
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 N SENATE AVENUE N1058(B)
INDIANAPOLIS IN 46204
PHONE (317) 232-3777
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TO: Scott County Auditor

FROM: Department of Local Government Finance

RE: 2026 Certified Budget Order

DATE: Wednesday, January 14, 2026

Enclosed is the certified 2026 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in county auditor's office.

The following events occurred that led to the issuance of this order:

- County assessor delivered the ratio study to the DLGF on 02/28/25 (Due 03/03/25).
- Ratio study was approved by the DLGF on 03/13/25.
- County auditor certified net assessed values to the DLGF on 09/11/25 (Due 08/01/25).
- DLGF certified the Budget Order on 01/14/2026 (Due 01/15/26).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2026.

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the county auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

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

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2025 PAYABLE 2026 FOR
SCOTT COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2026. The county auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The county auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

Dated this January 14, 2026

DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Jason Cockerill, Commissioner

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

**2026 TAX RATES
(Per Taxing District)**

**Year : 2026
County: 72 Scott**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2026 District Rate</u>	<u>2025 District Rate</u>
001	Finley Township	1.8314	1.9221
002	Jennings Township	2.4350	2.5126
003	Austin Town	3.7639	3.8051
004	Johnson Township	1.8873	1.9688
005	Lexington Township	1.8242	1.9192
007	Vienna Township	1.8403	1.9320
008	Scottsburg City	2.9170	3.1188

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 72 Scott

Unit: 0000 SCOTT COUNTY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$8,785,089	\$969,029,455	\$4,657,156	\$0.4806
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	2015 REASSESSMENT	\$341,126	\$969,029,455	\$257,762	\$0.0266
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$424,641	\$969,029,455	\$463,196	\$0.0478
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0702	HIGHWAY	\$2,226,585	\$969,029,455	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$484,000	\$969,029,455	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$817,000	\$969,029,455	\$483,546	\$0.0499
Department of Local Government Finance approval not required.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
0801	HEALTH	\$501,056	\$969,029,455	\$317,842	\$0.0328
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1116	COUNTY EMERGENCY MEDICAL SERVICES	\$3,260,000	\$969,029,455	\$0	\$0.0000
Budget reduced due to advertising constraints.					
2120	CEMETERY	\$6,501	\$969,029,455	\$5,814	\$0.0006
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$136,150	\$969,029,455	\$176,363	\$0.0182
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Budget approved for displayed amount.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

Unit Total:		\$16,982,148	\$6,361,679	\$0.6565
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 72 Scott

Unit: 0001 FINLEY TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$22,841	\$79,110,573	\$17,088	\$0.0216

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0840	TOWNSHIP ASSISTANCE	\$3,300	\$79,110,573	\$1,820	\$0.0023
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	TOWNSHIP FIRE AND E.M.S.	\$20,000	\$79,110,573	\$21,202	\$0.0268
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$46,141		\$40,110	\$0.0507
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 72 Scott

Unit: 0002 JENNINGS TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$185,903	\$209,430,301	\$50,054	\$0.0239

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0840	TOWNSHIP ASSISTANCE	\$57,070	\$209,430,301	\$50,263	\$0.0240
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	TOWNSHIP FIRE AND E.M.S.	\$57,341	\$146,786,902	\$63,118	\$0.0430
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:		\$300,314		\$163,435	\$0.0909
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 72 Scott

Unit: 0003 JOHNSON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$90,000	\$74,949,532	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$45,650	\$74,949,532	\$10,568	\$0.0141
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$28,000	\$74,949,532	\$15,814	\$0.0211
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$50,000	\$74,949,532	\$53,514	\$0.0714
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$213,650		\$79,896	\$0.1066

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 72 Scott

Unit: 0004 LEXINGTON TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$48,220	\$158,841,127	\$39,075	\$0.0246
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$12,000	\$158,841,127	\$1,430	\$0.0009
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$44,126	\$158,841,127	\$28,591	\$0.0180
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

