

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
Budget Year 2027 - 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 2027 Estimated Maximum Levy Calculation

The section below details the multi-step process in which the 2027 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	
2026 Maximum Levy		6,636,852	
Plus: 2026 Permanent Appeal Amounts		-	
2026 Maximum Levy for Growth Quotient		6,636,852	
Times: Maximum Levy Growth Quotient (1)		1.0600	
2027 Initial Maximum Levy		7,035,063	
Plus: Potential Appeals as Reported by Unit	-		<- Data Entry
2027 Estimated Maximum Levy Prior to Allowable Adjustments		7,035,063	
Plus: Estimated Cumulative Capital Development Adjustment (2)**	0		
Plus: Estimated Mental Health Adjustment (3)***	0		
Plus: Estimated Developmental Disabilities Adjustment (4)****	0		
2027 Estimated Maximum Levy		7,035,063	

Appendix

- (1) The Maximum Levy Growth Quotient (MLGQ) for Budget Year 2027 is 1.06. 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.