	4,418,712.00	294,840.00
		Average Department	13.73	3.67		988.87	264.19	8,899.81	2,377.74

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022
DISTRIBUTED JUNE 2023

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	22,060,147.46	18,673,192.38	40,733,339.84
Premium Tax - No Actives or Other Departments (page 2)	34,881.60	5,025.60	39,907.20
	22,095,029.06	18,678,217.98	40,773,247.04

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2023
Employers with Active Members only in Other Departments or with No Active Members

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

Location / Department	Location Number	Annual Dollar Contribution	Level Premium Tax Allocation (40%)
<u>Level Dollar Amortization of UAAL</u>			
Altheimer Police	248-22	11,400	4,560.00
Caddo Valley Fire	2682-33	6,516	2,606.40
Friendship Police	6653-22	2,328	931.20
Highfill Fire	8850-32	5,772	2,308.80
Luxora Police	11959-22	11,448	4,579.20
Manila Fire	12483-32	276	110.40
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
Tyronza Police	19372-22	19,752	7,900.80
Total:		99,768	39,907.20
Total Fire:		12,564	5,025.60
Total Police:		87,204	34,881.60

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2023

Location	Location <u>Code</u>	a LOPFI Only <u>Paid Rate</u>	b LOPFI Only <u>Paid Rate</u>	c 2022 Paid Salary <u>Fire*</u>	d 2022 Paid Salary <u>Police*</u>	f 2023 Estimated Cost <u>Fire</u>	g 2023 Estimated Cost <u>Police</u>	h Final Premium Tax 40% Estimated Cost <u>Fire (.4*f)</u>	i Final Premium Tax 40% Estimated Cost <u>Police (.4*g)</u>	j Estimated Remaining Employer Contribution Total <u>Fire (.6*h)</u>	k Estimated Remaining Employer Contribution Total <u>Police (.6*g)</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>
	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	23.72%	23.72%	372,006	410,171	91,549	100,941	36,619.48	40,376.39	54,929.22	60,564.59
	195 Alpena	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	205 Altus	0.00%	23.72%	0	28,484	0	7,010	0.00	2,803.94	0.00	4,205.91
	248 Altheimer	0.00%	24.00%	0	0	0	0	0.00	0.00	0.00	0.00
	302 Amity	0.00%	24.00%	0	50,044	0	12,461	0.00	4,984.40	0.00	7,476.60
	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%	545,455	0	135,818	0	54,327.36	0.00	81,491.04	0.00
	507 Arkansas City	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	604 Ashdown	23.72%	24.00%	37,385	535,626	9,200	133,371	3,680.07	53,348.39	5,520.10	80,022.59
	647 Ash Flat	24.00%	22.11%	171,064	214,275	42,595	49,153	17,038.00	19,661.10	25,557.00	29,491.65
	701 Atkins	0.00%	24.00%	0	377,817	0	94,077	0.00	37,630.62	0.00	56,445.93
	809 Augusta	0.00%	24.00%	0	277,884	0	69,193	0.00	27,677.25	0.00	41,515.87
	825 Austin	0.00%	24.00%	0	153,660	0	38,261	0.00	15,304.50	0.00	22,956.75
	833 Avoca	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	906 Bald Knob	0.00%	20.21%	0	383,933	0	80,503	0.00	32,201.06	0.00	48,301.60
	1007 Barling	24.00%	24.00%	260,678	465,889	64,909	116,006	25,963.53	46,402.52	38,945.30	69,603.78
	1074 Barton-Lexa	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	1104 Batesville	24.00%	23.72%	575,715	946,943	143,353	233,038	57,341.22	93,215.17	86,011.84	139,822.76
	1120 Bauxite	0.00%	24.00%	0	73,434	0	18,285	0.00	7,314.00	0.00	10,971.00
	1201 Bay	0.00%	24.00%	0	224,523	0	55,906	0.00	22,362.50	0.00	33,543.75
	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%	530,437	0	132,079	0	52,831.51	0.00	79,247.26	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%	145,141	0	36,140	0	14,456.05	0.00	21,684.07	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%	3,800,385	2,374,474	946,296	591,244	378,518.32	236,497.59	567,777.47	354,746.38
	1503 Benton	24.00%	24.00%	4,145,482	4,097,721	1,032,225	1,020,332	412,890.01	408,132.97	619,335.02	612,199.45
	1600 Bentonville	24.00%	24.00%	7,461,081	5,972,010	1,857,809	1,487,031	743,123.67	594,812.21	1,114,685.51	892,218.32
	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	751,817	0	187,202	0.00	74,881.00	0.00	112,321.49
	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
	1759 Black Rock	0.00%	23.76%	0	31,783	0	7,835	0.00	3,133.95	0.00	4,700.93
	1791 Blytheville	24.00%	22.28%	1,199,601	1,726,474	298,701	399,083	119,480.29	159,633.27	179,220.43	239,449.90
	1856 Bonanza	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 2023

Location	Location <u>Code</u>	a LOPFI Only <u>Paid Rate</u>	b LOPFI Only <u>Paid Rate</u>	c 2022 Paid Salary <u>Fire*</u>	d 2022 Paid Salary <u>Police*</u>	f 2023 Estimated Cost <u>Fire</u>	g 2023 Estimated Cost <u>Police</u>	h Final Premium Tax 40% Estimated Cost <u>Fire (.4*f)</u>	i Final Premium Tax 40% Estimated Cost <u>Police (.4*g)</u>	j Estimated Remaining Employer Contribution Total <u>Fire (.6*f)</u>	k Estimated Remaining Employer Contribution Total <u>Police (.6*g)</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%	24.00%	0	191,617	0	47,713	0.00	19,085.04	0.00	28,627.56
	1899 Bono FID	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	1902 Booneville	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	1945 Boston Mountain V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	1996 Bradford	0.00%	24.00%	0	103,431	0	25,754	0.00	10,301.70	0.00	15,452.55
	2003 Bradley	0.00%	24.00%	0	29,000	0	7,221	0.00	2,888.39	0.00	4,332.58
	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%	20.64%	41,217	313,383	10,263	67,108	4,105.24	26,843.15	6,157.86	40,264.73
	2127 Brookland	0.00%	23.72%	0	389,475	0	95,848	0.00	38,339.13	0.00	57,508.70
	2178 Bruno Fire Prot Dist	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	2194 Bryant	24.00%	24.00%	2,557,461	2,538,125	636,808	631,993	254,723.16	252,797.25	382,084.73	379,195.87
	2224 Buena Vista	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	2240 Buford Vfd	23.72%	0.00%	45,696	0	11,246	0	4,498.22	0.00	6,747.33	0.00
	2283 Bull Shoals	24.00%	24.00%	41,917	127,754	10,437	31,811	4,174.91	12,724.34	6,262.37	19,086.50
	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%	2,207,733	2,532,374	549,726	630,561	219,890.21	252,224.48	329,835.32	378,336.72
	2682 Caddo Valley	24.00%	22.99%	0	148,934	0	35,524	0.00	14,209.59	0.00	21,314.39
	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%	19.62%	1,402,340	1,046,055	349,183	212,932	139,673.07	85,172.97	209,509.61	127,759.45
	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	156,286	0	38,915	0.00	15,566.12	0.00	23,349.18
	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	109,928	0	27,372	0.00	10,948.83	0.00	16,423.24
	2984 Carlisle	0.00%	23.89%	0	204,497	0	50,686	0.00	20,274.50	0.00	30,411.75
	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	23.72%	24.00%	28,840	217,252	7,097	54,096	2,838.98	21,638.32	4,258.46	32,457.49
	3107 Cave Springs Vfd	23.72%	24.00%	73,648	556,314	18,124	138,522	7,249.73	55,408.90	10,874.60	83,113.34
	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	23.72%	24.00%	1,456,798	1,298,258	358,511	323,266	143,404.27	129,306.48	215,106.40	193,959.72
	3190 Central City	0.00%	23.72%	0	8,408	0	2,069	0.00	827.67	0.00	1,241.50
	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%	327,251	248,103	81,485	61,778	32,594.17	24,711.08	48,891.26	37,066.62

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2023

Location	Location <u>Code</u>	a LOPFI Only <u>Paid Rate</u>	b LOPFI Only <u>Paid Rate</u>	c 2022 Paid Salary <u>Fire*</u>	d 2022 Paid Salary <u>Police*</u>	f 2023 Estimated Cost <u>Fire</u>	g 2023 Estimated Cost <u>Police</u>	h Final Premium Tax 40% Estimated Cost <u>Fire (.4*f)</u>	i Final Premium Tax 40% Estimated Cost <u>Police (.4*g)</u>	j Estimated Remaining Employer Contribution Total <u>Fire (.6*f)</u>	k Estimated Remaining Employer Contribution Total <u>Police (.6*g)</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>
	3344 Cherry Valley	0.00%	24.00%	0	37,500	0	9,338	0.00	3,735.00	0.00	5,602.50
	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	142,114	0	35,386	0.00	14,154.54	0.00	21,231.81
	3573 Clarksville	0.00%	24.00%	0	842,985	0	209,903	0.00	83,961.32	0.00	125,941.99
	3689 Clinton	24.00%	24.00%	31,450	270,242	7,831	67,290	3,132.38	26,916.10	4,698.57	40,374.15
	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%	17.90%	0	44,026	0	8,176	0.00	3,270.44	0.00	4,905.66
	3778 Concord	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	3786 Conway	24.00%	24.00%	6,348,619	7,261,206	1,580,806	1,808,040	632,322.42	723,216.13	948,483.63	1,084,824.19
	3794 Cooternack	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	3808 Compton Vol Fire Assoc	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	3832 Conway County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	3867 Cord Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	3875 Corning	0.00%	24.00%	0	220,966	0	55,020	0.00	22,008.20	0.00	33,012.29
	3972 Cotter	0.00%	24.00%	0	103,179	0	25,692	0.00	10,276.68	0.00	15,415.02
	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 Co	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	4065 Cotton Plant	24.00%	23.72%	26,768	32,504	6,665	7,999	2,666.09	3,199.63	3,999.14	4,799.44
	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%	1,030,478	581,946	256,589	144,904	102,635.61	57,961.79	153,953.42	86,942.69
	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%	23.72%	0	0	0	0	0.00	0.00	0.00	0.00
	4553 Dardanelle	0.00%	23.72%	0	641,474	0	157,863	0.00	63,145.38	0.00	94,718.06
	4634 Deann	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	4669 Decatur	0.00%	24.00%	0	385,016	0	95,869	0.00	38,347.56	0.00	57,521.34
	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%	198,160	728,693	49,342	181,445	19,736.71	72,577.85	29,605.06	108,866.77
	4812 Dermott	0.00%	24.00%	0	180,165	0	44,861	0.00	17,944.47	0.00	26,916.70
	4855 Des Arc	0.00%	24.00%	0	279,944	0	69,706	0.00	27,882.46	0.00	41,823.68
	4863 DeValls Bluff	0.00%	24.00%	0	25,920	0	6,454	0.00	2,581.63	0.00	3,872.45
	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	334,010	0	83,169	0.00	33,267.40	0.00	49,901.10

