

Budget Work Session

June 18th, 2026

Objectives

- Review Legislative Update
- Revisit policy dials to establish a structurally balanced budget based on impacts from SB 889

Legislative Update



SB 889 – Property Tax Moratorium

Senate Bill 889:

- A one-year pause on the current reappraisal.
- Property owners would be taxed based on the assessed value from the prior year.
- The new values would go into effect for January 1, 2027 → Fiscal Year 2028 budget.
- The bill has passed both the Senate and the House.
- **Currently waiting to see the Governor's action.**
 - A veto requires 3/5 of votes in both the House and Senate to override
 - After June 20th, the bill becomes law if the Governor does not veto

The screenshot shows the North Carolina General Assembly website. At the top, it says "20th 1775" and "A GENERAL ASSEMBLY". Below that are navigation links: "CALENDARS", "COMMITTEES", "GOV OPS", and "BILLS & LAWS". The main content area shows the path "Home / Bills & Laws / Bill Lookup" and a blue arrow pointing to "S888". The title of the bill is "Property Tax Reappraisal Moratorium." and it is for the "2025-2026 Session". There are two buttons: "VIEW BILL DIGEST" and "VIEW AVAILABLE BILL SUMMARIES". Below these is a table with two columns: "EDITION" and "FISCAL NOTE".


EDITION	FISCAL NOTE
Filed	
Edition 1	Fiscal Note
Edition 2	

SB 474 – Property Tax Moratorium

Senate Bill 474:

The General Assembly is moving a ride-along-bill to exclude other counties from a moratorium and hold counties harmless for public service equalization.

1. Have a population of less than 12,000 according to the latest federal decennial census.
2. Are in the year designated in G.S. 105-286(a)(2)a. and have a population of less than 150,000, according to the latest federal decennial census.
3. Have levied a property tax rate in excess of ninety-five cents (95¢) per one hundred dollars (\$100.00) of appraised value of property subject to taxation at any point in the prior four years.
4. Are an affected area, as defined in Section 1.4 of S.L. 2025-2.



The screenshot shows the North Carolina General Assembly website. At the top, it says "NORTH CAROLINA GENERAL ASSEMBLY" with navigation links for "CALENDARS", "COMMITTEES", "GOV OPS", and "BILLS & LAWS". Below this, the breadcrumb trail reads "Home / Bills & Laws / Bill Lookup". The bill number "S473" is displayed with a back arrow icon. The title of the bill is "Adjust Counties/Reappraisal Moratorium." and it is for the "2025-2026 Session". There are two buttons: "VIEW BILL DIGEST" and "VIEW AVAILABLE BILL SUMMARIES". Below these is a table with two columns: "EDITION" and "FISCAL NOTE". The table contains four rows: "Filed", "Edition 1", "Edition 2", and "Edition 3". The "Edition 4" row is highlighted in blue.

EDITION	FISCAL NOTE
Filed	
Edition 1	
Edition 2	
Edition 3	
Edition 4	

SB 474 – Property Tax Moratorium

Senate Bill 474:

- These counties conducted reappraisals in 2026: Anson, Bladen, Buncombe, Chowan, Clay, Davidson, Guilford, Harnett, Onslow, Pamlico, Pender, and Scotland
- The original bill excludes Chowan, Clay, Pamlico
- SB 474 excludes Clay, Harnett, Scotland, and Buncombe counties
- SB 474 adds Chowan and Pamlico back under a moratorium
- Failure to hold harmless on equalization would result in a \$4.3 million loss to Guilford County and \$0.3 million for rural fire districts.
- Bill Status: Passed the NC House on June 17th. Unscheduled in the NC Senate

20th 1775
A GENERAL ASSEMBLY

CALENDARS ▾ COMMITTEES ▾ GOV OPS BILLS & LAWS ▾

Home / Bills & Laws / Bill Lookup

← S473

Adjust Counties/Reappraisal Moratorium.
2025-2026 Session

[VIEW BILL DIGEST](#)

[VIEW AVAILABLE BILL SUMMARIES](#)

EDITION	FISCAL NOTE
Filed	
Edition 1	
Edition 2	
Edition 3	
Edition 4	

SB 1074 – Article 46 Sales Tax

Senate Bill 1074:

- Amends ballot language for the Article 46 sales tax referendum.

"[] FOR [] AGAINST

Local sales and use tax at the rate of one-fourth of one percent (0.25%) in addition to all other State and local sales and use taxes to be used solely for classroom teacher salary supplements (70%), for fire protection equipment and services (18%), for Guilford Technical Community College (8%), and for qualifying municipalities for allowable expenses (4%).

- Passed the NC Senate and not currently scheduled in the NC House.

Eden/Mills River/Guilford Art 46 Local Act.
2025-2026 Session

VIEW BILL DIGEST	
VIEW AVAILABLE BILL SUMMARIES	
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Filed	
Edition 1	
Edition 2	

Moratorium Budget – Revenue Impact

Budget Planning & Context (Sustain the Basics)

Structurally Balanced

- Fund balance discontinuation
- Debt service (Honor School Capital)

Strengthening County Operations

- Merit, & compensation maintenance
 - Market competitiveness for health service positions (EMS & PH)
- Enterprise Resource Program (ERP)
- Routine technology enhancements (computers, servers, switches, body cameras)
- CIP- Deferred capital

Core Budget Principles

Sustain Strategic Priorities

- Parks Master Plan
- Women & Children Residential Recovery
- Food Security
- Abuse & Neglect Multidisciplinary team (FJC/DSS)
- Supports for the Unhoused & Eviction Mediation

Interlocal Collaboration (Predictability)

- Annual funding plan for Guilford County Schools
 - Base Budget Growth & Strategic Priorities
- GTCC & 5yr Capital Planning
 - Alignment with workforce development & economic development growth

