

## **STATISTICAL SECTION**

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities										
Net investment in capital assets	\$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	\$34,705,133
Restricted	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	20,001,062
Unrestricted	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	19,590,379
Total governmental activities net position	\$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	\$74,296,574
Business-type activities										
Net investment in capital assets	\$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	\$33,240,609
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	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	25,628,489
Total business-type activities net position	\$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	\$58,869,098
Primary government										
Net investment in capital assets	\$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	\$67,945,742
Restricted	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	20,001,062
Unrestricted	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	45,218,868
Total primary government net position	\$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	\$133,165,672

**Schedule 2**  
**Chatham County**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
(accural basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses</b>										
Governmental activities:										
General government	\$ 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	\$ 10,439,515
Public safety	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	20,060,250
Economic and physical development	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	1,980,219
Human Services	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	15,530,646
Cultural and recreation	989,648	1,019,276	1,096,622	1,166,711	914,814	1,165,209	1,492,221	1,287,933	743,753	1,842,358
Education	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	32,680,272
Interest on long term debt	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	4,219,127
Total governmental activities expenses	51,348,130	53,471,631	57,786,675	65,052,833	69,367,074	76,902,766	80,476,613	81,092,687	93,840,918	86,752,387
Business-type activities:										
Utility	3,066,158	3,164,855	3,725,512	4,652,320	4,391,987	6,510,166	5,414,372	5,280,325	4,909,100	5,008,867
Southeast Water District	-	-	-	-	-	-	38,429	510,016	757,410	798,953
Waste Management	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	2,906,654
Total business-type activities expenses	5,286,524	5,250,150	6,008,704	7,056,058	6,821,897	9,233,054	8,067,184	8,650,955	8,517,565	8,714,474
Total primary government expenses	\$ 56,634,654	\$ 58,721,781	\$ 63,795,379	\$ 72,108,891	\$ 76,188,971	\$ 86,135,820	\$ 88,543,797	\$ 89,743,642	\$ 102,358,483	\$ 95,466,861
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 1,139,489	\$ 1,415,223	\$ 1,469,610	\$ 1,341,927	\$ 1,091,981	\$ 1,049,327	\$ 629,957	\$ 844,125	\$ 1,262,817	\$ 1,350,060
Public safety	118,098	112,879	1,798,850	130,038	238,642	96,280	77,404	1,694,671	1,656,769	197,730
Economic and physical development	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	1,186,509
Human Services	208,336	465,518	727,301	74,336	67,407	180,461	203,736	186,344	347,672	454,496
Cultural and recreation	1,118,000	1,237,187	-	-	-	-	-	-	-	2,154,828
Operating grants and contributions:										
General government	51,795	33,351	472,083	37,000	9,570	-	200,550	16,730	21,946	92,730
Public safety	810,741	886,005	717,511	1,399,850	980,157	600,365	1,238,785	1,165,095	1,384,574	1,337,957
Economic and physical development	882,588	334,750	252,905	187,132	83,884	39,466	51,288	414,946	684,540	1,629,610
Human Services	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	7,489,253
Cultural and recreation	149,290	161,144	188,452	434,340	189,703	178,184	379,485	524,682	395,369	212,462
Education	256,837	-	-	4,681,750	622,672	1,476,174	2,910,859	636,060	546,589	558,850
Capital grants and contributions:										
General government	-	-	-	300,000	-	-	-	-	-	-
Public safety	2,500	-	135,734	40,760	-	573,089	-	-	-	-
Economic and physical development	-	-	-	-	-	167,750	-	-	-	-
Cultural and recreation	-	-	-	-	-	-	-	-	-	-
Total governmental activities program revenues	13,000,370	13,789,476	15,660,372	19,583,055	16,622,000	16,685,370	18,508,098	15,643,706	16,393,107	17,815,888
Business-type activities:										
Utility:										
Charges for services	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	6,390,263
Operating grants and contributions	-	427,860	-	-	-	-	399,882	-	1,200	1,189
Capital grants and contributions	1,500	-	-	224,199	490,520	224,809	797,520	-	-	-
Southeast Water District:										
Charges for services	-	-	-	-	-	221,500	469,586	588,714	559,207	582,425
Waste Management:										
Charges for services	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	2,971,742
Operating grants and contributions	61,414	40,002	24,552	29,179	16,319	10,337	207,651	139,771	139,771	136,801
Total business-type activities program revenues	5,741,471	7,225,696	8,878,664	9,866,882	9,553,729	9,287,189	10,124,612	9,794,810	10,118,783	10,082,420
Total primary government program revenues	\$ 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	\$ 27,898,308

