

## **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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<p><b>Financial Trends:</b>            These schedules contain trend information to help the reader understand how the County’s financial performance and well being have changed over time.</p>	135
<p><b>Revenue Capacity:</b>            These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.</p>	139
<p><b>Debt Capacity:</b>            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.</p>	144
<p><b>Demographic and Economic Information:</b>            These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.</p>	148
<p><b>Operating Information:</b>            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.</p>	151

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Invested in capital assets, net of related debt	\$ 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	\$ 34,854,762
Restricted	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	6,900,681
Unrestricted	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	81,083
Total governmental activities net position	\$ 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	\$ 41,836,526
Business-type activities										
Invested in capital assets, net of related debt	\$ 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	\$ 36,561,427
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	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	23,613,497
Total business-type activities	\$ 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	\$ 60,174,924
Primary government										
Invested in capital assets, net of related debt	\$ 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	\$ 71,416,189
Restricted	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	6,900,681
Unrestricted	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	23,694,580
Total primary government net position	\$ 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	\$ 102,011,450

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Expenses</b>										
Governmental activities:										
General government	\$ 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	\$ 11,802,931
Public safety	11,254,148	11,727,157	13,108,924	14,939,371	15,884,103	16,980,469	18,684,461	19,891,626	20,060,250	21,029,450
Economic and physical development	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	2,803,531
Human Services	15,909,963	15,596,417	14,917,605	16,771,476	17,972,592	16,982,791	16,811,310	15,694,203	15,530,646	15,071,151
Cultural and recreation	1,019,276	1,096,622	1,166,711	914,814	1,165,209	1,492,221	1,287,933	1,842,358	1,842,358	1,804,748
Education	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	71,104,550
Interest on long term debt	828,941	708,846	2,245,983	2,206,846	2,142,244	4,338,047	4,203,963	4,076,098	5,167,547	5,167,547
Total governmental activities expenses	<u>53,471,163</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>	<u>86,752,387</u>	<u>128,783,908</u>
Business-type activities:										
Utility	3,164,855	3,725,512	4,652,320	4,391,967	6,510,166	5,414,372	5,280,325	4,909,100	5,008,867	5,209,241
Southeast Water District	-	-	-	-	-	38,429	510,016	757,410	798,953	743,520
Waste Management	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	2,991,882
Total business-type activities expenses	<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>	<u>8,714,474</u>	<u>8,944,623</u>
Total primary government expenses	<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>	<u>\$ 95,466,861</u>	<u>\$ 137,728,531</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 637,706	\$ 1,343,636	\$ 2,111,099	\$ 3,567,054	\$ 3,119,552	\$ 3,280,517	\$ 844,125	\$ 1,262,817	\$ 1,350,060	\$ 1,268,706
Public safety	1,415,223	1,469,610	1,341,927	1,091,981	1,049,327	629,957	1,000,242	762,623	1,151,403	1,274,668
Economic and physical development	112,879	1,798,850	130,038	238,642	96,280	77,404	1,694,671	1,656,769	197,730	310,837
Human Services	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	1,271,112
Cultural and recreation	465,518	727,301	74,336	67,407	180,461	203,736	186,344	347,672	454,496	384,243
Education	1,237,187	-	-	-	-	-	-	-	2,154,828	2,480,400
Operating grants and contributions:										
General government	33,351	472,083	37,000	9,570	-	200,550	16,730	21,946	92,730	326,456
Public safety	886,005	717,511	1,399,850	980,157	600,365	1,238,785	1,165,095	1,384,574	1,337,957	1,463,474
Economic and physical development	334,750	252,905	187,132	83,884	39,466	51,288	414,946	684,540	1,629,610	677,944
Human Services	7,242,350	7,140,619	6,743,573	7,687,739	7,970,044	8,293,361	8,060,955	7,865,277	7,489,253	6,973,557
Cultural and recreation	181,144	188,452	434,340	189,703	178,184	379,485	524,682	395,369	212,462	211,619
Education	-	-	4,681,750	622,672	1,476,174	2,910,859	636,060	546,589	558,850	623,328
Capital grants and contributions:										
General government	-	-	300,000	-	-	-	-	-	-	-
Public safety	-	-	40,760	-	573,089	-	-	-	-	-
Economic and physical development	-	135,734	-	-	167,750	-	-	-	-	-
Cultural and recreation	-	-	669,408	799,460	-	-	-	-	-	-
Total governmental activities program revenues	<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>18,508,088</u>	<u>15,643,706</u>	<u>16,393,107</u>	<u>17,815,888</u>	<u>17,266,344</u>
Business-type activities:										
Utility:										
Charges for services	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	6,635,206
Operating grants and contributions	427,860	-	-	-	-	399,882	-	1,200	1,189	6,601
Capital grants and contributions	-	-	224,199	490,520	224,809	797,520	-	-	-	-
Southeast Water District:										
Charges for services	-	-	-	-	221,500	489,586	588,714	559,207	582,425	632,761
Waste Management:										
Charges for services	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	2,956,250
Operating grants and contributions	40,002	24,552	29,179	16,319	10,337	207,651	139,771	136,801	136,801	150,470
Total business-type activities program revenues	<u>7,225,696</u>	<u>8,878,664</u>	<u>9,868,882</u>	<u>9,533,729</u>	<u>9,287,189</u>	<u>10,124,612</u>	<u>9,794,810</u>	<u>10,118,783</u>	<u>10,082,420</u>	<u>10,381,288</u>
Total primary government program revenues	<u>\$ 21,015,172</u>	<u>\$ 24,539,036</u>	<u>\$ 29,449,937</u>	<u>\$ 26,155,729</u>	<u>\$ 25,972,559</u>	<u>\$ 28,632,710</u>	<u>\$ 25,438,516</u>	<u>\$ 26,511,890</u>	<u>\$ 27,898,308</u>	<u>\$ 27,647,632</u>