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2023

Location	Location <u>Code</u>	a LOPFI Only <u>Paid Rate</u>	b LOPFI Only <u>Paid Rate</u>	c 2022 Paid <u>Salary</u>	d 2022 Paid <u>Salary</u>	f 2023 Estimated <u>Cost</u>	g 2023 Estimated <u>Cost</u>	h Final Premium Tax <u>Fire (.4*f)</u>	i Final Premium Tax <u>Police (.4*g)</u>	j Estimated Remaining Employer Contribution Total	k Estimated Remaining Employer Contribution Total
		<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 (.6*g)</u>	<u>Police (.6*g)</u>
4987 Diamond City		0.00%	23.72%	0	59,750	0	14,704	0.00	5,881.67	0.00	8,822.51
5010 Diaz		0.00%	24.00%	0	78,970	0	19,664	0.00	7,865.41	0.00	11,798.11
5029 Dierks		0.00%	24.00%	0	165,428	0	41,191	0.00	16,476.58	0.00	24,714.88
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	248,478	0	61,871	0.00	24,748.40	0.00	37,122.60
5266 Dyess		0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
5355 Earle		0.00%	23.72%	0	87,298	0	21,484	0.00	8,593.44	0.00	12,890.16
5363 East Camden		0.00%	22.95%	0	31,430	0	7,484	0.00	2,993.51	0.00	4,490.26
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		21.38%	19.50%	2,613,145	2,350,181	579,641	475,471	231,856.47	190,188.42	347,784.71	285,282.62
5568 Elkins		24.00%	22.98%	73,303	522,983	18,252	124,688	7,300.95	49,875.28	10,951.43	74,812.92
5614 Elm Springs		0.00%	24.00%	0	253,465	0	63,113	0.00	25,245.12	0.00	37,867.69
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		20.58%	24.00%	726,512	737,617	155,123	183,667	62,049.24	73,466.64	93,073.86	110,199.96
5878 Evening Shade		0.00%	0.00%	0	11,825	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	260,120	0	64,770	0.00	25,907.95	0.00	38,861.92
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%	537,184	961,999	133,759	239,538	53,503.54	95,815.09	80,255.31	143,722.63
6149 Fayetteville		24.00%	24.00%	9,098,647	9,432,292	2,265,563	2,348,641	906,225.25	939,456.26	1,359,337.88	1,409,184.39
6203 Fifty Six		0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6254 Fisher		0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6262 Fire District #6 Crawford County		0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
6300 Flippin		23.72%	24.00%	80,980	262,728	19,929	65,419	7,971.51	26,167.73	11,957.26	39,251.59
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%	1,159,294	1,318,265	288,664	328,248	115,465.67	131,299.14	173,198.50	196,948.72
6548 Fort Smith		24.00%	21.29%	10,319,166	8,378,108	2,569,472	1,850,588	1,027,788.96	740,235.20	1,541,683.45	1,110,352.80
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%	24.00%	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

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2023

Location	Location <u>Code</u>	a	b	c	d	f	g	h	i	j	k
		LOPFI Only Paid Rate	LOPFI Only Paid Rate	2022 Paid Salary	2022 Paid Salary	2023 Estimated Cost	2023 Estimated Cost	Final Premium Tax Fire (.4*f)	Final Premium Tax Police (.4*g)	Estimated Remaining Employer Contribution Total	Estimated Remaining Employer 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>
	6890 Garnett	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	6939 Gassville	24.00%	24.00%	46,962	179,955	11,694	44,809	4,677.43	17,923.52	7,016.14	26,885.27
	7048 Gentry	23.72%	24.00%	38,018	504,734	9,356	125,679	3,742.46	50,271.50	5,613.69	75,407.25
	7137 Gillett	0.00%	24.00%	0	32,000	0	7,968	0.00	3,187.20	0.00	4,780.80
	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	154,248	0	38,408	0.00	15,363.09	0.00	23,044.63
	7269 Goshen	0.00%	24.00%	0	248,913	0	61,979	0.00	24,791.74	0.00	37,187.62
	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%	23.72%	0	200,286	0	49,289	0.00	19,715.75	0.00	29,573.63
	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	23.72%	24.00%	281,346	519,402	69,238	129,331	27,695.12	51,732.40	41,542.69	77,598.60
	7390 Gravel Ridge Fire Protection Dist.	24.00%	0.00%	104,439	0	26,005	0	10,402.07	0.00	15,603.11	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	566,608	0	141,085	0.00	56,434.14	0.00	84,651.21
	7447 Greenbrier	0.00%	23.72%	0	409,145	0	100,689	0.00	40,275.42	0.00	60,413.14
	7463 Greenland	0.00%	24.00%	0	137,319	0	34,193	0.00	13,677.02	0.00	20,515.53
	7471 Greenwood	24.00%	24.00%	76,448	1,062,793	19,036	264,635	7,614.25	105,854.15	11,421.37	158,781.22
	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	149,143	0	37,136	0.00	14,854.59	0.00	22,281.89
	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	64,304	0	16,012	0.00	6,404.68	0.00	9,607.02
	7846 Hagarville Rfd #3	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	7889 Halley	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	7935 Hamburg	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	8044 Hampton	0.00%	18.79%	0	144,594	0	28,188	0.00	11,275.23	0.00	16,912.85
	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	0.00%	24.00%	0	143,264	0	35,673	0.00	14,269.14	0.00	21,403.71
	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	244,073	0	60,774	0.00	24,309.67	0.00	36,464.50
	8346 Harrison	24.00%	24.00%	1,642,050	1,645,384	408,870	409,701	163,548.18	163,880.20	245,322.26	245,820.31
	8435 Hartford	0.00%	23.72%	0	38,077	0	9,371	0.00	3,748.22	0.00	5,622.33
	8478 Haskell	23.72%	24.00%	19,704	235,989	4,849	58,761	1,939.62	23,504.47	2,909.43	35,256.71
	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%	253,847	729,782	63,208	181,716	25,283.18	72,686.32	37,924.77	109,029.48
	8648 Helena-West Helena	21.06%	22.28%	1,257,054	1,066,998	274,663	246,642	109,865.23	98,656.75	164,797.84	147,985.13
	8656 Hector	0.00%	23.72%	0	34,348	0	8,453	0.00	3,381.11	0.00	5,071.66
	8664 Hermitage	0.00%	22.44%	0	64,862	0	15,101	0.00	6,040.29	0.00	9,060.44

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2023

Location	Location	a LOPFI Only Paid Rate	b LOPFI Only Paid Rate	c 2022 Paid Salary	d 2022 Paid Salary	f 2023 Estimated Cost	g 2023 Estimated Cost	h Final Premium Tax 40% Estimated Cost	i Final Premium Tax 40% Estimated Cost	j Estimated Remaining Employer Contribution Total	k Estimated Remaining Employer Contribution Total
		Code	Name	Fire	Police	Fire*	Police*	Fire	Police	Fire (.6*f)	Police (.6*g)
	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	24.00%	24.00%	0	193,278	0	48,126	0.00	19,250.49	0.00	28,875.73
	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	23.72%	23.72%	14,247	147,714	3,506	36,352	1,402.48	14,540.67	2,103.72	21,811.01
	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	25,609	0	6,377	0.00	2,550.67	0.00	3,826.00
	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%	156,504	0	38,970	0	15,587.84	0.00	23,381.75	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%	659,305	0	164,167	0	65,666.76	0.00	98,500.15	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%	5,235,958	6,872,608	1,303,754	1,711,279	521,501.46	684,511.79	782,252.20	1,026,767.68
	9210 Hot Springs Village	24.00%	24.00%	1,221,506	962,655	304,155	239,701	121,661.96	95,880.44	182,492.94	143,820.66
	9326 Hoxie	0.00%	24.00%	0	133,892	0	33,339	0.00	13,335.62	0.00	20,003.43
	9415 Hughes	0.00%	23.72%	0	85,915	0	21,143	0.00	8,457.27	0.00	12,685.90
	9512 Humphrey	0.00%	24.00%	0	5,200	0	1,295	0.00	517.92	0.00	776.88
	9547 Hwy 94 East	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	9628 Huntsville	23.72%	24.00%	49,225	405,876	12,114	101,063	4,845.61	40,425.22	7,268.41	60,637.83
	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	7,470	0.00	2,988.00	0.00	4,482.00
	9911 Highway 70 West Fire Protection Assn	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%	3,728,921	2,855,219	928,501	710,949	371,400.56	284,379.76	557,100.85	426,569.65
	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	64,133	0	15,969	0.00	6,387.66	0.00	9,581.49
	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%	266,174	458,095	66,277	114,066	26,510.93	45,626.22	39,766.40	68,439.34
	10405 Joiner	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	10413 Johnson Co Rfd #8(Coal Hill)	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	10502 Jonesboro	24.00%	24.00%	7,305,282	8,614,997	1,819,015	2,145,134	727,606.08	858,053.71	1,091,409.11	1,287,080.56
	10529 Joplin Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	10588 Judsonia	0.00%	24.00%	0	203,706	0	50,723	0.00	20,289.09	0.00	30,433.64

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2023

Location	Location <u>Code</u>	a LOPFI Only Paid Rate	b LOPFI Only Paid Rate	c 2022 Paid Salary	d 2022 Paid Salary	f 2023 Estimated Cost	g 2023 Estimated Cost	h Final Premium Tax Fire (.4*f)	i Final Premium Tax Police (.4*g)	j Estimated Remaining Employer Contribution Total	k Estimated Remaining Employer Contribution Total
		<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 (.6*f)</u>	<u>Police (.6*g)</u>
	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	171,923	0	42,809	0.00	17,123.55	0.00	25,685.33
	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	68,942	0	17,167	0.00	6,866.66	0.00	10,299.99
	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	114,938	0	28,620	0.00	11,447.80	0.00	17,171.71
	10871 Krooked Creek 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	182,443	0	45,428	0.00	18,171.35	0.00	27,257.03
	11040 Lake Hamilton	24.00%	0.00%	19,104	0	4,757	0	1,902.76	0.00	2,854.14	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	74,100	0	18,451	0.00	7,380.36	0.00	11,070.54
	11207 Lake Village	0.00%	24.00%	0	271,605	0	67,630	0.00	27,051.88	0.00	40,577.82
	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	131,179	0	32,663	0.00	13,065.39	0.00	19,598.09
	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	200,359	0	49,889	0.00	19,955.74	0.00	29,933.61
	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	75,246	0	18,736	0.00	7,494.47	0.00	11,241.71
	11517 Leslie	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	11525 Lewisville	0.00%	24.00%	0	92,660	0	23,072	0.00	9,228.93	0.00	13,843.40
	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	347,980	0	86,647	0.00	34,658.85	0.00	51,988.28
	11606 Little Rock	24.00%	24.00%	33,598,972	39,354,584	8,366,144	9,799,292	3,346,457.58	3,919,716.61	5,019,686.37	5,879,574.91
	11614 Lincoln	23.72%	24.00%	78,738	467,975	19,377	116,526	7,750.86	46,610.28	11,626.28	69,915.42
	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	521,741	0	129,913	0.00	51,965.38	0.00	77,948.07
	11851 Louann	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	11908 Lowell	24.00%	22.14%	1,634,496	1,183,450	406,990	271,841	162,795.80	108,736.56	244,193.71	163,104.85
	11959 Luxora	0.00%	24.00%	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%	548,285	1,042,596	136,523	259,607	54,609.22	103,842.60	81,913.83	155,763.90
	12297 Malvern	24.00%	24.00%	861,808	988,800	214,590	246,211	85,836.12	98,484.46	128,754.19	147,726.69
	12394 Mammoth Spring	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	12483 Manila	24.00%	24.00%	0	190,719	0	47,489	0.00	18,995.60	0.00	28,493.40
	12580 Mansfield	0.00%	24.00%	0	116,007	0	28,886	0.00	11,554.32	0.00	17,331.49
	12637 Marble Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2023

Location	Location <u>Code</u>	a LOPFI Only Paid Rate	b LOPFI Only Paid Rate	c 2022 Paid Salary	d 2022 Paid Salary	f 2023 Estimated Cost	g 2023 Estimated Cost	h Final Premium Tax Fire (.4*f) Police (.4*g)	i Final Premium Tax Police (.4*g)	j Estimated Remaining Employer Contribution Total	k Estimated Remaining Employer 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>
		<u>Code</u>	<u>Name</u>								
	12688 Marianna	24.00%	24.00%	81,474	435,916	20,287	108,543	8,114.77	43,417.26	12,172.16	65,125.88
	12785 Marion	24.00%	24.00%	158,514	1,289,177	39,470	321,005	15,787.98	128,402.05	23,681.97	192,603.08
	12882 Marked Tree	0.00%	24.00%	0	264,993	0	65,983	0.00	26,393.32	0.00	39,589.98
	12971 Marmaduke	0.00%	24.00%	0	155,793	0	38,793	0.00	15,517.01	0.00	23,275.52
	13056 Marshall	0.00%	24.00%	0	91,020	0	22,664	0.00	9,065.56	0.00	13,598.34
	13080 Marvell	0.00%	23.78%	0	155,208	0	38,293	0.00	15,317.00	0.00	22,975.50
	13188 Maumelle	24.00%	24.00%	2,353,031	2,147,176	585,905	534,647	234,361.90	213,858.73	351,542.85	320,788.10
	13242 Mayflower	24.00%	24.00%	49,248	365,583	12,263	91,030	4,905.15	36,412.05	7,357.72	54,618.07
	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	196,046	0	48,816	0.00	19,526.21	0.00	29,289.32
	13382 McGehee	24.00%	21.10%	457,091	427,998	113,816	93,694	45,526.28	37,477.64	68,289.42	56,216.45
	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	32,894	0	8,191	0.00	3,276.29	0.00	4,914.44
	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%	152,056	0	37,862	0	15,144.74	0.00	22,717.10	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	116,811	0	29,086	0.00	11,634.39	0.00	17,451.59
	13986 Monette	0.00%	24.00%	0	189,500	0	47,185	0.00	18,874.15	0.00	28,311.23
	14087 Monticello	24.00%	0.00%	475,013	0	118,278	0	47,311.29	0.00	70,966.93	0.00
	14184 Montrose	0.00%	24.00%	0	0	0	0	0.00	0.00	0.00	0.00
	14214 Morning Star Fpa (Garland)	24.00%	0.00%	32,521	0	8,098	0	3,239.08	0.00	4,858.61	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	23.72%	0.00%	44,766	0	11,017	0	4,406.67	0.00	6,610.00	0.00
	14281 Morriston	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	37,083	0	9,234	0.00	3,693.50	0.00	5,540.25
	14389 Mountain Home	24.00%	24.00%	1,570,840	1,683,756	391,139	419,255	156,455.66	167,702.05	234,683.49	251,553.08
	14478 Mountain Pine	0.00%	24.00%	0	119,321	0	29,711	0.00	11,884.40	0.00	17,826.61
	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	357,938	0	89,126	0.00	35,650.59	0.00	53,475.89
	14575 Mulberry	0.00%	20.01%	0	138,550	0	28,764	0.00	11,505.43	0.00	17,258.14
	14672 Murfreesboro	0.00%	23.72%	0	142,063	0	34,961	0.00	13,984.42	0.00	20,976.63
	14877 Nashville	24.00%	0.00%	49,170	0	12,243	0	4,897.34	0.00	7,346.02	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%	23.60%	890,073	863,740	221,628	211,487	88,651.28	84,594.68	132,976.92	126,892.03
	15083 Nimrod/Aplin	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	15091 Nob Hill	23.72%	0.00%	62,400	0	15,356	0	6,142.53	0.00	9,213.80	0.00