	Fiscal Year										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
<b>Net (Expense)/Revenue</b>											
Governmental activities	\$ (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)	\$ (68,936,499)	
Business-type activities	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	1,367,946	
Total primary government net (expense)/revenue	<u>\$ (37,892,813)</u>	<u>\$ (37,706,609)</u>	<u>\$ (39,256,343)</u>	<u>\$ (42,658,954)</u>	<u>\$ (50,033,242)</u>	<u>\$ (60,163,261)</u>	<u>\$ (59,911,087)</u>	<u>\$ (64,305,126)</u>	<u>\$ (75,846,593)</u>	<u>\$ (67,568,553)</u>	
<b>General Revenues and Other Changes in Net Assets</b>											
Governmental activities:											
Taxes:											
Property taxes levied for general purpose	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	63,637,790	
Local option sales tax	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	8,523,462	
Other taxes and licenses	837,925	701,618	909,223	1,275,472	1,059,404	676,981	666,961	667,747	672,927	776,265	
Grants and contributions not restricted to specific programs	330,170	293,714	296,077	-	-	-	-	-	-	1,998,194	
Unrestricted investment earnings	332,422	740,411	1,570,250	3,005,627	2,600,150	1,188,792	448,324	157,610	154,371	166,260	
Miscellaneous	103,251	111,440	-	302,038	817,532	864,647	1,339,064	2,646,943	2,520,642	345,098	
Extraordinary item - Insurance recovery	-	-	-	-	-	-	-	2,475,000	1,779,856	830,517	
Transfers	(491,312)	(82,140)	(1,088,098)	(13,188,302)	(1,494,003)	(1,746,120)	(769,779)	(106,355)	-	(12,000)	
Total governmental activities	<u>44,152,373</u>	<u>47,511,336</u>	<u>53,403,963</u>	<u>47,680,291</u>	<u>64,216,216</u>	<u>66,218,455</u>	<u>65,999,234</u>	<u>73,623,384</u>	<u>74,866,830</u>	<u>76,265,586</u>	
Business-type activities:											
Other taxes and licenses	68,837	-	-	-	-	-	-	-	-	-	
Investment earnings	62,730	103,795	253,409	544,222	408,187	292,511	80,987	42,246	49,293	52,092	
Miscellaneous	26,817	904	-	-	-	-	-	-	-	22,485	
Transfers	491,312	82,140	1,088,098	13,188,302	1,494,003	1,746,120	769,779	106,355	-	12,000	
Total business-type activities	<u>649,696</u>	<u>186,839</u>	<u>1,341,507</u>	<u>13,732,524</u>	<u>1,902,190</u>	<u>2,038,631</u>	<u>850,766</u>	<u>148,601</u>	<u>49,293</u>	<u>86,577</u>	
Total primary government	<u>\$ 44,802,069</u>	<u>\$ 47,698,175</u>	<u>\$ 54,745,470</u>	<u>\$ 61,412,815</u>	<u>\$ 66,118,406</u>	<u>\$ 68,257,086</u>	<u>\$ 66,850,000</u>	<u>\$ 73,771,985</u>	<u>\$ 74,916,123</u>	<u>\$ 76,352,163</u>	
<b>Change in Net Position</b>											
Governmental activities	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)	7,329,087	
Business-type activities	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	1,454,523	
Total primary government	<u>\$ 6,909,256</u>	<u>\$ 9,991,566</u>	<u>\$ 15,489,127</u>	<u>\$ 18,753,861</u>	<u>\$ 16,085,164</u>	<u>\$ 8,093,825</u>	<u>\$ 6,938,913</u>	<u>\$ 9,466,859</u>	<u>\$ (930,469)</u>	<u>\$ 8,783,610</u>	