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (39,682,155)	\$ (42,126,303)	\$ (45,469,778)	\$ (52,745,074)	\$ (60,217,396)	\$ (61,988,515)	\$ (65,448,981)	\$ (77,447,811)	\$ (68,936,499)	\$ (111,517,564)
Business-type activities	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	1,436,665
Total primary government net (expense)/revenue	\$ (37,706,609)	\$ (39,256,343)	\$ (42,658,954)	\$ (50,033,242)	\$ (60,163,261)	\$ (69,911,087)	\$ (64,305,126)	\$ (75,846,593)	\$ (67,568,553)	\$ (110,080,899)
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										
Taxes:										
Property taxes levied for general purpose	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	65,632,697
Local option sales tax	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	9,193,703
Other taxes and licenses	701,618	909,223	1,275,472	1,059,404	676,981	666,961	667,747	672,927	776,265	645,523
Grants and contributions not restricted to specific programs	293,714	296,077	-	-	-	-	-	-	1,998,194	2,399,117
Unrestricted investment earnings	740,411	1,570,250	3,005,627	2,600,150	1,188,792	448,324	157,610	154,371	166,260	286,999
Miscellaneous	111,440	-	302,038	817,532	864,647	1,339,064	2,646,943	2,520,642	345,098	407,173
Extraordinary item - Insurance recovery	-	-	-	-	-	-	2,475,000	1,779,856	830,517	250,000
Transfers	(82,140)	(1,088,098)	(13,188,302)	(1,494,003)	(1,746,120)	(769,779)	(106,355)	-	(12,000)	242,305
Total governmental activities	47,511,336	53,403,963	47,680,291	64,216,216	66,218,455	65,999,234	73,623,384	74,866,830	76,265,586	79,057,517
Business-type activities:										
Other taxes and licenses	-	-	544,222	408,187	292,511	80,987	42,246	49,293	52,092	91,466
Investment earnings	103,795	253,409	-	-	-	-	-	-	22,485	20,000
Miscellaneous	82,140	1,088,098	13,188,302	1,494,003	1,746,120	769,779	106,355	-	12,000	(242,305)
Transfers	186,839	1,341,507	13,732,524	1,902,190	2,038,631	850,766	148,601	49,293	86,577	(130,839)
Total business-type activities										
Total primary government	\$ 47,698,175	\$ 54,745,470	\$ 61,412,815	\$ 66,118,406	\$ 68,257,086	\$ 66,850,000	\$ 73,771,985	\$ 74,916,123	\$ 76,352,163	\$ 78,926,678
<b>Change in Net Position</b>										
Governmental activities	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	(32,460,047)
Business-type activities	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	1,305,826
Total primary government	\$ 9,991,566	\$ 15,489,127	\$ 18,753,861	\$ 16,085,164	\$ 8,093,825	\$ 6,938,913	\$ 9,466,859	\$ (930,469)	\$ 8,783,610	\$ (31,154,221)

