

Monroe A. Miller Jr.
19 Big Spruce Lane
Waynesville, NC 28786
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Subject: Comparison of Revenue(s) vs. Expenses based on different .xlsx Files, Raw Graphical Data.

This is an interesting new Graph (plotted on expensive Engineering Green Graph Paper) comparing the projected budget and actual Revenue(s) throughout the years 07-08 thru 15-16. Folks, we have kinda a problem here, and I am afraid it is going to take the assistance of Robin Black [D] and Rhonda Schandavel [D] (who both won in their respective Primary Elections on Tuesday).

Let's not loose track of the reason I am performing this investigation of the CES closure.

- I don't feel that the Haywood County School system has provided a valid reason for closing CES,
- And, how near are we to having this bunch close another school if we don't understand the reason for them closing CES?

Although I am not a CPA, and do not, for example, have the experience that Robin Black [D] does [re: [This is why bean counters spend 6 years in post secondary education to be able to count all the beans](#)], I did spend considerable time understanding Haywood County's Budget. So much so, that I created a duplicate spread sheet of the spreadsheet created by Julie Davis. When one creates a parallel spread sheet, three things happen:

- You can catch errors in the original spreadsheet (of which there were very few),
- You can appreciate all the aspects of the budget,
- It becomes infinitely easier to calculate increases or decreases in line item expenditures.

You will find one of my parallel spread sheets appended at the end of this document. When you look at this spread sheet, you will note that Julie Davis put all the Revenue stuff in the first half, with a total of all Revenues. That is followed by all the expenses, followed by a total of all expenses. And what do you know! All of the Revenues are equal to all of the Expenses. That is called a Budget.

In Bill Nolte's world, these two entities, Revenues and Expenses, are separated into two different spread sheets (and / or files). There is no connection between these two files, i.e., Revenues and Expenses do not match up! Are there two different people that create these two files? Do they talk to each other? There is a consistent discrepancy between the projected budget and actual revenue on a year by year basis that averages a differential of \$6 Million Dollars. What the [Expletive Deleted]? Evidently, they don't have anyone there that can estimate what the next year's expenses will be.

I was attempting to match these Revenue and Expense numbers with the Fund Balance, and ran into a brick wall. What is the Fund Balance? Julie Davis never showed a Fund Balance (we will get to that sometime in the future.)

But first, time to digress with a short story...

Years ago, I was involved with a Home Owners Association. It was well run until the bad guys took over (yes, that is what has happened here with our County Commissioners and the 100% democrat controlled school board). I got involved. I was on the Budget Committee and for years we hammered out yearly budgets for the Association, which was the basis for charging homeowners a yearly fee. Well, some years we did better than our budget and some years we did worse. However, each year, we reset, and formed a new budget based on what had happened the previous year. Then one year, someone actually looked at the audit (imagine that). We found something called "Homeowners Equity". That had a value of \$150,000. It turns out that money was put in a bank if we had any money left over at the end of the year and put into this account. No one knew about this, not even the bad guys. Well, instead of dropping the next years fee to homeowners and use this money to maintain the association, the bad guys took the money and spent it on a bunch of gaudy street signs. It was evident in this Association who the democrats were and who the Republicans were.

Back to Haywood County. For years, I had heard of a Fund Balance, and since the lottery money and other sources of money were drying up, money had to be used from the Fund Balance. Well I asked Nolte for information on this Fund Balance, and I got his reply:

"Fund balances were included in your previous request and our previous response."

I responded:

You indicated on 3/14/2016 "Fund balances were included in your previous request and our previous response." From that, you received my request to provide the check register for Haywood County schools for this time period, 07-08 thru 15-16. A .xlsx file is preferred.

I have examined both of the .xlsx files you sent to me. There is no occurrence of anything related to the Fund Balance in FY 2007-08 thru 2015-16 budgets.xlsx

There are multiple instances of references to Fund Balance Allocated in Revenue History.xlsx, of the nature of appropriating some amount of the Fund Balance in each year of the Budget, but no amount was ever actually transferred. There were two instances in 12-13 where an amount of \$80,556 was allocated in 2R, but the allocation was removed in 4R. This is associated with account 4910. In no instance that I could find is the actual Fund Balance indicated, so you are incorrect (misleading?) in your statement "Fund balances were included in your previous request and our previous response."