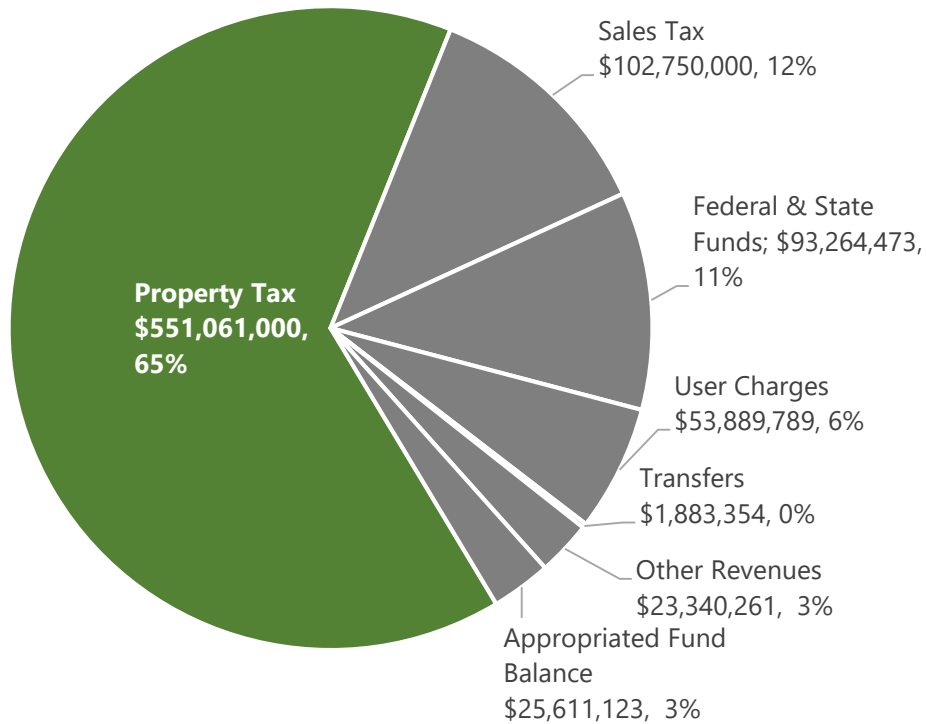
Moratorium Budget

- To balance a moratorium budget without an increase in the tax rate, requires a reduction of \$83.7 million.
- The moratorium budget totals \$851,800,000.

Impacts:

- Limited new funding for Guilford County Schools, but includes support (\$1.8 million) for safety and security enhancements.
- Revised funding strategy for the school capital debt service plan.
- Minimal adjustments to prior year tax rates for rural fire districts, to maintain FY2026 Adopted revenue totals.
- Reduced debt service for GTCC.

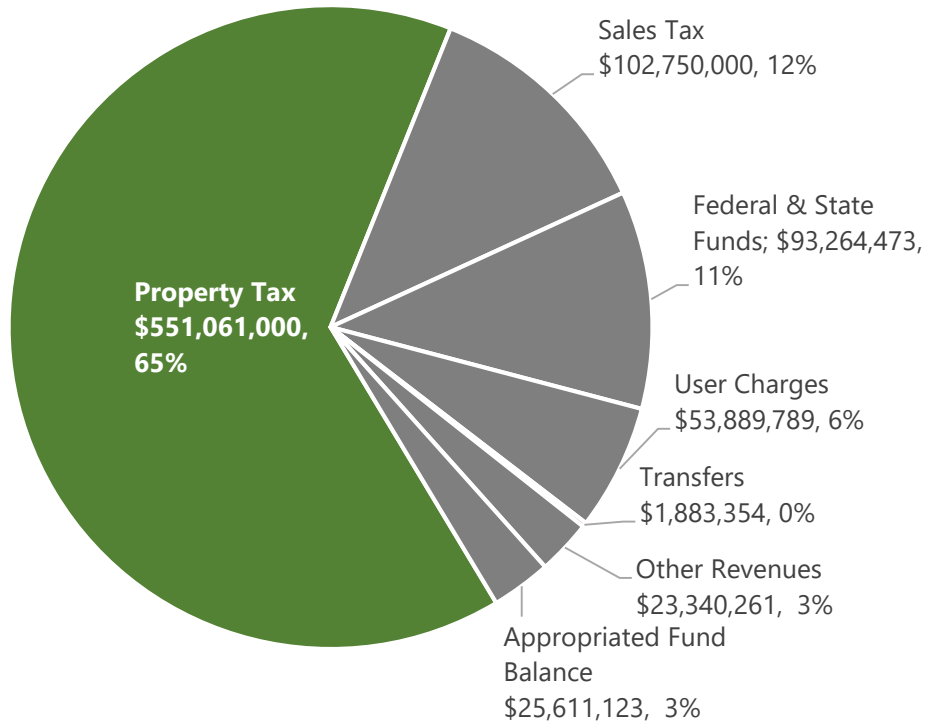
Moratorium Budget



Property Tax:

- The moratorium budget assumes 2.2% growth in property tax revenues (\$11.2 million) and a 4% growth on motor vehicle values (\$1.8 million) for a total growth of \$13.0 million in property tax revenues.
- However, due to public service equalization, the county is projected to lose **\$4.37 million** in property tax revenues.
- This leaves a base growth of \$8.63 million.