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Reserved:										
State statute	\$ 3,851,658	\$ 4,444,553	\$ 4,690,687	\$ 4,941,227	\$ 3,880,540	\$ 3,747,748				
Future Register of Deeds technology enhancements	91,295	99,433	57,375	96,708	130,253	160,439				
Total reserved	<u>3,942,953</u>	<u>4,543,986</u>	<u>4,748,062</u>	<u>5,037,935</u>	<u>4,010,793</u>	<u>3,908,187</u>				
Unreserved										
Designated for subsequent year's expenditures	4,197,731	8,291,375	5,914,568	5,346,172	2,868,549	3,966,467				
Undesignated	13,721,612	11,164,574	11,166,453	11,309,598	15,509,648	14,069,861				
Total General Fund	<u>\$21,862,296</u>	<u>\$23,999,935</u>	<u>\$21,829,083</u>	<u>\$21,693,705</u>	<u>\$22,388,988</u>	<u>\$21,934,515</u>				
General Fund (GASB 54)										
Restricted:										
Stabilization by State Statute										
Future Register of Deeds technology enhancements										
Total restricted										
Assigned:										
Subsequent year's expenditures										
Unassigned										
Total General Fund (GASB 54)										
All Other Governmental Funds										
Reserved:										
State statute	\$ 175,960	\$ 170,033	\$ 151,825	\$ 129,864	\$ 184,801	\$ 1,082,945				
Courthouse Clock	56,547	58,446	61,213	65,526	65,908	65,473				
Total reserved	<u>232,507</u>	<u>228,479</u>	<u>213,038</u>	<u>195,390</u>	<u>250,709</u>	<u>1,148,418</u>				
Unreserved:										
Designated for subsequent year's expenditures:										
Special revenue funds	8,237,349	12,102,780	18,758,496	20,110,535	17,638,715	9,507,388				
Undesignated										
Special revenue funds	1,383,977	2,327,861	3,959,745	8,774,022	12,350,962	21,470,412				
Capital projects funds	122,174	631,496	12,214,388	1,959,474	25,102,248	15,290,354				
Total all other governmental funds	<u>\$ 9,976,007</u>	<u>\$ 15,290,616</u>	<u>\$ 35,145,667</u>	<u>\$ 31,039,421</u>	<u>\$ 55,342,634</u>	<u>\$ 47,416,572</u>				
All Other Governmental Funds (GASB 54)										
Restricted:										
Stabilization by State Statute										
Special Revenue Funds										
Capital Projects Funds										
Total restricted										
Committed:										
Capital Projects Funds										
Assigned:										
Subsequent year's expenditures										
General Government										
Education										
Cultural and Recreation										
Total assigned										
Unassigned										
Total all other governmental funds (GASB 54)										