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Reserved:										
State statute	\$ 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	56,676	91,295	99,433	57,375	96,708	130,253	160,439			
Total reserved	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	2,523,802	4,197,731	8,291,375	5,914,568	5,346,172	2,868,549	3,956,467			
Undesignated	12,969,586	13,721,612	11,164,574	11,166,453	11,309,598	15,509,646	14,069,861			
Total General Fund	\$19,597,084	\$21,962,296	\$23,999,935	\$21,829,083	\$21,693,705	\$22,388,988	\$21,934,515			
General Fund (GASB 54)										
Restricted:										
Stabilization by State Statute								\$ 3,703,273	\$ 4,496,057	\$ 3,902,936
Future Register of Deeds technology enhancements								191,698	227,443	271,108
Total restricted								3,894,971	4,723,500	4,174,044
Assigned:										
Subsequent year's expenditures								885,148	5,098,248	4,537,988
Unassigned								19,224,665	17,267,856	20,175,793
Total General Fund (GASB 54)								\$24,004,784	\$27,089,604	\$28,887,825
All Other Governmental Funds										
Reserved:										
State statute	\$ 60,094	\$ 175,960	\$ 170,033	\$ 151,825	\$ 129,864	\$ 184,801	\$ 1,082,945			
Courthouse Clock	55,726	56,547	58,446	61,213	65,526	65,908	65,473			
Total reserved	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	852,077	1,383,977	2,327,861	3,959,745	8,774,022	12,350,962	21,470,412			
Capital projects funds	243,584	122,174	631,496	12,214,388	1,959,474	25,102,248	15,290,354			
Total all other governmental funds	\$ 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	\$ 991,376
Special Revenue Funds								1,196,972	147,040	418,546
Capital Projects Funds								6,101,939	2,552,044	14,263,246
Total restricted								9,343,012	4,831,273	15,673,168
Committed:										
Capital Projects Funds								23,345,381	26,768,930	29,337,226
Assigned:										
Subsequent year's expenditures								4,611,577	4,570,336	3,988,750
Education								4,326,547	2,618,264	2,501,286
Cultural and Recreation								561,334	138,907	94,544
Total assigned								9,499,458	7,327,507	6,584,580
Unassigned								(23,187)	(36,273)	(65,185)
Total all other governmental funds (GASB 54)								\$42,164,664	\$38,891,437	\$51,529,789

