

**CHATHAM COUNTY, NORTH CAROLINA**  
**Comprehensive Annual Financial Report**  
**For the Year Ended June 30, 2007**

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## INTRODUCTORY SECTION

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# COUNTY OF CHATHAM

FINANCE OFFICE  
POST OFFICE BOX 608  
PITTSBORO, N. C. 27312-0608



VICKI S. McCONNELL  
Finance Officer  
PHONE: 919-542-8210

ORGANIZED 1770      707 SQUARE MILES

October 22, 2007

The Board of County Commissioners  
Chatham County, North Carolina

State law requires that all local governments publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2007.

This report consists of management's representations concerning the finances of Chatham County. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework designed to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition the reliability of financial records for preparing financial statements in conformity with generally accepted accounting principles and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived; and the evaluation of costs and benefits requires estimates and judgments by management.

Martin, Starnes & Associates, CPAs, a firm of licensed Certified Public Accountants, have issued an unqualified opinion on the County's financial statements for the year ended June 30, 2007. The independent auditor's report is located at the front of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis. This letter of transmittal is designed to complement the Management Discussion and Analysis and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

### *Description of the County*

Founded in 1771 and located at the geographic center of the state, Chatham County encompasses an area of 707 square miles. The County borders Orange, Durham, Wake, Lee, Moore, Randolph, and Alamance counties and is situated between two of the State's three largest centers of population and commerce, the Research Triangle and the Piedmont Triad.

The proximity to these two areas continues to promote population growth and keep the County's economy healthy. New residents are attracted to the County because of its rural quality of life coupled with close proximity to major metropolitan areas and employment centers. The County's 2007 population was estimated at 57,708. By 2030, the State estimates that the County's population will grow to 85,877.

Most of the County's population continues to reside in the unincorporated area, with only 19 percent of residents living in a municipality. The Town of Pittsboro with a population of 2,402 serves as the County seat.

The County operates under the manager form of government. Policy making and legislative authority are vested in a Board of Commissioners consisting of five members who are elected for four-year terms in even numbered years. The County Manager is appointed by the Board and is responsible for the administration of the affairs of the County. The County is responsible for and maintains a full range of services inherent in the operation of a county government. These services include general government, public safety, human services, cultural and recreational activities, education, economic and physical development, and environmental protection. The County also operates a water system on a user charge basis. This report includes all the County's activities in maintaining these services.

The County operates under an annual budget ordinance, adopted in accordance with the provisions of the Local Government Budget and Fiscal Control Act. Budgetary control is maintained on a departmental basis and may be amended as changing conditions warrant.

#### *Local economy*

The County has a predominantly agricultural nature with a mixture of industrial, tourism, and agricultural businesses supporting the County's economy. However, strong economic conditions in surrounding areas, such as Chapel Hill, Durham, Raleigh, and the Research Triangle Park have a positive effect on the growth of the County's population and economy, especially in the northern and eastern sections of the County. These neighboring areas provide much of the employment for as many as 55 percent of the County residents. The service sector accounts for the largest percentage of employment, approximately 30 percent of the County's workforce. Major employers include Chatham County Schools and Carolina Meadows. The manufacturing sector accounts for approximately 35 percent of the workforce, and major employers include Townsends Farms and Pilgrim's Pride.

Agricultural and agribusiness (food, fibers and forestry) industries account for 38 percent of Chatham County's total income. The County ranks ninth in the state in income from livestock, dairy and poultry and ranks fifteenth in the state in total farm income. Chatham County ranks eleventh in the state in the number of farms, with 27 percent of the County's total acreage in farmland. While most farms range in size from 10 to 49 acres, the total number of acres used for farming has changed very little when compared to 1997. The County still has a fairly strong agricultural economy due to 1) a growing number of small sustainable farms focused on specialty products such as organic farming, herbs, cut flowers, unique produce, and diverse nurseries; and 2) continued strength in cattle and broiler chicken production. The County ranks number one in the state in beef cattle (third in overall cattle production) and fifth in broiler production. The growth of feed crops also helps promote the livestock industry. The horticulture industry in the County is diverse and includes some very specialized niche nurseries that produce aquatic/wetlands plants, Asian herbs, shady perennials, crinum, daylilies, orchids, exotic ferns, trees and shrubs.

