



MAKING. LIVING. BETTER.

2020

ANNUAL FINANCIAL HIGHLIGHTS

Fiscal Year Ended
June 30, 2020

catawba county
north carolina



BOARD OF COMMISSIONERS



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CONDENSED FINANCIAL STATEMENT

This publication provides you, the public, with an easy-to-read overview of the County's finances.

The information is derived from the County's 2020 Comprehensive Annual Financial Report (CAFR). The CAFR includes more detailed information, was prepared in conformance with Generally Accepted Accounting Principles (GAAP), and was audited by the County's independent auditors. The 2020 CAFR is available for review on the County's website at www.catawbacountync.gov

MANAGEMENT'S MESSAGE

Citizens of Catawba County:

We are pleased to present the 2020 Catawba County Financial Highlights. This report is an opportunity to present the financial activity of Catawba County in an open and transparent manner.

In today's complex world of financial reporting, analyzing financial statements can be a challenge—especially for those without accounting backgrounds. This report was designed to address that issue by providing a recap of your County government's finances in an easy to read format.

The financial statements used in this report are simplified and condensed to reflect financial information regarding Catawba County's government-wide information. The County's government-wide financial statements provide information on revenues, expenses, and net position of Catawba County for the fiscal year ending June 30, 2020.

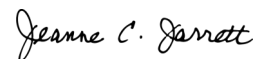
Most of the information in this report is drawn from the financial information appearing in the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2020. The CAFR is a more detailed and complete financial presentation prepared in accordance with Generally Accepted Accounting Principles (GAAP) and was audited by the County's independent external auditors. While the financial data in this report conforms with GAAP, the statistical, economic and demographic data are taken from various sources and are not necessarily GAAP based. Additional financial information can be found in the CAFR, available at Catawba County public libraries and online at www.catawbacountync.gov/depts/finance/.

If you have any questions regarding this report, please contact the Chief Financial Officer at (828) 465-8210, or write to: Chief Financial Officer, Catawba County, P.O. Box 389, Newton, NC 28658.

Sincerely,



Mick Berry
County Manager



Jeanne Jarrett
Interim CFO

CATAWBA COUNTY GOVERNMENT

In 1937, Catawba County became the third county in the State to adopt the council-manager form of government. The Board of Commissioners is comprised of a five-member board elected at large on staggered terms in a countywide election. The Board of Commissioners is the policy-making and legislative authority for the County. It is responsible for adopting the annual budget, approving zoning and planning issues and other matters related to the health and welfare of the County. The Board makes appointments to various boards and commissions and appoints the County Manager.

The County Manager is the Chief Executive Officer and is responsible for enforcement of laws and ordinances, preparation and administration of the annual budget, delivery of services, implementing policies, managing daily operations and appointment of department heads.

Catawba County provides its citizens with a broad range of services that include public safety, environmental protection, health and human services, cultural and recreational programs, community and economic development, and education.

ABOUT CATAWBA COUNTY

Located in a peaceful valley just east of the Blue Ridge Mountains, Catawba County is conveniently located within a 1-hour drive to Charlotte, Asheville, and Winston-Salem, and affords easy access to both Interstate 40 and Highway 321. The County's mid-Atlantic location is halfway between New York and Miami and includes a land of scenic beauty and diverse cultures with a large industrial workforce. Three beautiful lakes are located within its 414 square miles, and the Catawba River winds along its western, northern and eastern border.

Early Catawbans were German and Scotch-Irish, who initially settled in Pennsylvania and migrated to the south when converging factors of crowding and under-employment evolved. The County is named for the river and the Catawba Indians who settled in the valley and welcomed the first German and Scotch-Irish settlers who arrived in 1747.

Catawba County was officially established on December 12, 1842 when Lincoln County was divided by an act of the North Carolina General Assembly. The County has eight cities and towns within its boundaries, and is home to a population of 158,579 residents, which positions it as the 18th largest county in North Carolina and one of the 28 urban counties with population of 100,000 or more.