**Schedule 4  
Chatham County  
Changes in Fund Balances, Governmental Funds  
Last Ten Fiscal Years**

(modified accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues</b>										
Ad Valorem Taxes	\$ 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	\$ 63,789,388
Local Option Sales Tax	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	8,523,462
Other Taxes	837,925	983,051	1,190,279	1,275,472	1,059,404	676,981	666,961	667,747	672,927	776,265
Unrestricted Intergovernmental	330,170	293,714	296,077	302,038	621,352	409,580	510,701	1,680,291	2,077,526	1,998,194
Restricted Intergovernmental	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	9,921,914
Permits and fees	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	3,763,304
Sales and Services	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	2,681,657
Interest	296,079	691,316	1,462,119	2,860,932	2,553,682	1,118,860	428,567	149,101	143,733	153,463
Other General Revenues	104,967	336,052	457,772	735,067	514,315	571,459	1,208,389	3,323,003	2,343,746	2,560,252
<b>Total Revenues</b>	<b>57,485,119</b>	<b>61,099,396</b>	<b>69,714,529</b>	<b>79,222,661</b>	<b>81,868,209</b>	<b>83,850,889</b>	<b>84,965,935</b>	<b>89,046,425</b>	<b>90,908,607</b>	<b>94,157,899</b>
<b>Expenditures</b>										
General Government	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	6,630,485
Public Safety	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	20,161,438
Economic and Physical Development	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	2,343,630
Human Services	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	16,697,736
Culture and Recreation	956,556	1,004,255	1,168,626	1,176,258	563,870	1,214,198	1,427,977	1,800,537	878,823	1,839,156
Education	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	32,318,872
Capital Outlay	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	12,986,919
Debt Service:										
Principal Retirement	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	5,070,455
Interest and fees	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	3,893,802
<b>Total Expenditures</b>	<b>53,537,292</b>	<b>56,573,823</b>	<b>61,174,184</b>	<b>84,565,836</b>	<b>84,615,830</b>	<b>89,606,273</b>	<b>109,626,691</b>	<b>98,902,772</b>	<b>105,258,693</b>	<b>101,882,493</b>
Excess of revenues Over (Under) Expenditures	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)	(7,724,594)
<b>Other financing sources (uses):</b>										
Transfers from (to) other funds	(500,000)	(82,140)	(1,088,098)	(13,188,302)	(1,494,003)	(1,746,120)	(769,779)	(106,355)	-	(12,000)
Proceeds from borrowings	-	-	-	36,215,676	-	-	32,500,000	17,050,000	6,781,063	-
Debt obligations issued	-	-	-	-	-	-	-	-	-	21,001,158
Refunding bonds issued	10,540,010	-	-	-	-	-	-	-	20,766,407	-
Premium on refunding bonds issued	-	-	-	-	-	-	-	-	1,212,927	-
Premium on limited obligation bonds issued	-	-	-	-	-	-	-	-	-	1,172,009
Payment to refunding escrow agent	(10,376,316)	-	-	-	-	-	-	-	(7,817,655)	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(336,306)</b>	<b>(8,905)</b>	<b>(1,088,098)</b>	<b>23,027,374</b>	<b>(1,494,003)</b>	<b>30,753,880</b>	<b>16,280,221</b>	<b>6,674,708</b>	<b>14,161,679</b>	<b>22,161,167</b>
<b>Net change in fund balances</b>	<b>\$ 3,611,521</b>	<b>\$ 4,516,668</b>	<b>\$ 7,452,247</b>	<b>\$ 17,684,199</b>	<b>\$ (4,241,624)</b>	<b>\$ 24,998,496</b>	<b>\$ (8,380,535)</b>	<b>\$ (3,181,639)</b>	<b>\$ (188,407)</b>	<b>\$ 14,436,573</b>
Debt service as a percentage of non-capital expenditures	6.31%	5.23%	4.46%	5.31%	5.82%	5.40%	9.76%	9.57%	9.72%	10.02%

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)
	Property	Value	Property	Value				
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	8,451,105,461	
2013	7,762,384,556	1,101,205,185	247,205,251		9,110,794,992	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