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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Revenues</b>										
Ad Valorem Taxes	\$ 35,807,668	\$ 40,855,011	\$ 44,177,175	\$ 48,784,474	\$ 55,283,404	\$ 56,442,939	\$ 59,709,827	\$ 61,179,366	\$ 63,789,388	\$ 66,313,838
Local Option Sales Tax	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	9,193,703
Other Taxes	983,051	1,190,279	1,275,472	1,059,404	676,981	666,961	667,747	672,927	776,265	645,523
Unrestricted Intergovernmental	293,714	296,077	302,038	621,352	409,580	510,701	1,680,291	2,077,526	1,998,194	2,399,117
Restricted Intergovernmental	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	9,802,315
Permits and fees	3,130,597	3,982,710	5,072,503	4,509,647	2,710,247	2,807,424	2,815,155	2,697,298	3,753,304	4,247,490
Sales and Services	1,674,517	2,149,637	2,518,975	2,119,952	1,124,535	2,140,541	2,003,763	2,786,867	2,681,657	2,682,066
Interest	691,316	1,462,119	2,860,932	2,553,682	1,118,860	428,567	149,101	143,733	153,463	263,907
Other General Revenues	336,052	457,772	735,067	514,315	571,459	1,208,389	3,323,003	2,343,746	2,560,252	1,152,252
Total Revenues	<u>61,099,396</u>	<u>69,714,529</u>	<u>79,222,661</u>	<u>81,868,209</u>	<u>83,850,989</u>	<u>84,965,935</u>	<u>89,046,425</u>	<u>90,908,607</u>	<u>94,157,899</u>	<u>96,700,211</u>
<b>Expenditures</b>										
General Government	4,493,551	6,383,451	5,932,620	6,457,534	7,477,881	7,881,354	6,860,351	4,547,711	7,108,896	8,215,662
Public Safety	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	21,320,729
Economic and Physical Development	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	3,196,635
Human Services	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	16,388,489
Culture and Recreation	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	1,831,710
Education	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	29,310,870
Capital Outlay	1,316,537	2,317,578	3,692,657	14,588,085	12,232,960	28,114,915	17,562,785	7,182,131	12,508,508	14,273,016
Debt Service:										
Principal Retirement	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	5,309,907
Interest and fees	787,567	704,040	2,396,306	2,206,846	2,142,244	4,338,047	4,203,954	4,076,098	3,833,802	4,711,336
Total Expenditures	<u>56,573,823</u>	<u>61,174,184</u>	<u>84,565,836</u>	<u>84,615,830</u>	<u>89,606,273</u>	<u>109,626,691</u>	<u>98,902,772</u>	<u>105,258,693</u>	<u>101,882,493</u>	<u>104,558,354</u>
Excess of revenues Over (Under) Expenditures	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)	(7,858,143)
<b>Other financing sources (uses):</b>										
Transfers from (to) other funds	(82,140)	(1,088,098)	(13,188,302)	(1,494,003)	(1,746,120)	(769,779)	(106,355)	-	(12,000)	242,305
Proceeds from borrowings	-	-	36,215,676	-	32,500,000	17,050,000	6,781,063	-	-	-
Debt obligations issued	-	-	-	-	-	-	-	20,766,407	21,001,158	-
Refunding bonds issued	-	-	-	-	-	-	-	1,212,927	-	-
Premium on refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Premium on limited obligation bonds issued	-	-	-	-	-	-	-	-	1,172,009	-
Payment to refunding escrow agent	-	-	-	-	-	-	-	(7,817,655)	-	-
Proceeds from capital lease	73,235	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(8,905)</u>	<u>(1,088,098)</u>	<u>23,027,374</u>	<u>(1,494,003)</u>	<u>30,753,880</u>	<u>16,280,221</u>	<u>6,674,708</u>	<u>14,161,679</u>	<u>22,161,167</u>	<u>242,305</u>
Net change in fund balances	<u>\$ 4,516,668</u>	<u>\$ 7,452,247</u>	<u>\$ 17,684,199</u>	<u>\$ (4,241,624)</u>	<u>\$ 24,998,496</u>	<u>\$ (8,380,535)</u>	<u>\$ (3,181,639)</u>	<u>\$ (188,407)</u>	<u>\$ 14,436,573</u>	<u>\$ (7,615,838)</u>
Debt service as a percentage of noncapital expenditures	5.23%	4.46%	5.31%	5.82%	5.40%	9.76%	9.57%	9.72%	9.96%	11.10%