COUNTY SERVICES

Education

- 28 Catawba County Schools
- 7 Newton-Conover Schools
- 10 Hickory City Schools
- Catawba Valley Community College

Human Services

- Social Services
- Public Health
- Mental Health
- Medical Examiner

Public Safety

- Sheriff
- Emergency Services
- Fire/Rescue Services
- Veterans Services
- Animal Control
- E911/Comm. Center

Economic Development & Planning

- 3 County Parks
- Information Technology
- Planning & Zoning
- Utilities & Engineering
- Facilities

Culture & Recreation

- 7 County Libraries

Environmental Protection

- Cooperative Extension
- Soil & Water Conservation
- Forest Ranger

General Government Administration

- Board of Commissioners
- County Management
- Legal
- Budget
- Tax Assessor/Collector
- Board of Elections
- Human Resources
- Self Insurance
- Register of Deeds
- Finance & Purchasing

Solid Waste Management

- Blackburn Landfill
- Recycling/Convenience Centers
- Household Hazardous Waste
- Methane Recovery

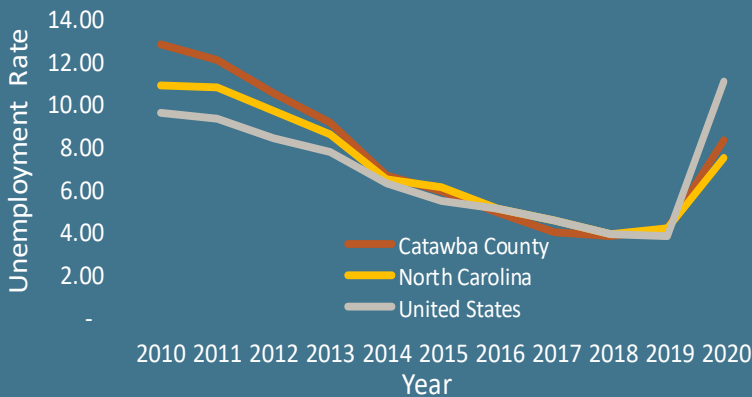
Water and Sewer

- Water & Sewer Management



ECONOMIC OVERVIEW

Unemployment rate -11 years



Local Economy

Employment figures were on the rise with 800 more jobs in February 2020. Then came the novel coronavirus (COVID-19) and the COVID-19 pandemic. Unemployment reached an unprecedented high of 17.6% in April 2020 during the height of the pandemic. By June, Catawba County's unemployment rate fell to 8.3%. This unemployment rate is among the lowest in North Carolina, only slightly above the State average of 7.5% and below the US average of 11.1%.

Economic Development

Catawba County has taken a proactive, aggressive approach in charting its economic future through targeted expansion. Efforts have been made to significantly add to the employment opportunities for county citizens, diversify the County's economic base from traditional manufacturing and textiles, and increase the tax base.

In spite of Covid-19's effects on the national and local economy, economic development activity has been surprisingly high with several significant announcements.

- **MaxPax LLC**, a contract packaging company serving the needs of the cleaners, sanitizers, personal care and industrial products industries began operations in a new facility in September

2020. MaxPax immediately hired 80 employees and plans to invest \$9.55M in building renovations and machinery and create 300 new jobs over five years.

- **Euromarket Designs, Inc.**, an Illinois corporation d/b/a Crate and Barrel, announced plans in September 2020 to develop a new 736,000 sq. ft. regional warehouse and distribution center in Newton. The company intends to invest \$38.5M and create 150 jobs by the end of 2022.
- **Isotopen Technologien Munchen AG (ITM)**, a group of specialized radiopharmaceutical companies, became the second tenant in Trivium Corporate Center when it announced plans to construct a new manufacturing facility for the production of a new generation of targeted radiopharmaceuticals for the treatment of cancer patients. ITM plans to create 137 jobs and invest \$17M over the next 5 years.
- **Shurtape Technologies, LLC**, an industry leading manufacturer and marketer of adhesive tape and office products, plans to construct a new distribution and manufacturing facility in the Town of Catawba. The company committed to invest \$31.4 million and create 100 new jobs over four years.

2020 Top 10 Employers

- Catawba County Schools
- Catawba Valley Medical Center
- Corning Optical Communications
- Catawba County Government
- CommScope
- GKN Driveline Newton
- Frye Regional Medical Center
- Wal-Mart Associates
- Target Stores Div.
- Sutter Street Manufacturing

- **Star Snax**, a premier manufacturer of branded private label, better-for-you tortilla chips, announced a 32,000 sq. ft. expansion of its facility in Conover. The company plans to invest \$5.8 million and create 40 new jobs.
- **Cataler North America Corp.**, announced in December 2019 plans to construct a 100,000 sq. ft. manufacturing facility for the production of automotive catalysts for some of the world's largest producers of automobiles. Over the next five years, Cataler NA plans to invest \$42M and create 151 jobs.

While Catawba County's economy is built upon a large industrial base, growth in several key sectors has resulted in a more balanced economic composition today than what existed a decade ago.