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2023

Location	Location <u>Code</u>	a LOPFI Only Paid Rate	b LOPFI Only Paid Rate	c 2022 Paid Salary	d 2022 Paid Salary	f 2023 Estimated Cost	g 2023 Estimated Cost	h Final Premium Tax 40% Estimated Cost	i Final Premium Tax 40% Estimated Cost	j Estimated Remaining Employer Contribution Total	k Estimated Remaining Employer 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*i)</u>	<u>Police (.6*j)</u>
15156	Norman	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
15164	Norfork	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	23.72%	0.00%	39,907	0	9,821	0	3,928.34	0.00	5,892.51	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 #1	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%	21.79%	11,192,049	13,333,972	2,786,820	3,014,428	1,114,728.04	1,205,771.07	1,672,092.06	1,808,656.61
15407	North Pulaski Fire Protection District #'	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	23.72%	0.00%	76,132	0	18,736	0	7,494.26	0.00	11,241.39	0.00
15555	Ola	0.00%	22.88%	0	115,753	0	27,477	0.00	10,990.98	0.00	16,486.47
15660	Oppelo	0.00%	19.75%	0	30,226	0	6,194	0.00	2,477.41	0.00	3,716.11
15768	Osceola	24.00%	24.00%	867,330	1,204,905	215,965	300,021	86,386.02	120,008.55	129,579.03	180,012.83
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%	21.16%	61,727	457,312	15,370	100,396	6,148.00	40,158.41	9,222.00	60,237.62
15997	Pangburn	0.00%	24.00%	0	58,842	0	14,652	0.00	5,860.64	0.00	8,790.96
16160	Paragould	24.00%	24.00%	1,943,980	2,512,398	484,051	625,587	193,620.40	250,234.86	290,430.61	375,352.30
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	35,599	0	8,864	0.00	3,545.64	0.00	5,318.46
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	23.72%	24.00%	671,468	814,987	165,245	202,932	66,097.93	81,172.70	99,146.89	121,759.05
16284	Perla	0.00%	24.00%	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	226,726	0	56,455	0.00	22,581.89	0.00	33,872.83
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%	23.72%	0	56,074	0	13,800	0.00	5,519.83	0.00	8,279.75
16446	Pleasant Plains Fire	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16462	Pine Bluff	24.00%	24.00%	5,441,992	5,097,085	1,355,056	1,269,174	542,022.36	507,669.70	813,033.55	761,504.55
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%	24.00%	0	0	0	0	0.00	0.00	0.00	0.00
16659	Pocahontas	24.00%	24.00%	285,135	714,709	70,999	177,963	28,399.47	71,185.01	42,599.20	106,777.51

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2023

Location	Location	a LOPFI Only Paid Rate	b LOPFI Only Paid Rate	c 2022 Paid Salary	d 2022 Paid Salary	f 2023 Estimated Cost	g 2023 Estimated Cost	h Final Premium Tax 40% Estimated Cost	i Final Premium Tax 40% Estimated Cost	j Estimated Remaining Employer Contribution Total	k Estimated Remaining Employer Contribution Total
		<u>Code</u>	<u>Name</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>
16675	Ponca Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
16683	Pottsville	0.00%	24.00%	0	279,880	0	69,690	0.00	27,876.05	0.00	41,814.07
16713	Portland	0.00%	23.72%	0	40,160	0	9,883	0.00	3,953.27	0.00	5,929.91
16756	Prairie Grove	24.00%	24.00%	281,760	899,721	70,158	224,031	28,063.29	89,612.24	42,094.94	134,418.35
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%	1,878,982	0	467,866	0	187,146.56	0.00	280,719.84	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	36,582	0	9,109	0.00	3,643.57	0.00	5,465.35
17043	Rector	0.00%	24.00%	0	216,535	0	53,917	0.00	21,566.88	0.00	32,350.33
17132	Redfield	0.00%	24.00%	0	285,218	0	71,019	0.00	28,407.71	0.00	42,611.57
17140	Rison	0.00%	24.00%	0	0	0	0	0.00	0.00	0.00	0.00
17159	Richwood Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
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	168,456	0	41,945	0.00	16,778.19	0.00	25,167.28
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%	8,824,554	6,856,969	2,197,314	1,707,385	878,925.56	682,954.12	1,318,388.34	1,024,431.17
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%	3,093,603	3,069,175	770,307	764,225	308,122.87	305,689.83	462,184.31	458,534.74
17531	Salem	0.00%	24.00%	0	177,923	0	44,303	0.00	17,721.16	0.00	26,581.74
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%	2,447,071	2,447,598	609,321	609,452	243,728.24	243,780.73	365,592.36	365,671.09
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	185,585	0	46,211	0.00	18,484.22	0.00	27,726.33
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	4,242,602	0	1,056,408	0.00	422,563.20	0.00	633,844.79
17833	Siloam Springs	24.00%	24.00%	2,776,543	2,449,871	691,359	610,018	276,543.67	244,007.16	414,815.50	366,010.74

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2023

Location	Location <u>Code</u>	a LOPFI Only Paid Rate	b LOPFI Only Paid Rate	c 2022 Paid Salary	d 2022 Paid Salary	f 2023 Estimated Cost	g 2023 Estimated Cost	h Final Premium Tax 40% Estimated Cost	i Final Premium Tax 40% Estimated Cost	j Estimated Remaining Employer Contribution Total	k Estimated Remaining Employer 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*j)</u>	<u>Police (.6*k)</u>
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	378,890	0	94,344	0.00	37,737.40	0.00	56,606.10
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%	24.00%	0	24,465	0	6,092	0.00	2,436.71	0.00	3,655.07
18007	South Mountain V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18015	Southside V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18023	South Greene County	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18031	Springdale	24.00%	24.00%	10,594,740	9,373,435	2,638,090	2,333,985	1,055,236.15	933,594.15	1,582,854.22	1,400,391.22
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	91,220	0	22,714	0.00	9,085.54	0.00	13,628.31
18244	Star City	0.00%	22.33%	0	248,489	0	57,568	0.00	23,027.39	0.00	34,541.08
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	20,705	0	5,156	0.00	2,062.22	0.00	3,093.33
18546	Stuttgart	22.78%	24.00%	887,353	1,226,593	209,719	305,422	83,887.65	122,168.62	125,831.47	183,252.93
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	119,338	0	29,715	0.00	11,886.03	0.00	17,829.05
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	36,181	0	9,009	0.00	3,603.62	0.00	5,405.44
18821	Taylor	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
18929	Texarkana	24.00%	23.13%	3,710,655	4,719,831	923,953	1,132,636	369,581.22	453,054.25	554,371.83	679,581.38
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	23.72%	23.72%	156,907	721,630	38,614	177,589	15,445.60	71,035.78	23,168.40	106,553.68
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%	263,536	699,440	65,621	174,161	26,248.21	69,664.23	39,372.32	104,496.34
19313	Tuckerman	0.00%	24.00%	0	181,656	0	45,232	0.00	18,092.92	0.00	27,139.38
19321	Tull Fire & Rescue	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19356	Turrell	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19364	Turtle Creek	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
19372	Tyronza	0.00%	24.00%	0	31,549	0	7,856	0.00	3,142.25	0.00	4,713.38
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

Arkansas Fire and Police Premium Tax Allocation
LOPFI Paid Locations Premium Tax Allocation for 2023

Location	Location <u>Code</u>	a LOPFI Only <u>Paid Rate</u>	b LOPFI Only <u>Paid Rate</u>	c 2022 Paid <u>Salary</u>	d 2022 Paid <u>Salary</u>	f 2023 Estimated <u>Cost</u>	g 2023 Estimated <u>Cost</u>	h Final Premium Tax <u>Fire (.4*f)</u>	i Final Premium Tax <u>Police (.4*g)</u>	j Estimated Remaining Employer Contribution Total	k Estimated Remaining Employer Contribution Total
		<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 (.6*i)</u>	<u>Police (.6*g)</u>
	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%	2,724,234	2,237,618	678,334	557,167	271,333.70	222,866.76	407,000.55	334,300.15
	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	23.72%	24.00%	91,723	456,818	22,573	113,748	9,029.03	45,499.06	13,543.55	68,248.59
	19615 Viola	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	19828 Wabbaseka	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	19917 Waldo	0.00%	14.67%	0	23,544	0	3,583	0.00	1,433.37	0.00	2,150.06
	20028 Waldron	0.00%	24.00%	0	371,656	0	92,542	0.00	37,016.94	0.00	55,525.41
	20117 Walnut Ridge	21.79%	24.00%	434,825	328,410	98,301	81,774	39,320.58	32,709.66	58,980.87	49,064.50
	20168 Ward	24.00%	24.00%	55,340	522,826	13,780	130,184	5,511.83	52,073.48	8,267.75	78,110.22
	20214 Warren	20.50%	0.00%	201,108	0	42,773	0	17,109.30	0.00	25,663.95	0.00
	20311 Washington	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	20346 Water Valley Vfd	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	20354 Watson Chapel	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	20362 Wedington V F D	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	20419 Weiner	0.00%	24.00%	0	35,440	0	8,825	0.00	3,529.86	0.00	5,294.79
	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	23.72%	24.00%	97,173	262,035	23,914	65,247	9,565.51	26,098.68	14,348.26	39,148.01
	20605 West Memphis	24.00%	24.00%	3,442,259	4,281,049	857,122	1,065,981	342,848.98	426,392.51	514,273.47	639,588.77
	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	16,560	0	4,123	0.00	1,649.38	0.00	2,474.06
	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	809,143	0	201,477	0.00	80,590.68	0.00	120,886.02
	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%	24.00%	0	47,294	0	11,776	0.00	4,710.46	0.00	7,065.68
	21024 Woodlawn	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	21091 Wilson	0.00%	23.72%	0	49,714	0	12,234	0.00	4,893.74	0.00	7,340.60
	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%	409,944	839,407	102,076	209,012	40,830.41	83,604.91	61,245.61	125,407.36
	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	23.72%	0.00%	87,006	0	21,412	0	8,564.70	0.00	12,847.04	0.00
	21700 101 - Gamaliel FPD #5	0.00%	0.00%	0	0	0	0	0.00	0.00	0.00	0.00
	Totals:			188,184,660	225,201,713	46,682,981	55,150,369	18,673,192.38	22,060,147.46	28,009,788.58	33,090,221.26

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022
DISTRIBUTED JUNE 2023**

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 2022	27,887,899.93
Percentage Increase	121.92%
Base year's amount for Fire Protection Fund	600,000.00
1 + 1/2 of percentage increase	1.6096
Amount for Fire Protection Fund	965,760.00

