

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Pay 2026 Estimated Miscellaneous Revenue Estimates

Introduction

This worksheet is being provided by the Department as a tool to assist units with estimating certain revenues for July 1 through December 31, 2025 and from January 1 through December 31, 2026. Non-property tax revenue estimates will need to be entered in Gateway's Budget Application on Form 2: Estimates of Miscellaneous Revenue.

Step 1: Select Your Unit of Government

In the fields below, select your county first and then the name of your unit of government.

If you are having trouble, please make sure you have clicked "Enable Editing" at the top of this page.

County	26 - Gibson County
Unit Name	South Gibson School Corporation

← *Click here and then click on the downward arrow to select your county. Repeat this to select your unit.*

Enter Your 2026 Property Tax Levy Estimates (Optional/Encouraged)

The license excise revenues are allocated for the following year primarily on the basis of the budget year's property tax levy. By default, this workbook will use the current year certified levy, but in order to more accurately estimate these revenues, the upcoming budget year's proposed levy could be entered in the yellow "2026 Proposed Property Tax Levy" column below.

Please be sure to include all levy amounts in the "2026 Proposed Property Tax Levy", not just the fund you are changing. Also, If you need to enter a new fund, at the bottom of the table are yellow boxes with a drop down menu of funds. Please note that only funds that were on your 2025 Certified Budget Order or a new fund that will have a levy should appear on this table.

[illegible]

Pay 2026 Estimated Miscellaneous Revenue Estimates

The two fields below carry forward the selected county and unit of government from the "Step 1) Data Entry" tab.

Revenue Estimate Summary

[illegible]

[illegible]

In addition to the revenues identified on this report, taxing units should also estimate other revenues that they may receive locally in order to provide a complete picture of the revenues available to support their budgets. The Department continues to emphasize the importance of units routinely monitoring their miscellaneous revenue estimates as compared to actual collections as the actual amounts become available.

Revenue Estimate Notes

Note #	Revenue	
1)	R111 - Cigarette Tax - General Fund	Distribution to counties, cities, and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 1 period for column A or 2 periods for column B.
2)	R111 - Cigarette Tax - CCI Fund	Distribution to cities and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 1 period for column A or 2 periods for column B.

3)	R112 - Financial Institutions Tax	<p>If the June Form 22's were submitted by the county auditor by the time this workbook was released, the December estimate will be calculated as 80% of the June settlement. Because FIT is distributed on a fiscal year, the June settlement for the upcoming year will be calculated as the same as the current year December estimate. The upcoming year December estimate will be calculated as 90% of the estimated upcoming June amount.</p> <p>Example:</p> <ul style="list-style-type: none"> • Actual June FIT = 100 • Estimated December = $(100 * 80\%) = \\$80$ • Estimated upcoming year amount = $\\$80 * (\\$80 * 90\%) = \\$152$ <p>Otherwise, estimates are based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 1 period for column A or 2 periods for column B.</p> <p>Actual distribution amounts available through the State Comptroller's Office: https://www.in.gov/comptroller/departments/financial-institutions-tax/</p> <p>Estimates for the upcoming year default to the general fund due to changes enacted via HEA 1392. A unit may allocate the revenue in a different manner than this. If there are any questions from an audit perspective, please reach out to the Indiana State Board of Accounts.</p>
4)	R113 - Local Road and Street	Distribution to counties, cities, and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 6 periods for column A or 12 periods for column B.
5)	R114 - License Excise Tax	<p>If the June Form 22's were submitted by the county auditor by the time this workbook was released, the excise estimate will be calculated from the "Excise Estimate Calculation" tab.</p> <p>Otherwise, estimates are based on lesser of the average of (A) previous 36 months or (B) previous 12 months multiplied by 1 period for Column A or 2 periods for Column B. This total amount is then proportionally allocated by a fund's property tax levy (plus LIT Levy Freeze amount, if applicable).</p>
6)	R116 - Motor Vehicle Highway	Distribution to counties, cities, and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 6 periods for column A or 12 periods for column B.
7)	R135 - Commercial Vehicle Excise Tax	<p>If the June Form 22's were submitted by the county auditor by the time this workbook was released, the December estimate will be calculated as the same value as the June amount. The budget year estimate will be calculated as twice the total from the June Settlement.</p> <p>Otherwise, estimates are based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 1 period for column A or 2 periods for column B.</p> <p>Actual distribution amounts available through the State Comptroller's Office: https://www.in.gov/comptroller/departments/commercial-vehicle-excise-tax-cvet-report/</p> <p>Estimates for the upcoming year default to the general fund due to changes enacted via HEA 1392. A unit may allocate the revenue in a different manner than this. If there are any questions from an audit perspective, please reach out to the Indiana State Board of Accounts.</p>
8)	R136 - ABC Gallonage	Distribution to cities and towns only. Estimates based on the lesser of the average of (A) the previous 36 months or (B) the previous 12 months, multiplied by 2 periods for column A or 4 periods for column B.