Deliberately Driving Workforce Development

Catawba County has made significant strides in preparing its workforce with the skills to meet current and future labor needs of local employers. Programs have been designed to target high-school students as well as college-aged students and adult learners to ensure the County's workforce is poised

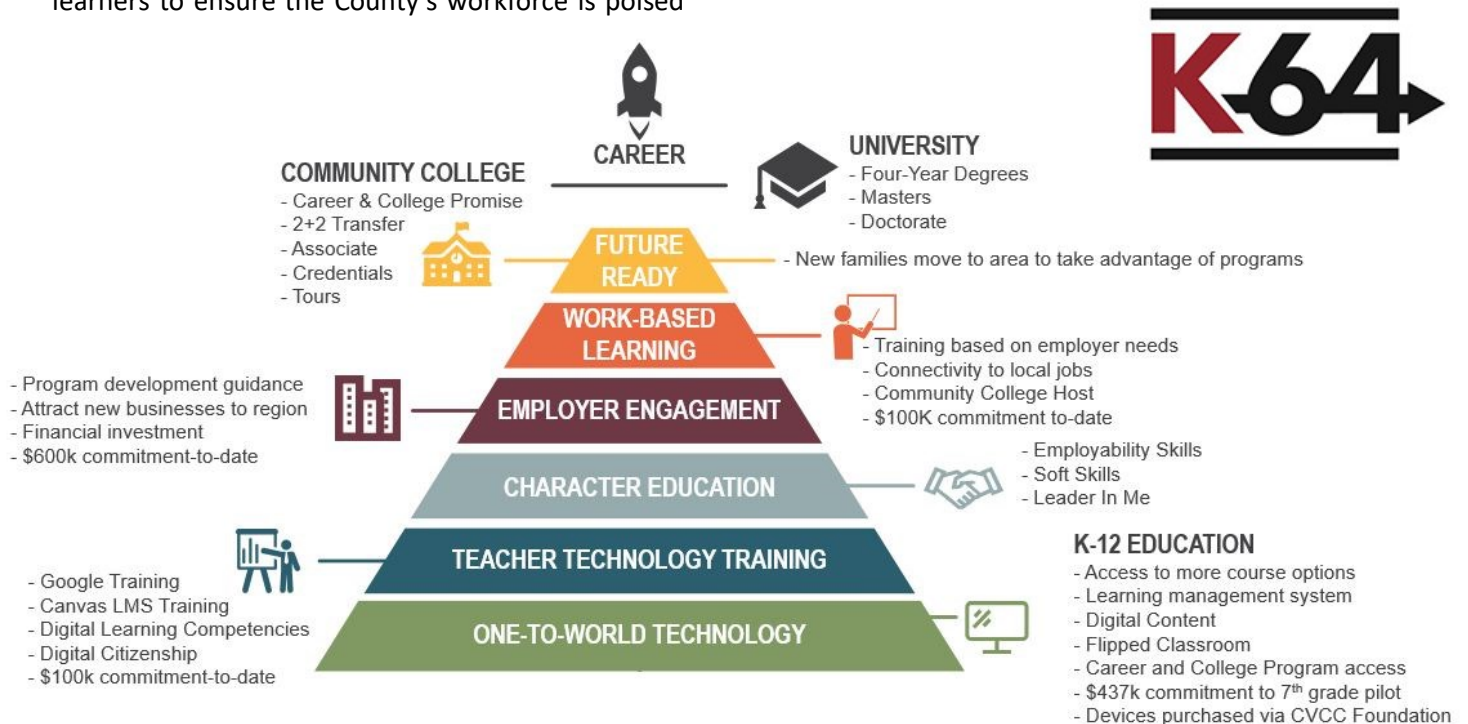
to help local businesses thrive. Several key initiative include:

K-64

K-64 is a systemic approach to shaping future careers and meeting workforce demands by connecting students and employers throughout the educational curriculum. K-64 increases student and employer engagement in educational programs proven to prepare a qualified workforce by collaborating with employers to align courses of study with workforce needs, connecting students to real-world careers and related curriculum choices from early on, and empowering adults to enhance employability in a dynamic work environment.

Catawba County Promise

Lenoir-Rhyne University offers a program called the Catawba County Promise to provide a minimum of 50% off tuition for any first-year undergraduate student with a 3.5 or higher high school GPA who is a resident of North Carolina or to a transfer undergraduate student with more than 30 attempted hours from an accredited North Carolina community college and a 3.5 GPA.