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022
DISTRIBUTED JUNE 2023**

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 (2022) **6,952,516.72**

Based on 6/9/2023 estimate email from Jason Willett

State Police Retirement Fund (2022)	6,952,516.72
Based on 6/9/2023 estimate email from Jason Willett	
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
<i>There was an adjustment (downward) for the 2014 amount, as well as for the 2013 amount, made after the previous allocation report was completed.</i>	
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, 2023

	Monthly	Monthly	Number of Retirees	Number of DROPs	Total Annual
	Supp. Benefit Retirees	Supp. Benefit DROPs			Amount to be Paid
Local Plans, locally administered					
Fayetteville	1,650.00	0.00	33	0	19,800.00
Harrison	450.00	0.00	9	0	5,400.00
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	1,750.00	0.00	35	0	21,000.00
Subtotal local administered	6,800.00	0.00	136	0	81,600.00
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	750.00	0.00	15		9,000.00
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	750.00	0.00	15		9,000.00
Fort Smith	3,400.00	0.00	68		40,800.00
Heber Springs	200.00	0.00	4		2,400.00
Helena-West Helena	400.00	0.00	8		4,800.00
Hot Springs	2,350.00	0.00	47		28,200.00
Jonesboro	1,350.00	0.00	27		16,200.00
Little Rock	11,650.00	50.00	233	1	140,400.00
Lowell	50.00	0.00	1		600.00
Magnolia	500.00	0.00	10		6,000.00
Malvern	200.00	0.00	4		2,400.00
Marianna	200.00	0.00	4		2,400.00
McGehee	100.00	0.00	2		1,200.00
Newport	350.00	0.00	7		4,200.00
North Little Rock	4,450.00	100.00	89	2	54,600.00
Osceola	450.00	0.00	9		5,400.00
Paragould	400.00	0.00	8		4,800.00
Pine Bluff	3,000.00	0.00	60		36,000.00
Russellville	450.00	0.00	9		5,400.00
Searcy	450.00	0.00	9		5,400.00
Stuttgart	200.00	0.00	4		2,400.00
West Memphis	1,300.00	0.00	26		15,600.00
Subtotal LOPFI administered	36,800.00	150.00	736	3	443,400.00
Grand Total Monthly Benefits	43,600.00	150.00	872	3	525,000.00

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022
DISTRIBUTED JUNE 2023

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	136	203	285
Administered by LOPFI	739	964	1,280
	875	1,167	1,565
Distribution Amount for July 2021	2,472.55	2,172.39	331.15
Amount to be Distributed	2,163,481.25	2,535,179.13	518,249.75

Scheduled Supplement Amounts - Act 465 of 2019

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

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022
DISTRIBUTED JUNE 2023

FUTURE SUPPLEMENT FUND

Recent History

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

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

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

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022, DISTRIBUTED JUNE 2023
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans					
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	\$2,472.55 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	\$2,172.39 Annual Payment for Paid Retiree	\$331.15 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	3,311.50
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	1,324.60
248 Altheimer	0	0	0.00	0	4	0	0	0.00	1,324.60
302 Amity	0	0	0.00	0	7	0	0	0.00	2,318.05
310 Antioch	0	0	0.00	0	0	0	0	0.00	0.00
345 Appleton Rural V F D	0	0	0.00	0	0	0	0	0.00	0.00
361 Arch Street Fpd #16	0	0	0.00	0	0	0	0	0.00	0.00
418 Arkadelphia	0	0	0.00	0	0	7	9	15,206.73	2,980.35
507 Arkansas City	0	0	0.00	0	3	0	0	0.00	993.45
604 Ashdown	0	0	0.00	0	0	0	12	0.00	3,973.80
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	1,986.90
809 Augusta	0	0	0.00	0	9	0	0	0.00	2,980.35
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	9	0	0	0.00	2,980.35
1007 Barling	0	0	0.00	1	3	0	0	2,172.39	993.45
1074 Barton-Lexa	0	0	0.00	0	0	0	0	0.00	0.00
1104 Batesville	0	0	0.00	0	0	13	2	28,241.07	662.30
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	993.45
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	6	0	0	0.00	1,986.90
1317 Beebe	0	0	0.00	0	4	0	0	0.00	1,324.60
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	662.30
1406 Bella Vista	0	0	0.00	8	1	0	0	17,379.12	331.15
1503 Benton	7	0	17,307.85	23	1	0	0	49,964.97	331.15
1600 Bentonville	0	0	0.00	9	3	0	0	19,551.51	993.45
1627 Bergman Vf Assoc	0	0	0.00	0	0	0	0	0.00	0.00
1643 Bigelow	0	0	0.00	0	0	0	0	0.00	0.00
1694 Bethesda	0	0	0.00	0	0	0	0	0.00	0.00
1708 Berryville	0	0	0.00	0	15	0	0	0.00	4,967.25
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	1,655.75
1740 Bismarck Fire Pro Assoc	0	0	0.00	0	0	0	0	0.00	0.00
1759 Black Rock	0	0	0.00	0	0	0	0	0.00	0.00
1791 Blytheville	17	0	42,033.35	19	1	0	0	41,275.41	331.15
1856 Bonanza	0	0	0.00	0	0	0	0	0.00	0.00
1880 Bono	0	0	0.00	0	0	0	0	0.00	0.00
1899 Bono FID	0	0	0.00	0	0	0	0	0.00	0.00
1902 Booneville	0	0	0.00	0	9	0	0	0.00	2,980.35
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	10	0	0	0.00	3,311.50
2003 Bradley	0	0	0.00	0	5	0	0	0.00	1,655.75
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	2,472.55	0	0	1	6	2,172.39	1,986.90
2127 Brookland	0	0	0.00	0	0	0	0	0.00	0.00
2178 Bruno Fire Prot Dist	0	0	0.00	0	0	0	0	0.00	0.00
2194 Bryant	0	0	0.00	0	6	0	0	0.00	1,986.90
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	9	0	0	0.00	2,980.35
2356 Burnt Ridge	0	0	0.00	0	0	0	0	0.00	0.00
2380 Butterfield	0	0	0.00	0	0	0	0	0.00	0.00
2585 Cabot	3	0	7,417.65	1	4	0	0	2,172.39	1,324.60

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022, DISTRIBUTED JUNE 2023
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans					
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	Annual Payment for Retirees, etc.	Number of 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
	\$2,472.55			\$2,172.39 \$331.15					
2682 Caddo Valley	0	0	0.00	0	7	0	0	0.00	2,318.05
2690 Caldwell	0	0	0.00	0	1	0	0	0.00	331.15
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	662.30
2763 Calion	0	0	0.00	0	5	0	0	0.00	1,655.75
2771 Camden	15	0	37,088.25	22	9	0	0	47,792.58	2,980.35
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	331.15
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	4,636.10
2984 Carlisle	0	0	0.00	0	13	0	0	0.00	4,304.95
3050 Carthage	0	0	0.00	0	6	0	0	0.00	1,986.90
3085 Cash	0	0	0.00	0	1	0	0	0.00	331.15
3093 Cave City	0	0	0.00	0	8	0	0	0.00	2,649.20
3107 Cave Springs Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3123 Cecil Rural	0	0	0.00	0	0	0	0	0.00	0.00
3158 Center	0	0	0.00	0	0	0	0	0.00	0.00
3166 Center Grove	0	0	0.00	0	0	0	0	0.00	0.00
3182 Centerton	0	0	0.00	2	8	0	0	4,344.78	2,649.20
3190 Central City	0	0	0.00	0	0	0	0	0.00	0.00
3239 Chambersville Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3271 Charleston	0	0	0.00	0	10	0	0	0.00	3,311.50
3301 Charlotte Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3328 Cherry Hill Vfd	0	0	0.00	0	0	0	0	0.00	0.00
3336 Cherokee Village	0	0	0.00	0	0	0	0	0.00	0.00
3344 Cherry Valley	0	0	0.00	0	0	0	0	0.00	0.00
3360 Chickalah RFD	0	0	0.00	0	0	0	0	0.00	0.00
3387 Chidester	0	0	0.00	0	3	0	0	0.00	993.45
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	6	0	0	0.00	1,986.90
3573 Clarksville	0	0	0.00	0	17	0	0	0.00	5,629.55
3689 Clinton	0	0	0.00	1	14	0	0	2,172.39	4,636.10
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	4	0	0	0.00	1,324.60
3778 Concord	0	0	0.00	0	0	0	0	0.00	0.00
3786 Conway	25	0	61,813.75	26	0	0	0	56,482.14	0.00
3794 Cooterneck	0	0	0.00	0	7	0	0	0.00	2,318.05
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	13	0	0	0.00	4,304.95
3972 Cotter	0	0	0.00	0	2	0	0	0.00	662.30
3980 Cotter/Gassville	0	0	0.00	0	0	0	0	0.00	0.00
4057 BDR Rural Fire Dist #1 C	0	0	0.00	0	0	0	0	0.00	0.00
4065 Cotton Plant	0	0	0.00	0	4	0	0	0.00	1,324.60
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	10	0	0	0.00	3,311.50
4251 Crow Mountain	0	0	0.00	0	0	0	0	0.00	0.00
4278 Crossett	1	0	2,472.55	8	9	0	0	17,379.12	2,980.35
4286 Crystal FPD #24	0	0	0.00	0	0	0	0	0.00	0.00
4308 Curtis Rural	0	0	0.00	0	0	0	0	0.00	0.00
4332 Dalton Vfd	0	0	0.00	0	0	0	0	0.00	0.00
4340 Damascus	0	0	0.00	0	0	0	0	0.00	0.00
4464 Danville	0	0	0.00	0	6	0	0	0.00	1,986.90
4553 Dardanelle	0	0	0.00	0	0	0	10	0.00	3,311.50
4634 Deann	0	0	0.00	0	0	0	0	0.00	0.00

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022, DISTRIBUTED JUNE 2023
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

<u>City/Location</u>	Police Plans			Fire Plans					
	Number of LOPFI Admin Retirees, etc.	Number of Locally Admin Retirees, etc.	Annual Payment for Retirees, etc.	Number of 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
4669 Decatur	0	0	0.00	0	5	0	0	0.00	1,655.75
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	2,649.20
4812 Dermott	0	0	0.00	0	0	0	13	0.00	4,304.95
4855 Des Arc	0	0	0.00	0	11	0	0	0.00	3,642.65
4863 DeValls Bluff	0	0	0.00	0	9	0	0	0.00	2,980.35
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	3,311.50
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	1,986.90
5029 Dierks	0	0	0.00	0	0	0	0	0.00	0.00
5037 District 7 Crawford Co	0	0	0.00	0	0	0	0	0.00	0.00
5045 Dodd Mountain V F D	0	0	0.00	0	0	0	0	0.00	0.00
5053 Dumas	0	0	0.00	0	0	0	10	0.00	3,311.50
5169 Dover	0	0	0.00	0	3	0	0	0.00	993.45
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	2,649.20
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	0	0	6	0.00	1,986.90
5460 El Dorado	23	0	56,868.65	33	0	0	0	71,688.87	0.00
5568 Elkins	0	0	0.00	0	10	0	0	0.00	3,311.50
5614 Elm Springs	0	0	0.00	0	0	0	0	0.00	0.00
5630 Emmett	0	0	0.00	0	5	0	0	0.00	1,655.75
5649 EMP Rural Fire Assoc.	0	0	0.00	0	0	0	0	0.00	0.00
5657 England	0	0	0.00	0	13	0	0	0.00	4,304.95
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	1,986.90
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	19	0.00	6,291.85
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	7	0	0	0.00	2,318.05
6149 Fayetteville	0	33	81,594.15	0	0	37	2	80,378.43	662.30
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	662.30
6262 Fire District #6 Crawford	0	0	0.00	0	0	0	0	0.00	0.00
6300 Flippin	0	0	0.00	0	0	0	6	0.00	1,986.90
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	4,636.10
6351 Foreman	0	0	0.00	0	0	0	9	0.00	2,980.35
6440 Forrest City	15	0	37,088.25	11	0	0	0	23,896.29	0.00
6548 Fort Smith	68	0	168,133.40	90	0	0	0	195,515.10	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	662.30
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	2,649.20
7048 Gentry	0	0	0.00	0	9	0	0	0.00	2,980.35
7137 Gillett	0	0	0.00	0	12	0	0	0.00	3,973.80
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	2,980.35
7269 Goshen	0	0	0.00	0	0	0	0	0.00	0.00
7277 Goshen Fire Dist Assoc	0	0	0.00	0	0	0	0	0.00	0.00
7331 Gosnell	0	0	0.00	0	3	0	0	0.00	993.45

