

STATISTICAL SECTION

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This part of Chatham County’s Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government’s overall financial health.

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Financial Trends: These schedules contain trend information to help the reader understand how the County’s financial performance and well being have changed over time.	135
Revenue Capacity: These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.	140
Debt Capacity: These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	144
Demographic and Economic Information: These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.	148
Operating Information: These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	150

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Schedule 1
Chatham County
Net Assets by Component,
Last Ten Fiscal Years
 (accrual basis of accounting)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities										
Invested in capital assets, net of related debt	\$ 13,749,194	\$ 10,442,547	\$ 11,086,347	\$ 12,719,715	\$ 7,741,414	\$ 18,908,698	\$ 22,709,797	\$ 15,859,270	\$ 32,810,111	\$ 23,297,981
Restricted	4,893,047	6,058,880	7,983,507	10,812,624	9,746,808	11,349,573	12,855,774	10,842,494	7,136,044	7,002,729
Unrestricted	(3,039,881)	2,052,362	7,313,116	14,128,291	22,382,921	21,084,015	21,777,774	34,672,300	29,602,312	36,666,777
Total governmental activities net assets	\$ 15,602,360	\$ 18,553,789	\$ 26,382,970	\$ 37,660,630	\$ 39,871,143	\$ 51,342,286	\$ 57,343,345	\$ 61,374,064	\$ 69,548,467	\$ 66,967,487
Business-type activities										
Invested in capital assets, net of related debt	\$ 17,261,722	\$ 18,354,446	\$ 18,867,796	\$ 27,823,599	\$ 31,463,132	\$ 26,576,409	\$ 27,529,979	\$ 30,882,753	\$ 32,259,505	\$ 30,745,494
Unrestricted	3,743,024	3,666,742	5,315,777	489,679	13,393,494	22,894,239	24,033,435	23,588,855	23,504,559	26,669,081
Total business-type activities	\$ 21,004,746	\$ 22,021,188	\$ 24,183,573	\$ 28,313,278	\$ 44,856,626	\$ 49,470,648	\$ 51,563,414	\$ 54,471,608	\$ 55,764,064	\$ 57,414,575
Primary government										
Invested in capital assets, net of related debt	\$ 31,010,916	\$ 28,796,993	\$ 29,954,143	\$ 40,543,314	\$ 39,204,546	\$ 45,485,107	\$ 50,239,776	\$ 46,742,023	\$ 65,069,616	\$ 54,043,475
Restricted	4,893,047	6,058,880	7,983,507	10,812,624	9,746,808	11,349,573	12,855,774	10,842,494	7,136,044	7,002,729
Unrestricted	703,143	5,719,104	12,628,893	14,617,970	35,776,415	43,978,254	45,811,209	58,261,155	53,106,871	63,335,858
Total primary government net assets	\$ 36,607,106	\$ 40,574,977	\$ 50,566,543	\$ 65,973,908	\$ 84,727,769	\$ 100,812,934	\$ 108,906,759	\$ 115,845,672	\$ 125,312,531	\$ 124,382,062