	Years Taxes Are Payable									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Chatham County	\$ 0.6464	\$ 0.6464	\$ 0.5970	\$ 0.5970	\$ 0.6170	\$ 0.6530	\$ 0.6022	\$ 0.6219	\$ 0.6219	\$ 0.6219
<u>Municipality Rates:</u>										
Town of Pittsboro	0.4300	0.4300	0.3730	0.3730	0.3730	0.3630	0.3020	0.3020	0.3020	0.3673
Town of Siler City	0.4100	0.4300	0.4300	0.4500	0.4500	0.4500	0.4500	0.4500	0.4500	0.4500
Town of Goldston	0.1200	0.1200	0.1200	0.1200	0.1200	0.1200	0.1400	0.1400	0.1400	0.1900
Town of Cary	0.4200	0.4200	0.4200	0.4200	0.4200	0.3300	0.3300	0.3300	0.3300	0.3300
<u>Fire Districts:</u>										
Bells Annex	0.0600	0.0600	0.0600	0.0600	0.0700	0.0700	0.0620	0.0660	0.0660	0.0880
Bennett	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0655	0.0700	0.0700	0.0800
Bonlee	0.0580	0.0600	0.0600	0.0600	0.0700	0.0700	0.0570	0.0650	0.0700	0.0700
Central Chatham	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0552	0.0800	0.0800	0.0800
Circle City	0.0610	0.0750	0.0750	0.0750	0.0800	0.1000	0.0900	0.1000	0.1082	0.1158
Goldston	0.0630	0.0700	0.0700	0.0700	0.0700	0.0800	0.0659	0.0800	0.0800	0.0800
Hope	0.0500	0.0700	0.0700	0.0700	0.0700	0.0700	0.0614	0.0600	0.0667	0.0685
Moncure	0.0650	0.0700	0.0800	0.0850	0.0850	0.0850	0.0839	0.0842	0.0875	0.1104
North Chatham	0.0600	0.0600	0.0600	0.0600	0.0700	0.0700	0.0620	0.0660	0.0660	0.0880
Parkwood	0.0550	0.1000	0.1000	0.1000	0.1000	0.1000	0.0960	0.0960	0.1000	0.1000
Staley	0.1000	0.1000	0.1000	0.1000	0.0938	0.1000	0.0905	0.1000	0.1000	0.1000
Northview	0.0730	0.0950	0.0950	0.0950	0.0860	0.1090	0.1090	0.0835	0.0835	0.0830
<u>Sanitary District:</u>										
Gulf-Goldston	0.1800	0.1800	0.1500	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 2013			Fiscal Year 2004		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Arauco (formerly Uniboard USA LLC)	Mfg of Engineered Wood Products	\$ 184,527,651	1	2.03%	\$ 134,195,457	1	2.78%
Progress Energy (formerly Carolina Power & Light Co)	Public Utility - Electric	147,780,975	2	1.62%			
Chatham Park Investors LLC	Real Estate	90,288,916	3	0.99%			
Galloway Ridge Inc.	Retirement Community	89,985,007	4	0.99%			
Carolina Meadows Inc.	Assisted Living	59,334,888	5	0.65%	66,768,083	2	1.38%
General Shale Brick Inc.	Brick	44,414,292	6	0.49%			
Minnesota Mining & Manufacturing Co.	Mining	41,883,043	7	0.46%	57,537,556	3	1.19%
NMP Briar Chapel LLC	Real Estate	37,486,345	8	0.41%			
Public Service Co of NC	Public Utility - Natural Gas	23,286,339	9	0.26%			
Triangle Brick Co	Brick	21,021,266	10	0.23%			
Fitch Creations Inc.	Real Estate				31,780,686	5	0.66%
Honeywell International, Inc. (formerly Allied Signal, Inc)	Polyester Fibers				17,743,526	10	0.37%
Sierrapine	Fiberboard				35,173,725	4	0.73%
Townsend Farms	Poultry				25,374,774	6	0.53%
Weyerhaeuser	Plywood				22,472,413	7	0.47%
Summit Properties Partnership	Real Estate				19,364,012	8	0.40%
					19,116,347	9	0.40%
Totals		\$ 740,008,722		8.12%	\$ 429,526,579		8.90%