Manufacturing Solutions Center (MSC)

A branch of Catawba Valley Community College (CVCC), MSC is focused on helping manufacturers increase sales, and improve product quality and production efficiency. To assist manufacturers in increasing sales, MSC develops marketing materials, identifies new or expanded export opportunities, and positions companies to market products at trade shows. MSC brings all of the resources needed to launch a product together, under one umbrellas. This combination of expertise and equipment has enabled the development of innovative products such as wearable technology that measures and regulates blood circulation, delivers active ingredients to the skin through fabric and integrated QR codes in the material so it can be scanned and tracked through the production process.

The MSC has helped over 1,000 entrepreneurs and worked with companies in all 50 states and 32 countries to conduct product testing or prototyping, or to find domestically-produced production inputs.

Medical

Well positioned to meet the future medical and health care needs of its citizens, the County is home to a prospering medical and healthcare community and two large medical centers.

Catawba Valley Medical Center (CVMC) is the largest not-for-profit community hospital in the region. While technically owned by the Catawba County, CVMC is completely self-supporting. Based on the quality and consistency of medical care provided, CVMC has received numerous awards in recent years, including:

- Women's Choice Awards for Best Hospital in patient experience and various medical specialties
- American Nurses Credentialing Center—Magnet Designation
- The Joint Commission Top Performer Quality Measures in Heart Attack, Pneumonia, Surgical Care, Stroke and Perinatal Care





Long Term Financial Planning

The Board of Commissioners adopted a strategic plan aimed at enhancing and promoting the County's quality of life in order to attract working-age families and to continue to grow the economy. In the coming years, the County will continue to focus on anticipating future service pressures and delivering responsive serves to the community.

In looking towards the future, the strategic plan invests in services and infrastructure related to many of the 10 major focus areas as well as general service needs. Some of the highlights of these investments include:



Education

\$1.3 million dedicated to K-64 for the fourth year of a 5 year commitment, 2 percent per pupil current expense increase for the three public school systems, and a 2 percent increase in funding to **Catawba Valley Community College**. Additionally, the budget funds \$5.5 million in schools' annual capital needs and plans for up to \$45.75 million in projects over a four-year construction funding cycle.



Economic Development

The budget includes \$3.4 million toward the County's share of a joint venture with the City of Hickory in Trivium Corporate Center.



Parks

The Board of Commissioners approved initial start-up staffing for the opening of long-awaited Mountain Creek Park, anticipated for July 2021.



Public Safety

The budget funds two School Resource Officers as well as additional staff for Court Security and the first year of a 5-yr phased in 800 mHz radio replacement program. The budget also funds additional staffing for Emergency Medical Services to handle growing call volume and complexity.



The County is able to make these investments within available revenues, maintaining the property tax rate of \$0.575 for every \$100 of valuation, thanks to a strong tradition of fiscal stewardship and conservative budgeting.

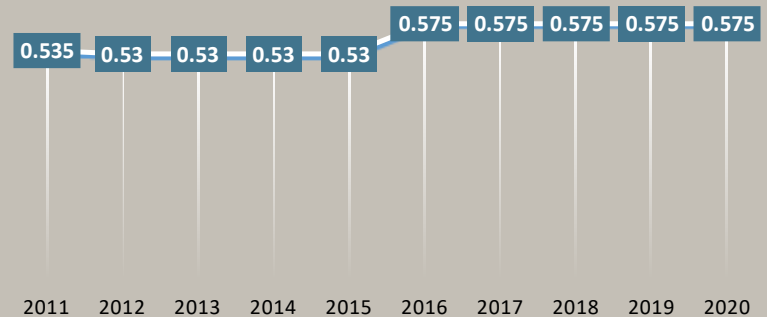
2020 FINANCIAL HIGHLIGHTS (Revenues/Expenses)

REVENUES - Monies the County receives from a variety of sources to provide services to citizens.

Local governments rely heavily on tax revenues for operating governmental and business-type activities. Catawba County is no exception, 75% of the total operating revenue is attributed to taxes, which consist mainly of property tax and sales tax.

- Property tax, the County's largest single revenue source, accounted for \$115.7 million or 56% of governmental revenue. The property tax rate of \$.575 for every \$100 of value is below the State average of \$0.6786 making Catawba County's tax rate the 22nd lowest of all 100 counties in North Carolina.
- Sales and other taxes accounted for \$41.4 million or 19.9% of revenue. Catawba County remains a retail magnet. For the eleventh year in a row, the County saw an increase in taxable sales. Shopping in Catawba County helps support local business and keeps property taxes low.

PROPERTY TAX RATES



EXPENSES - Monies the County spends to provide services.