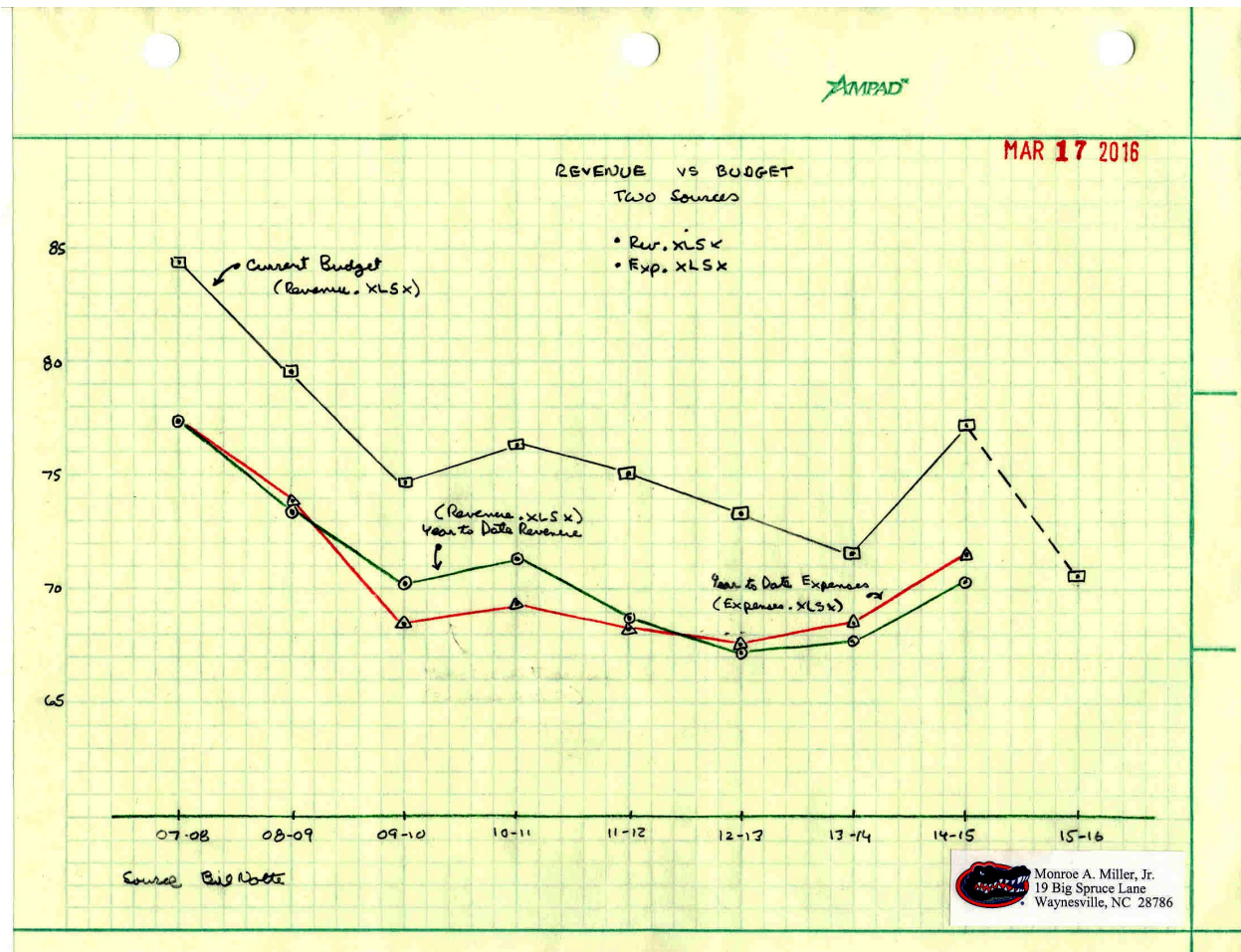
Please provide the actual Fund Balance beginning in 07-08, and show any additions or subtractions to this Fund Balance through the current time of 15-16. Additionally, where is this money kept? In a bank, mattress, or where ever.

Still awaiting the check register. It is also my understanding that each school has it's own bank account. Please provide the check registers for each school also. I don't see any of that information in what you have supplied thus far.

By the way, can you please send the account coding for Revenue History.xlsx? Example, code 4910 seems to be related to Fund Balance

You know, it would just be simpler to tell me the information that Chuck Francis and the 100% democrat controlled school board used to make the determination to shut down CES. I have all the time in the world to dig into these financials until I get the answer. Who knows what I am going to find...

