Special Meeting

August 4,2026

The Poland Township Board of Trustees held a Special Meeting on August 4,2026 at the Poland Township Government Center located at 3339 Dobbins Road Poland, Ohio.

Mr. Ungaro opens the special meeting.

Chief Wilson led the Pledge of Allegiance.

Mr. Covell does roll call. Ungaro, DeMain and Kempers are present.

The media was properly notified.

The reason for the meeting is to go over the meeting on 06/02/2026 and the last four meetings. The county had the township submit tax budgets and the township came back with a deficit.

Mr. Ungaro states that 70% of the townships in the state of Ohio are in similar situations due to the state being late on the advances.

Mr. Canter addresses the public and provides a brief summary of township operations, rolls and responsibilities of elected officials, and government accounting.

Mr. Canter states "budgets are just budgets, they are estimates and they are projections". The fiscal officer's main duty is to keep accurate records of township trustee proceedings, accounts and transactions. The trustees are the governing board, they are the ones that make decisions, they are the policy making body. A government itself is run a little different than a for-profit business, governments are not in it for profit, governments are supposed to provide services to their citizens. The townships revenue sources are primarily from taxes, including outside (voted) and inside millage. The General fund receives approximately $449,000; Road Fund receives approximately $300,000, Police Fund receives approximately $ 820,000 and rest to the health district, which the county withholds so the township doesn't receive that portion. It shows as revenue even though it's not. Government accounting is different, it is fund accounting which means they separate the funds that money is held and reported in, although the funds are held in two bank accounts.

Mr. Canter addressed the downplaying of the $1,678 deficit in the fund, that's a general deficit. This means there is no money in the general fund to cover any other fund deficits, and the money cannot be taken from any other funds but the General Fund. This is not just 51 days, this deficit has been happening over the last seven or eight years. Mr. Canter points out that he reached out via email in December 2024 to all trustees and management that expressed a concern of the deficit spending. He provided a comparison back then, in 2023 the cash went down by $167,463, and in 2024 it was reduced by another $554,868. He warned if the township continues to operate this way, he was projecting the township would be down another $669,000 in 2025. The projected fund balance for that time would be $ 528,127 in the general fund. At the end of that year, it was $484,430. Which was $43,697 lower than projected.

There will be a meeting with Local Government Services (LGS), which is a division of the State Auditor, on Thursday (08/06/2026) to go over these projections. The fiscal officer cannot declare fiscal caution, but the numbers are supporting fiscal caution based on the projections.

Back in February 2025 there was additional remaining money in the road bond levy fund due to what was collected for the 2018 Road Levy Bond Fund. The amount was $116,853, which was not usable for anything. Mr. Canter petitioned the Common Pleas Cour the be able to move the funds to our general fund. They gave the okay to move the money to the general fund. The original estimated resources that were filed did not include that amount in it because it happened afterwards, so that transfer was not included into the general fund budget. It was recorded as a transfer out in the special revenue fund but not as revenue in the general fund. This adjusted the projected budget balance from ($1,678) to $115,176 in the general fund at the end of year.

Transfers in were more than transfers out, in the original 2027 budget which necessitated a revision to the tax budget. This revision does not chang the township's financial position in anyway. In fact, it paints a bleaker picture.

M. Canter explains that fiscal caution means to slow down on spending. The township would have to make cuts, stop spending and come up with a plan to present to the state on how the township will balance the budget before the state releases the township out of fiscal caution, should it get to that point. Mr. Canter invited the trustees to come to his office on Thursday to meet with LGS.

Mr. DeMain moves to approve the tax budget for fiscal year 2027. Seconded by Mr. Kempers. Voting yes-DeMain and Kempers. Voting no-Ungaro.

Mr. Ungaro moves to adjourn the meeting at 6:27p.m. Seconded by Mr. DeMain. Voting yes-Ungaro, DeMain and Kempers. Motion carried.

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Eric C. Ungaro, Chairman Edward Kempers, Trustee

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Frank DeMain, Trustee

Paul J. Canter, Fiscal Officer