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	
	Fiscal Year (Net)	Amount	Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2004	\$ 31,234,216	\$ 30,402,184	\$ 30,402,184	97.34%	790,013	\$ 31,192,197	99.87%
2005	32,755,524	31,935,773	31,935,773	97.50%	775,391	32,711,164	99.86%
2006	37,204,376	36,281,367	36,281,367	97.52%	822,461	37,103,828	99.73%
2007	40,181,438	39,221,169	39,221,169	97.61%	906,253	40,127,422	99.87%
2008	43,952,341	42,958,322	42,958,322	97.74%	821,049	43,779,371	99.61%
2009	50,423,363	49,113,549	49,113,549	97.40%	1,223,221	50,336,770	99.83%
2010	51,324,966	50,081,361	50,081,361	97.58%	1,148,117	51,229,478	99.81%
2011	54,118,464	52,891,913	52,891,913	97.73%	1,071,723	53,963,636	99.71%
2012	55,092,804	53,900,198	53,900,198	97.84%	839,443	54,739,641	99.36%
2013	56,753,860	55,446,864	55,446,864	97.70%	-	55,446,864	97.70%

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			
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	-	3,200,000	1,886,000	18,316,661	119,616,341	1,884	4.09%
2012	6,385,000	97,911,077	-	3,162,000	1,861,000	16,367,966	125,687,043	1,968	4.06%
2013	4,635,000	115,591,780	-	3,123,000	1,835,000	15,293,158	140,477,938	2,176	*

\* 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**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Percentage of Personal Income(1)</b>	<b>Percentage of Actual Taxable Value of Property(2)</b>	<b>Per Capita(1)</b>
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	0.21%	0.07%	100
2013	4,635,000	*	0.05%	72

\* 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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Assessed Value of Property	\$ 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	\$ 9,110,795
Debt Limit, 8% of Assessed Value (Statutory Limitation)	386,177	403,914	495,118	533,248	568,714	611,088	679,493	695,486	707,594	728,864
Amount of Debt Applicable to Limit										
Gross debt	23,058	20,903	19,212	58,428	70,921	100,765	118,640	119,616	125,687	140,478
Less: Debt outstanding for water purposes	1,620	1,495	1,354	7,444	21,804	21,181	25,624	23,403	21,391	20,251
Total net debt applicable to limit	21,438	19,408	17,858	50,984	49,117	79,584	93,016	96,214	104,296	120,227
Legal Debt Margin	\$ 364,739	\$ 384,507	\$ 477,260	\$ 482,265	\$ 519,598	\$ 531,504	\$ 586,476	\$ 599,272	\$ 603,298	\$ 608,637

Total net debt applicable to the limit as a percentage of debt | 5.55% 4.80% 3.61% 9.56% 8.64% 13.02% 13.69% 13.83% 14.74% 16.50%

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, 2013

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
<b>Direct Debt:</b> Chatham County	\$ 4,635,000	100.00%	\$ 4,635,000
<b>Other Debt:</b> Town of Cary	<u>145,415,001</u>	1.84%	<u>2,675,636</u>
<b>Total</b>	<u>\$ 150,050,001</u>		<u>\$ 7,310,636</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)
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	3,093,642	48,191	7,938	7.00%
2013	64,553 C	*	*	8,065	6.30%

\* 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\***

	2013		
	Employees (1)	Rank	Percentage of Total County Employment (2)
Chatham County Schools	1,377	1	4.09%
Chatham County	444	2	1.32%
Wal-Mart	440	3	1.31%
Carolina Meadows	380	4	1.13%
Galloway Ridge	349	5	1.04%
Arauco (formerly Uniboard USA LLC)	265	6	0.79%
Performance Fibers	242	7	0.72%
Chatham Hospital	238	8	0.71%
Fitch Creations	199	9	0.59%
Performance Bicycle	185	10	0.55%
<b>Total</b>	<b>4,119</b>		

\*Data is not available for nine years ago

Source: (1) Respective Businesses

Source: (2) NC ESC (total employment)