Here is the next graph...



As you recall, the bulk of the information I have received from Bill Nolte are in the form of three (3) .xlsx spread sheet files. The two that are of interest here are the Expenses and the Revenue:

- <http://haywoodtp.net/pubII/160303SchoolBudget07-08--15-16.xlsx> (i.e. Expenses)
- <http://haywoodtp.net/pubII/160307RevenueHistory.xlsx> (i.e. Revenue)

The first curve of interest is the one with a circle around the data point (green line), and that is Revenue to Date, taken off the Revenue spread sheet.

The second curve of interest is the one with a little triangle around the data point (red line), and that is Year to Date Expenses taken off the Expense spread sheet.

What the ...? They don't match! Remember Julie Davis' spread sheet where Revenue equals Expenses, and thus you have a balance budget? Well nothing balances here, in fact some years the amount is almost \$2M off.

Here is the wack-a-doodle aspect. Someone keeps proposing a budget (the graphed data with the little square around the data points, black line) that has been, on the average, about \$6M higher than actual, EACH YEAR. Doesn't anyone know how to propose a budget? Why is the same over-estimation made year after year? The proposed budget on the Expense spread sheet, when plotted, is even worse than this one.

So far, I have to admit, I have found nothing that would lead this 100% democrat controlled school board to close CES, but this years data is still not complete. However, there was enough information for this 100% democrat controlled school board to make a determination to kill the school.

I have asked to see that information, but have been denied by Bill Nolte.

As I mentioned to Bill Nolte, [“I have all the time in the world to dig into these financials until I get the answer. Who knows what I am going to find...”](#) That is going to take a little time from my other pressing activities, and they are:

- Drinking a glass of wine under my tree in a lounge chair with my dog listening to nature sounds,
- And, watching the trees grow.

The next areas to investigate are:

- See how the Fund Balance factors into this,
- Investigate proportional spending between Teachers and Administration,
- Check into Alison Francis’ chemical bid and see how that is going, etc., etc., etc...

There is a growing aspect to this investigation that I hope is not true, but has now been reported from several independent sources, and that is that I will not find any financial reason for this 100% democrat controlled school board shuttering CES, but the real reason is that they had to find a new home for Anne Garrett and the school administration because of a pissing contest between the school system and the county commissioners. County Commissioners are on a tear right now with what I call the scorched-earth policy [re: When Saddam Hussein was forced out of Kuwait, he torched all the oil wells.] Swanger has been forced out and he is reeking havoc with:

- Three (3) new ordinances
- Refusal to update the EMO (Emergency Management Ordinance)
- \$3.5M new Glorified Dog Pound
- \$2.3M new EMS facility
- Selling the old Hospital at a \$250,000 loss to the county, etc., etc., etc..

County Commissioners have fast-tracked closing this hospital, home to Haywood County School Administration, while refusing to build a new building for the School Administration. So, to me, it is looking more and more like this is the reason CES was closed - new quarters for the School Administration. I hope I am wrong.

Still hoping that Robin Black [D] and Rhonda Schandavel [D] will jump in and help me out with deciphering this complicated School Budget, since they are the experts.

Monroe Miller
Haywood County Taxpayer.