Schedule 2
Chatham County
Changes in Net Assets,
Last Ten Fiscal Years
 (accrual basis of accounting)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental activities:										
General government	\$ 4,267,322	\$ 4,392,196	\$ 4,636,367	\$ 8,361,335	\$ 14,749,712	\$ 9,091,006	\$ 10,102,929	\$ 10,818,058	\$ 10,222,252	\$ 6,973,790
Public safety	10,243,437	10,892,994	11,254,148	11,727,157	13,108,924	14,939,371	15,884,103	16,990,469	18,684,461	19,891,626
Economic and physical development	1,622,269	2,018,692	1,518,604	1,430,694	1,457,224	1,997,214	2,527,951	2,942,520	2,784,443	2,750,430
Human Services	14,395,383	14,937,827	15,909,963	15,596,417	14,917,605	16,771,176	17,972,592	16,982,791	16,811,310	15,694,203
Cultural and recreation	1,005,049	989,648	1,019,276	1,096,622	1,166,711	914,814	1,165,209	1,492,221	1,287,933	743,753
Education	16,229,525	17,088,103	18,304,332	18,865,604	17,406,676	23,446,647	27,107,738	26,912,507	27,098,335	43,711,018
Interest on long term debt	1,156,826	1,028,670	828,941	708,846	2,245,981	2,206,846	2,142,244	4,338,047	4,203,953	4,076,098
Total governmental activities expenses	<u>48,919,811</u>	<u>51,348,130</u>	<u>53,471,631</u>	<u>57,786,675</u>	<u>65,052,833</u>	<u>69,367,074</u>	<u>76,902,766</u>	<u>80,476,613</u>	<u>81,092,687</u>	<u>93,840,918</u>
Business-type activities:										
Utility	3,060,904	3,066,158	3,164,855	3,725,512	4,652,320	4,391,967	6,510,166	5,414,372	5,280,325	4,909,100
Southeast Water District								38,429	510,016	757,410
Waste Management	2,121,625	2,220,366	2,085,295	2,283,192	2,403,738	2,429,930	2,722,888	2,614,383	2,860,614	2,851,055
Total business-type activities expenses	<u>5,182,529</u>	<u>5,286,524</u>	<u>5,250,150</u>	<u>6,008,704</u>	<u>7,056,058</u>	<u>6,821,897</u>	<u>9,233,054</u>	<u>8,067,184</u>	<u>8,650,955</u>	<u>8,517,565</u>
Total primary government expenses	<u>\$ 54,102,340</u>	<u>\$ 56,634,654</u>	<u>\$ 58,721,781</u>	<u>\$ 63,795,379</u>	<u>\$ 72,108,891</u>	<u>\$ 76,188,971</u>	<u>\$ 86,135,820</u>	<u>\$ 88,543,797</u>	<u>\$ 89,743,642</u>	<u>\$ 102,358,483</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 985,289	\$ 766,371	\$ 637,706	\$ 1,343,636	\$ 2,111,099	\$ 3,567,054	\$ 3,119,552	\$ 3,280,517	\$ 844,125	\$ 1,262,817
Public safety	984,088	1,139,489	1,415,223	1,469,610	1,341,927	1,091,981	1,049,327	629,957	1,000,242	762,623
Economic and physical development	103,743	118,098	112,879	1,798,850	130,038	238,642	96,280	77,404	1,694,671	1,655,769
Human Services	995,981	1,066,936	1,263,363	1,413,671	1,431,842	1,383,731	1,234,678	1,242,156	1,099,856	1,464,931
Cultural and recreation	98,363	208,336	465,518	727,301	74,336	67,407	180,461	203,736	186,344	347,672
Education	-	1,118,000	1,237,187	-	-	-	-	-	-	-
Operating grants and contributions:										
General government	3,335	51,795	33,351	472,083	37,000	9,570	-	200,550	16,730	21,946
Public safety	329,421	810,741	886,005	717,511	1,399,850	980,157	600,365	1,238,785	1,165,095	1,384,574
Economic and physical development	501,362	882,588	334,750	252,905	187,132	83,884	39,466	51,288	414,946	684,540
Human Services	5,927,271	6,429,389	7,242,350	7,140,619	6,743,573	7,587,739	7,970,044	8,293,361	8,060,955	7,865,277
Cultural and recreation	210,153	149,290	161,144	188,452	434,340	189,703	178,184	379,485	524,682	395,369
Education	-	256,837	161,144	188,452	4,681,750	622,672	1,476,174	2,910,859	636,060	546,589
Capital grants and contributions:										
General government	-	-	-	-	300,000	-	-	-	-	-
Public safety	-	2,500	-	-	40,760	-	573,089	-	-	-
Economic and physical development	-	-	-	135,734	-	-	167,750	-	-	-
Cultural and recreation	52,501	-	-	-	669,408	799,460	-	-	-	-
Total governmental activities program revenues	<u>10,194,507</u>	<u>13,000,370</u>	<u>13,789,476</u>	<u>15,660,372</u>	<u>19,583,055</u>	<u>16,622,000</u>	<u>16,685,370</u>	<u>18,508,098</u>	<u>15,643,706</u>	<u>16,393,107</u>
Business-type activities:										
Utility:										
Charges for services	3,018,058	3,412,474	4,450,562	6,391,357	7,061,858	6,389,997	5,998,859	5,445,328	6,065,705	6,423,457
Operating grants and contributions	-	-	427,860	-	-	-	-	399,882	-	1,200
Capital grants and contributions	125,511	1,500	-	-	224,199	490,520	224,809	797,520	-	-
Southeast Water District:										
Charges for services	-	-	-	-	-	-	221,500	469,586	588,714	559,207