The year of 2007 was a grandiose one for tourism in Chatham County, with numerous accolades. Eight sites officially became part of the NC Birding Trail (including a special macro-trail for Jordan Lake State Recreation Area); North Carolina magazine touted both Pittsboro and Siler City as the hottest destinations in the Triangle, citing its agritourism and diverse attractions, including the Carnivore Preservation Trust as primary visitor draws. The Celebrity Goat Dairy was noted for its cheese and as an inn; also noted was the Fearrington House, North Carolina's only five-star, five-diamond inn; and Chatham County ranked number two of North Carolina's 100 counties in economic impact for tourism revenues with a double-digit percentage increase from one year to the next, proving economic impact consistency as last year's ranking for Chatham County was number three in North Carolina.

In an attempt to further diversify its industrial employment base, the County is in the construction phase of the Chatham County Business Campus near the intersection of US 64 and US 421 in Siler City. The County provided land in the Business Campus to Central Carolina Community College for a new western campus and job training center. The presence of the training center is expected to aid in the recruitment of tenants to the Business Campus. Chatham Hospital purchased land in the Business Campus and expects to relocate its current operation to a new facility by 2008, and the State is building a North Carolina Department of Juvenile Justice and Delinquency Prevention facility which will create 30 new jobs. The

County is optimistic that the presence of the hospital and community college will help attract other health-related facilities to the Business Campus.

Several major highways (US 15-501, US 1, US 64, and US 421) and numerous state roads access the County and link it to Interstates 40 and 85. The area is served by major freight carriers, bus lines and delivery services, and air transportation is less than one hour away from Raleigh-Durham International Airport in the heart of the Research Triangle Region and Piedmont Triad International Airport in Greensboro. The Blair Municipal Airport located in Siler City has a 5,000 foot paved, lighted runway with instrument approach capability and can accommodate small business aircraft. A "reliever airport" located in neighboring Lee County is in close proximity to the Moncure industrial area in the southeastern portion of the County.

#### *Long-term financial planning*

The County updates annually during the budget process its five year Capital Improvements Program (CIP). The CIP is a systematic way of anticipating, planning, and budgeting for major capital projects. The CIP includes all major projects costing \$25,000 or more. The CIP includes summaries of all major projects and detailed descriptions of each project, including justifications, cost detail, funding sources, and impact on the operating budget.

#### *Major Initiatives*

With the election of three new commissioners in November, the 2006-07 fiscal year for Chatham County featured major new initiatives on:

- Land use planning based on "smart growth" and environmental stewardship
- Enhanced public access to and input in county government
- A strategic, community-based approach to economic development

#### Planning & Environmental Stewardship

The current Board of Commissioners have charted a new direction for land use planning based on planning rules and guidelines that protect county financial and environmental assets .

##### Major Corridor Task Force:

A new task force was formed by the Board of Commissioners to draft an ordinance with development requirements along major highways, with a focus on traffic flow, environmental protection, aesthetics, rural character and identification of economic nodes.

##### Environmental Review Board:

This new board was created by the Board of Commissioners to develop standards and processes for environmental reviews of developments. The major aspects of this work include:

- Establishing minimum "triggers" that would lead to a required county environmental assessment of residential, commercial or industrial developments.
- Providing a "peer review" of any environmental impact assessments produced for the Board of Commissioners.
- Advising the Board of Commissioners on environmental policy and related county ordinances, including reviewing the Watershed Ordinance.

##### Green Building Task Force:

Charged by Commissioners with producing a recommended county policy on economically-feasible and technically-viable "green building" strategies for all county-funded buildings (including schools and libraries) and renovations of existing buildings, the Green Building Task Force presented the following recommendations, which were adopted by the Board of Commissioners on June 18, 2007:

- All new or remodeled county-owned and publicly-financed buildings of 20,000+ square feet must comply with appropriate certifications or design standards, including: US Green Building Silver LEED certification, the Green Building Initiative's Green Globes, or similar-third party certifications and verifications.
- These buildings shall also be designed to comply with the EPA's National Energy Star performance rating system.
- Information on green buildings will be posted on the county website.

### Public Input & Access

While the new website ([www.chathamnc.org](http://www.chathamnc.org)) was not unveiled until mid-July, 2007, the County Manager's Office worked throughout the year with the Management & Information Systems staff to get input from major website users. This meant asking citizens from all parts of the county and county employees what the new website should look like, how content should be organized and what features they would like the website to have. Many county departments played a key role in getting the new website up and running. The new website has an array of new features to improve citizen access to and input in county government:

- **E-Notices:** From the homepage, anyone can click on the "Sign Up for E-Notices" to get notices of upcoming meetings of the Board of Commissioners, the Planning Board or various other groups. Users also can sign up for news alerts, job postings and newsletters. It also takes just one click to be removed from the e-notice list.
- **Public Input Signup:** The Board of Commissioners Meetings information includes an online form to sign up to speak at an upcoming public hearing, to speak during the general public comment period on any topic not on the Board's agenda or to provide written comments for either of these.
- **Online Services:** A main button on the homepage provides a one-page listing of all major forms, applications, and databases on the website, such as restaurant sanitation ratings and tax records (see below).
- **Feedback Form:** The homepage includes "Send Us Your Feedback," a link to an online form to provide feedback on a county issue, customer service experience or the website itself. The Planning Department has its own customer service form on its main webpage.
- **Online Applications:** Applications for many county jobs (except for those requiring state applications) and applications for county water service are available online.

**Community Forums on Economic Development:** The Board of Commissioners funded a strategic planning process for the Chatham County Economic Development Corporation, which involved a series of community meetings to get citizen input. For more information, see Strategic Focus for Economic Development below.

### Strategic Focus for Economic Development

The past year brought major changes in direction for economic development in the county:

**Strategic Direction:** Early in 2007, the Board of Commissioners contracted with the Center for Competitive Economies at UNC's Kenan-Flagler Business School to complete a targeted economic development strategic planning process that will guide the EDC over the next five years. The process has included several community meetings around the county and other strategies to get public input and will continue this fall with an economic summit

### *Cash Management*

Cash temporarily idle during the year was invested in certificates of deposits ranging from 30 to 120 days to maturity, in demand deposits in a state-authorized money market mutual fund, and in money market investment accounts. All investments were insured or fully collateralized

### *Risk Management*

The County obtains property insurance coverage and general liability coverage through commercial insurers. The County maintains a self-insured health and dental plan for employees and worker's compensation coverage. The County contracted with third-party administrators to manage the plans.

### *Pension and Other Postemployment Benefits*

The County sponsors a single-employer defined benefit plan that provides retirement benefits to the County's sworn law enforcement officers. Each year, an independent actuary calculates the amount of the annual contribution that the County must make to the pension plan to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis.

The County also provided post employment retirement health benefits for certain retirees and their dependents. As of the end of the current fiscal year there were 4 retired employees receiving these benefits. The County accounts for the funds to finance these benefits in an internal service fund.

*Awards and Acknowledgements*

Awards - The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Chatham County for its comprehensive annual financial report for the fiscal year ended June 30, 2006. This was the 18<sup>th</sup> consecutive year that the County has received this award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both GAAP and applicable legal requirements.

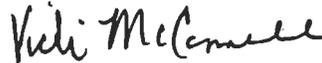
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the certificate of achievement program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments - We would like to express our appreciation to all members of the departments who assisted and contributed to the preparation of this report. We would also like to thank the members of the Board of Commissioners for their continued support throughout the past year.

Respectfully submitted,



Charlie Horne  
County Manager



Vicki McConnell  
Finance Officer

*Chatham County, North Carolina  
Principal Officials  
June 30, 2007*

*Board of County Commissioners*

<i>Carl Thompson</i>	<i>Chairman</i>
<i>George Lucier</i>	<i>Vice Chairman</i>
<i>Patrick Barnes</i>	<i>Commissioner</i>
<i>Michael Cross</i>	<i>Commissioner</i>
<i>Thomas Vanderbeck</i>	<i>Commissioner</i>

*County Officials*

<i>Charlie Horne</i>	<i>County Manager</i>
<i>Renee Paschal</i>	<i>Assistant County Manager</i>
<i>Vicki McConnell</i>	<i>Finance Officer</i>
<i>Richard Webster</i>	<i>Sheriff</i>
<i>Reba Thomas</i>	<i>Register of Deeds</i>
<i>Holly Coleman</i>	<i>Health Director</i>
<i>Kevin Whiteheart</i>	<i>County Attorney</i>
<i>Dawn Stumpf</i>	<i>Elections Director</i>
<i>Jenny Williams</i>	<i>Central Permitting Director</i>
<i>Glenn Woolard</i>	<i>County Extension Director</i>
<i>Mike Sturdivant</i>	<i>District Conservationist</i>
<i>Tony Tucker</i>	<i>Emergency Operations Director</i>
<i>Donald Metcalf</i>	<i>Facilities Management Director</i>
<i>Jody Moore</i>	<i>Information Services Director</i>
<i>Linda Clarke</i>	<i>Library Services Director</i>
<i>Keith Megginson</i>	<i>Planning Director</i>
<i>Tracy Burnett</i>	<i>Recreation Director</i>
<i>Angel Dennison</i>	<i>Senior Services Director</i>
<i>Sandra Coletta</i>	<i>Social Services Director</i>
<i>Neha Shah</i>	<i>Tourism Coordinator</i>
<i>David Hughes</i>	<i>Public Works Director</i>
<i>Robert Holden</i>	<i>Waste Management Director</i>
<i>Dianne Reid</i>	<i>Economic Development Director</i>

