Revenue Neutral Rate (RNR) Summary Report
Lincoln County

Taxing Subdivision	Revenue Neutral Rate (RNR)	Estimated Valuation (June 1, 2022)	Estimated Proposed Tax Rate	Final Tax Rate	Final Valuation (November 1, 2022)	Percentage Change from RNR to Final Tax Rate	Did subdivision hold hearing to exceed RNR?
Lincoln County	88.008	65,391,324	91.597	91.653	65,352,503	4.14%	Yes
Barnard	98.349	247,803	98.227	92.247	247,753	-6.20%	No
Beverly	28.841	586,598	28.841	28.841	586,583	0.00%	No
Lincoln Center	42.593	5,796,399	44.409	44.907	5,732,104	5.43%	Yes
Sylvan Grove	55.669	124,437	70.416	70.416	1,244,337	26.49%	Yes
Battle Creek Township	1.141	1,533,668	1.141	1.141	1,533,625	0.00%	No
Colorado Township**	0.000	3,421,664	0.000	0.000	3,442,189	0.00%	No
Colorado Township (Including 3rd Class Cities)	1.871	4,008,262	1.871	1.871	4,008,772	0.00%	No
Franklin Township	0.000	1,977,184	0.000	0.000	1,972,580	0.00%	No
Golden Belt Township	0.496	2,012,903	0.496	0.496	2,012,735	0.00%	No
Logan Township	0.276	1,265,273	0.276	0.276	1,265,275	0.00%	No
Madison Township	1.301	5,379,638	1.301	1.299	5,387,494	-0.15%	No
Pleasant Township**	0.000	2,429,135	0.000	0.000	2,429,144	0.00%	No
Pleasant Township (Including 3rd Class Cities)	1.088	3,673,472	1.088	1.088	3,673,481	0.00%	No
Salt Creek Township**	0.000	2,190,348	0.000	0.000	2,190,312	0.00%	No
Salt Creek Township (Including 3rd Class Cities)	2.715	2,209,644	2.750	2.715	2,209,608	0.00%	No
Scott Township**	0.000	1,558,455	0.000	0.000	1,558,459	0.00%	No
Scott Township (Including 3rd Class Cities)	1.958	1,786,962	1.958	1.958	1,786,916	0.00%	No
Barnard Rural Fire District	1.868	8,606,909	3.750	3.750	6,075,086	100.75%	Yes
Beverly Rural Fire District	2.082	14,284,309	2.905	2.904	13,544,744	39.48%	Yes
First Rural Fire District	3.836	16,271,540	3.836	3.836	16,270,651	0.00%	No
Hunter Rural Fire District	2.119	15,569,592	2.569	2.568	9,473,980	21.19%	Yes
Sylvan Grove Rural Fire District	2.011	14,166,518	2.364	2.362	14,180,017	17.45%	Yes
Salt Creek Watershed District No. 46*	2.554	26,629,919	2.554	2.554	26,631,819	0.00%	Yes
Spillman Creek Watershed No. 43*	1.069	20,949,267	1.069	1.069	20,961,422	0.00%	No
Free Mission Cemetery District	0.323	1,859,134	0.323	0.323	1,859,135	0.00%	No
Rosette Cemetery District	0.449	2,116,950	0.449	0.449	2,116,951	0.00%	No
Spillman Cemetery District	0.422	5,105,214	0.422	0.422	5,108,666	0.00%	No
Vesper Cemetery District	1.691	1,182,218	1.691	1.679	1,190,822	-0.71%	No
USD 298 General Fund*	20.000	40,242,328	20.000	20.000	40,167,862	0.00%	Yes
USD 298 All Other Funds*	26.424	544,380,600	26.738	26.261	44,323,281	-0.62%	Yes
USD 299 General Funds*	20.000	34,859,246	20.000	20.000	34,787,295	0.00%	Yes
USD 299 All Other Funds*	17.001	38,372,737	19.428	19.419	38,389,196	14.22%	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* .