Unit Total:		\$104,346		\$69,096	\$0.0435

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 72 Scott
Unit: 0005 VIENNA TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$100,000	\$446,697,922	\$109,888	\$0.0246
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$60,000	\$446,697,922	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$101,500	\$175,636,847	\$61,473	\$0.0350
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

Unit Total:		\$261,500		\$171,361	\$0.0596

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 72 Scott

Unit: 0435 SCOTTSBURG CIVIL CITY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$500,000	\$271,061,075	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$6,228,938	\$271,061,075	\$2,443,616	\$0.9015
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0342	POLICE PENSION	\$189,400	\$271,061,075	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$221,000	\$271,061,075	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$696,775	\$271,061,075	\$49,875	\$0.0184
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1191	CUMULATIVE FIRE SPECIAL	\$3,500	\$271,061,075	\$0	\$0.0000
Budget approved for displayed amount.					
1301	PARK & RECREATION	\$409,300	\$271,061,075	\$424,753	\$0.1567
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$45,000	\$271,061,075	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$100,000	\$271,061,075	\$95,142	\$0.0351
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$8,393,913		\$3,013,386	\$1.1117

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 72 Scott

Unit: 0868 AUSTIN CIVIL CITY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$1,383,782	\$62,643,399	\$790,936	\$1.2626
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0342	POLICE PENSION	\$128,000	\$62,643,399	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$46,000	\$62,643,399	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$209,466	\$62,643,399	\$0	\$0.0000
Budget approved for displayed amount.					
1301	PARK & RECREATION	\$27,000	\$62,643,399	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$11,000	\$62,643,399	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$32,000	\$62,643,399	\$29,442	\$0.0470
Budget approved for displayed amount.					
Rate Approved.					
6401	SANITATION	\$571,400	\$62,643,399	\$39,027	\$0.0623
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$2,408,648		\$859,405	\$1.3719

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 72 Scott

Unit: 7230 SCOTT COUNTY DISTRICT NO. 1 SCHOOL CORP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0180	DEBT SERVICE	\$722,208	\$209,430,301	\$678,973	\$0.3242

Budget approved for displayed amount.

Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.

0287	REFERENDUM DEBT FUND - EXEMPT CAPITAL - POST 2009	\$1,359,000	\$282,087,595	\$1,350,071	\$0.4786
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

3101	EDUCATION	\$9,704,484	\$209,430,301	\$0	\$0.0000
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Budget approved for displayed amount.

3300	OPERATIONS	\$3,719,700	\$209,430,301	\$1,658,688	\$0.7920
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Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

Unit Total:		\$15,505,392		\$3,687,732	\$1.5948
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 72 Scott

Unit: 7255 SCOTT COUNTY DISTRICT NO. 2 SCHOOL CORP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0180	DEBT SERVICE	\$2,525,030	\$759,599,154	\$2,346,402	\$0.3089
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$18,499,687	\$759,599,154	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
3300	OPERATIONS	\$7,043,994	\$759,599,154	\$5,488,104	\$0.7225
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

Unit Total:		\$28,068,711		\$7,834,506	\$1.0314

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order**

County: 72 Scott

Unit: 0207 SCOTT COUNTY PUBLIC LIBRARY

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$1,194,929	\$969,029,455	\$767,471	\$0.0792

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$1,194,929		\$767,471	\$0.0792
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order**

County: 72 Scott

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MGMT

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$0	\$969,029,455	\$131,788	\$0.0136
Rate reduced due to increased assessed valuation.					
Unit Total:		\$0		\$131,788	\$0.0136

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order**

County: 72 Scott

Unit: 0035 STUCKER FORK CONSERVANCY DISTRICT

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$135,759	\$1,205,133,400	\$74,718	\$0.0062

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$135,759		\$74,718	\$0.0062
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.