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Waste Management:										
Charges for services	1,853,928	2,266,083	2,307,272	2,462,755	2,551,646	2,636,893	2,831,684	2,804,645	3,140,391	2,995,148
Operating grants and contributions	31,399	61,414	40,002	24,552	29,179	16,319	10,337	207,651	-	139,771
Total business-type activities program revenues	5,028,896	5,741,471	7,225,696	8,878,664	9,866,882	9,533,729	9,287,189	10,124,612	9,794,810	10,118,783
Total primary government program revenues	\$ 15,223,403	\$ 18,741,841	\$ 21,015,172	\$ 24,539,036	\$ 29,449,937	\$ 26,155,729	\$ 25,972,559	\$ 28,632,710	\$ 25,438,516	\$ 26,511,890
Net (Expense)/Revenue										
Governmental activities	\$ (38,725,304)	\$ (38,347,760)	\$ (39,682,155)	\$ (42,126,303)	\$ (45,469,778)	\$ (52,745,074)	\$ (60,217,396)	\$ (61,968,515)	\$ (65,448,981)	\$ (77,447,811)
Business-type activities	(153,633)	454,947	1,975,546	2,869,960	2,810,824	2,711,832	54,135	2,057,428	1,143,855	1,601,218
Total primary government net (expense)/revenue	\$ (39,878,937)	\$ (37,892,813)	\$ (37,706,609)	\$ (39,256,343)	\$ (42,658,954)	\$ (50,033,242)	\$ (60,163,261)	\$ (59,911,087)	\$ (64,305,126)	\$ (75,846,593)
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Taxes:										
Property taxes levied for general purpose	\$ 32,466,716	\$ 34,055,880	\$ 35,986,789	\$ 40,921,187	\$ 44,168,586	\$ 48,824,974	\$ 55,283,404	\$ 56,250,972	\$ 59,903,369	\$ 61,548,697
Local option sales tax	7,653,819	8,984,037	9,759,504	10,795,324	12,116,870	12,408,159	9,950,751	8,063,692	7,879,070	8,190,337
Other taxes and licenses	1,832,756	837,925	701,618	909,223	1,275,472	1,059,404	676,981	666,961	667,747	672,927
Grants and contributions not restricted to specific programs	226,997	330,170	293,714	296,077	-	-	-	-	-	-
Unrestricted investment earnings	384,652	332,422	740,411	1,570,250	3,005,627	2,600,150	1,188,792	448,324	157,610	154,371
Miscellaneous	29,323	103,251	111,440	-	302,038	817,532	864,647	1,339,064	2,646,943	2,520,642
Extraordinary item - Insurance recovery	-	-	-	-	-	-	-	-	2,475,000	1,779,856
Transfers	(513,423)	(491,312)	(82,140)	(1,088,098)	(13,188,302)	(1,494,003)	(1,746,120)	(769,779)	(106,355)	-
Total governmental activities	42,080,840	44,152,373	47,511,336	53,403,963	47,680,291	64,216,216	66,218,455	65,999,234	73,623,384	74,866,830
Business-type activities:										
Other taxes and licenses	65,471	68,837	-	-	-	-	292,511	-	42,246	-
Investment earnings	63,348	62,730	103,795	253,409	544,222	408,187	-	80,987	-	49,293
Miscellaneous	6,950	26,817	904	-	-	-	-	-	-	-
Transfers	513,423	491,312	82,140	1,088,098	13,188,302	1,494,003	1,746,120	769,779	106,355	-
Total business-type activities	649,192	649,696	186,839	1,341,507	13,732,524	1,902,190	2,038,631	850,766	148,601	49,293
Total primary government	\$ 42,730,032	\$ 44,802,069	\$ 47,698,175	\$ 54,745,470	\$ 61,412,815	\$ 66,118,406	\$ 68,257,086	\$ 66,850,000	\$ 73,771,985	\$ 74,916,123
Change in Net Assets										
Governmental activities	3,355,536	5,804,613	7,829,181	11,277,660	2,210,513	11,471,142	6,001,059	4,030,719	8,174,403	(2,580,980)
Business-type activities	495,559	1,104,643	2,162,385	4,211,467	16,543,348	4,614,022	2,092,766	2,908,194	1,292,456	1,650,511
Total primary government	\$ 3,851,095	\$ 6,909,256	\$ 9,991,566	\$ 15,489,127	\$ 18,753,861	\$ 16,085,164	\$ 8,093,825	\$ 6,938,913	\$ 9,466,859	\$ (930,469)

Schedule 3
Chatham County
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Reserved:										
State statute	\$ 2,964,111	\$ 4,047,020	\$ 3,851,658	\$ 4,444,553	\$ 4,690,687	\$ 4,941,227	\$ 3,880,540	\$ 3,747,748		
Future Register of Deeds technology enhancements	37,686	56,676	91,295	99,433	57,375	96,708	130,253	160,439		
Total reserved	3,001,797	4,103,696	3,942,953	4,543,986	4,748,062	5,037,935	4,010,793	3,908,187		
Unreserved										
Designated for subsequent year's expenditures	842,000	2,523,802	4,197,731	8,291,375	5,914,568	5,346,172	2,868,549	3,956,467		
Undesignated	12,977,686	12,969,586	13,721,612	11,164,574	11,166,453	11,309,598	15,509,646	14,069,861		
Total General Fund	\$16,821,483	\$19,597,084	\$21,862,296	\$23,999,935	\$21,829,083	\$21,693,705	\$22,368,988	\$21,934,515		
General Fund (GASB 54)										
Restricted:										
Stabilization by State Statute									\$ 3,703,273	\$ 4,496,057
Future Register of Deeds technology enhancements									191,698	227,443
Total restricted									3,894,971	4,723,500
Assigned:										
Subsequent year's expenditures									885,148	5,098,248
Unassigned									19,224,665	17,267,856
Total General Fund (GASB 54)									\$24,004,784	\$27,089,604
All Other Governmental Funds										
Reserved:										
State statute	\$ 108,566	\$ 60,094	\$ 175,960	\$ 170,033	\$ 151,825	\$ 129,864	\$ 184,801	\$ 1,082,945		
Courthouse Clock	55,362	55,726	56,547	58,446	61,213	65,526	65,908	65,473		
Total reserved	163,928	115,820	232,507	228,479	213,038	195,390	250,709	1,148,418		
Unreserved:										
Designated for subsequent year's expenditures:										
Special revenue funds	-	6,513,070	8,237,349	12,102,780	18,758,496	20,110,535	17,638,715	9,507,388		
Undesignated										
Special revenue funds	5,733,305	852,077	1,383,977	2,327,861	3,959,745	8,774,022	12,350,962	21,470,412		
Capital projects funds	470,608	243,584	122,174	631,496	12,214,388	1,959,474	25,102,248	15,290,354		
Total all other governmental funds	\$ 6,367,841	\$ 7,724,551	\$ 9,976,007	\$ 15,290,616	\$ 35,145,667	\$ 31,039,421	\$ 55,342,634	\$ 47,416,572		
All Other Governmental Funds (GASB 54)										
Restricted:										
Stabilization by State Statute									\$ 2,044,101	\$ 2,132,189
Special Revenue Funds									1,196,972	147,040
Capital Projects Funds									6,101,939	2,552,044
Total restricted									9,343,012	4,831,273
Committed:										
Capital Projects Funds									23,345,381	26,768,930
Assigned:										
Subsequent year's expenditures									4,611,577	4,570,336
Education									4,326,547	2,618,264
Cultural and Recreation									561,334	138,907
Total assigned									9,499,458	7,327,507
Unassigned									(23,187)	(36,273)
Total all other governmental funds (GASB 54)									\$42,164,664	\$38,891,437

