

**Revenue Neutral Rate (RNR) Summary Report  
Lincoln County**

Taxing Subdivision	Revenue Neutral Rate (RNR)	Estimated Valuation (June 1, 2023)	Estimated Proposed Tax Rate	Final Tax Rate	Final Valuation (November 1, 2023)	Percentage Change from RNR to Final Tax Rate	Did subdivision hold hearing to exceed RNR?	Notes
Lincoln County	92.062	65,065,041	100.244	100.180	65,109,337	8.82%	Yes	
Barnard	97.071	250,761	96.956	96.815	251,131	-0.26%	No	
Beverly	26.742	632,645	26.697	26.698	632,645	-0.16%	No	
Lincoln Center	39.065	6,589,642	45.577	45.563	6,591,813	16.63%	Yes	
Sylvan Grove	62.343	1,405,514	69.465	69.462	1,405,593	11.42%	Yes	
Battle Creek Township	1.129	1,551,079	1.128	1.129	1,551,079	0.00%	No	
Colorado Township**	0.000	3,544,461	0.000	0.000	3,550,251	0.00%	No	
Colorado Township (Including 3rd Class Cities)	1.796	4,177,106	1.796	1.794	4,182,896	-0.11%	No	
Franklin Township	0.000	2,012,517	0.000	0.000	2,012,517	0.00%	No	
Golden Belt Township	0.484	2,066,345	0.484	0.484	2,066,345	0.00%	No	
Logan Township	0.266	1,314,184	0.266	0.266	1,314,184	0.00%	No	
Madison Township	1.388	5,044,729	1.388	1.386	5,052,820	-0.14%	No	
Pleasant Township**	0.000	2,353,369	0.000	0.000	2,654,854	0.00%	No	
Pleasant Township (Including 3rd Class Cities)	0.985	4,058,883	0.985	0.985	4,060,447	0.00%	No	
Salt Creek Township**	0.000	2,276,376	0.000	0.000	2,283,003	0.00%	No	
Salt Creek Township (Including 3rd Class Cities)	2.613	2,296,252	2.613	2.606	2,302,879	-0.27%	No	
Scott Township**	0.000	1,620,440	0.000	0.000	1,625,502	0.00%	No	
Scott Township (Including 3rd Class Cities)	1.890	1,851,325	1.890	1.886	1,856,757	-0.21%	No	
Barnard Rural Fire District	3.627	8,900,447	3.627	3.622	8,912,506	-0.14%	No	
Beverly Rural Fire District	2.988	13,892,351	2.987	2.985	13,906,232	-0.10%	No	
First Rural Fire District	4.131	15,109,131	4.131	4.131	15,110,525	0.00%	No	
Hunter Rural Fire District	2.672	14,971,567	2.672	2.671	14,977,019	-0.04%	No	
Sylvan Grove Rural Fire District	2.271	14,751,139	2.271	2.690	14,762,669	18.45%	No	
Salt Creek Watershed District No. 46*	2.545	26,736,545	2.538	2.538	26,749,218	-0.28%	Yes	
Spillman Creek Watershed No. 43*	1.180	18,999,560	1.179	1.179	19,003,126	-0.08%	No	
Free Mission Cemetery District	0.356	1,687,486	0.355	0.356	1,687,486	0.00%	No	
Rosette Cemetery District	0.466	2,041,879	0.466	0.464	2,051,479	-0.43%	No	
Spillman Cemetery District	0.443	4,870,163	0.442	0.443	4,873,424	0.00%	No	
Vesper Cemetery District	1.663	1,202,815	1.663	1.663	1,202,806	0.00%	No	
USD 298 General Fund*	20.429	39,325,620	20.000	20.000	39,342,942	-2.10%	Yes	
USD 298 All Other Funds*	26.565	43,818,359	27.732	27.322	43,841,222	2.85%	Yes	
USD 299 General Funds*	20.000	35,206,223	20.000	20.000	34,139,564	0.00%	Yes	
USD 299 All Other Funds*	19.419	38,746,407	19.995	20.259	38,030,419	4.33%	Yes	

**Joint County/Supporting County:** Taxing subdivisions with authority to levy in more than one county are reported under the 'home' county (generally the county with the majority of subdivision valuation). Each applicable district is denoted with an asterisk (\*). The 'home' county will report the total valuations for the taxing subdivision (to include all supporting counties).

**Townships with Third Class Cities:** Townships with authority to apply a property tax (ad valorem) levy for certain funds on the boundaries of certain third class cities have been denoted with a double asterisk (\*\*). The impacted township are reported in two lines: 1) The levy applied for funds that levy within the township boundaries, and 2) The levy applied for funds that levy within the township boundaries and within the third class cities' boundaries. For additional details and definitions, please see the *Revenue Neutral Rate (RNR) Summary Report Footnotes and Definitions*.