Moratorium Budget

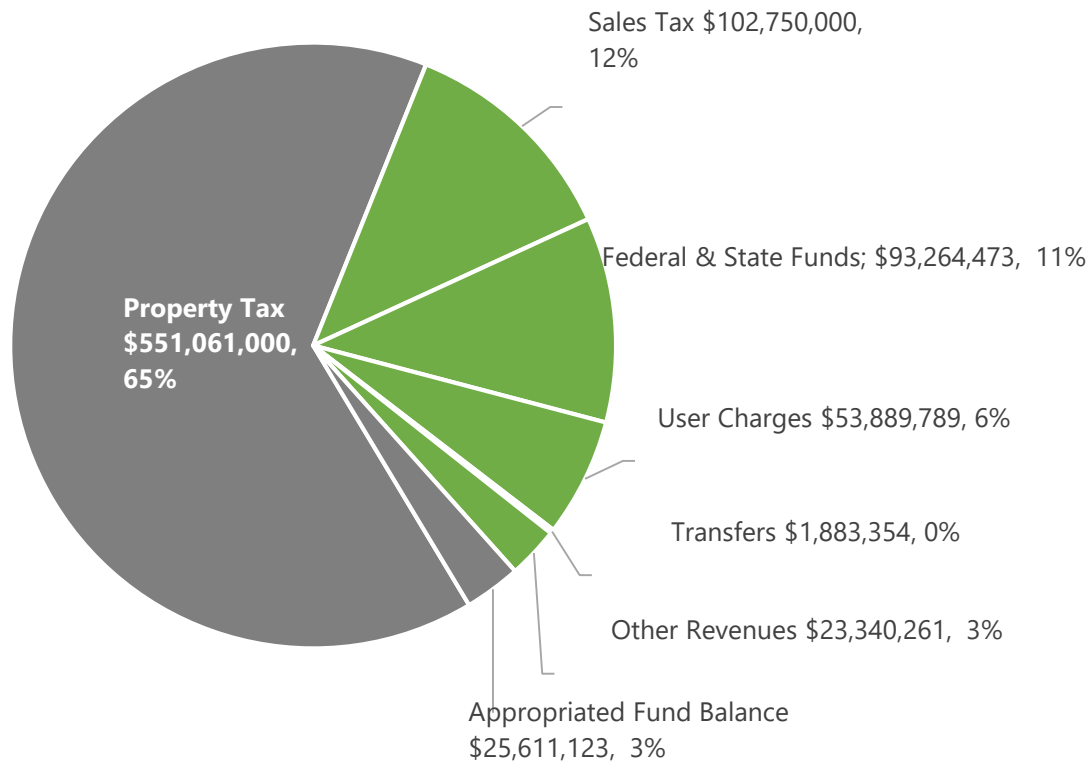


Property Tax:

The county estimates notices to be issued by August 15, instead of the planned date of July 10 due to the moratorium.

The delay may prevent residents from paying in time to receive the 1% discount, gross property tax collections would be approximately \$3.8 million higher than under the discounted-payment assumption.

Moratorium Budget

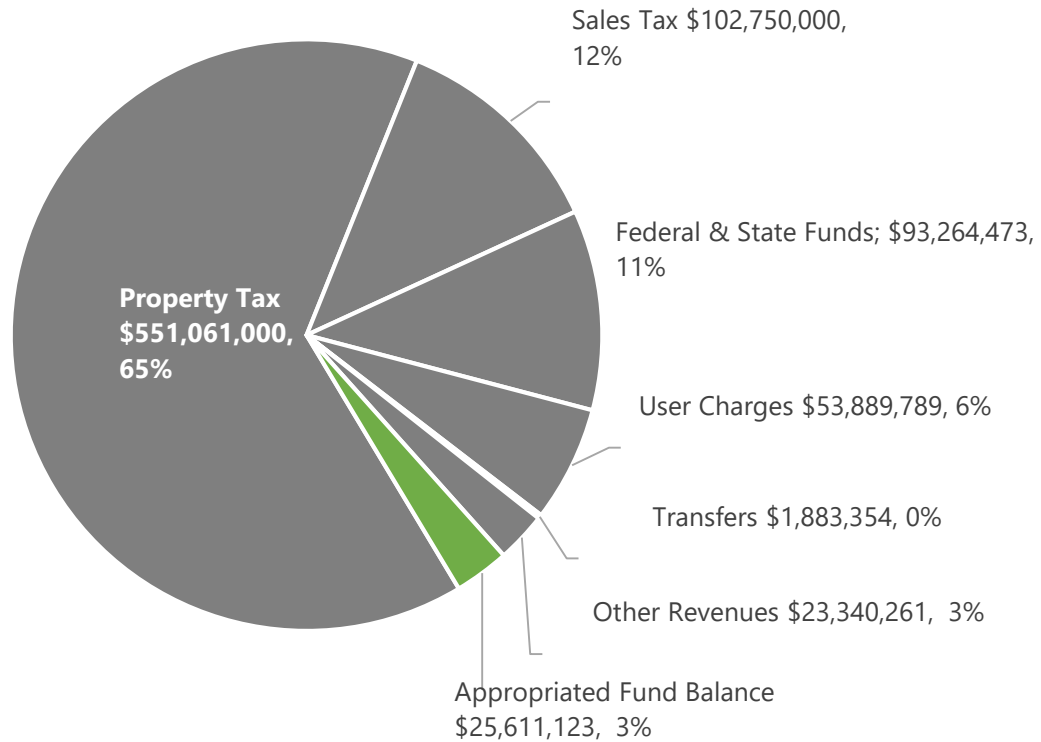


Other Revenue Projections:

No significant changes to projections for:

- Sales Tax (*Ad val distribution)
- Federal/State
- User Charges
- Other Revenues