Schedule 4
Chatham County
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Revenues										
Ad Valorem Taxes	\$ 32,735,785	\$ 33,939,352	\$ 35,807,658	\$ 40,855,011	\$ 44,177,175	\$ 48,784,474	\$ 55,283,404	\$ 56,442,939	\$ 59,709,827	\$ 61,179,366
Local Option Sales Tax	7,653,819	8,984,037	9,759,504	10,795,324	12,116,870	12,408,159	9,950,751	8,063,692	7,879,070	8,190,337
Other Taxes	795,927	837,925	983,051	1,190,279	1,275,472	1,059,404	676,981	666,961	667,747	672,927
Unrestricted Intergovernmental	307,313	330,170	293,714	296,077	302,038	621,352	409,580	510,701	1,680,291	2,077,526
Restricted Intergovernmental	8,091,456	8,580,639	8,422,987	8,525,600	10,163,629	9,297,224	11,005,072	12,696,721	10,818,468	10,816,807
Permits and fees	1,215,770	2,816,339	3,130,597	3,982,710	5,072,503	4,509,647	2,710,247	2,807,424	2,815,155	2,697,298
Sales and Services	1,365,070	1,595,611	1,674,517	2,149,637	2,518,975	2,119,952	2,124,535	2,140,541	2,003,763	2,786,867
Interest	366,750	296,079	691,316	1,462,119	2,860,932	2,553,682	1,118,860	428,567	149,101	143,733
Other General Revenues	168,624	104,967	336,052	457,772	735,067	514,315	571,459	1,208,389	3,323,003	2,343,746
Total Revenues	52,700,514	57,485,119	61,099,396	69,714,529	79,222,661	81,868,209	83,850,889	84,965,935	89,046,425	90,908,607
Expenditures										
General Government	3,964,522	4,062,148	4,493,551	6,383,451	5,932,620	6,457,534	7,477,881	7,881,354	6,860,351	4,547,711
Public Safety	9,785,221	10,542,578	10,995,473	12,611,934	13,632,266	14,897,674	15,860,442	17,017,236	18,216,894	20,197,041
Economic and Physical Development	1,592,541	1,990,241	1,478,484	1,560,560	1,597,715	2,258,714	2,812,434	3,243,989	3,119,621	3,076,738
Human Services	14,266,515	14,819,230	16,089,695	16,901,091	17,337,446	17,787,381	18,754,209	17,809,834	17,982,081	16,908,799
Culture and Recreation	973,827	956,556	1,004,255	1,168,626	1,176,258	563,870	1,214,198	1,427,977	1,800,537	878,823
Education	16,219,525	17,088,103	18,304,332	17,605,501	36,903,233	23,988,603	27,079,337	26,175,310	25,573,034	42,932,342
Capital Outlay	796,285	746,826	1,316,537	2,317,578	3,692,657	14,588,085	12,232,960	28,114,915	17,562,785	7,182,131
Debt Service:										
Principal Retirement	2,134,137	2,100,902	2,103,929	1,921,403	1,897,335	1,867,123	2,032,568	3,618,029	3,583,515	5,459,010
Interest and fees	1,171,624	1,230,708	787,567	704,040	2,396,306	2,206,846	2,142,244	4,338,047	4,203,954	4,076,098
Total Expenditures	50,904,197	53,537,292	56,573,823	61,174,184	84,565,836	84,615,830	89,606,273	109,626,691	98,902,772	105,258,693
Excess of revenues Over (Under) Expenditures	1,796,317	3,947,827	4,525,573	8,540,345	(5,343,175)	(2,747,621)	(5,755,384)	(24,660,756)	(9,856,347)	(14,350,086)
Other financing sources (uses):										
Transfers from (to) other funds	(513,423)	(500,000)	(82,140)	(1,088,098)	(13,188,302)	(1,494,003)	(1,746,120)	(769,779)	(106,355)	-
Proceeds from borrowings	-	-	-	-	36,215,676	-	32,500,000	17,050,000	6,781,063	-
Refunding bonds issued	-	10,540,010	-	-	-	-	-	-	-	20,766,407
Premium on refunding bonds issued	-	-	-	-	-	-	-	-	-	1,212,927
Payment to refunding escrow agent	-	(10,376,316)	-	-	-	-	-	-	-	(7,817,655)
Proceeds from capital lease	-	-	73,235	-	-	-	-	-	-	-
Total other financing sources (uses)	(513,423)	(336,306)	(8,905)	(1,088,098)	23,027,374	(1,494,003)	30,753,880	16,280,221	6,674,708	14,161,679
Net change in fund balances	\$ 1,282,894	\$ 3,611,521	\$ 4,516,668	\$ 7,452,247	\$ 17,684,199	\$ (4,241,624)	\$ 24,998,496	\$ (8,380,535)	\$ (3,181,639)	\$ (188,407)
Debt service as a percentage of noncapital expenditures	6.60%	6.31%	5.23%	4.46%	5.31%	5.82%	5.40%	9.76%	9.57%	9.72%