Haywood County Budget (2009-2010) (2010-2011), 2011-2012				
Spreadsheet / Worksheet				
Account	REVENUES	Budget	Budget	Budget % change
		FY 09-10 Request	PRELIM DRAFT 5/5/10	FY 11-12 Recommended 5/17/2011
Ad Valorem Taxes				
11-0010-4100	Taxes-Ad Valorem-00	255	247	
11-0010-4101	Taxes-Ad Valorem-01	2,583	863	
11-0010-4102	Taxes-Ad Valorem-02	3,011	2,211	
11-0010-4103	Taxes-Ad Valorem-03	6,616	9,067	
11-0010-4104	Taxes-Ad Valorem-04	10,090	11,566	
11-0010-4105	Taxes-Ad Valorem-05	19,683	12,220	
11-0010-4106	Taxes-Ad Valorem-06	31,333	18,140	
11-0010-4107	Taxes-Ad Valorem-07	52,161	32,967	
11-0010-4108	Taxes-Ad Valorem-08	479,257	71,622	
11-0010-4109	Taxes-Ad Valorem-09	35,487,323	872,470	
11-0010-4110	Taxes-Ad Valorem-10		35,359,077	
11-0010-4111	Taxes-Ad Valorem-11			34,892,598 -1.3%
11-0010-4199	Taxes-Ad Valorem-99			
11-0010	Taxes-Penalties and Interest	54,827	62,806	
		<u>36,147,139</u>	<u>36,453,256</u>	<u>38,026,289</u> 4.3%
Local Option Sales Tax				
11-0020-423100	1% Local Option Sales Tax	4,923,966	4,517,548	4,079,086 -9.7%
11-0020-423200	½% Local Option Sales Tax	2,439,025	2,380,994	2,415,994 1.5%
11-0020-423300	¼% Local Option Sales Tax	2,412,989	2,353,489	2,281,746 -3.0%
11-0020-423400	¼% Local Option Sales Tax			
11-0020-423500	0.25% Local Option Sales Tax	1,462,754	1,529,282	1,301,239 -14.9%
		<u>11,238,734</u>	<u>10,781,313</u>	<u>10,078,065</u> -6.5%
Other Taxes & Licenses				
11-0030-421100	Taxes-Rental Vehicle Tax County	24,000	21,000	
11-0030-424000	Taxes Real Property Transfer Tax	400,000	410,000	
11-0030-426100	Cable TV/Franchise Tax			
11-0030-426101	Telecomm - Video Tax	300,000	300,000	
11-0030-42701	Occupancy Tax	850,000	995,000	
11-0030-427500	Scrap Tire Disposal Tax			
11-0030-434400	Ref of Deeds-Excluding Excise	327,920	449,500	
11-0030-447340	White Goods Tax			
		<u>1,901,920</u>	<u>2,175,500</u>	<u>2,357,000</u> 8.3%
Unrestricted Intergovernmental				
11-0040-431210	Payments in Lieu of Taxes	185,000	200,000	200,000
		<u>185,000</u>	<u>200,000</u>	<u>200,000</u> 0.0%
Restricted Intergovernmental				
11-0050-441	General Government	193,267	198,887	
11-0050-443	Public Safety	221,000	501,478	
11-0050-445	Mass Transit	105,053	174,105	
11-0050-449	Economic & Physical Development	104,500	111,605	
11-0050-451	Health	2,435,384	2,498,514	
11-0050-453	Social Services	6,011,026	5,995,649	
11-0050-454402	DSS Medicaid Cap Reimbur	362,500	395,000	
11-0050-455	Meals on Wheels	430,246	437,768	
11-0050-458	Other Human Services	171,200	155,676	
11-0050-459	Public Schools	387,536	403,240	
11-0050-460	Literacy Council			
11-0050-461	Culture & Recreation	125,000	117,500	
11-0050-471	Maggie Valley	12,549	12,133	
11-0050-483	ABC Distributions	67,000	43,000	
		<u>10,626,261</u>	<u>11,044,555</u>	<u>10,509,049</u> -4.8%
Permits & Fees				
11-0060-4343	Building Permit & Inspection Fee	250,000	230,000	
11-0060-4346	Impact Fees-Towns	2,000	4,000	
11-0060-443	Sheriff Exec. Admin. Fees	2,000	3,000	
11-0060-4734	Plan Review Fees-Erosion Control	80,000	25,000	

11-0060-491	Plan Review Fees - Planning	60,000	35,000		
		394,000	297,000	348,000	17.2%
	Sales & Services				
11-0070-441	General Government	26,600	32,200		
11-0070-442	Central Services	49,000	50,000		
11-0070-443	Public Safety	2,364,750	2,595,800		
11-0070-447	Solid Waste				
11-0070-449	Planning/EDC/Ext.	12,000	12,000		
11-0070-45	Health & Human Services	757,100	615,685		
11-0070-461	Culture & Recreation	33,050	41,075		
11-0070-48	Misc/Rents	71,800	70,500		
		3,314,300	3,417,260	3,527,132	3.2%
	Investment Earnings				
11-0090-483491	Investment Earnings	225,000	200,000	75,000	-62.5%
	Misc.				
11-0100	Misc./Contributions	170,350	189,150	148,200	-21.6%
	Other Financial Sources				
11-0110-483820	Sale Cap. Ass., Fund Appro.	25,000	25,000	12,050	-51.8%
11-0110-499991	Fund Balance Appropriated		1,151,528		
	TOTAL REVENUES	64,227,704	65,934,562	65,280,785	-1.0%