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022, DISTRIBUTED JUNE 2023
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans					
	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
7358 Grady	0	0	0.00	0	5	0	0	0.00	1,655.75
7366 Gould	0	0	0.00	0	2	0	0	0.00	662.30
7374 Gravette	0	0	0.00	0	4	0	0	0.00	1,324.60
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	1,986.90
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	11	0	0	0.00	3,642.65
7498 Greenwood Rural	0	0	0.00	0	0	0	0	0.00	0.00
7544 Greers Ferry	0	0	0.00	0	6	0	0	0.00	1,986.90
7633 Grover Township	0	0	0.00	0	5	0	0	0.00	1,655.75
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	662.30
7749 Gurdon	0	0	0.00	0	7	0	0	0.00	2,318.05
7757 Guy Community	0	0	0.00	0	0	0	0	0.00	0.00
7765 Hackett	0	0	0.00	0	0	0	0	0.00	0.00
7846 Hagarville Rfd #3	0	0	0.00	0	0	0	0	0.00	0.00
7889 Halley	0	0	0.00	0	0	0	0	0.00	0.00
7935 Hamburg	0	0	0.00	0	13	0	0	0.00	4,304.95
8044 Hampton	0	0	0.00	0	14	0	0	0.00	4,636.10
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	1,655.75
8133 Hardy	0	0	0.00	0	3	0	0	0.00	993.45
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	3	0	0	0.00	993.45
8346 Harrison	0	9	22,252.95	0	0	16	0	34,758.24	0.00
8435 Hartford	0	0	0.00	0	1	0	0	0.00	331.15
8478 Haskell	0	0	0.00	0	0	0	0	0.00	0.00
8494 Hatfield Volunteer Fire R	0	0	0.00	0	0	0	0	0.00	0.00
8532 Hazen	0	0	0.00	0	12	0	0	0.00	3,973.80
8621 Heber Springs	4	0	9,890.20	1	10	0	0	2,172.39	3,311.50
8648 Helena-West Helena	8	0	19,780.40	14	7	0	0	30,413.46	2,318.05
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	993.45
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	7	0	0	0.00	2,318.05
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	993.45
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	331.15
9016 Hon Vfd	0	0	0.00	0	0	0	0	0.00	0.00
9024 Hope	0	0	0.00	0	0	9	2	19,551.51	662.30
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	1,655.75
9083 Horseshoe Lake	0	0	0.00	0	0	0	0	0.00	0.00
9113 Hot Springs	47	0	116,209.85	50	0	0	0	108,619.50	0.00
9210 Hot Springs Village	0	0	0.00	2	4	0	0	4,344.78	1,324.60
9326 Hoxie	0	0	0.00	1	2	0	0	2,172.39	662.30
9415 Hughes	0	0	0.00	0	0	0	8	0.00	2,649.20
9512 Humphrey	0	0	0.00	0	1	0	0	0.00	331.15
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	1,655.75
9717 Huntington	0	0	0.00	0	4	0	0	0.00	1,324.60

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022, DISTRIBUTED JUNE 2023
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans					
	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
9814 Huttig	0	0	0.00	0	8	0	0	0.00	2,649.20
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	4,304.95
10030 Inspiration Point	0	0	0.00	0	0	0	0	0.00	0.00
10065 lone Community Fire	0	0	0.00	0	0	0	0	0.00	0.00
10219 Jacksonville	0	15	37,088.25	0	0	31	0	67,344.09	0.00
10308 Johnson Co Rfd #1(Lud)	0	0	0.00	0	0	0	0	0.00	0.00
10316 Jasper	0	0	0.00	0	8	0	0	0.00	2,649.20
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	4	0	0	0.00	1,324.60
10413 Johnson Co Rfd #8(Coa)	0	0	0.00	0	0	0	0	0.00	0.00
10502 Jonesboro	27	0	66,758.85	43	0	0	0	93,412.77	0.00
10529 Joplin Vfd	0	0	0.00	0	0	0	0	0.00	0.00
10588 Judsonia	0	0	0.00	0	0	0	10	0.00	3,311.50
10618 Junction City	0	0	0.00	0	5	0	0	0.00	1,655.75
10707 Keiser	0	0	0.00	0	7	0	0	0.00	2,318.05
10804 Kensett	0	0	0.00	0	6	0	0	0.00	1,986.90
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 Creek Vfp Assoc	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	2,318.05
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	2,649.20
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	1,986.90
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	1,324.60
11436 Lead Hill Vfd	0	0	0.00	0	0	0	0	0.00	0.00
11509 Lepanto	0	0	0.00	0	0	0	11	0.00	3,642.65
11517 Leslie	0	0	0.00	0	0	0	0	0.00	0.00
11525 Lewisville	0	0	0.00	0	5	0	0	0.00	1,655.75
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	234	0	578,576.70	243	0	0	0	527,890.77	0.00
11614 Lincoln	0	0	0.00	1	6	0	0	2,172.39	1,986.90
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	2,318.05
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	9	0.00	2,980.35
11851 Louann	0	0	0.00	0	0	0	0	0.00	0.00
11908 Lowell	1	0	2,472.55	2	1	0	0	4,344.78	331.15
11959 Luxora	0	0	0.00	0	3	0	0	0.00	993.45
11991 Lynn	0	0	0.00	0	0	0	0	0.00	0.00
12092 Magazine	0	0	0.00	0	10	0	0	0.00	3,311.50
12149 Magnet Cove	0	0	0.00	0	0	0	0	0.00	0.00
12181 Magnolia	10	0	24,725.50	9	10	0	0	19,551.51	3,311.50
12297 Malvern	4	0	9,890.20	11	1	0	0	23,896.29	331.15
12394 Mammoth Spring	0	0	0.00	0	6	0	0	0.00	1,986.90
12483 Manila	0	0	0.00	0	0	0	12	0.00	3,973.80
12580 Mansfield	0	0	0.00	0	6	0	0	0.00	1,986.90
12637 Marble Vfd	0	0	0.00	0	0	0	0	0.00	0.00

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022, DISTRIBUTED JUNE 2023
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans						\$2,172.39	\$331.15
	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		
12688 Marianna	4	0	9,890.20	2	10	0	0	4,344.78	3,311.50		
12785 Marion	0	0	0.00	0	8	0	0	0.00	2,649.20		
12882 Marked Tree	0	0	0.00	0	10	0	0	0.00	3,311.50		
12971 Marmaduke	0	0	0.00	0	6	0	0	0.00	1,986.90		
13056 Marshall	0	0	0.00	0	15	0	0	0.00	4,967.25		
13080 Marvell	0	0	0.00	0	11	0	0	0.00	3,642.65		
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	6	0	0	0.00	1,986.90		
13382 McGehee	2	0	4,945.10	2	6	0	0	4,344.78	1,986.90		
13471 McNeil	0	0	0.00	0	3	0	0	0.00	993.45		
13587 McRae	0	0	0.00	0	3	0	0	0.00	993.45		
13684 Melbourne	0	0	0.00	0	5	0	0	0.00	1,655.75		
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	2,172.39	662.30		
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	993.45		
13986 Monette	0	0	0.00	0	9	0	0	0.00	2,980.35		
14087 Monticello	0	0	0.00	2	8	0	0	4,344.78	2,649.20		
14184 Montrose	0	0	0.00	0	3	0	0	0.00	993.45		
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	1,655.75		
14273 Morrilton	0	0	0.00	0	0	0	16	0.00	5,298.40		
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	3,311.50		
14389 Mountain Home	0	0	0.00	13	10	0	0	28,241.07	3,311.50		
14478 Mountain Pine	0	0	0.00	0	0	0	0	0.00	0.00		
14486 Mount Ida	0	0	0.00	0	8	0	0	0.00	2,649.20		
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	6,291.85		
14575 Mulberry	0	0	0.00	0	6	0	0	0.00	1,986.90		
14672 Murfreesboro	0	0	0.00	0	11	0	0	0.00	3,642.65		
14877 Nashville	0	0	0.00	0	0	0	11	0.00	3,642.65		
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	7	0	0	0.00	2,318.05		
14990 Newcastle	0	0	0.00	0	0	0	0	0.00	0.00		
15067 Newport	7	0	17,307.85	7	5	0	0	15,206.73	1,655.75		
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	662.30		
15164 Norfork	0	0	0.00	0	0	0	0	0.00	0.00		
15172 Norphlet	0	0	0.00	0	2	0	0	0.00	662.30		
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	6	0	0	0.00	1,986.90		
15261 Northeast Saline County	0	0	0.00	0	0	0	0	0.00	0.00		
15288 Northeast Greene Counl	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	91	0	225,002.05	97	0	0	0	210,721.83	0.00		
15407 North Pulaski Fire Prote	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	7	0	0	0.00	2,318.05		
15660 Oppelo	0	0	0.00	0	7	0	0	0.00	2,318.05		
15768 Osceola	9	0	22,252.95	0	0	8	6	17,379.12	1,986.90		

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022, DISTRIBUTED JUNE 2023
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans					
	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
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	16	0	0	0.00	5,298.40
15997 Pangburn	0	0	0.00	0	11	0	0	0.00	3,642.65
16160 Paragould	8	0	19,780.40	15	2	0	0	32,585.85	662.30
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	6	0	0	0.00	1,986.90
16268 Parkin	0	0	0.00	0	5	0	0	0.00	1,655.75
16276 Pea Ridge	0	0	0.00	0	0	0	0	0.00	0.00
16284 Perla	0	0	0.00	0	2	0	0	0.00	662.30
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	1,655.75
16330 Philadelphia	0	0	0.00	0	0	0	0	0.00	0.00
16357 Pigott	0	0	0.00	0	16	0	0	0.00	5,298.40
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	60	0	148,353.00	55	0	0	0	119,481.45	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	10	0	0	0.00	3,311.50
16578 Plainview	0	0	0.00	0	9	0	0	0.00	2,980.35
16659 Pocahontas	0	0	0.00	6	7	0	0	13,034.34	2,318.05
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	9	0	0	0.00	2,980.35
16756 Prairie Grove	0	0	0.00	0	0	0	8	0.00	2,649.20
16799 Prescott	0	0	0.00	0	10	0	0	0.00	3,311.50
16853 Pulaski Co FPD #5	0	0	0.00	0	7	0	0	0.00	2,318.05
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	10	0	0	0.00	3,311.50
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	3,973.80
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	37,088.25	0	0	29	5	62,999.31	1,655.75
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 - Welfor	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	4	0	0	0.00	1,324.60
17337 Russellville	9	0	22,252.95	14	8	0	0	30,413.46	2,649.20
17531 Salem	0	0	0.00	0	7	0	0	0.00	2,318.05
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
17620 Scranton Rural	0	0	0.00	0	0	0	0	0.00	0.00
17639 Searcy	9	0	22,252.95	15	7	0	0	32,585.85	2,318.05

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022, DISTRIBUTED JUNE 2023
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

<u>City/Location</u>	Police Plans			Fire Plans						\$2,172.39	\$331.15
	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		
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	993.45		
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	1,655.75		
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	28,241.07	331.15		
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	2,318.05		
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	1,324.60		
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	29	71,703.95	0	0	37	3	80,378.43	993.45		
18058 Southridge	0	0	0.00	0	0	0	0	0.00	0.00		
18139 Stamps	0	0	0.00	1	14	0	0	2,172.39	4,636.10		
18244 Star City	0	0	0.00	0	11	0	0	0.00	3,642.65		
18287 Stephens	0	0	0.00	0	3	0	0	0.00	993.45		
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	662.30		
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	1,324.60		
18546 Stuttgart	4	0	9,890.20	18	4	0	0	39,103.02	1,324.60		
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	993.45		
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	9	0	0	0.00	2,980.35		
18821 Taylor	0	0	0.00	0	11	0	0	0.00	3,642.65		
18929 Texarkana	0	35	86,539.25	26	0	0	0	56,482.14	0.00		
18953 Thornton	0	0	0.00	0	11	0	0	0.00	3,642.65		
19038 Tillar	0	0	0.00	0	4	0	0	0.00	1,324.60		
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 Tonitown, City of	0	0	0.00	0	0	0	0	0.00	0.00		
19097 Tonitown 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	993.45		
19224 Trumann	0	0	0.00	3	4	0	0	6,517.17	1,324.60		
19313 Tuckerman	0	0	0.00	0	4	0	0	0.00	1,324.60		
19321 Tull Fire & Rescue	0	0	0.00	0	0	0	0	0.00	0.00		
19356 Turrell	0	0	0.00	0	1	0	0	0.00	331.15		
19364 Turtle Creek	0	0	0.00	0	0	0	0	0.00	0.00		
19372 Tyronza	0	0	0.00	0	9	0	0	0.00	2,980.35		
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	10	0	0	0	21,723.90	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 Viloria	0	0	0.00	0	9	0	0	0.00	2,980.35		
19615 Viola	0	0	0.00	0	6	0	0	0.00	1,986.90		
19828 Wabbaseka	0	0	0.00	0	6	0	0	0.00	1,986.90		
19917 Waldo	0	0	0.00	0	3	0	0	0.00	993.45		
20028 Waldron	0	0	0.00	0	0	0	8	0.00	2,649.20		

ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022, DISTRIBUTED JUNE 2023
DISTRIBUTION OF FUTURE SUPPLEMENT FUND

City/Location	Police Plans			Fire Plans					
	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
20117 Walnut Ridge	0	0	0.00	6	11	0	0	13,034.34	3,642.65
20168 Ward	0	0	0.00	0	0	0	0	0.00	0.00
20214 Warren	0	0	0.00	0	0	2	10	4,344.78	3,311.50
20311 Washington	0	0	0.00	0	2	0	0	0.00	662.30
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	2,318.05
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	26	0	64,286.30	38	0	0	0	82,550.82	0.00
20656 West Point	0	0	0.00	0	4	0	0	0.00	1,324.60
20664 West Pulaski Vfd	0	0	0.00	0	0	0	0	0.00	0.00
20672 Western Greene Co. Fire	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	1,655.75
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	7	0	0	0.00	2,318.05
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	993.45
21024 Woodlawn	0	0	0.00	0	0	0	0	0.00	0.00
21091 Wilson	0	0	0.00	0	8	0	0	0.00	2,649.20
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	4,344.78	2,318.05
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	10	0.00	3,311.50
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

739 136 2,163,481.25 964 1,280 203 285 2,535,179.13 518,249.75

**ARKANSAS FIRE AND POLICE PENSION PREMIUM TAX ALLOCATION
CALENDAR YEAR 2022
DISTRIBUTED JUNE 2023**

**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 2023

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location Code	Location Name	Premium Tax Fire	Premium Tax Police	Additional Allocation Fire	Additional Allocation Police	Premium Tax Fire	Premium Tax Police	Additional Allocation Fire	Additional Allocation Police	Fire	Police	Fire	Police
106	Allison Sycamore	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
116	Alma	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
150	Alexander	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.00	4,536.00	36,619.48	40,376.39
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	1,865.78	0.00	932.89	0.00	6,480.00	0.00	0.00	2,803.94
248	Altheimer	0.00	0.00	0.00	0.00	1,229.68	0.00	614.84	0.00	2,592.00	0.00	0.00	0.00
302	Amity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	648.00	0.00	4,984.40
310	Antioch	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
345	Appleton Rural V F D	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
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	22,973.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	54,327.36	0.00
507	Arkansas City	0.00	0.00	0.00	0.00	2,580.23	0.00	1,290.12	0.00	8,424.00	0.00	0.00	0.00
604	Ashdown	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	3,240.00	3,680.07	53,348.39
647	Ash Flat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	3,240.00	17,038.00	19,661.10
701	Atkins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,848.00	2,592.00	0.00	37,630.62
809	Augusta	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	648.00	0.00	27,677.25
825	Austin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	15,304.50
833	Avoca	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
906	Bald Knob	0.00	0.00	0.00	0.00	1,689.04	0.00	844.52	0.00	11,664.00	0.00	0.00	32,201.06
1007	Barling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	4,536.00	25,963.53	46,402.52
1074	Barton-Lexa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,216.00	0.00	0.00	0.00
1104	Batesville	67,508.98	0.00	33,754.49	0.00	0.00	0.00	0.00	0.00	7,128.00	11,664.00	57,341.22	93,215.17
1120	Bauxite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	648.00	0.00	7,314.00
1201	Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	1,944.00	0.00	22,362.50
1228	Bay Village 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
1260	Beaverfork	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
1287	Beaver Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	52,831.51	0.00
1309	Bearden	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
1317	Beebe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	0.00	14,456.05	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	7,776.00	0.00	0.00	0.00
1406	Bella Vista	0.00	0.00	0.00	0.00	14,799.06	0.00	7,399.52	0.00	0.00	0.00	378,518.32	236,497.59
1503	Benton	0.00	0.00	0.00	0.00	81,185.89	2,427.64	40,592.95	1,213.82	0.00	0.00	412,890.01	408,132.97
1600	Bentonville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	2,592.00	743,123.67	594,812.21
1627	Bergman Vf Assoc	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
1643	Bigelow	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
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	11,016.00	648.00	0.00	74,881.00
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	4,994.43	0.00	2,497.22	0.00	5,184.00	0.00	0.00	0.00
1740	Bismarck Fire Pro Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
1759	Black Rock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.00	0.00	3,133.95
1791	Blytheville	0.00	0.00	0.00	0.00	19,923.17	16,245.03	9,961.58	8,122.52	648.00	0.00	119,480.29	159,633.27
1856	Bonanza	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 2023

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location <u>Code</u>	Location <u>Name</u>	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		<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	1,296.00	0.00	19,085.04
1899	Bono FID	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
1902	Booneville	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
1945	Boston Mountain V F D	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
1996	Bradford	0.00	0.00	0.00	0.00	2,355.33	0.00	0.00	0.00	8,424.00	648.00	0.00	10,301.70
2003	Bradley	0.00	0.00	0.00	0.00	1,702.10	0.00	0.00	0.00	4,536.00	0.00	0.00	2,888.39
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	12,312.00	0.00	0.00	0.00
2097	Brinkley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	1,296.00	4,105.24	26,843.15
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	38,339.13
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	82.36	0.00	41.18	0.00	0.00	8,424.00	254,723.16	252,797.25
2224	Buena Vista	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
2240	Buford Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	4,498.22	0.00
2283	Bull Shoals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	1,296.00	4,174.91	12,724.34
2356	Burnt Ridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
2380	Butterfield	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,384.00	0.00	0.00	0.00
2585	Cabot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.00	0.00	219,890.21	252,224.48
2682	Caddo Valley	0.00	0.00	0.00	0.00	2.15	0.00	1.08	0.00	10,368.00	5,184.00	0.00	14,209.59
2690	Caldwell	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
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	6,480.00	0.00	0.00	0.00
2763	Calion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
2771	Camden	0.00	0.00	0.00	0.00	85,306.56	7,845.39	0.00	3,922.69	1,944.00	0.00	139,673.07	85,172.97
2798	Calvert Township VF	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
2844	Camp	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
2852	Cammack Village	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	0.00	15,566.12
2860	Cane Creek	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
2879	Capps-Batavia Vfd	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
2887	Caraway	0.00	0.00	0.00	0.00	12,248.90	0.00	6,124.45	0.00	15,552.00	0.00	0.00	10,948.83
2984	Carlisle	1,466.24	0.00	733.12	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	20,274.50
3050	Carthage	0.00	0.00	0.00	0.00	1,251.72	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	223.11	0.00	111.56	0.00	8,424.00	0.00	0.00	0.00
3093	Cave City	0.00	0.00	0.00	0.00	7,048.55	0.00	3,524.27	0.00	14,256.00	5,184.00	2,838.98	21,638.32
3107	Cave Springs Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	1,296.00	7,249.73	55,408.90
3123	Cecil Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	4,536.00	3,240.00	143,404.27	129,306.48
3190	Central City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	648.00	0.00	827.67
3239	Chambersville 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
3271	Charleston	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
3301	Charlotte 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
3328	Cherry Hill 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
3336	Cherokee Village	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	2,592.00	32,594.17	24,711.08

Arkansas Fire and Police Premium Tax Allocation

Summary of Allocations for 2023

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location <u>Code</u>	Location <u>Name</u>	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		<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>				
3344	Cherry Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	0.00	3,735.00
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	645.76	0.00	322.88	0.00	7,776.00	0.00	0.00	0.00
3395	Chimes Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
3417	Choctaw	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	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	5,832.00	0.00	0.00	0.00
3484	Clarendon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	648.00	0.00	14,154.54
3573	Clarksville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	648.00	0.00	83,961.32
3689	Clinton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	3,132.38	26,916.10
3719	Collegeville	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
3743	Colt	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
3751	Coal Hill	0.00	0.00	0.00	0.00	2,682.81	0.00	1,341.40	0.00	5,832.00	648.00	0.00	3,270.44
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	98,911.29	0.00	49,455.64	0.00	0.00	0.00	632,322.42	723,216.13
3794	Cooterneck	0.00	0.00	0.00	0.00	7,789.01	0.00	3,894.51	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	2,592.00	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	93,312.00	0.00	0.00	0.00
3867	Cord Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
3875	Corning	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	22,008.20
3972	Cotter	0.00	0.00	0.00	0.00	300.10	0.00	150.05	0.00	8,424.00	0.00	0.00	10,276.68
3980	Cotter/Gassville	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
4057	BDR Rural Fire Dist #1 Crawfo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,808.00	0.00	0.00	0.00
4065	Cotton Plant	0.00	0.00	0.00	0.00	965.11	0.00	482.55	0.00	1,944.00	0.00	2,666.09	3,199.63
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	5,832.00	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	3,888.00	0.00	0.00	0.00
4170	Crawfordsville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
4251	Crow Mountain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	0.00	0.00
4278	Crossett	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.00	648.00	102,635.61	57,961.79
4286	Crystal FPD #24	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
4308	Curtis 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
4332	Dalton Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
4340	Damascus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
4464	Danville	0.00	0.00	0.00	0.00	2,790.21	0.00	1,395.11	0.00	12,312.00	0.00	0.00	0.00
4553	Dardanelle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	1,296.00	0.00	63,145.38
4634	Deann	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
4669	Decatur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	3,888.00	0.00	38,347.56
4685	Deer Volunteer Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
4715	Delaware	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	0.00
4766	DeQueen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	19,736.71	72,577.85
4812	Dermott	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	17,944.47
4855	Des Arc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	3,888.00	0.00	27,882.46
4863	DeValls Bluff	0.00	0.00	0.00	0.00	7,513.08	0.00	3,756.54	0.00	10,368.00	0.00	0.00	2,581.63
4871	Desha	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
4960	DeWitt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	0.00	33,267.40

Arkansas Fire and Police Premium Tax Allocation

Summary of Allocations for 2023

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location <u>Code</u>	Location <u>Name</u>	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		<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	5,881.67
5010	Diaz	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	1,296.00	0.00	7,865.41
5029	Dierks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	16,476.58
5037	District 7 Crawford Co	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
5045	Dodd Mountain V F D	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
5053	Dumas	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
5169	Dover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	648.00	0.00	24,748.40
5266	Dyess	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
5355	Earle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	8,593.44
5363	East Camden	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	2,993.51
5371	East End Fire Protection Distrik	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
5398	East Pulaski County	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
5401	Elaine	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
5460	El Dorado	0.00	0.00	0.00	0.00	260,489.51	285,965.14	0.00	0.00	0.00	0.00	231,856.47	190,188.42
5568	Elkins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	1,944.00	7,300.95	49,875.28
5614	Elm Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	25,245.12
5630	Emmett	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
5649	EMP Rural Fire Assoc.	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
5657	England	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
5738	Etowah 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
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	4,536.00	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	11,664.00	4,536.00	62,049.24	73,466.64
5878	Evening Shade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	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	12,960.00	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	29,160.00	0.00	0.00	25,907.95
5983	Fairview FPD (Searcy)	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
5991	Fairview Rural FD (Flippin)	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
6041	Farmington	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	3,240.00	53,503.54	95,815.09
6149	Fayetteville	263,854.14	109,217.85	131,927.07	54,608.93	0.00	0.00	0.00	0.00	0.00	0.00	906,225.25	939,456.26
6203	Fifty Six	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
6254	Fisher	0.00	0.00	0.00	0.00	1,197.34	0.00	598.67	0.00	8,424.00	0.00	0.00	0.00
6262	Fire District #6 Crawford Count	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
6300	Flippin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	648.00	7,971.51	26,167.73
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	7,128.00	0.00	0.00	0.00
6351	Foreman	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
6440	Forrest City	0.00	0.00	0.00	0.00	0.00	87,976.77	0.00	0.00	3,240.00	2,592.00	115,465.67	131,299.14
6548	Fort Smith	0.00	0.00	0.00	0.00	79,475.04	117,533.29	39,737.52	58,766.65	0.00	3,888.00	1,027,788.96	740,235.20
6580	Fountain Lake	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
6629	Fox 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
6645	Frenchport Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	0.00
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	11,016.00	0.00	0.00	0.00
6831	Garland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00