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)
	Real Property	Personal Property	Personal Property	Utilities					
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	8,705,135,670		
2014	7,911,664,627	1,255,924,366	208,776,076		9,376,365,069	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**

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Chatham County	\$ 0.6464	\$ 0.5970	\$ 0.5970	\$ 0.6170	\$ 0.6530	\$ 0.6022	\$ 0.6219	\$ 0.6219	\$ 0.6219	\$ 0.6219
<u>Municipality Rates:</u>										
Town of Pittsboro	0.4300	0.3730	0.3730	0.3730	0.3630	0.3020	0.3020	0.3020	0.3673	0.4033
Town of Siler City	0.4300	0.4300	0.4500	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	0.1400	0.1400	0.1400	0.1900	0.1900
Town of Cary	0.4200	0.4200	0.4200	0.4200	0.3300	0.3300	0.3300	0.3300	0.3300	0.3500
<u>Fire Districts:</u>										
Bells Annex	0.0600	0.0600	0.0600	0.0700	0.0700	0.0620	0.0660	0.0660	0.0880	0.0880
Bennett	0.0700	0.0700	0.0700	0.0700	0.0700	0.0655	0.0700	0.0700	0.0800	0.0800
Bonlee	0.0600	0.0600	0.0600	0.0700	0.0700	0.0570	0.0650	0.0700	0.0700	0.0700
Central Chatham	0.0600	0.0600	0.0600	0.0600	0.0600	0.0552	0.0800	0.0800	0.0800	0.0800
Circle City	0.0750	0.0750	0.0750	0.0800	0.1000	0.0900	0.1000	0.1082	0.1158	0.1158
Goldston	0.0700	0.0700	0.0700	0.0700	0.0800	0.0659	0.0800	0.0800	0.0800	0.0800
Hope	0.0700	0.0700	0.0700	0.0700	0.0700	0.0614	0.0600	0.0667	0.0685	0.0685
Moncure	0.0700	0.0800	0.0850	0.0850	0.0850	0.0839	0.0842	0.0875	0.1104	0.1104
North Chatham	0.0600	0.0600	0.0600	0.0700	0.0700	0.0620	0.0660	0.0660	0.0880	0.0880
Parkwood	0.1000	0.1000	0.1000	0.1000	0.1000	0.0960	0.0960	0.1000	0.1000	0.1000
Staley	0.1000	0.1000	0.1000	0.0938	0.1000	0.0905	0.1000	0.1000	0.1000	0.1000
Northview	0.0950	0.0950	0.0950	0.0860	0.1090	0.1090	0.0835	0.0835	0.0830	0.0830
<u>Sanitary District:</u>										
Gulf-Goldston	0.1800	0.1500	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 2014			Fiscal Year 2005		
			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	113,648,270	1	1.21%	\$ 128,927,683	1	2.55%
	Progress Energy (formerly Carolina Power & Light Co)	Public Utility - Electric	\$ 108,364,422	2	1.16%			
	Chatham Park Investors LLC	Real Estate	92,563,164	3	0.99%			
	Galloway Ridge Inc.	Retirement Community	89,842,272	4	0.96%			
	Carolina Meadows Inc.	Assisted Living	68,401,045	5	0.73%	61,903,215	2	1.23%
	Minnesota Mining & Manufacturing Co.	Mining	43,715,925	6	0.47%	43,384,623	3	0.86%
	NNP Briar Chapel LLC	Real Estate	39,670,587	7	0.42%			
	General Shale Brick Inc.	Brick	37,753,168	8	0.40%	16,492,842	10	0.33%
	Public Service Co of NC	Public Utility - Natural Gas	24,442,412	9	0.26%			
	Triangle Brick Co	Brick	21,816,397	10	0.23%			
	Fitch Creations Inc.	Real Estate				33,677,282	4	0.67%
	Honeywell Int'l, Inc. (formerly Allied Signal & Performance Fibers)	Polyester Fibers				17,556,488	9	0.35%
	Sierrapine	Fiberboard				23,231,641	5	0.46%
	Townsend Farms	Poultry				23,087,095	6	0.46%
	Weyerhaeuser	Plywood				21,099,904	7	0.42%
	Summit Properties Partnership	Real Estate				19,116,347	8	0.38%
	Totals		\$ 640,217,662		6.83%	\$ 388,477,120		7.69%

