

ALLEN COUNTY FIRE & EMS DISTRICT

Office of the Executive Fire Chief

Serving Allen County, Indiana

The 2027 ACFEMSD Budget: Key Facts

Talking points for township officials, partners, and members of the media

On October 19, the Allen County Council will vote on the 2027 budget for the Allen County Fire & EMS District (ACFEMSD). The District unifies four former fire protection districts, unincorporated areas of Southeast Allen County, and a fire and EMS territory into one countywide provider, scheduled to begin operations on January 1, 2027. The points below summarize what the vote covers, how the plan was built, and what happens if the budget does not move forward.

Why This District Exists

Every part of this plan comes back to three objectives.

- **An eight-minute standard, countywide.** Every resident of Allen County should be able to count on fire and paramedic help arriving within eight minutes, no matter where they live. **That standard is not being met across the county today.**
- **Adequate protection for first responders.** Firefighters and paramedics need safe staffing, proper equipment, and the support to do a dangerous job and go home safely. **That protection is not being provided across the county today.**
- **Fiscal responsibility for taxpayers.** One district, one budget, and one rate, reviewed in public every year, delivering countywide coverage for nearly the same cost as keeping the current system as it is.

The first two objectives are not being met today. The current system of separate units cannot close those gaps on its own. This plan is built to meet all three.

What the October 19 Vote Covers

- The Council is voting on one budget, for one year: 2027. It is not approving a ten-year plan.
- Every future annual budget and levy must come back before the Board of Fire Trustees, the County Council, and the DLGF, with the Council acting in a public meeting with public comment.

“This vote is about 2027. Every year after that comes back to the Council, in public.”

Jeremy Bush, Executive Fire Chief

Built-In Limits on Taxes

- The District’s maximum levy can grow each year only by the state’s maximum levy growth quotient, the same limit every taxing unit in Indiana operates under.

ALLEN COUNTY FIRE & EMS DISTRICT

Office of the Executive Fire Chief

Serving Allen County, Indiana

- Any increase in the maximum levy beyond that limit requires an excess levy appeal.
- Under state law, the District cannot file that appeal unless the County Council approves it first.
- Every appeal must clear three bodies: the ACFEMSD Board of Fire Trustees, the County Council, and the Indiana Department of Local Government Finance (DLGF). The District has committed in writing to the DLGF to follow that process.
- Beyond what state law requires, the District has voluntarily committed to also seeking approval from the County Commissioners, making four public bodies in all. If any one of them says no, the maximum levy does not increase beyond the state limit.

“We didn’t wait to be told to accept these guardrails. We agreed to them up front.”

Jeremy Bush, Executive Fire Chief

How the Plan Was Developed

- Planning involved elected officials, including the County Council President; attorneys and DLGF staff; outside financial and accounting firms; and the County Auditor, a fiscal officer, and a former city controller.
- The District held multiple public information sessions, provides quarterly updates, and publishes its plan on its website.
- The District has completed a 10-year capital improvement plan.
- Over the past year, the County Council has received multiple emails, updates, and documents on the plan. After the September 17 hearing, the Council requested additional information, which the District delivered in writing on September 28.

Where the Legal Review Stands

- In writing, on September 11, 2026, the DLGF stated that the record provides “substantial support” for the District’s legal structure, in which the former Northeast district continues as the same taxing unit, expanded and renamed.
- The DLGF has emphasized that its guidance to date is not a final determination, and it has identified issues that must still be resolved. A final determination requires the next step in the process: Council approval to submit the appeal.

What State Law Requires of the County Council

Indiana Code § 6-1.1-17-20(e): “The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the taxing unit. The fiscal body may reduce or modify but not increase the proposed budget or tax levy.”

ALLEN COUNTY FIRE & EMS DISTRICT

Office of the Executive Fire Chief

Serving Allen County, Indiana

- In plain terms, the County Council is required to review the District's budget and adopt a final budget and tax levy. The Council may reduce or modify the proposal, but it may not increase it.

What the DLGF Says About the Council's Options

- In a statement to WANE 15, Luke Kenworthy, Chief of Staff for the Indiana Department of Local Government Finance, confirmed that the Council "may reduce or modify a proposed budget and levy but cannot increase them."
- On returning to the former districts' budgets, the DLGF stated that prior budgets "generally cannot be substituted," because each unit must independently meet legal requirements for existence, territory, and timely budget submission.
- The DLGF also made clear it will not settle local disagreements: it "does not mediate disagreements; it certifies only what the law allows."
- The structure is a local decision. The DLGF noted that it "does not create or select the governmental structure." Its role is to review and certify the budget, levy, and rate that state law authorizes.

DLGF Guidance to the County Council, Reiterated October 6, 2026

- Since September, the General Counsel for the DLGF, has answered a series of written questions from the County Council about its options on the District's budget. His guidance has been consistent, and he restated it on October 6, 2026.

DLGF General Counsel, September 18, 2026: Council "has an independent statutory obligation to review and adopt the District's final budget and levy and may reduce or modify, but not increase, the proposal."

DLGF General Counsel, September 24, 2026: "I would distinguish between Council declining to approve that amount and Council taking no final budget action at all." If Council believes the proposal is not supportable, "the cleaner statutory course is to adopt the budget and levy that Council determines are supportable rather than merely vote against the proposal and take no further action."