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EXPENDITURES		Budget FY 2009-10 Request	Budget PRELIM DRAFT 5/5/10	Budget FY 11-12 Recommended 5/17/2011	% change from 09 Request
	General Government				
11-4110	Governing Body	563,072	560,048	609,554	8.8%
11-4120	Administration	453,598	445,073	312,597	-29.8%
11-4130	Finance	416,230	415,515	495,202	19.2%
11-4135	Human Resources	346,014	337,996	295,803	-12.5%
11-4137	Wellness Clinic	149,496	149,496	181,556	21.4%
11-4140	Tax Collections	372,069	359,753	439,707	22.2%
11-4141	Tax Assessments	525,453	525,050	515,490	-1.8%
11-4142	Land Records	212,655	162,833	167,497	2.9%
11-4145	Revaluation	394,984	537,233	350,894	-34.7%
11-4150	Legal	100,000	159,223	142,250	-10.7%
11-4155	Engineering				
11-4160	Court Facilities	120,000	120,000	110,000	-8.3%
11-4161	CJPP-Technical Assistance	79,471	92,177	93,440	1.4%
11-4162	Mountain Mediation				
11-4170	Elections	380,713	367,030	357,968	-2.5%
11-4180	Register of Deeds	559,862	584,558	618,192	5.8%
		4,673,617	4,815,985	4,690,150	-2.6%
	Central Services				
11-4200	Technology Services (MIS)	496,323	528,334	529,363	0.2%
11-4250	Garage	126,484	129,567	139,028	7.3%
11-4260	Public Building/Grounds Maint.	1,708,327	1,746,172	2,081,122	19.2%
		2,331,134	2,404,073	2,749,513	14.4%
	Public Safety				
11-4310	Sheriff	3,900,109	4,112,998	4,305,245	4.7%
11-4311	911 Comm Center	510,272	494,934	507,372	2.5%
11-4315	Sheriff SRO Officers	233,733	160,125	157,303	-1.8%
11-4316	Safe Haven Grant				
11-4320	Detention Center	2,092,821	2,037,504	2,097,104	2.9%
11-4340	Fire Control				
11-4341	NC Forest Service	98,744	100,660	103,201	2.5%
11-4350	Inspections	472,758	476,910	442,709	-7.2%
11-4360	Medical Examiner	25,000	32,000	35,000	9.4%
11-4370	Emergency Medical Service	3,524,984	3,808,819	4,128,685	8.4%