Moratorium Budget



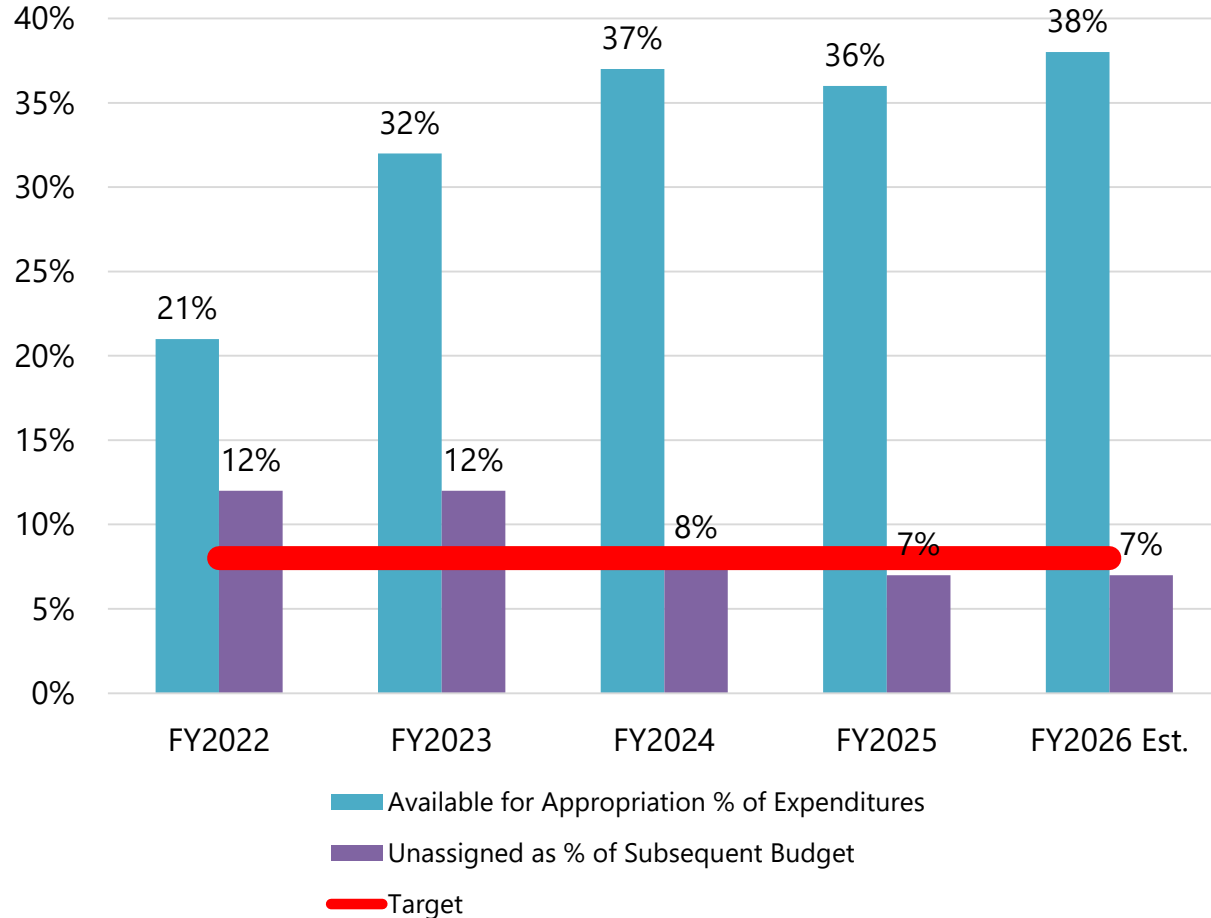
Appropriated Fund Balance

Increases back to FY2026 Adopted of \$17.8 million for county operations, with a total of \$25.6 million.

Puts pressure to manage expenses to hold down actual use of fund balance.

Maintains prior year allocation of Public Health positions on Medicaid Maximization Fund balance.

Moratorium Budget



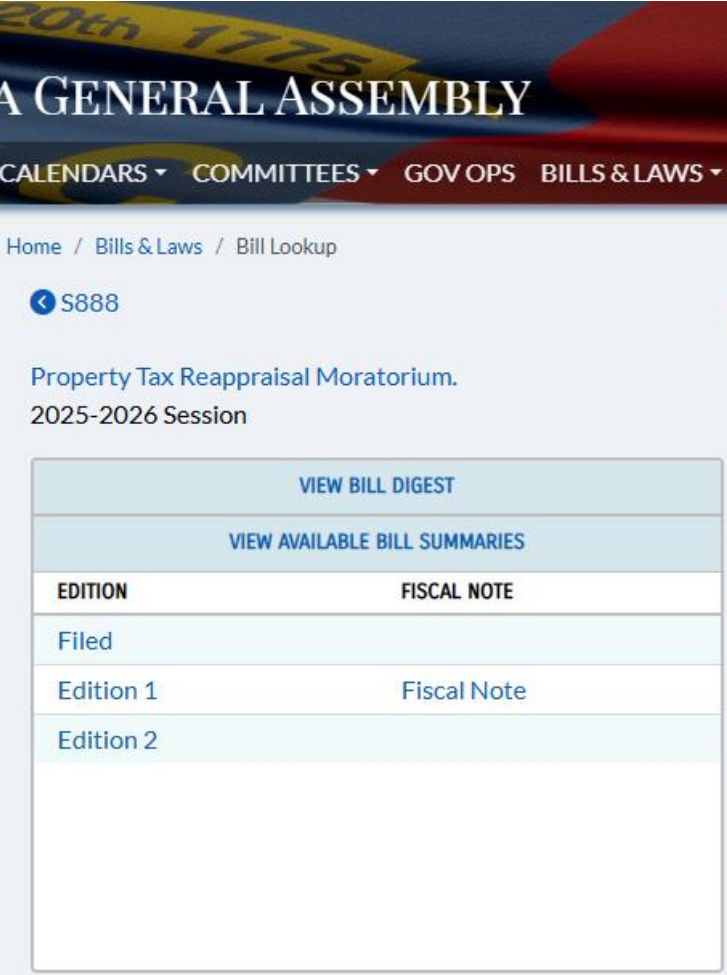
Appropriated Fund Balance

- Unassigned fund balance has fallen below 8% of the subsequent year budget.
- Anticipate additional decrease in unassigned fund balance at the end of FY2026 and FY2027, unless budget becomes more structurally balanced

