

Example: State Aid Calculation

Foreign Fire Insurance Tax Distribution Calculation

Volunteer Firefighters:	\$73,361,995.51
Paid Firefighters:	\$19,231,890.32
Total 2025 Foreign Fire Insurance Tax:	\$92,593,885.83*

State Aid Calculation

A. 50% based on population

50% of Total State Aid Distribution* (\$46,296,942.92) DIVIDED BY Total State Population as of 2020 Census (13,002,700) = EQUALS \$3.560564**

Each municipality receives state aid in the amount of \$3.56 per person as reported in the last census.

B. 50% based on market value of real estate

50% of Total 2025 State Aid Distribution* (\$46,296,942.91) DIVIDED BY Total 2024 State Market Value of Real Estate (\$1,219,307,513,283.00) EQUALS \$0.0000379699***

Each municipality will receive approximately \$0.000038 per dollar of real estate market value.

Example of Calculation

Municipality: Model Township County: Any

Population: 2,714

Municipality's Market Value of Real Estate: \$269,294,577.00

** Population: $2,714 \times \$3.560564 = \$ 9,633.37$

*** Market Value of Real Estate: $\$269,294,577 \times 0.0000379699 = \$10,225.08$

$\$9,633.37 + \$10,225.08 = \$19,888.45$

2025 Volunteer Firefighters' Relief Associations

Model Township: \$19,888.45

Note: Within sixty (60) days of receipt of state aid, each municipality is required to redistribute the state aid allocation to the Voluntary Fire Relief Association's serving the municipality.

Tick Mark Explanation

* Total Fire Insurance Tax Distribution 2025

** 2025 per person allocation of state aid

*** 2025 % of allocation per dollar of real estate