Arkansas Fire and Police Premium Tax Allocation

Summary of Allocations for 2023

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location <u>Code</u>	Location <u>Name</u>	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		<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>				
6890	Garnett	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
6939	Gassville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	1,944.00	4,677.43	17,923.52
7048	Gentry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	2,592.00	3,742.46	50,271.50
7137	Gillett	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	3,187.20
7188	Gillham	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
7242	Glenwood	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	3,888.00	0.00	15,363.09
7269	Goshen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,791.74
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	2,047.96	0.00	1,023.98	0.00	12,312.00	648.00	0.00	19,715.75
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	7,128.00	0.00	0.00	0.00
7374	Gravette	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,144.00	1,944.00	27,695.12	51,732.40
7390	Gravel Ridge Fire Protection D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	10,402.07	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	995.83	0.00	497.91	0.00	12,960.00	0.00	0.00	56,434.14
7447	Greenbrier	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,904.00	0.00	0.00	40,275.42
7463	Greenland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	13,677.02
7471	Greenwood	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,088.00	0.00	7,614.25	105,854.15
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	14,904.00	0.00	0.00	14,854.59
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	7,128.00	0.00	0.00	0.00
7730	Grubbs	0.00	0.00	0.00	0.00	675.40	0.00	337.70	0.00	11,016.00	0.00	0.00	0.00
7749	Gurdon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	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	3,240.00	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	1,296.00	0.00	6,404.68
7846	Hagarville Rfd #3	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
7889	Halley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
7935	Hamburg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,904.00	0.00	0.00	0.00
8044	Hampton	0.00	0.00	0.00	0.00	4,878.36	0.00	2,439.18	0.00	10,368.00	0.00	0.00	11,275.23
8079	Hand Cove Fire Prot Dist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	0.00
8125	Hardin	0.00	0.00	0.00	0.00	756.03	0.00	378.01	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	9,720.00	1,944.00	0.00	14,269.14
8141	Harmon Volunteer Fire	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
8168	Harrell	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
8230	Harrisburg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	24,309.67
8346	Harrison	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	3,888.00	163,548.18	163,880.20
8435	Hartford	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	3,748.22
8478	Haskell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	1,944.00	1,939.62	23,504.47
8494	Hatfield Volunteer Fire Rescue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	0.00	0.00	0.00
8532	Hazen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
8621	Heber Springs	0.00	0.00	0.00	0.00	31.15	0.00	0.00	0.00	12,960.00	0.00	25,283.18	72,686.32
8648	Helena-West Helena	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	648.00	109,865.23	98,656.75
8656	Hector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	0.00	3,381.11
8664	Hermitage	0.00	0.00	0.00	0.00	2,660.41	0.00	1,330.20	0.00	4,536.00	1,296.00	0.00	6,040.29

Arkansas Fire and Police Premium Tax Allocation

Summary of Allocations for 2023

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location <u>Code</u>	Location <u>Name</u>	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		<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>				
8753	Hensley 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
8826	Hickory Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
8834	Hickory Ridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
8842	Higginson Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	1,944.00	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	3,888.00	0.00	19,250.49
8869	Hilltop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
8877	Highway 15 South	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	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	9,072.00	0.00	0.00	0.00
8907	Highland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	3,888.00	1,402.48	14,540.67
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	7,128.00	648.00	0.00	2,550.67
8931	Hollis 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
9008	Holiday Island	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	15,587.84	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	65,666.76	0.00
9032	Hopewell Fire 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
9067	Horatio	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
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	437,646.81	0.00	218,823.41	0.00	0.00	0.00	521,501.46	684,511.79
9210	Hot Springs Village	0.00	0.00	0.00	0.00	31,170.03	0.00	2,063.16	0.00	4,536.00	648.00	121,661.96	95,880.44
9326	Hoxie	0.00	0.00	0.00	0.00	486.04	0.00	243.02	0.00	12,960.00	1,944.00	0.00	13,335.62
9415	Hughes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	648.00	0.00	8,457.27
9512	Humphrey	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	648.00	0.00	517.92
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	11,016.00	1,296.00	4,845.61	40,425.22
9717	Huntington	0.00	0.00	0.00	0.00	1,244.45	0.00	0.00	0.00	7,128.00	648.00	0.00	0.00
9814	Huttig	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	2,988.00
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	11,228.08	0.00	5,614.04	0.00	9,720.00	0.00	0.00	0.00
10030	Inspiration Point	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	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	3,888.00	0.00	0.00	0.00
10219	Jacksonville	56,609.15	0.00	28,304.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	371,400.56	284,379.76
10308	Johnson Co Rfd #1(Ludwig)	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
10316	Jasper	0.00	0.00	0.00	0.00	4,911.67	0.00	2,455.83	0.00	3,240.00	0.00	0.00	6,387.66
10324	Johnson Co Rfd #2(Harmony)	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
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	3,888.00	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	6,480.00	0.00	0.00	0.00
10383	Johnson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	26,510.93	45,626.22
10405	Joiner	0.00	0.00	0.00	0.00	1,323.43	0.00	0.00	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	440,034.01	0.00	0.00	0.00	0.00	648.00	727,606.08	858,053.71
10529	Joplin Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	0.00
10588	Judsonia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	3,240.00	0.00	20,289.09

Arkansas Fire and Police Premium Tax Allocation

Summary of Allocations for 2023

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location <u>Code</u>	Location <u>Name</u>	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		<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>				
10618	Junction City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	648.00	0.00	0.00
10707	Keiser	0.00	0.00	0.00	0.00	1,903.16	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
10804	Kensett	0.00	0.00	0.00	0.00	944.01	0.00	0.00	0.00	5,184.00	0.00	0.00	17,123.55
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	6,866.66
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	6,480.00	0.00	0.00	11,447.80
10871	Krooked Creek Vfp Assoc, Inc	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
11002	Lake City	0.00	0.00	0.00	0.00	2,299.65	0.00	0.00	0.00	16,848.00	0.00	0.00	18,171.35
11040	Lake Hamilton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	1,902.76	0.00
11061	Lake Maumelle Area Rfd	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
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	7,380.36
11207	Lake Village	0.00	0.00	0.00	0.00	709.64	0.00	0.00	0.00	13,608.00	648.00	0.00	27,051.88
11223	Lakeway Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	12,960.00	0.00	0.00	0.00
11304	Lavaca	0.00	0.00	0.00	0.00	1,832.26	0.00	916.13	0.00	9,720.00	2,592.00	0.00	13,065.39
11320	Lawson-Urbana	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
11339	Lazy Acres Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
11401	Leachville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	648.00	0.00	19,955.74
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	691.70	0.00	345.85	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	0.00	7,494.47
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	268.97	0.00	134.48	0.00	10,368.00	0.00	0.00	9,228.93
11533	Liberty	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	0.00	0.00
11576	Little Flock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	1,296.00	0.00	34,658.85
11606	Little Rock	0.00	0.00	0.00	0.00	536,658.10	886,264.51	268,329.05	443,132.26	0.00	0.00	3,346,457.58	3,919,716.61
11614	Lincoln	0.00	0.00	0.00	0.00	1,982.77	0.00	0.00	0.00	7,128.00	3,240.00	7,750.86	46,610.28
11649	Linwood/Moscow	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
11703	Lockesburg	0.00	0.00	0.00	0.00	1,093.79	0.00	0.00	0.00	16,848.00	0.00	0.00	0.00
11754	London	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	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	7,128.00	0.00	0.00	0.00
11800	Lonoke	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	0.00	0.00	51,965.38
11851	Louann	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
11908	Lowell	0.00	0.00	0.00	0.00	0.00	5,673.27	0.00	0.00	648.00	2,592.00	162,795.80	108,736.56
11959	Luxora	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
11991	Lynn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
12092	Magazine	0.00	0.00	0.00	0.00	7,734.03	0.00	3,867.01	0.00	1,944.00	0.00	0.00	0.00
12149	Magnet Cove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
12181	Magnolia	0.00	0.00	0.00	0.00	1,654.30	16,857.90	827.15	0.00	5,832.00	7,128.00	54,609.22	103,842.60
12297	Malvern	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	85,836.12	98,484.46
12394	Mammoth Spring	0.00	0.00	0.00	0.00	2,551.77	0.00	1,275.88	0.00	7,128.00	0.00	0.00	0.00
12483	Manila	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	0.00	18,995.60
12580	Mansfield	0.00	0.00	0.00	0.00	642.22	0.00	0.00	0.00	3,888.00	0.00	0.00	11,554.32
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

Arkansas Fire and Police Premium Tax Allocation

Summary of Allocations for 2023

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location <u>Code</u>	Location <u>Name</u>	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		<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>				
12688	Marianna	0.00	0.00	0.00	0.00	0.00	6,130.47	0.00	3,065.23	10,368.00	0.00	8,114.77	43,417.26
12785	Marion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,328.00	14,256.00	15,787.98	128,402.05
12882	Marked Tree	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	0.00	0.00	26,393.32
12971	Marmaduke	0.00	0.00	0.00	0.00	1,893.94	0.00	946.97	0.00	10,368.00	1,944.00	0.00	15,517.01
13056	Marshall	0.00	0.00	0.00	0.00	14,451.33	0.00	7,225.67	0.00	7,128.00	648.00	0.00	9,065.56
13080	Marvell	0.00	0.00	0.00	0.00	1,702.91	0.00	851.45	0.00	11,664.00	648.00	0.00	15,317.00
13188	Maumelle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	234,361.90	213,858.73
13242	Mayflower	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	4,905.15	36,412.05
13269	Maynard Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
13285	McCrory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,608.00	0.00	0.00	19,526.21
13382	McGehee	0.00	0.00	0.00	0.00	2,135.56	0.00	0.00	0.00	9,072.00	0.00	45,526.28	37,477.64
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	941.93	0.00	470.97	0.00	4,536.00	0.00	0.00	3,276.29
13684	Melbourne	0.00	0.00	0.00	0.00	7,874.12	0.00	3,937.06	0.00	7,776.00	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	2,592.00	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	15,144.74	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	7,776.00	1,296.00	0.00	11,634.39
13986	Monette	0.00	0.00	0.00	0.00	6,980.47	0.00	3,490.23	0.00	15,552.00	0.00	0.00	18,874.15
14087	Monticello	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	47,311.29	0.00
14184	Montrose	0.00	0.00	0.00	0.00	677.03	0.00	338.52	0.00	3,888.00	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	12,960.00	0.00	3,239.08	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	856.78	0.00	428.39	0.00	2,592.00	0.00	0.00	0.00
14273	Morrilton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,848.00	0.00	4,406.67	0.00
14281	Morriston	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
14303	Morrow Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
14338	Mount Holly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
14362	Mountainburg	1,122.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,088.00	648.00	0.00	3,693.50
14389	Mountain Home	0.00	0.00	0.00	0.00	19,774.63	0.00	9,887.31	0.00	7,776.00	3,240.00	156,455.66	167,702.05
14478	Mountain Pine	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296.00	0.00	11,884.40
14486	Mount Ida	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
14494	Mt Judea Area Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,552.00	0.00	0.00	0.00
14524	Mountain View	0.00	0.00	0.00	0.00	3,120.56	0.00	1,560.28	0.00	16,848.00	648.00	0.00	35,650.59
14575	Mulberry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,848.00	1,296.00	0.00	11,505.43
14672	Murfreesboro	0.00	0.00	0.00	0.00	11,346.35	0.00	5,673.17	0.00	8,424.00	0.00	0.00	13,984.42
14877	Nashville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,904.00	0.00	4,897.34	0.00
14907	Natural Dam Vfd (Crawford 9)	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
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	13,608.00	0.00	0.00	0.00
14990	Newcastle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
15067	Newport	0.00	0.00	0.00	0.00	0.00	20,080.95	0.00	10,040.48	4,536.00	0.00	88,651.28	84,594.68
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	14,904.00	0.00	6,142.53	0.00