Moratorium Budget – Impact on Planned Investments

Impacts

- **County Operations** – ability to deliver core county operations
- **K-12 Education** – ability to invest in classified employees, technology, activity buses, and core operations
- **Community College** – ability to invest in capital expansions to support economic development successes and workforce preparedness



The screenshot shows the Guilford County General Assembly website. The header includes the text "A GENERAL ASSEMBLY" and navigation links for "CALENDARS", "COMMITTEES", "GOV OPS", and "BILLS & LAWS". The breadcrumb trail is "Home / Bills & Laws / Bill Lookup". The bill number "S888" is displayed with a back arrow icon. The title of the bill is "Property Tax Reappraisal Moratorium. 2025-2026 Session". Below the title are two buttons: "VIEW BILL DIGEST" and "VIEW AVAILABLE BILL SUMMARIES". A table lists the bill's editions and fiscal notes.

VIEW BILL DIGEST	
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County Operations



Cost Control Measures

- The county has natural growth in operating expenses such as contract escalators, increased third-party jail medical services expenses, higher utilities and fuel costs based on market conditions, and juvenile detention expenses.
- To offset these expenses, departments cut more than \$3.7 million from the operating budget by aligning the budget with 2025 audited financials and applying a growth factor based on two years of CPI data (5.4%).
- These reductions helped close the gap and loss of revenue from SB 889 and the moratorium.
- Vacancy management and forthcoming revised recruitment approval process.

Moratorium Budget Framework - County

The moratorium budget includes:

Continuing a performance-based merit program (\$2.6 million)

- Merits include pay adjustments for:
 - 661 Sheriff's Office positions
 - 303 Emergency Services positions
 - 1,269 Health and Human Services positions
 - 806 other county positions

Continuing the compensation maintenance plan (\$2.0 million)

- **Phase 1:** Positions dispatched by GM911, including: EMS Lead Logistics Technicians, EMT Basic and Advanced, Firefighter II and Fire Captains, Animal Control, and Juvenile Detention
- **Phase 2:** Positions within Health and Human Services, including nursing positions

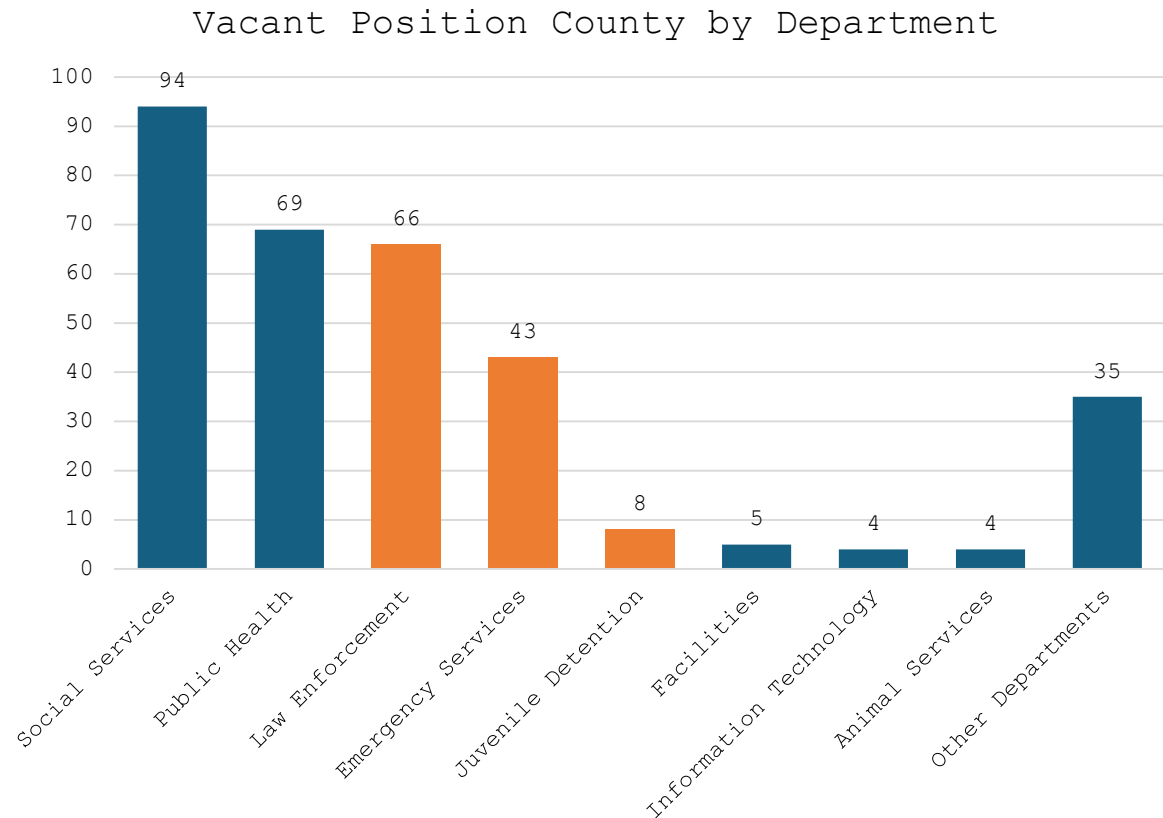
The moratorium budget funds compensation adjustments through active vacant position management, or "lapsed salaries", which are dollars we assume will be available due to vacant positions. Increase lapsed salaries from \$8.2 million to \$10 million.