DLGF General Counsel, October 6, 2026: IC 6-1.1-17-20(e) provides that Allen County Council "shall review the proposed budget and levy and adopt a final budget and levy. Council may reduce or modify, but not increase, the amounts submitted. I therefore would not characterize nonadoption as an alternative method of complying with subsection (e)." The consequences that follow a failure to adopt do not change that: "neither eliminates Council's statutory duty under subsection 20(e)."

- **What this means:** State law does not allow the Council to reject the budget and take no action. The Council must adopt a final budget and levy. It may adopt the budget as proposed, or reduce or modify it and adopt that version. It may not increase it.
- **Why a reduced budget is not a pause button:** The DLGF has also confirmed that reducing the budget or declining to authorize the levy appeal "does not by

ALLEN COUNTY FIRE & EMS DISTRICT

Office of the Executive Fire Chief

Serving Allen County, Indiana

itself unwind the January 1, 2027 restructuring.” A reduced budget does not keep the former districts in place. It means the District takes on countywide responsibility on January 1 with less funding to staff it.

The Adoption Deadline and the Penalty for Missing It

Indiana Code § 6-1.1-17-20(g): “If the appropriate fiscal body fails to complete the requirements of subsection (e) before the adoption deadline in section 5 of this chapter for any taxing unit subject to this section,” the maximum levy growth for “the city, town, or county for the ensuing budget year” is reduced. The statute directs that the growth portion of the maximum levy growth quotient be multiplied “by eight-tenths (0.8).”

- In plain terms, if the Council does not adopt a final budget and levy for the District by the state deadline, the penalty falls on Allen County itself. The County’s own levy growth for the following year would be limited to 80 percent of the growth it would otherwise be allowed, a 20 percent reduction in that growth.
- The DLGF’s General Counsel described the identical formula in the companion subsection (f) on October 6, 2026: it “uses 80% of the otherwise applicable maximum levy growth increment.” The statute restores the normal calculation the year after, provided the Council completes the process on time, but the lost growth for the penalty year affects County revenue.

“The only way to get the State’s legal answer is to let the process move forward.”

Jeremy Bush, Executive Fire Chief

Why There Is No Simple Fallback

- **The territory.** The East Central withdrawals have already been adopted. The DLGF said changing one ordinance “would not necessarily address” them and that it has no mechanism to reverse those actions.
- **The former districts.** They do not automatically come back. The DLGF said any fallback would have to be evaluated “unit by unit,” and none of the former districts submitted a 2027 budget.
- **Southeast Allen County.** There is no district or territory to fall back on. No provider there holds paramedic certification or DEA narcotic authorization, and without both, there is no paramedic care and no medications on the ambulance.
- **A separate funding fix for Southeast.** Some have suggested a separate funding mechanism to cover Southeast on its own. Funding is not the obstacle. There is no manpower in Southeast to pay. A dollar amount does not put a paramedic on a truck. Our proposed 2027 budget hires 20 paramedics and 10 firefighters.
- **The agreements.** Agreements with townships, districts, and other entities are already negotiated. No alternative plan has done that work.
- **The time.** After October 19, roughly 50 working days remain before January 1.

ALLEN COUNTY FIRE & EMS DISTRICT

Office of the Executive Fire Chief

Serving Allen County, Indiana

“An alternative that might be legally possible is not the same as one that can answer a call on January 1.” Jeremy Bush, Executive Fire Chief

The Cost of Standing Still

- Keeping the four former districts and the territory exactly as they are, with a 3% raise for personnel, would cost \$48.7 million. The ACFEMSD 2027 budget is \$49.0 million.
- The difference is about \$327,000, less than 1% of the budget.
- With the 3.75% raise Council is considering for Allen County employees, the gap would shrink to less than \$100,000.
- For that difference, residents gain 30 additional personnel: 20 paramedics and 10 firefighters, staffed across the entire county under one standard of care and one cost.
- If the proposed budget is not approved, the District will not have the ability to fill the staffing positions the county needs. Those 30 positions, and the coverage they provide, depend on this budget.

“Standing still isn’t free. It costs almost exactly what this plan costs, and it buys none of what this plan delivers.” Jeremy Bush, Executive Fire Chief

What Residents Would Pay

- The 2027 request is structured around a maximum levy equivalent to approximately \$0.40 per \$100 of assessed value, excluding the \$0.0333 cumulative capital rate. The estimated actual rate is approximately \$0.32 per \$100 of assessed value, including the cumulative capital fund.
- One taxing unit in Allen County already carries a maximum rate above \$0.50, and some residents already pay more than \$0.32 for fire and EMS coverage.
- Today, some residents pay more for less coverage, while others pay less for more. The District’s plan replaces that patchwork with one rate and one standard countywide.

“Where you live in Allen County shouldn’t decide what protection you get or what you pay for it.” Jeremy Bush, Executive Fire Chief

Bottom Line

The 2027 ACFEMSD budget has been evaluated, negotiated, and built for the residents of Allen County and the first responders who serve them. It delivers countywide paramedic coverage and 30 additional personnel for roughly the same cost as keeping the current system in place, with any increase in its maximum levy beyond the state limit subject to approval by four separate public bodies.

ALLEN COUNTY FIRE & EMS DISTRICT

Office of the Executive Fire Chief

Serving Allen County, Indiana

Questions about the District's 2027 budget may be directed to the Office of the Executive Fire Chief, Allen County Fire & EMS District. info@allencountyfire.org

For current updates visit <https://allencountyfire.org/executive-chief-updates> or for our Adaptive Framework <https://allencountyfire.org/the-framework>