Schedule 5
Chatham County
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property		Utilities	Total Taxable Assessed Value	Total Direct Tax Rate (1)	Estimated Actual Taxable Value (2)
2003	\$ 3,681,211,698	\$ 778,920,997	\$ 200,812,745	\$ 4,660,945,440	0.6464	\$ 4,937,442,203		
2004	3,888,248,725	734,484,087	204,484,736	4,827,217,548	0.6464	5,134,245,424		
2005	4,009,698,146	820,310,444	218,919,352	5,048,927,942	0.6464	5,624,919,721		
2006	5,061,240,873	917,075,780	210,662,816	6,188,979,469	0.5970	6,188,979,469		
2007	5,429,237,639	1,010,100,813	226,267,625	6,665,606,077	0.5970	6,834,416,156		
2008	5,859,984,203	1,019,232,386	229,712,960	7,108,929,549	0.6170	8,020,906,633		
2009	5,943,156,265	1,460,284,713	235,160,945	7,638,601,923	0.6530	8,618,528,628		
2010	7,307,293,917	941,237,468	245,125,578	8,493,656,963	0.6022	8,484,324,206		
2011	7,447,218,800	996,196,743	250,159,010	8,693,574,553	0.6219	8,531,476,500		
2012	7,595,281,840	997,189,774	252,455,361	8,844,926,975	0.6219	*		

* Information not available

Source: Chatham County Tax Assessor. Appraised by Chatham County Board of Equalization at 100% of estimated sound value.

Notes:

- (1) Per \$100 of value.
- (2) The estimated market value is calculated by dividing the assessed value by an assessment-to-sales ratio determined by the State Department of Revenue. The ratio is based on actual property sales which took place during the fiscal year. The ratio for the most recent year is not yet available.

Schedule 6
 Chatham County
 Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years

	Year Taxes Are Payable									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Chatham County	\$ 0.6464	\$ 0.6464	\$ 0.6464	\$ 0.5970	\$ 0.5970	\$ 0.6170	\$ 0.6530	\$ 0.6022	\$ 0.6219	\$ 0.6219
<u>Municipality Rates:</u>										
Town of Pittsboro	0.4300	0.4300	0.4300	0.3730	0.3730	0.3730	0.3630	0.3020	0.3020	0.3020
Town of Siler City	0.3700	0.4100	0.4300	0.4300	0.4500	0.4500	0.4500	0.4500	0.4500	0.4500
Town of Goldston	0.0800	0.1200	0.1200	0.1200	0.1200	0.1200	0.1200	0.1400	0.1400	0.1400
Town of Cary	0.4200	0.4200	0.4200	0.4200	0.4200	0.4200	0.3300	0.3300	0.3300	0.3300
<u>Fire Districts:</u>										
Bells Annex	0.0600	0.0600	0.0600	0.0600	0.0600	0.0700	0.0700	0.0620	0.0660	0.0660
Bennett	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0655	0.0700	0.0700
Bonlee	0.0580	0.0580	0.0600	0.0600	0.0600	0.0700	0.0700	0.0570	0.0650	0.0700
Central Chatham	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0552	0.0800	0.0800
Circle City	0.0700	0.0610	0.0750	0.0750	0.0750	0.0800	0.1000	0.0900	0.1000	0.1082
Goldston	0.0550	0.0630	0.0700	0.0700	0.0700	0.0700	0.0800	0.0659	0.0800	0.0800
Hope	0.0600	0.0500	0.0700	0.0700	0.0700	0.0700	0.0700	0.0614	0.0600	0.0667
Moncure	0.0430	0.0650	0.0700	0.0800	0.0850	0.0850	0.0850	0.0839	0.0842	0.0875
North Chatham	0.0600	0.0600	0.0600	0.0600	0.0600	0.0700	0.0700	0.0620	0.0660	0.0660
Parkwood	0.0750	0.0550	0.1000	0.1000	0.1000	0.1000	0.1000	0.0960	0.0960	0.1000
Staley	0.0900	0.1000	0.1000	0.1000	0.1000	0.0938	0.1000	0.0905	0.1000	0.1000
Northview	0.0760	0.0730	0.0950	0.0950	0.0950	0.0860	0.1090	0.1090	0.0835	0.0835
<u>Sanitary District:</u>										
Gulf-Goldston	0.1800	0.1800	0.1800	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500