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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government	57	57	52	58	65	65	74	69	65	67
Public Safety	98	107	110	120	121	126	129	129	136	149
Economic and Physical Development	11	12	13	16	20	19	17	17	18	18
Human Services	131	143	135	146	147	150	147	145	151	151
Cultural and Recreation	9	11	11	11	13	13	14	18	24	24
Water	16	18	17	21	22	22	20	24	23	22
Waste Management	12	13	13	13	12	11	12	13	13	13
<b>Total</b>	<b>334</b>	<b>361</b>	<b>351</b>	<b>385</b>	<b>400</b>	<b>406</b>	<b>413</b>	<b>415</b>	<b>430</b>	<b>444</b>

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	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Governmental Activities:</b>										
<b>General Government:</b>										
Land records recorded <sup>1</sup>	16,589	17,739	17,338	16,575	14,043	13,716	12,394	12,121	14,092	*
Marriage licenses issued	298	295	302	289	293	275	265	264	251	281
New registered voters	1,890	3,589	2,130	2,229	4,315	7,030	1,784	2,714	2,714	5,421
<b>Public Safety:</b>										
Civil processes served	2,707	2,431	2,554	2,480	2,473	3,553	4,897	4,931	4,151	4,654
Applications for pistol permits	281	331	343	333	356	1,106	757	984	917	2,312
911 calls received	24,477	26,586	29,293	30,323	56,284	59,636	82,663	85,821	99,384	103,295
Fire inspections conducted	1,076	1,050	1,405	1,389	1,277	1,405	1,332	1,074	806	591
<b>Economic and Physical Development:</b>										
Zoning permits issued	1,555	1,373	1,300	1,205	1,237	871	995	917	1,062	1,158
Building permits issued (single-family dwellings)	930	877	933	990	398	244	261	245	313	396
<b>Human Services:</b>										
Total patients seen in health clinics	8,745	9,800	8,598	6,619	7,485	6,703	5,236	7,240	8,150	5,403
Children and families receiving Medicaid	2,441	2,462	2,876	2,905	3,000	3,838	3,934	3,986	4,137	6,151
Total child support collections	\$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	\$2,785,510
<b>Cultural and Recreational:</b>										
Library patron visits (3 branches)	170,048	172,748	181,738	159,265	171,087	196,577	150,853	152,775	173,743	191,003
Participants in youth sports	*	*	*	1,265	1,182	1,315	1,086	942	879	902
<b>Education:</b>										
Average daily membership	7,208	7,344	7,410	7,516	7,615	7,524	7,591	7,750	7,938	8,065
County appropriation per student (rounded)	2,546	2,642	2,626	3,048	3,478	3,907	4,183	4,171	4,130	4,130
<b>Business-Type Activities:</b>										
<b>Water:</b>										
Number of new connections	277	248	370	331	191	234	281	263	266	315
Gallons of water consumed (in thousands)	437,535	428,539	513,276	535,247	527,844	654,149	700,351	696,127	660,518	637,843
<b>Waste Management:</b>										
Tons of recyclables	6,357	3,193	3,111	3,896	3,370	3,237	3,729	3,341	3,546	4,154
Tons of waste managed	11,304	11,518	11,566	11,571	11,782	11,378	11,507	11,438	11,173	10,741

<sup>1</sup>Land records recorded are by calendar year.

\* Information not available

Sources: Various County departments; average daily membership provided by Chatham County Schools.

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

Function/Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Public Safety:</b>										
Jail Capacity	51	51	51	51	51	51	51	51	51	51
Total Sheriff Vehicles	74	85	86	86	101	105	107	109	109	108
<b>Cultural and Recreational:</b>										
Park Acreage	48	48	48	48	233	233	233	233	437	437
Libraries (branches)	3	3	3	3	3	3	3	3	3	3
<b>Business-Type:</b>										
<b>Water:</b>										
Miles of Water Main	255	260	260	282	312	342	372	395	395	395
Number of Elevated Storage Tanks	9	9	9	9	9	9	9	8	8	9
<b>Waste Management:</b>										
Collection Centers	12	12	12	12	12	12	12	12	12	12

Sources: Various County departments and County asset records.

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