The county must maintain at least:

- 180 vacant non-public safety positions (8.8%) for a full calendar year to reasonably achieve \$10 million in savings
- Revised recruitment approval process

Moratorium Budget Framework - County

Current vacant positions include:



Current:

Public Safety: 117 positions

Non-public safety: 211 positions

This will require active monitoring throughout the year to freeze non-essential positions to stay above 180 vacant positions.

Moratorium Budget Framework - County

Reductions to **County Operations** from the recommended budget include:

Remove capital expansion and delay additional deferred capital (\$9.6 million)

- Advances \$75 million in deferred capital
 - Parks Deferred Capital - \$15 million
 - Women and Children's Center - \$10 million
 - Greensboro Courthouse - \$1.5 million
 - Deferred County Capital - \$48.5 million
- \$1 million for P&P lease (\$9.6 million)

Impact of deferring capital investments is compounded costs and future needs.

\$75 million can be supported by existing \$14.2 million in debt service transfer for county debt, a reduction of \$1.2 million from prior year.

\$1 million for leased space for probation and parole is available by repurposing \$1 million annual set aside for capital repair (project ordinance).

Moratorium Budget Framework - County

Reductions to **County Operations** from the recommended budget include:

- Street Outreach and Emergency Sheltering (\$1.0 million)
- Two (2) paralegal positions in Social Services (\$80,322)
- Two (2) Eligibility Caseworkers in Social Services - Adult Medicaid (\$65,462)
- Two (2) Social Workers in Social Services - Adult Placement (\$76,093)
- Two (2) Social Workers in Social Services – Guardianship (\$84,845)
- Three (3) environmental health positions (\$262,482)
- One (1) code compliance position and associated non-mandated program (Residential Code Compliance) expenses (\$238,014)
- One (1) clean energy position and associated expenses (Clean Energy Audit) (\$172,166)
- Two (2) parks ground maintenance technicians (\$113,967)
- Two (2) grant specialists (\$20,478)
- Reduced from four (4) to two (2) county attorney positions (\$292,936 county funds)
- ERP replacement for financial system (\$1.0 million)

The impact of not adding DSS positions is a potential challenge to meet state standards, decrease rate of errors and transition foster youth to permanency timely. Need to carefully monitor and potentially identify vacant positions to repurpose to increase compliance and address high utilization of overtime.

Continued challenges of utilizing the existing ERP system for Finance and potential lack of integration with selected HR system.

No additional funding to support street outreach and emergency sheltering.

Moratorium Budget Framework - County

Reallocation from County Funds to **ARPA Investment Earnings** (\$5.85 million):

- Body camera program (\$0.8 million)
- ERP Replacement of HR System (\$2.0 million)
- Computer, Servers, Switches (\$1.26 million)
- Sustain Family Connects (\$0.7 million)
- Support General County Operations (\$0.59 million)
- Sustains DSS/FJC Team and Food Security Program (\$0.5 million)

Reallocation from County Funds to **ARPA Enabled Funding** (\$1.5 million):

- Tenant Education, Advocacy, and Mediation Program (TEAM)
 - \$442,954 in ARPA Funding + \$442,954 in county funding.

The use of ARPA investment earnings supports high priority replacement schedules and the continuation of the DSS/FJC and Food Security teams.

These strategies require additional county funding in the next fiscal year to sustain these programs.

Moratorium Budget Framework - County

Category	FY2026 Adopted	FY2027 Moratorium Budget	vs FY 2026 Adopted (\$)	vs FY 2026 Adopted (%)
County	\$482,801,624	\$489,261,040	\$6,459,416	1.3%
Personnel	310,854,277	319,100,571	8,246,294	2.7%
Operating	114,536,742	113,746,083	(790,659)	(0.7%)
Human Services Assistance	27,687,000	29,346,000	1,659,000	6.0%
Transfer to Other Funds	26,202,800	25,096,386	(1,106,414)	(4.2%)
Capital Outlay	3,520,805	1,972,000	(1,548,805)	(44.0%)

- Personnel increases associated with prior year merit, full-year impact for FY26 positions, merit program, and LGERS adjustments.
- A year-over-year decrease in the operating budget associated with reductions.
- Human Services Assistance represents foster care expenses.
- A year-over-year decrease in transfers associated with reduced capital improvement plans
- A year-over-year decrease in capital outlay associated with major equipment supported with ARPA Investment Earnings.

Moratorium Budget Framework - County

- A majority of what county government does is mandated in some form by the state.
- Additional budgetary reductions in county funding requires Board direction, with a primary focus on non-mandated strategic services, which are services not required by the state or required to operate a county of this size/complexity.

Service Index	Departments (Based on Primary funding)	% of Budget
Mandated	<ul style="list-style-type: none"> • Guilford County Schools • Board of Elections • Register of Deeds • Social Services • Public Health • Behavioral Health Services (LME/MCO) • Child Support • Clerk to Board • GTCC • Tax • Sherrif's Office • Emergency Management/EMS • County Administration • County Attorney • Finance/Procurement • Inspections • Planning & Development 	86%
Non-Mandated – Internal	<p><i>Some of these department may provide mandated services</i></p> <ul style="list-style-type: none"> • Information Technology • Budget and Management • Facilities • Communication • Human Resources • Fleet • Security • Internal Audit 	7%
Non-Mandated – Strategic	<ul style="list-style-type: none"> • Cooperative Extension • Court Services • Family Justice Center • Soil and Water • Animal Services • Library Services • Economic Development • Veteran Services • Parks and Recreation 	7%

K-12 Education



Moratorium Budget Framework – Education

Under a property tax moratorium, the developed five-year plan would be paused, including:

- Maintain prior year local current expense at \$282.5 million (\$7.9M).
- Pause classified employee plan (\$9M).
- Pause technology replacement plan (\$5M).
- Pause replacement of activity busses (\$1.3M).