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Chatham  
North Carolina

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2006

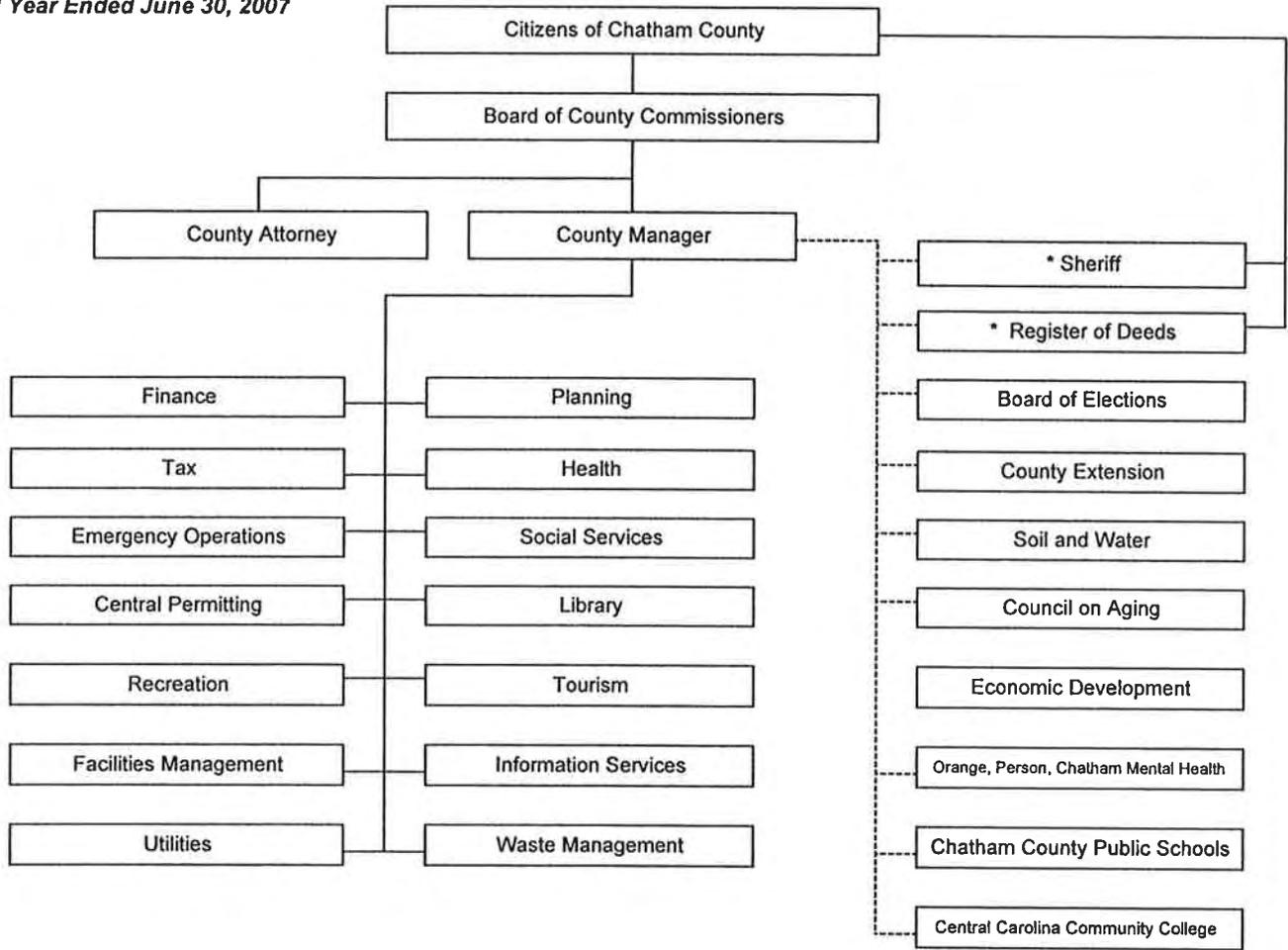
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

**Chatham County  
 Organization Chart  
 Fiscal Year Ended June 30, 2007**



\* Elected Officials      - - - - - Denotes liaison relationship