11-4371	Rescue Squad	75,000	75,000	25,000	-66.7%
11-4375	Emergency Management	120,459	121,914	116,051	-4.8%
11-4376	Hurricane Recovery				
11-4380	Animal Control	369,277	370,238	380,208	2.7%
		11,423,157	11,791,102	12,297,878	4.3%
Transportation & Environ Protection					
11-4520	Mass Transit	227,670	308,265	310,000	0.6%
11-4710	Solid Waste Mgt.				
11-4730	Erosion Control	195,927	187,703	151,519	-19.3%
		423,597	495,968	461,519	-6.9%
Economic and Physical Development					
11-4910	Planning	323,123	194,340	177,133	-8.9%
11-4920	Economic Development	217,167	219,935	218,660	-0.6%
11-4922	Haywood Co. Agri. & Activities Brd.		40,000		
11-4923	Tourism Development	831,500	975,050	980,000	0.5%
11-4930	Community Development				
11-4938	Other Services (new 2011)				
11-4940	Special Employment Program				
11-4950	Extension Office	329,850	234,483	249,891	6.6%
11-4960	Soil & Water Conservation	189,917	193,557	198,632	2.6%
11-4961	Soil & Water Conserv-AG Engineer	71,970	74,105	76,042	2.6%
11-4963	Soil & Water Conserv-AG Tech	67,394	69,062	70,255	1.7%
		2,030,921	2,000,532	1,970,613	-1.5%
Human Services					
11-5110	Health	2,344,531	2,265,838	2,234,456	-1.4%
11-5111	Medicaid	729,938	538,745	524,296	-2.7%
11-5112	Immunization Action	500	300	440	46.7%
11-5113	Dental Clinic	505,312	505,702	532,863	5.4%
11-5120	Child Health	5,475	4,517	3,501	-22.5%
11-5130	Family Planning	25,565	37,000	35,000	-5.4%
11-5151	Adult Health Services	17,500	20,800	22,500	8.2%
11-5153	Health Check		40,135	41,171	2.6%
11-5158	Breast & Cervical Cancer Control	9,600	9,400	7,000	-25.5%
11-5159	Amer Cancer Soc Proj Assistant	319,856	369,123	68,088	-81.6%
11-5170	WIC	3,100	53,964	63,376	17.4%
11-5175	KBR Public Scholl Health Prog	10,000			
11-5176	Smart & Healthy Start	6,175	6,175	1,700	-72.5%
11-5180	Maternal Health	89,527	4,709	4,709	0.0%
11-5181	Environmental Health	1,088,956	964,404	817,493	-15.2%
11-5185	T-B Control	3,228	3,226	3,226	0.0%
11-5200	Mental Health	167,000	116,000	116,000	0.0%
11-5290	Pgm For Family & Abused				
11-5310	Social Services	7,214,846	7,216,856	7,300,810	1.2%
11-5312	Work First/Employee Trans	7,500	12,500	19,538	56.3%
11-5340	Public Assistance	2,528,072	2,542,253	2,264,736	-10.9%
11-5350	Meals on Wheels	306,484	310,244	302,031	-2.6%
11-5351	Meals on Wheels-Bequest				
11-5372	Work First	285,530	297,988	297,988	0.0%
11-5389	Food Asst-Employment & Training	8,500	5,000	4,750	-5.0%
11-5392	Adoption Awareness	150,000	66,213	39,774	-39.9%
11-5400	Council on Aging				
11-5401	Adult Day Care - DSS	177,388	180,385	219,914	21.9%
11-5402	C.A.P. Community Alternatives	445,760	436,545	427,187	-2.1%
11-5403	Community Connections	36,250	65,000	110,664	70.3%
11-5412	Community Crisis Management	9,000	9,000	9,000	0.0%
11-5471	Adoption Payments	171,207	171,207	218,095	27.4%
11-5550	Title III Grants	366,505	376,980	378,167	0.3%
11-5551	Action/Foster Grandparents			16,000	
11-5552	Mountain Projects Cong. Meals				
11-5582	All County Prgm/Volunteer Recog				
11-5583	Good Samaritan Clinic				
11-5700	Hospitals				
11-5820	Veterans Service Office	94,487	102,841	102,609	-0.2%
11-5830	Youth Services	184,071	225,571	184,071	-18.4%
11-5832	Haywood Mountain Home				

		17,311,863	16,958,621	16,371,153	-3.5%
	Education				
11-5911	Public Schools-Current Operation	14,428,307	14,403,307	13,996,307	-2.8%
11-5911	Public Schools-ABC Revenue		13500		
11-5912	Public Schools-Capital Outlay	335,000	335,000	278,000	-17.0%
11-5921	Comm College-Current Operation	2,118,456	2,118,456	2,100,456	-0.8%
11-5922	Comm College-Capital Outlay	165,000	165,000	120,000	-27.3%
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		17,046,763	17,035,263	16,494,763	-3.2%
	Culture and Recreation				
11-6110	Library	1,426,874	1,359,166	1,333,413	-1.9%
11-6111	LSCA Title VI Library Council				
11-612	Recreation	224,102	215,470	220,346	2.3%
	Recreation-Towns (New)				
11-6170	Arts				
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		1,650,976	1,574,636	1,553,759	-1.3%
	Transfers & Budgetary Accounts				
11-8000	Nondepartmental	(1,163,805)	254,956	436,082	71.0%
11-9100	Debt Service (Principle)	3,869,744	4,532,289	3,370,071	22.4%
11-9100	Debt Service (Interest) (New)			2,177,751	
11-9813	Transfers to ADM Funds				
11-9820	Transfers to S/R Funds	5,000	5,000		-100.0%
11-9830	Transfers to D/S Funds	3,924,737	3,821,137	2,207,533	-42.2%
11-9840	Transfers to C/P Funds				
11-9910	Contingency/Cap Outlay Conting	700,000	245,000	500,000	104.1%
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		7,335,676	8,858,382	8,691,437	-1.9%
	TOTAL EXPENSES	64,227,704	65,934,562	65,280,785	-1.0%