



# Howard County Council

George Howard Building  
3430 Court House Drive  
Ellicott City, Maryland 21043-4392

Opel Jones, Chair  
District 2  
Christiana Rigby, Vice Chair  
District 3  
Deb Jung  
District 4  
Liz Walsh  
District 1  
David Yungmann  
District 5

## Minutes - Approved

Monthly Meeting  
Monday, April 13, 2026  
Hybrid Meeting (Virtual and In-Person Meeting)  
Video Streamed at [cc.howardcountymd.gov/watch-us](https://cc.howardcountymd.gov/watch-us)  
10:00 am

**Members present:** Vice-Chair Christiana Rigby; Council Members Deb Jung, Liz Walsh, and David Yungmann

**Staff Present:** Michelle Harrod, Administrator to the County Council; Janine McGregor, Acting County Auditor; Amanda Mihill, Assistant County Solicitor; Isaiah Anderson, Executive Assistant I; Theodore Wimberly, Administrative Manager; Nicholas Rinehart, Legislative Analyst; and Virginia Gambrell, Administrative Aide.

Vice-Chair Rigby opened the meeting at 10:03 am.

### Agenda

#### 1. SAAC Annual Report

Dr. Holly Sun, Director of the Budget Office, appeared before the Council to provide an overview of the Spending Affordability Advisory Committee (SAAC) FY2027 report. She was joined by the following members of the SAAC: Dr. Richard Clinch, Todd Arterburn, and Ellen Flynn Giles. Steve Hunt and Barbara Lawson were also in attendance virtually.

Dr. Clinch opened the presentation by discussing how the drivers of the County’s fiscal health are under stress from the following issues:

1. Declines in labor force and spending, and slow economic growth, driven largely by impacts to the Federal workforce; and
2. A slowdown in the real estate market, with flat home sales and low numbers of residential building permits issued.

Mr. Arterburn continued the presentation by discussing the projected growth in FY2027. He emphasized the strong short-term growth is unlikely to be sustained due to volatile factors such as state reconciliation of prior income tax distributions and capital gains. Mr. Arterburn also discussed the impacts on projected long-term growth, which includes a gradual property assessment slowdown, negative employment growth and a projected population growth of less than 1%.

Mr. Arterburn concluded his portion of the presentation with a review of the SAAC's FY27 and long-term recommendations:

FY27 Recommendations:

- Limit recurring expenditure growth to 4%;
- Rebuild the reserves the County has used in recent years; and
- Limit new General Obligation (GO) bonds to \$75 million, with a priority on deferred maintenance on both County and HCPSS capital projects.

Long-term Recommendations:

- Promote increased investment, develop stronger vision for economic development and move quicker on the regulatory implementation of HoCo by Design and the Gateway Master Plan;
- Develop balanced multi-year fiscal plan; and
- Stick to prudent fiscal policies and sound financial management.

Finally, Ms. Flynn-Giles gave an overview of the long-term deferred maintenance and demographic challenges of the County. These challenges include aging infrastructure and school buildings, a rapidly aging population, and a decline in the number of school age population and the primary working age population. The SAAC recommended balancing fiscal needs across various County priorities and investing in services to assist the older population and attract and retain workforce talent.

Following the presentation, there was general discussion on the aging population in Howard County, variance in capital gains revenue, the lag in economic growth for the County compared to surrounding localities, additional details on the decline in the Federal workforce, the implementation of the Gateway Master Plan, the SAAC's recommendations regarding GO Bond spending, the County's reserve fund, and the actual amount of debt service the County owes.

## **2. ACFR FY2025**

Rafiu Ighile, Director of Finance, appeared before the Council to discuss the Annual Comprehensive Financial Report (ACFR) for FY2025. He was accompanied by Angie Price, Deputy Director of Finance, and Jonathan Griffin, Assurance Manager with Clifton Larson Allen, the External Auditor who provided the financial audits for the ACFR.

Mr. Griffin gave a presentation on the ACFR to the Council. The presentation included an overview of Finance and Budget Office concerns for 2025, including revenue uncertainty, unfunded mandates, and infrastructure funding. Mr. Griffin also gave an overview of the relevant Government Accounting Standards Board (GASB) standards for FY2025 and associated liabilities, compensated absences, and certain risk disclosures. Mr. Griffin concluded by providing an overview of the key financial statement line items and required communications for the FY2025 ACFR; noting that there were no significant audit difficulties, nor significant deficiencies or material weaknesses identified.

There was general discussion with Councilmembers regarding OPEB liabilities and anticipated expenses, the Water and Sewer fund net position and appropriations set aside for maintenance and repairs. The group also discussed the overall total fund balance and total net position listed in the ACFR, and whether the County should focus on increasing their reserves to improve the County's fiscal position.

## **3. Reports (submitted)**

- a. Chair Report
- b. MACo/NACo
- c. Council Administrator
- d. County Auditor

There were no questions from Councilmembers about the submitted reports.

Vice Chair Rigby closed the meeting at 12:35 pm.

**Monthly Meeting**

**April 13, 2026**

**10:00 am**

**Participants:**

**1. SAAC Annual Report**

County Administration  
Holly Sun

SAAC

Dr. Richard Clinch  
Todd Arterburn  
Ellen Flynn Giles  
Steve Hunt  
Barbara Lawson  
Dr. Barbara Glenn

**2. ACFR FY2025**

County Government  
Janine McGregor, Acting County Auditor  
Rafiu Ighile, Director of Finance  
Angie Price, Deputy Director of Finance

External Auditor  
Jonathan Griffin, Assurance Manager – Clifton Larson Allen