Note: Tax rates per \$100 of property valuation

Schedule 7
 Chatham County
 Principal Property Tax Payers
 Current Year and Nine Years Ago

Taxpayer	Type of Business	Fiscal Year 2012			Fiscal Year 2003		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Progress Energy (formerly Carolina Power & Light Co)	Public Utility - Electric	\$ 153,187,084	1	1.73%	\$ 121,400,897	1	2.60%
Arauco (formerly Uniboard USA LLC)	Mfg of Engineered Wood Products	110,329,042	2	1.25%			
Chatham Park Investors LLC	Real Estate	83,527,461	3	0.94%			
Galloway Ridge Inc.	Retirement Community	60,532,895	4	0.68%			
Carolina Meadows Inc.	Assisted Living	56,901,034	5	0.64%	66,582,701	2	1.43%
General Shale Brick Inc.	Brick	47,674,608	6	0.54%			
Minnesota Mining & Manufacturing Co.	Mining	40,966,305	7	0.46%	48,093,625	4	1.03%
NNP Briar Chapel LLC	Real Estate	32,137,121	8	0.36%			
Public Service Co of NC	Public Utility - Natural Gas	22,140,147	9	0.25%			
Triangle Brick Co	Brick	22,090,807	10	0.25%			
Fitch Creations Inc.	Real Estate				35,986,994	5	0.77%
Honeywell International, Inc. (formerly Allied Signal, Inc)	Polyester Fibers				17,170,273	10	0.37%
Sierrapine	Fiberboard				52,345,588	3	1.12%
Townsend Farms	Poultry				27,361,288	6	0.59%
Williamette Industries, Inc.	Plywood				22,748,407	8	0.49%
Summit Properties Partnership	Real Estate				23,393,119	7	0.50%
					19,116,347	9	0.41%
Totals		\$ 629,486,504		7.12%	\$ 434,199,239		9.32%

Source: Chatham County Tax Assessor

Schedule 8
Chatham County
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Net)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2003	\$ 30,255,481	\$ 29,348,997	97.00%	\$ 866,606	\$ 30,215,603	99.87%
2004	31,234,216	30,402,184	97.34%	787,697	31,189,881	99.86%
2005	32,755,524	31,935,773	97.50%	772,638	32,708,411	99.86%
2006	37,204,376	36,281,367	97.52%	818,348	37,099,715	99.72%
2007	40,181,438	39,221,169	97.61%	901,169	40,122,338	99.85%
2008	43,952,341	42,958,322	97.74%	811,973	43,770,295	99.59%
2009	50,423,363	49,113,549	97.40%	1,202,397	50,315,946	99.79%
2010	51,324,966	50,081,361	97.58%	1,103,179	51,184,540	99.73%
2011	54,118,464	52,891,913	97.73%	956,612	53,848,525	99.50%
2012	55,092,804	53,900,198	97.84%	-	53,900,198	97.84%

Source: Chatham County Tax Department

Schedule 9
 Chatham County
 Ratios of Outstanding Debt by Type,
 Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-type Activities			Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
	General Obligation Bonds	Installment Loans	Capital Leases	General Obligation Bonds	Revenue Bonds	Installment Loans			
2003	\$ 21,835,000	\$ 832,341	\$ 66,845			\$ 2,085,175	\$ 24,819,361	482	1.34%
2004	20,850,000	561,648	26,636			1,619,676	23,057,960	439	1.22%
2005	18,945,000	401,774	60,817			1,494,982	20,902,573	383	1.01%
2006	17,065,000	371,081	50,107			1,354,950	18,841,138	335	0.84%
2007	15,200,000	35,735,389	48,464			7,444,153	58,428,006	1,012	2.46%
2008	13,375,000	35,704,696	37,034			21,804,122	70,920,852	1,154	2.77%
2009	11,585,000	67,974,003	25,159			21,180,678	100,764,840	1,597	3.62%
2010	9,835,000	83,168,310	12,823	\$ 3,200,000	\$ 1,886,000	20,537,563	118,639,696	1,832	4.27%
2011	8,120,000	88,093,680	0	3,200,000	1,886,000	18,316,661	119,616,341	1,884	4.09%
2012	6,385,000	97,911,077	0	3,162,000	1,861,000	16,367,966	125,687,043	1,968	*