	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Operating Baseline	282,506,000	284,306,000	315,206,000	326,814,000	338,811,000
Continuation Budget	-	7,900,000	8,208,000	8,528,000	8,861,000
Classified Employee Pay	-	3,000,000	3,000,000	3,000,000	3,000,000
Teacher Pay – Article 46	-	20,000,000	400,000	408,000	416,000
Safety & Security	1,800,000	-	-	61,000	75,000
Local Current Expense	284,306,000	315,206,000	326,814,000	338,811,000	351,163,000
Year-Over-Year Increase	1,800,000	30,900,000	11,608,000	11,997,000	12,352,000

Annual Capital Allocation

Technology Replacement	-	5,000,000	5,000,000	5,000,000	5,000,000
GCS Capital - Equipment	-	1,300,000	1,300,000	1,300,000	1,300,000

Total Expense	\$284,306,000	\$321,506,000	\$333,114,000	\$345,111,000	\$357,463,000
Year-Over-Year Increase	\$1,800,000	\$37,200,000	\$11,608,000	\$11,997,000	\$12,352,000
Year-Over-Year % Change	0.64%	13.08%	3.61%	3.60%	3.58%

Debt Service	\$96,869,743	\$126,028,046	\$133,612,029	\$124,442,154	\$164,658,027
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Moratorium Budget Framework – Education

North Carolina law gives Guilford County Schools a formal pathway (N.C. Gen. Stat. § 115C-431) to challenge county funding levels when the Board of Education determines that the county appropriation is not sufficient to support a system of free public schools.

GCS could use this process to elevate unmet operating and capital needs. The process provides a formula that would result in **~\$5.6 million, or an additional \$3.8 million over the moratorium budget recommendation.**

	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Operating Baseline	282,506,000	284,306,000	315,206,000	326,814,000	338,811,000
Continuation Budget	-	7,900,000	8,208,000	8,528,000	8,861,000
Classified Employee Pay	-	3,000,000	3,000,000	3,000,000	3,000,000
Teacher Pay – Article 46	-	20,000,000	400,000	408,000	416,000
Safety & Security	1,800,000	-	-	61,000	75,000
Local Current Expense	284,306,000	315,206,000	326,814,000	338,811,000	351,163,000
Year-Over-Year Increase	1,800,000	30,900,000	11,608,000	11,997,000	12,352,000

Annual Capital Allocation

Technology Replacement	-	5,000,000	5,000,000	5,000,000	5,000,000
GCS Capital - Equipment	-	1,300,000	1,300,000	1,300,000	1,300,000

Total Expense	\$284,306,000	\$321,506,000	\$333,114,000	\$345,111,000	\$357,463,000
Year-Over-Year Increase	\$1,800,000	\$37,200,000	\$11,608,000	\$11,997,000	\$12,352,000
Year-Over-Year % Change	0.64%	13.08%	3.61%	3.60%	3.58%

Debt Service	\$96,869,743	\$126,028,046	\$133,612,029	\$124,442,154	\$164,658,027
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Moratorium Budget Framework – Education

- General operating increases (\$7.9 million) based on the developed funding plan would be paused.
- Classified pay plan, including \$3 million in compensation maintenance a year for five years, would be paused (\$9 million).
- Technology plan of \$5 million a year would be paused, resulting in aging equipment and a decreased 1:1 program.
- Pause replacement of activity busses (\$1.3M).
- The state budget framework results in a weighted 13% increase for locally funded positions (773 positions), resulting in an additional \$5.4 million request from the BOE.

Moratorium Budget Framework – Education

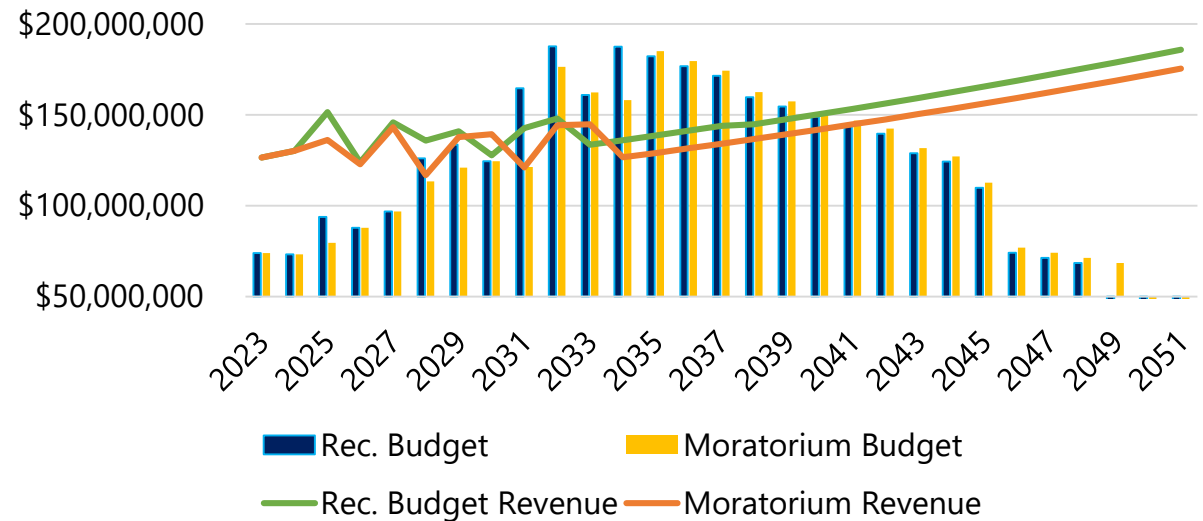
Recommended budget included **\$33.5 million** to support the \$2.0 billion bond program.

