Revenue Neutral Rate (RNR) Summary Report
Butler County

Taxing Subdivision	Revenue Neutral Rate (RNR)	Estimated Valuation (June 1, 2025)	Estimated Proposed Tax Rate	Final Tax Rate	Final Valuation (November 1, 2025)	Percentage Change from RNR to Final Tax Rate	Did subdivision hold hearing to exceed RNR?
Butler County	28.37	1,134,948,383	29.625	29.625	1,156,518,226	4.24%	Yes
City of Andover	40.845	259,694,033	42.981	42.951	270,755,674	4.90%	Yes
City of Augusta	54.546	87,787,636	58.227	54.546	87,802,239	0.00%	Yes
City of Benton	44.365	16,047,234	43.135	43.013	16,092,787	-3.14%	No
City of Cassoday	18.137	983,855	18.947	18.896	986,515	4.02%	Yes
City of Douglass	50.381	12,259,920	52.670	52.666	12,261,004	4.34%	Yes
City of Elbing	15.755	2,036,802	15.754	15.752	2,037,071	-0.02%	No
City of El Dorado	55.669	126,386,478	58.710	57.455	130,034,558	3.11%	Yes
City of Latham	48.006	365,116	48.004	48.004	365,116	0.00%	No
City of Leon	41.569	3,966,717	41.450	39.384	4,174,787	-5.55%	No
City of Potwin	74.619	2,082,374	74.619	74.577	2,083,574	-0.06%	No
City of Rose Hill	35.712	45,546,354	37.370	37.367	45,550,868	4.43%	Yes
City of Towanda	35.123	10,295,742	43.587	43.577	10,298,134	19.40%	Yes
City of Whitewater	54.052	5,362,912	55.809	55.807	5,363,213	3.14%	Yes
Augusta Township	16.256	32,932,673	17.219	17.195	32,978,977	5.46%	Yes
Benton Township**	11.032	32,096,851	13.354	13.354	32,098,628	17.39%	Yes
Benton Township (Including 3rd Class Cities)	1.537	48,144,085	1.654	1.653	48,191,415	7.02%	Yes
Bloomington Township	33.128	8,188,993	33.125	33.084	8,199,111	-0.13%	No
Bruno Township	13.085	46,843,935	13.085	13.085	46,841,402	0.00%	No
Chelsea Township	8.436	10,681,933	9.000	9.008	10,673,642	6.35%	Yes
Clay Township	17.311	2,786,511	17.310	17.654	2,732,103	1.94%	No
Clifford Township	11.122	9,324,496	15.998	15.989	9,329,642	30.44%	Yes
Clifford Township Fire Protection	0	0	0.000	0.000	0	0.00%	No
Douglass Township**	17.527	11,136,209	16.003	16.004	11,135,093	-9.52%	No
Douglass Township (Including 3rd Class Cities)	6.465	23,396,129	6.497	6.497	23,396,097	0.49%	Yes
El Dorado Township	11.342	132,845,525	11.339	11.336	132,872,557	-0.05%	No
Fairmount Township**	13.124	7,284,652	13.393	13.386	7,288,760	1.96%	Yes
Fairmount Township (Including 3rd Class Cities)	0.628	9,321,454	1.996	1.995	9,325,831	68.52%	Yes
Fairview Township	9.916	13,955,180	9.915	9.812	14,101,738	-1.06%	No
Glencoe Township	41.998	4,161,277	44.667	44.667	4,161,277	5.98%	Yes
Hickory Township	18.859	5,611,466	18.857	18.857	5,611,466	-0.01%	No
Lincoln Township	13.898	13,281,356	15.500	15.579	13,214,284	10.79%	Yes
Little Walnut Township**	11.461	6,648,957	10.410	10.407	6,650,996	-10.13%	No
Little Walnut Township (Including 3rd Class Cities)	7.261	10,615,674	5.078	4.980	10,825,783	-45.80%	No
Logan Township	41.751	3,004,379	41.748	41.753	3,004,120	0.00%	No
Milton Township**	9.75	9,425,789	9.746	9.725	9,446,244	-0.26%	No
Milton Township (Including 3rd Class Cities)	3.368	14,788,701	3.368	3.364	14,809,457	-0.12%	No
Murdock Township	9.622	10,847,998	9.621	9.631	10,837,266	0.09%	No
Pleasant Township	10.732	50,147,948	11.337	11.333	50,603,866	5.30%	Yes
Pleasant Township (Including 3rd Class Cities)	0.759	81,147,948	0.568	0.567	81,163,764	-33.86%	No
Plum Grove Township**	11.149	10,356,799	13.974	13.968	10,361,209	20.18%	Yes
Plum Grove Township (Including 3rd Class Cities)	5.941	12,439,173	3.750	3.748	12,444,783	-58.51%	No
Prospect Township	13.756	16,555,660	15.451	15.444	16,563,056	10.93%	Yes
Richland Township**	15.282	25,186,220	16.211	16.227	25,161,289	5.82%	Yes
Richland Township (Including 3rd Class Cities)	1.880	40,172,104	1.987	1.988	40,152,259	5.43%	Yes
Rock Creek Township	19.673	6,308,160	21.102	21.118	6,303,174	6.84%	Yes
Rosalia Township	19.503	7,534,856	19.501	19.478	7,544,135	-0.13%	No
Spring Township	14.228	21,666,327	14.834	14.825	21,678,956	4.03%	Yes