* Information not available

Notes: Details regarding the county's outstanding debt can be found in the notes to the financial statements.
 (1) See Schedule 13 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

Schedule 10
Chatham County
Ratios of Net General Bonded Debt Outstanding,
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Percentage of Personal Income(1)	Percentage of Actual Taxable Value of Property(2)	Per Capita(1)
2003	\$ 21,835,000	1.18%	0.47%	424
2004	20,850,000	1.10%	0.43%	397
2005	18,945,000	0.92%	0.38%	347
2006	17,065,000	0.76%	0.28%	303
2007	15,200,000	0.64%	0.23%	263
2008	13,375,000	0.52%	0.19%	218
2009	11,585,000	0.42%	0.15%	184
2010	9,835,000	0.35%	0.12%	152
2011	8,120,000	0.28%	0.09%	128
2012	6,385,000	*	0.07%	100

* Information not available

Notes: Details regarding the County's outstanding debt can be found in the notes to the Financial Statements.

(1) See Schedule 13 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

(2) See schedule 5 for property value data.

Schedule 11
 Chatham County
 Legal Debt Margin Information,
 Last Ten Fiscal Years
 (dollars in thousands)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Assessed Value of Property	\$ 4,660,945	\$ 4,827,218	\$ 5,048,928	\$ 6,188,979	\$ 6,665,606	\$ 7,108,930	\$ 7,638,602	\$ 8,493,657	\$ 8,693,575	\$ 8,844,927
Debt Limit, 8% of Assessed Value (Statutory Limitation)	372,876	386,177	403,914	495,118	533,248	568,714	611,088	679,493	695,486	707,594
Amount of Debt Applicable to Limit										
Gross debt	24,819	23,058	20,903	19,212	58,428	70,921	100,765	118,640	119,616	125,687
Less: Debt outstanding for water purposes	2,085	1,620	1,495	1,354	7,444	21,804	21,181	25,624	23,403	21,391
Total net debt applicable to limit	22,734	21,438	19,408	17,858	50,984	49,117	79,584	93,016	96,214	104,296
Legal Debt Margin	\$ 350,141	\$ 364,739	\$ 384,507	\$ 477,260	\$ 482,265	\$ 519,598	\$ 531,504	\$ 586,476	\$ 599,272	\$ 603,298

Total net debt applicable to the limit as a percentage of debt limit: 6.10% 5.55% 4.80% 3.61% 9.56% 8.64% 13.02% 13.69% 13.83% 14.74%

Note: NC Statute GS159-55 limits the county's outstanding debt to 8% of the appraised value of property subject to taxation. The following deductions are made from gross debt to arrive at net debt applicable to the limit: money held for payment of principal; debt incurred for water, sewer, gas, or electric power purposes; uncollected special assessments, funding and refunding bonds not yet issued; and revenue bonds. The legal debt margin is the difference between the debt limit and the county's net debt outstanding applicable to the limit, and represents the county's legal borrowing authority.

Schedule 12
 Chatham County
 Direct and Overlapping Governmental Activities Debt
 As of June 30, 2012

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Direct Debt: Chatham County	\$ 6,385,000	100.00%	\$ 6,385,000
Other Debt: Town of Cary	<u>156,770,000</u>	1.77%	<u>2,774,829</u>
Total	<u>\$ 163,155,000</u>		<u>\$ 9,159,829</u>

Source: Outstanding debt provided by Town of Cary.
 Note: The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages are estimated by determining the portion of another governmental unit's taxable assessed value within the County's boundaries and dividing it by each unit's total taxable assessed value.

Schedule 13
Chatham County
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population	Personal Income (D) (thousands of dollars)	Per Capita Personal Income(D)	Public School Enrollment(E)	Unemployment Rate(F)
2003	51,526 B	\$ 1,847,769	\$ 34,323	7,193	4.80%
2004	52,582 C	1,892,187	34,182	7,208	3.60%
2005	54,645 B	2,067,563	36,376	7,344	4.10%
2006	56,274 B	2,232,147	38,426	7,410	4.00%
2007	57,708 B	2,375,153	39,704	7,516	4.20%
2008	61,455 G	2,557,154	41,901	7,615	5.50%
2009	63,077 G	2,781,686	43,894	7,524	8.90%
2010	64,772 G	2,776,755	42,870	7,591	7.10%
2011	63,505 G	2,922,436	45,804	7,750	7.60%
2012	63,870 C	*	*	7,938	7.00%

* Information not yet available.