- Issuances in FY2028 and FY2031
- Average spend of \$15 million per month

This amount can be reduced to **\$26.9 million** by adjusting the following assumptions.

- Issuances in FY2029 and FY2032 (deadlines)
- Average spend of \$13 million per month
- Maximizing investment earning assumptions
- Monitoring budget appropriations, pending LGC extension approval, by:
 - **Spring 2027** – \$503 million for Northwood, Shadybrook, Swann, Northwest, Joyner, Bessemer, deferred program (inc. \$39.9 million)
 - **Fall 2029** (following LGC extension) - \$565 million for Mills Road, Maint/Transportation, deferred program (inc. \$444.6 million).

Annual Debt Service Requirements



Key Takeaway: Pushing back issuances helps smooth peaks. Requires strategy budget ordinance approvals to ensure County does not authorize more than LGC has approved, pending an extension.



LGC Process for Extension

- Plan \$565 million in FY2029
- Plan \$565 million in FY2032

Bond proceeds should generally be issued with 7 years, but the County can request a 3-year extension.

The County is projecting a need to request an extension for the final tranche.

	Funding Plan	Notes
FY2026-27		
FY2027-28	\$565 million	
FY2028-29	\$565 million	Deadline to issue within 7 years is May 16, 2029
FY2029-30		
FY2030-31	\$565 million	
FY2031-32	\$565 million	Deadline to issue within 10 years is May 16, 2032
FY2032-33		
FY2033-34		
FY2034-35		



Community College



Moratorium Budget Framework - GTCC

	Fiscal Year FY2027 Rec.	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Operating Support	\$21,275,000	\$19,728,000	\$21,275,000	\$22,189,425	\$23,106,054	\$23,962,669
Capital Pay Go	1,200,000	-	1,200,000	1,200,000	1,200,000	1,200,000
Debt Service	7,463,200	6,481,960	6,611,599	6,743,831	6,878,708	7,016,282
Recurring Support	\$29,938,200	\$26,209,960	\$29,086,599	\$30,133,256	\$31,184,762	\$32,178,951
Y-o-Y Increase		(\$3,728,240)	\$2,876,639	\$1,046,657	\$1,051,506	\$994,189
Y-o-Y % Change		(12.5%)	11.0%	3.6%	3.5%	3.2%

Under a property tax moratorium, the developed five-year plan for GTCC would be paused.

- Pause the additional operating funding (\$1.547 million)
- Pause the capital pay go funding

Adjusted debt service transfer would support \$30 million for Aviation Building 2

Additional capital expansions would be delayed, including \$27.4 million for Health Sciences, Skills Trades Center, BioProcess Manufacturing, and Center for Advanced Manufacturing

Policy Considerations



Policy Consideration – Tax Rate Adjustments

Option	Tax Rate	Policy Dials	Impact to Tax Bill	FY28 RNTR Projection
Option A	\$0.7305 Current Rate	Reduce funding plans for K-12 Education and Community College	No impact to tax bill.	\$0.5461
Option B	\$0.7705 +4 cents	Generates additional \$30 million <ul style="list-style-type: none"> • +\$26.9 million to support \$2 billion debt service plan • +\$3.1 million to support GCS operations 	Tax bill increases \$68.64 per year, or \$5.72 per month.	\$0.5713
Option C	\$0.7905 + 6 cents	Generates additional \$45 million <ul style="list-style-type: none"> • +\$5.7 million to support structural balance for county operations • +\$26.9 million to support \$2 billion debt service plan • +\$8.3 million to advance a county CIP <ul style="list-style-type: none"> • \$5.3 million for GSO campus • \$3.0 million for HP campus <i>(this option repurposes \$1m in the base for P&B lease to support plan)</i> • +\$3.8 million to support GCS operations • +\$0.3 million to support GTCC 	Tax bill increases \$102.96 per year, or \$8.58 per month.	\$0.5861

Policy Consideration – Tax Rate Adjustments

Option	Tax Rate	Policy Dials	Impact to Tax Bill	FY28 RNTR Projection
Option D	\$0.8305 + 10.0 cents	<p>Generates additional \$75.0 million</p> <ul style="list-style-type: none"> • +\$7.8 million to support structural balance for county operations • +\$26.9 million to support \$2 billion debt service plan • +\$9.6 million to advance a county CIP <ul style="list-style-type: none"> • \$5.3 million for GSO campus • \$3.0 million for HP campus • \$1.3 million for county deferred capital • +\$1.2 million for recommended positions • +\$2.6 million for emergency shelter & street outreach, area planning, and libraries, ERP • +\$23.2 million to support GCS operations • +\$3.7 million to support GTCC 	Tax bill increases \$171.60 per year, or \$17.16 per month.	\$0.6158



Policy Consideration – Tax Rate Adjustments

	Description	Revenues	Expenses	Tax Rate
Continuation Budget				73.05
County - CIP	GSO Campus	-	\$5,300,000	0.71
County - CIP	HP Campus	-	\$3,000,000	0.40
Education	Debt Service	-	\$26,900,000	3.59
Education	Classified Pay	-	\$3,000,000	0.40
Education	Base Growth	-	\$7,900,000	1.05
Education	Technology	-	\$5,000,000	0.67
Education	Activity Buses	-	\$1,300,000	0.17
Community College -	Operating	-	\$1,547,000	0.21
Community College -	Capital	-	\$1,200,000	0.16

- Every 1 cent of property tax generates \$7.5 million of additional revenue.
- Should the BoCC raise the tax rate, 1 cent represents an additional **\$17.16 annually** on the tax bill for a median value home of \$171,600 (2025 values).