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Sycamore Township**	12.068	9,913,918	12.852	12.853	9,912,926	6.11%	Yes
Sycamore Township (Including 3rd Class Cities)	3.726	10,897,773	5.058	5.057	10,899,441	26.32%	Yes
Towanda Township**	8.094	35,861,258	8.092	8.063	35,994,406	-0.38%	No
Towanda Township (Including 3rd Class Cities)	1.847	46,157,000	1.847	1.842	46,292,540	-0.27%	No
Union Township**	25.658	3,590,761	25.633	25.633	3,590,865	-0.10%	No
Union Township (Including 3rd Class Cities)	1.445	3,955,877	1.445	1.445	3,955,981	0.00%	No
Walnut Township	18.075	19,892,892	20.785	20.860	19,821,498	13.35%	Yes
Consolidated Fire District Whitewater River*	4.91	38,472,392	5.500	5.499	38,485,095	10.71%	Yes
Fire District No 01	11.790	46,843,935	12.385	12.386	46,841,402	4.81%	Yes
Fire District No 02	4.407	82,680,885	4.231	4.231	82,678,542	-4.16%	No
Fire District No 03	8.253	121,320,052	8.471	8.471	121,316,023	2.57%	Yes
Fire District No 04	6.211	10,897,773	6.562	6.561	10,899,441	5.33%	Yes
Fire District No 05	4.359	18,556,860	3.829	3.827	18,567,848	-13.90%	No
Fire District No 06	7.718	9,567,343	7.363	7.362	9,567,447	-4.84%	No
Fire District No 07	4.292	58,992,083	3.934	3.932	59,028,681	-9.16%	No
Fire District No 08	6.053	29,704,289	7.238	7.239	29,699,271	16.38%	Yes
Fire District No 09	5.749	17,431,259	5.525	5.459	17,641,109	-5.31%	No
Fire District No 10*	7.51	22,217,045	8.195	8.219	22,152,504	8.63%	Yes
Fire District No 11	4.341	52,447,190	7.622	6.483	52,581,563	33.04%	Yes
Fire District No 12	1.606	24,622,798	4.500	4.471	24,782,733	64.08%	Yes
Watershed District No. 18 - Little Walnut Hickory*	1.331	34,904,323	1.330	1.329	3,492,808	-0.15%	No
Watershed District No. 22 - Whitewater River*	0.785	281,714,195	0.709	0.708	282,010,173	-10.88%	No
Watershed District No. 27 - Muddy Creek*	1.898	7,829,772	0.330	0.330	7,828,193	-475.15%	No
Watershed District No. 28 - Rock Creek*	2.649	14,223,322	2.648	2.659	14,166,553	0.38%	No
Watershed District No. 33 - Upper Walnut*	0.58	210,364,033	0.475	0.475	210,362,179	-22.11%	No
Watershed District No. 60 - Middle Walnut*	0	937,469,302	0.000	0.000	936,108,089	0.00%	No
Butler County Community College	12.569	1,134,948,383	13.239	13.239	1,156,518,226	5.06%	Yes
USD 396 Douglass Recreation Commission	0.956	53,083,385	1.000	1.000	51,860,928	4.40%	Yes
USD 394 Rose Hill Rec Commission	3.440	119,777,582	3.440	3.438	96,587,989	-0.06%	No
USD 375 Circle Recreation Commission	0.915	163,509,648	1.000	0.946	173,276,998	3.28%	No
Augusta Recreation Commission	1.92	87,787,636	2.000	2.000	87,802,239	4.00%	Yes
USD 205 General Fund*	18.5236	50,306,863	20.000	20.000	50,179,613	7.38%	No
USD 205 Other Funds*	35.047	63,131,902	39.632	39.445	62,984,034	11.15%	Yes
USD 206 General Fund*	19.494	42,429,350	20.000	20.000	43,662,671	2.53%	No
USD 206 Other Funds*	36.822	51,130,400	37.913	37.902	51,465,039	2.85%	Yes
USD 375 General Fund*	19.574	140,609,748	20.000	20.000	149,434,894	2.13%	No
USD 375 Supplemental General & Bond&Interest*	31.397	163,509,648	32.048	30.332	173,276,998	-3.51%	Yes
USD 375 Capital Outlay*	7.947	163,509,648	8.000	7.373	173,276,998	-7.79%	No
USD 385 General Fund*	18.316	257,457,649	20.000	20.000	257,410,447	8.42%	No
USD 385 Supplemental General & Bond&Interest*	42.038	299,608,485	45.408	45.361	306,102,916	7.33%	Yes
USD 394 General Fund*	18.391	75,871,840	20.000	20.000	75,881,209	8.05%	No
USD 394 Other*	35.579	96,574,382	37.641	38.168	96,587,989	6.78%	Yes
USD 396 General Fund*	18.893	41,787,301	20.000	20.000	40,709,203	5.54%	No
USD 396 Other*	36.522	53,083,385	39.316	39.326	51,860,928	7.13%	Yes
USD 402 General Fund	19.000	114,121,833	20.000	20.000	114,074,065	5.00%	No
USD 402 Other	37.794	150,786,641	39.361	39.379	150,730,651	4.02%	Yes
USD 490 General Fund	19.143	184,905,602	20.000	20.000	185,159,259	4.29%	No
USD 490 Other	41.472	224,265,766	42.635	42.456	224,541,698	2.32%	Yes

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USD 492 General Fund*	18.852	26,267,539	20.000	20.000	26,507,539	5.74%	No
USD 492 Other*	33.242	30,753,784	37.227	37.179	31,367,089	10.59%	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*.