Arkansas Fire and Police Premium Tax Allocation

Summary of Allocations for 2023

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location <u>Code</u>	Location <u>Name</u>	Premium Tax <u>Fire</u>	Premium Tax <u>Police</u>	Additional Allocation <u>Fire</u>	Additional Allocation <u>Police</u>	Premium Tax <u>Fire</u>	Premium Tax <u>Police</u>	Additional Allocation <u>Fire</u>	Additional Allocation <u>Police</u>	Fire 7,128.00	Police 0.00	Fire 0.00	Police 0.00
15156	Norman	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
15164	Norfork	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.00	0.00	0.00
15172	Norphlet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,368.00	648.00	0.00	0.00
15202	Oil Trough	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	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	24,624.00	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	3,928.34	0.00
15253	North Crossett	0.00	0.00	0.00	0.00	5,475.74	0.00	2,737.87	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	7,776.00	0.00	0.00	0.00
15288	Northeast Greene County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,424.00	0.00	0.00	0.00
15296	Northside Independence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	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	3,888.00	0.00	0.00	0.00
15369	North Little Rock	0.00	0.00	0.00	0.00	1,029,911.41	1,126,583.46	0.00	0.00	0.00	0.00	1,114,728.04	1,205,771.07
15407	North Pulaski Fire Protection D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	0.00
15466	Oak Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	0.00	0.00	0.00
15474	Oak Grove FPD #25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	7,494.26	0.00
15555	Ola	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	1,296.00	0.00	10,990.98
15660	Oppelo	0.00	0.00	0.00	0.00	742.33	0.00	371.16	0.00	8,424.00	1,296.00	0.00	2,477.41
15768	Osceola	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	2,592.00	86,386.02	120,008.55
15792	Ouachita Co Fd #1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
15806	Ouachita	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	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	11,664.00	1,944.00	6,148.00	40,158.41
15997	Pangburn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,032.00	0.00	0.00	5,860.64
16160	Paragould	0.00	0.00	0.00	0.00	46,823.51	42,637.25	933.50	21,318.62	6,480.00	3,888.00	193,620.40	250,234.86
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	8,424.00	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	648.00	0.00	3,545.64
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	3,067.18	0.00	1,533.59	0.00	5,832.00	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	10,368.00	2,592.00	66,097.93	81,172.70
16284	Perla	0.00	0.00	0.00	0.00	570.38	0.00	285.19	0.00	5,184.00	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	9,720.00	0.00	0.00	0.00
16314	Perryville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	22,581.89
16330	Philadelphia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
16357	Piggott	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,904.00	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	5,519.83
16446	Pleasant Plains Fire	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
16462	Pine Bluff	0.00	0.00	0.00	0.00	292,975.42	0.00	0.00	0.00	0.00	4,536.00	542,022.36	507,669.70
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	7,776.00	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	9,720.00	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	10,368.00	0.00	0.00	0.00
16551	Plumerville	0.00	0.00	0.00	0.00	4,999.63	0.00	2,499.81	0.00	9,072.00	0.00	0.00	0.00
16578	Plainview	0.00	0.00	0.00	0.00	1,405.09	0.00	702.54	0.00	10,368.00	0.00	0.00	0.00
16659	Pocahontas	0.00	0.00	0.00	0.00	15,182.67	0.00	7,591.34	0.00	11,016.00	3,888.00	28,399.47	71,185.01

Arkansas Fire and Police Premium Tax Allocation

Summary of Allocations for 2023

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location <u>Code</u>	Location <u>Name</u>	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		<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>				
16675	Ponca Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
16683	Pottsville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	2,592.00	0.00	27,876.05
16713	Portland	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	0.00	3,953.27
16756	Prairie Grove	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	3,240.00	28,063.29	89,612.24
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	5,737.70	0.00	2,868.85	0.00	1,944.00	0.00	187,146.56	0.00
16918	Pyatt Rural Fire & Def Assoc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
16926	Quail Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	0.00	0.00
16934	Quitman	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
16950	Ravenden	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	3,643.57
17043	Rector	0.00	0.00	0.00	0.00	1,829.02	0.00	0.00	0.00	11,664.00	1,296.00	0.00	21,566.88
17132	Redfield	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,200.00	1,296.00	0.00	28,407.71
17140	Rison	0.00	0.00	0.00	0.00	2,346.68	0.00	1,173.34	0.00	11,664.00	0.00	0.00	0.00
17159	Richwood Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240.00	0.00	0.00	0.00
17167	Riverdale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.00	0.00	0.00	0.00
17205	Rockport	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,778.19
17213	Rockport Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
17221	Rocky Branch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	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	878,925.56	682,954.12
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	12,960.00	0.00	0.00	0.00
17280	Rudd's Crossing Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
17299	Rose Bud	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	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	5,832.00	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	7,128.00	0.00	0.00	0.00
17329	Russell	0.00	0.00	0.00	0.00	610.94	0.00	305.47	0.00	5,832.00	0.00	0.00	0.00
17337	Russellville	0.00	0.00	0.00	0.00	21,360.14	0.00	10,680.07	0.00	0.00	0.00	308,122.87	305,689.83
17531	Salem	0.00	0.00	0.00	0.00	1,141.52	0.00	570.76	0.00	12,960.00	0.00	0.00	17,721.16
17558	Salem-Saline Co.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,144.00	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	12,960.00	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	5,832.00	0.00	0.00	0.00
17620	Scranton Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,016.00	0.00	0.00	0.00
17639	Searcy	0.00	0.00	0.00	0.00	154,361.08	22,265.59	4,438.27	11,132.80	1,296.00	6,480.00	243,728.24	243,780.73
17647	Sedgwick	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
17655	Shannon Hills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	0.00	18,484.22
17663	Shannon Hills FID	0.00	0.00	0.00	0.00	1,925.75	0.00	962.87	0.00	9,072.00	0.00	0.00	0.00
17671	Shaw	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	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	5,184.00	0.00	0.00	0.00
17744	Sheridan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,200.00	0.00	0.00	0.00
17760	Sherrill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
17787	Sherwood	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,944.00	0.00	422,563.20
17833	Siloam Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,888.00	648.00	276,543.67	244,007.16

Arkansas Fire and Police Premium Tax Allocation

Summary of Allocations for 2023

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location <u>Code</u>	Location <u>Name</u>	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		<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>				
17884	Sixth District VFD (Pleasant Gr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	0.00
17922	Smyrna Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184.00	0.00	0.00	0.00
17930	Smackover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	37,737.40
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	11,016.00	0.00	0.00	0.00
17973	SE Jefferson Co Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
17981	Sparkman	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,072.00	0.00	0.00	2,436.71
18007	South Mountain V F D	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
18015	Southside V F D	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
18023	South Greene County	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
18031	Springdale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,055,236.15	933,594.15
18058	Southridge	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
18139	Stamps	0.00	0.00	0.00	0.00	5,330.06	0.00	0.00	0.00	12,312.00	0.00	0.00	9,085.54
18244	Star City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,960.00	1,944.00	0.00	23,027.39
18287	Stephens	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
18317	St. Charles, Town of	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
18333	St. Francis	0.00	0.00	0.00	0.00	2,215.97	0.00	1,107.99	0.00	2,592.00	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	2,062.22
18546	Stuttgart	0.00	0.00	0.00	0.00	17,037.80	0.00	8,518.90	0.00	5,832.00	3,888.00	83,887.65	122,168.62
18724	Sulphur Rock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
18732	Sulphur Springs	0.00	0.00	0.00	0.00	220.36	0.00	110.18	0.00	2,592.00	1,944.00	0.00	11,886.03
18740	Summit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	0.00
18775	Sunnyland Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
18783	Sunset Rural Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	0.00	0.00	0.00
18791	Swifton	0.00	0.00	0.00	0.00	2,940.48	0.00	1,470.24	0.00	10,368.00	0.00	0.00	3,603.62
18821	Taylor	0.00	0.00	0.00	0.00	7,273.88	0.00	3,636.94	0.00	5,184.00	0.00	0.00	0.00
18929	Texarkana	0.00	148,183.84	0.00	74,091.92	0.00	0.00	0.00	0.00	0.00	0.00	369,581.22	453,054.25
18953	Thornton	0.00	0.00	0.00	0.00	10,431.69	0.00	5,215.85	0.00	8,424.00	0.00	0.00	0.00
19038	Tillar	0.00	0.00	0.00	0.00	711.52	0.00	0.00	0.00	9,072.00	0.00	0.00	0.00
19048	Timbo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	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	3,888.00	6,480.00	15,445.60	71,035.78
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	88.58	0.00	44.29	0.00	6,480.00	0.00	0.00	0.00
19224	Trumann	0.00	0.00	0.00	0.00	12,267.55	0.00	0.00	0.00	6,480.00	2,592.00	26,248.21	69,664.23
19313	Tuckerman	0.00	0.00	0.00	0.00	4,978.30	0.00	2,489.15	0.00	12,312.00	648.00	0.00	18,092.92
19321	Tull Fire & Rescue	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
19356	Turrell	0.00	0.00	0.00	0.00	91.36	0.00	45.68	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	14,256.00	0.00	0.00	0.00
19372	Tyronza	0.00	0.00	0.00	0.00	8,602.68	0.00	4,301.34	0.00	10,368.00	648.00	0.00	3,142.25
19380	Umpire	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
19386	Upper White Oak Lake	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 2023

		Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
Location <u>Code</u>	Location <u>Name</u>	Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		<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>				
19399	Valley Springs V F D	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
19410	Van Buren	0.00	0.00	0.00	0.00	65,283.82	0.00	0.00	0.00	0.00	5,832.00	271,333.70	222,866.76
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	9,720.00	0.00	0.00	0.00
19526	Vilonia	0.00	0.00	0.00	0.00	427.21	0.00	213.60	0.00	16,848.00	648.00	9,029.03	45,499.06
19615	Viola	0.00	0.00	0.00	0.00	6,292.52	0.00	3,146.26	0.00	5,832.00	0.00	0.00	0.00
19828	Wabbaseka	0.00	0.00	0.00	0.00	3,482.63	0.00	1,741.32	0.00	3,240.00	0.00	0.00	0.00
19917	Waldo	0.00	0.00	0.00	0.00	455.67	0.00	227.84	0.00	2,592.00	1,296.00	0.00	1,433.37
20028	Waldron	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	37,016.94
20117	Walnut Ridge	0.00	0.00	0.00	0.00	12,769.33	0.00	6,384.67	0.00	7,776.00	1,296.00	39,320.58	32,709.66
20168	Ward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,720.00	648.00	5,511.83	52,073.48
20214	Warren	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,736.00	0.00	17,109.30	0.00
20311	Washington	0.00	0.00	0.00	0.00	822.20	0.00	411.10	0.00	7,776.00	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	9,720.00	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	19,440.00	0.00	0.00	0.00
20419	Weiner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	3,529.86
20486	Wescon	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
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	14,904.00	4,536.00	9,565.51	26,098.68
20605	West Memphis	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	342,848.98	426,392.51
20656	West Point	0.00	0.00	0.00	0.00	665.93	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	33,696.00	0.00	0.00	0.00
20672	Western Greene Co. Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,256.00	0.00	0.00	0.00
20680	Western Grove Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,312.00	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	1,649.38
20710	Wheeler Vfd	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
20796	White Bluff	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
20818	White Hall	0.00	0.00	0.00	0.00	369.40	0.00	0.00	0.00	11,016.00	3,240.00	0.00	80,590.68
20834	Whitehouse V F D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	0.00	0.00
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	3,888.00	0.00	0.00	4,710.46
21024	Woodlawn	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
21091	Wilson	0.00	0.00	0.00	0.00	546.89	0.00	273.44	0.00	5,832.00	0.00	0.00	4,893.74
21105	Wilton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
21113	Winchester	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,536.00	0.00	0.00	0.00
21199	Wynne	0.00	0.00	0.00	0.00	8,747.10	0.00	0.00	0.00	7,128.00	1,296.00	40,830.41	83,604.91
21296	Y-City Volunteer Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,480.00	0.00	0.00	0.00
21393	Yellville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.00	0.00	0.00	0.00
21431	Zinc Vfd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.00	0.00	0.00	0.00
21636	70 West Fire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,664.00	0.00	8,564.70	0.00
21700	101 - Gamaliel FPD #5	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

Arkansas Fire and Police Premium Tax Allocation

Summary of Allocations for 2023

Location <u>Code</u>	Location <u>Name</u>	Local Plans				Consolidated Local Plans				LOPFI Volunteer Locations		LOPFI Paid Locations	
		Premium Tax		Additional Allocation		Premium Tax		Additional Allocation		<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>	4,418,712.00	294,840.00	18,673,192.38	22,060,147.46
		414,226.78	257,401.69	195,065.10	128,700.85	4,035,886.38	2,644,486.66	797,430.63	560,715.07				
		671,628.47		323,765.95		6,680,373.04		1,358,145.70		4,713,552.00		40,733,339.84	