Notes:

- (A) North Carolina State Data Center. Estimates are as of beginning of fiscal year.
- (B) North Carolina Department of Commerce. Estimates are as of beginning of fiscal year.
- (C) North Carolina Office of State Budget and Management
- (D) Bureau of Economic Analysis, US Department of Commerce. Figures are for the prior calendar year.
- (E) Chatham County Board of Education
- (F) Employment Security Commission of North Carolina
- (G) US Census Bureau

**Schedule 14
Chatham County
Principal Employers
Current Year and Nine Years Ago***

Employer	2012		
	Employees	Rank	Percentage of Total County Employment
Chatham County Schools	1,344	1	4.37%
Chatham County	430	2	1.40%
Carolina Meadows	358	3	1.16%
Arauco (formerly Uniboard USA LLC)	275	4	0.89%
Performance Fibers	265	5	0.86%
Chatham Hospital	260	6	0.84%
Performance Bicycle	200	7	0.65%
Wal-Mart	191	8	0.62%
Galloway Ridge	189	9	0.61%
Fitch Creations	180	10	0.58%
Total	3,692		

*Data is not available for nine years ago

Source: Chatham County Economic Development Corporation and Chatham County Schools

Schedule 15
 Chatham County
 Full-time Equivalent County Government Employees by Function,
 Last Ten Fiscal Years

Function/Program	Full-time Equivalent Employees as of June 30									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government	55	57	57	52	58	65	65	74	69	65
Public Safety	96	98	107	110	120	121	126	129	129	136
Economic and Physical Development	10	11	12	13	16	20	19	17	17	18
Human Services	128	131	143	135	146	147	150	147	145	151
Cultural and Recreation	8	9	11	11	11	13	13	14	18	24
Water	11	16	18	17	21	22	22	20	24	23
Waste Management	11	12	13	13	13	12	11	12	13	13
Total	319	334	361	351	385	400	406	413	415	430

Source: County Finance Department

Notes:

Vacant positions are not included in the above numbers.

This schedule represents number of persons employed as of June 30 of each year.

Full time personnel work 2,080 hours per year (less vacation and sick leave).

Schedule 16
Chatham County
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities:										
General Government:										
Land records recorded ¹	20,655	16,589	17,739	17,338	16,575	14,043	13,716	12,394	12,121	*
Marriage licenses issued	323	298	295	302	289	293	275	265	264	251
New registered voters	1,767	1,890	3,589	2,130	2,229	4,315	7,030	1,784	2,714	2,714
Public Safety:										
Civil processes served	3,425	2,707	2,431	2,554	2,480	2,473	3,553	4,897	4,931	4,151
Applications for pistol permits	465	281	331	343	333	356	1,106	757	984	917
911 calls received	23,533	24,477	26,586	29,293	30,323	56,284	59,636	82,663	85,821	99,384
Fire inspections conducted	1,048	1,076	1,050	1,405	1,389	1,277	1,405	1,332	1,074	806
Economic and Physical Development:										
Zoning permits issued	*	1,555	1,373	1,300	1,205	1,237	871	995	917	1,062
Building permits issued (single-family dwellings)	691	930	877	933	990	398	244	261	245	313
Human Services:										
Total patients seen in health clinics	9,035	8,745	9,800	8,598	6,619	7,485	6,703	5,236	7,240	8,150
Children and families receiving Medicaid	2,203	2,441	2,462	2,876	2,905	3,000	3,838	3,934	3,986	4,137
Total child support collections	\$2,382,353	\$2,586,976	\$2,680,354	\$2,680,108	\$2,785,162	\$2,810,175	\$2,918,833	\$2,856,686	\$2,947,071	\$2,892,255
Cultural and Recreational:										
Library patron visits (3 branches)	162,307	170,048	172,748	181,738	159,265	171,087	196,577	150,853	152,775	173,743
Participants in youth sports	*	*	*	*	1,265	1,182	1,315	1,086	942	879
Education:										
Average daily membership	7,193	7,208	7,344	7,410	7,516	7,615	7,524	7,591	7,750	7,938
County appropriation per student (rounded)	\$2,472	\$2,546	\$2,642	\$2,626	\$3,048	\$3,478	\$3,907	\$4,183	\$4,171	\$4,130
Business-Type Activities:										
Water:										
Number of new connections	283	277	248	370	331	191	234	281	263	266
Gallons of water consumed (in thousands)	407,412	437,535	428,539	513,276	535,247	527,844	654,149	700,351	696,127	660,518
Waste Management:										
Tons of recyclables	7,562	6,357	3,193	3,111	3,896	3,370	3,237	3,729	3,341	3,546
Tons of waste managed	9,395	11,304	11,518	11,566	11,571	11,782	11,378	11,507	11,438	11,173

Schedule 17
 Chatham County
 Capital Asset Statistics by Function/Program
 Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Public Safety:										
Jail Capacity	51	51	51	51	51	51	51	51	51	51
Total Sheriff Vehicles	70	74	85	86	86	101	105	107	109	109
Cultural and Recreational:										
Park Acreage	48	48	48	48	48	233	233	233	233	437
Libraries (branches)	3	3	3	3	3	3	3	3	3	3
Business-Type:										
Water:										
Miles of Water Main	251	255	260	260	282	312	342	372	394	400
Number of Elevated Storage Tanks	9	9	9	9	9	9	9	9	8	8
Waste Management:										
Collection Centers	12	12	12	12	12	12	12	12	12	12

Sources: Various county departments and county asset records.