

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
Budget Year 2026 - Calculation of Estimated Maximum Levy

Note: to edit this form, please make sure you have clicked "Enable Editing" at the top of this page.

Step 1: Select Unit of Government

In the fields below, please select the following in sequential order: (a) County, (b) Unit Name, and (c) Maximum Levy Type.

(a) County	26 - Gibson	<- Click here
(b) Unit Name	2642765 - South Gibson School Corporation	<- Click here
(c) Maximum Levy Type	SO - School Operating	<- Click here

Step 2: Data Entry & Review of 2026 Estimated Maximum Levy Calculation

The section below details the multi-step process in which the 2026 Estimated Maximum Levy is calculated.

The calculation operates on the estimates of several variables, each of which is highlighted in blue.

These values can be overridden directly via manual data entry; doing so will update the calculation accordingly.

	Default Amount	Estimates	
2025 Maximum Levy		6,381,588	
Plus: 2025 Permanent Appeal Amounts		-	
2025 Maximum Levy for Growth Quotient		6,381,588	
Times: Maximum Levy Growth Quotient (1)		1.0400	
2026 Initial Maximum Levy		6,636,852	
Plus: Potential Appeals as Reported by Unit*	-	-	<- Data Entry
2026 Estimated Maximum Levy Prior to Allowable Adjustments		6,636,852	
Plus: Estimated Cumulative Capital Development Adjustment (2)**			
Plus: Estimated Mental Health Adjustment (3)***			
Plus: Estimated Developmental Disabilities Adjustment (4)****			
2026 Estimated Maximum Levy		6,636,852	

Appendix

- (1) The Maximum Levy Growth Quotient (MLGQ) for Budget Year 2026 is 1.04. For civil taxing units in counties that continue to raise revenue through a local income tax rather than property taxes, the MLGQ is 1.00.
- (2) The Cumulative Capital Development (CCD) levy adjustment is applicable to counties and municipalities only.
- (3) The Mental Health levy adjustment is applicable to counties only.
- (4) The Developmental Disability levy adjustment is applicable to counties only.

* Potential Appeals as Reported by Unit: the default amount is pulled directly from the pre-budget worksheet.