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 with in 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
2005	\$ 32,755,524	\$ 31,935,773		97.50%	\$ 776,508	\$ 32,712,281	99.87%
2006	37,204,376	36,281,367		97.52%	825,049	37,106,416	99.74%
2007	40,181,438	39,221,169		97.61%	910,221	40,131,390	99.88%
2008	43,952,341	42,958,322		97.74%	826,987	43,785,309	99.62%
2009	50,423,363	49,113,549		97.40%	1,234,576	50,348,125	99.85%
2010	51,324,966	50,081,361		97.58%	1,166,311	51,247,672	99.85%
2011	54,118,464	52,891,913		97.73%	1,112,437	54,004,350	99.79%
2012	55,092,804	53,900,198		97.84%	981,556	54,881,754	99.62%
2013	56,753,860	55,446,864		97.70%	967,060	56,413,924	99.40%
2014	58,419,050	57,553,931		98.52%	-	57,553,931	98.52%

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	COPS/LOBS & Installment Loans	Capital Leases	General Obligation Bonds	Revenue Bonds	LOBS & Installment Loans			
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	4.38%
2014	2,925,000	111,991,873	-	3,082,000	1,808,000	14,224,778	134,031,651	2,012	*

\* 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>
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	13,035,000	0.47%	0.15%	201
2011	11,320,000	0.39%	0.13%	178
2012	9,547,000	0.31%	0.11%	149
2013	7,758,000	0.24%	0.09%	120
2014	6,007,000	*	0.06%	90

\* 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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Assessed Value of Property	\$ 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	\$ 9,376,365
Debt Limit, 8% of Assessed Value (Statutory Limitation)	403,914	495,118	533,248	568,714	611,088	679,493	695,486	707,594	728,864	750,109
Amount of Debt Applicable to Limit										
Gross debt	20,903	19,212	58,428	70,921	100,765	118,640	119,616	125,687	140,478	134,032
Less: Debt outstanding for water purposes	1,485	1,354	7,444	21,804	21,181	25,624	23,403	21,391	20,251	19,115
Total net debt applicable to limit	19,408	17,858	50,984	49,117	79,584	93,016	96,214	104,296	120,227	114,917
Legal Debt Margin	\$ 384,507	\$ 477,260	\$ 482,265	\$ 519,598	\$ 531,504	\$ 586,476	\$ 599,272	\$ 603,298	\$ 608,637	\$ 635,192
Total net debt applicable to the limit as a percentage of debt limit	4.80%	3.61%	9.56%	8.64%	13.02%	13.69%	13.83%	14.74%	16.50%	15.32%

Note: NC Statute GS159-55 limits the county's outstanding debt to 8% of the appraised value of property subject to taxation. 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, 2014

<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	\$ 2,925,000	100.00%	\$ 2,925,000
<b>Other Debt:</b> Town of Cary	<u>204,090,000</u>	2.15%	<u>4,387,935</u>
<b>Total</b>	\$ <u><u>207,015,000</u></u>		\$ <u><u>7,312,935</u></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)
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	3,204,182	49,084	8,065	6.30%
2014	66,618 C	*	*	8,193	4.50%

\* 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\***

	2014		
	<u>Employees (1)</u>	<u>Rank</u>	<u>Percentage of Total County Employment (2)</u>
Chatham County Schools	1,373	1	4.20%
Chatham County	455	2	1.39%
Carolina Meadows	336	3	1.03%
Wal-Mart	330	4	1.01%
Arauco (formerly Uniboard USA LLC)	273	5	0.84%
Chatham Hospital	214	6	0.66%
Fitch Creations	213	7	0.65%
Galloway Ridge	200	8	0.61%
Performance Fibers	196	9	0.60%
Performance Bicycle	185	10	0.57%
Total	3,775		

