
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Counties, Municipalities, and Townships

FROM: Fred Van Dorp, Budget Director

RE: HEA 1454 – Fire and EMS Fund Transition

DATE: July 18, 2023

To comply with House Enrolled Act 1454-2023 (“HEA 1454”), the Department of Local Government Finance (“Department”) will be implementing new fund codes while eliminating now obsolete fund codes. The purpose of this memo is to assist units affected by these changes to transition to the new fund codes created because of HEA 1454.

Emergency Medical Services Funds that will be eliminated:

- 1101 Emergency Ambulance Medical Services-Fire
- 1102 Emergency Medical Services-Equipment
- 1401 Emergency Ambulance Medical Services-Civil

New Funds that will be added:

- 1105 Township Firefighting
- 1106 Township Emergency Medical Services
- 1107 Municipal Firefighting and Emergency Medical Services
- 1108 Municipal Firefighting
- 1109 Municipal Emergency Medical Services
- 1116 County Emergency Medical Services

Funds with a revised name:

- 1111 Fire is now 1111 Township Fire and EMS

Cities and towns will no longer be able to use 1111 for Fire Services. Starting in Pay 2024, they will need to use 1108 Municipal Firefighting or 1107 Municipal Firefighting and Emergency Medical Services which will combine Fire and Emergency Medical Services in one fund. Cities and towns also using 1101 Emergency Ambulance Medical Services-Fire, 1102 Emergency Medical Services-Equipment, or 1401 Emergency Ambulance Medical Services-Civil will need to either start using the 1109 Municipal Emergency Medical Services or 1107 Municipal Firefighting and Emergency Medical Services.

Counties using 1101 Emergency Ambulance Medical Services-Fire or 1401 Emergency Ambulance Medical Services-Civil will need to transition to 1116 County Emergency Medical Services.

Townships will have the option of continuing to use 1111 under the new name Township Firefighting and Emergency Medical Services or keep the funds separate by using 1105 Township Firefighting and 1106 Township Emergency Medical Services or transfer the budgets from a combined fund to the stand-alone fire Fund. A township may still use the 1111 Township Firefighting and Emergency Medical Services even if it does not provide EMS.

Note: For Townships who are choosing to keep their firefighting and emergency medical services funds separate, information is forthcoming from State Board of Accounts on how to properly document and account for this transition. In the meantime, questions may be emailed to schools.townships@sboa.in.gov.

The Fire & EMS fund is fundamentally the successor to the township firefighting fund (DLGF fund number 1111). While HEA 1454 changes the name of the fund, its administration will be generally unaffected. The Department will continue to assign DLGF fund number 1111 to this fund. This fund will continue to be placed under the maximum levy limit described in Ind. Code § 6-1.1-18.5-10.2 (the “fire maximum levy limit”).

In order to facilitate the streamlining of this transition, any unit of government that had any of the following funds has had their applicable new EMS fund automatically added into their Gateway Budget application.

1101 Emergency Ambulance Medical Services-Fire
1102 Emergency Medical Services-Equipment
1401 Emergency Ambulance Medical Services-Civil

Any municipality that had fund 1111 Fire, has had the new 1108 Municipal Fire fund added into Gateway.

Lastly, it is important to note that the units of government that used the 1111 – Fire fund and any of the 3 EMS funds last year will likely no longer use the “1111 – Township Fire and EMS” fund as they will now find a standalone Fire and standalone EMS fund added into Gateway.

How to account for the change in Gateway:

For most units this is a fund number/name change only there will be no need to complete a transfer of funds or document a transfer in Gateway. The Department can facilitate adding the funds but not transferring over the approved 2023 budgets. Therefore, on the Current Year Financial Worksheet, please add the 2023 budget plus any additional appropriations completed for the fund on line 3 Changes to Appropriations: a) Additional Appropriations (January to June). Then complete the rest of the forms as usual.

If you have any questions, please contact your [Budget Field Representative](#).