\*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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government	57	52	58	65	65	74	69	65	67	68
Public Safety	107	110	120	121	126	129	129	136	149	162
Economic and Physical Development	12	13	16	20	19	17	17	18	18	16
Human Services	143	135	146	147	150	147	145	151	151	152
Cultural and Recreation	11	11	11	13	13	14	18	24	24	23
Water	18	17	21	22	22	20	24	23	22	22
Waste Management	13	13	13	12	11	12	13	13	13	12
Total	361	351	385	400	406	413	415	430	444	455

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Governmental Activities:</b>										
<b>General Government:</b>										
Land records recorded <sup>1</sup>	17,739	17,338	16,575	14,043	13,716	12,394	12,121	14,092	17,608	*
Marriage licenses issued	295	302	289	293	275	265	264	251	281	286
New registered voters	3,589	2,130	2,229	4,315	7,030	1,784	2,714	2,714	5,421	2,530
<b>Public Safety:</b>										
Civil processes served	2,431	2,554	2,480	2,473	3,553	4,897	4,931	4,151	4,654	3,944
Applications for pistol permits	331	343	333	356	1,106	757	984	917	2,312	678
911 calls received	26,586	29,293	30,323	56,284	59,636	82,663	85,821	99,384	103,295	136,875
Fire inspections conducted	1,050	1,405	1,389	1,277	1,405	1,332	1,074	806	591	648
<b>Economic and Physical Development:</b>										
Zoning permits issued	1,373	1,300	1,205	1,237	871	995	917	1,062	1,158	1,558
Building permits issued (single-family dwellings)	877	933	990	398	244	261	245	313	396	636
<b>Human Services:</b>										
Total patients seen in health clinics	9,800	8,598	6,619	7,485	6,703	5,236	7,240	8,150	5,403	4,789
Children and families receiving Medicaid	2,462	2,876	2,905	3,000	3,838	3,934	3,986	4,137	6,151	7,012
Total child support collections	\$2,680,354	\$2,680,108	\$2,785,162	\$2,810,175	\$2,918,633	\$2,856,686	\$2,947,071	\$2,892,255	\$2,785,510	\$2,559,088
<b>Cultural and Recreational:</b>										
Library patron visits (3 branches)	172,748	181,738	159,265	171,087	196,577	150,853	152,775	173,743	191,003	189,074
Participants in youth sports	*	*	1,265	1,182	1,315	1,086	942	879	902	863
<b>Education:</b>										
Average daily membership	7,344	7,410	7,516	7,615	7,524	7,591	7,750	7,938	8,065	8,193
County appropriation per student (rounded)	\$2,642	\$2,626	\$3,048	\$3,478	\$3,907	\$4,183	\$4,171	\$4,130	\$4,130	\$4,276
<b>Business-Type Activities:</b>										
<b>Water:</b>										
Number of new connections	248	370	331	191	234	281	263	266	315	370
Gallons of water consumed (in thousands)	428,539	513,276	535,247	527,844	654,149	700,351	696,127	660,518	637,843	664,271
<b>Waste Management:</b>										
Tons of recyclables	3,193	3,111	3,896	3,370	3,237	3,729	3,341	3,546	4,154	4,249
Tons of waste managed	11,518	11,566	11,571	11,782	11,378	11,507	11,438	11,173	10,741	11,099

<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										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
<b>Public Safety:</b>											
Jail Capacity	51	51	51	51	51	51	51	51	51	51	
Total Sheriff Vehicles	85	86	86	101	105	107	109	109	108	111	
<b>Cultural and Recreational:</b>											
Park Acreage	48	48	48	233	233	233	233	437	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	260	260	282	312	342	372	395	395	395	395	
Number of Elevated Storage Tanks	9	9	9	9	9	9	8	8	9	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.