The County incurs a number of expense to provide a variety of quality services to its citizens. Expenses increased by \$5.7M from the prior year. Public Safety increased \$7.9M as the County added additional patrol and EMS personnel and construction of new 320-bed jail expansion continues. Other significant variances include: (a) Human Services increase of \$1.4M, (b) \$1.7M increase in Economic and Physical Development, and (c) \$1.4M in the business – type activities as construction of the water sewer lines continues and construction of a new cell at the solid waste facility continues.

	2020	2019	2018
ALL FUNDS			
Assets and Deferred Outflows	\$ 472,723,109	\$ 466,042,334	\$ 465,432,377
Liabilities and Deferred Inflows	244,790,245	251,998,564	260,002,987
Net Position	\$ 227,932,864	\$ 214,043,770	\$ 205,429,390
REVENUES			
Governmental Activities	\$ 207,695,914	\$ 197,610,111	\$ 188,333,204
Business-type Activities	12,930,565	12,001,079	10,506,570
Total	\$ 220,626,479	\$ 209,611,190	\$ 198,839,774
EXPENSES			
Governmental Activities	\$ 195,574,931	\$ 191,209,490	\$ 188,105,599
Business-type Activities	11,162,454	9,787,320	7,929,946
Total	\$ 206,737,385	\$ 200,996,810	\$ 196,035,545
CAPITAL ASSETS - net of depreciation			
Governmental Activities	\$ 158,089,436	\$ 139,105,513	\$ 130,025,133
Business-type Activities	75,648,002	72,539,992	70,231,993
Total	\$ 233,737,438	\$ 211,645,505	\$ 200,257,126
LONG-TERM DEBT OUTSTANDING			
Governmental Activities	\$ 159,961,557	\$ 175,393,380	\$ 189,593,688
Business-type Activities	6,822,036	8,012,447	9,275,503
Total	\$ 166,783,593	\$ 183,405,827	\$ 198,869,191

2020 Top 10 Taxpayers (15% of the assessed value)

- Apple, Inc.
- Duke Energy Carolinas
- GKN Driveline Newton
- Corning Cable Systems
- CommScope, Inc.
- Draka Comteq Americas, Inc.
- Frye Regional Medical Center
- Target Corporation
- Piedmont Natural Gas Co.
- Hickory Springs Mfg. Co., Inc.

2020 FINANCIAL HIGHLIGHTS (Net Position/Capital Assets)

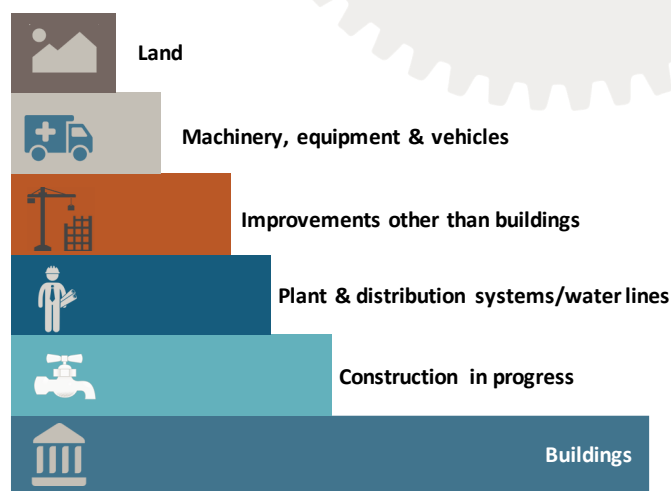
	2020	2019	2018
NET POSITION - Primary Government			
Invested in capital assets	\$ 184,429,183	\$ 167,539,957	\$ 163,888,226
Restricted	39,677,297	47,104,886	26,520,247
Unrestricted	<u>3,826,384</u>	<u>(601,073)</u>	<u>15,020,917</u>
Total Net Position	\$ 227,932,864	\$ 214,043,770	\$ 205,429,390

The difference between revenues and expenses/transfers represent the Change in Net Position. One of the most important questions asked about the County's finances is, "Is the County, as a whole, better off as a result of the past year's activities?" The Statement of Net Position presents information on the County assets, deferred outflow of resources, liabilities, and deferred inflows of resource with the difference reported as net position.

As of June 30, 2020, the County's net position totaled \$227M. The three components of net position are:

- The largest component, approximately \$184M or 81%, represents the County's **investment in capital assets** less any related debt used to construct or acquire those assets. The County uses these capital assets to provide services to citizens, consequently, they are not available for future spending.
- The second component, **restricted net position**, represents resources that are subject to external restrictions on how they may be used. External restrictions include those imposed by grantors, regulators, or restrictions imposed by legislation. Total restricted net position is approximately 17%.
- The final component of net position is **unrestricted**, which is 2% of the total net position. Unrestricted net position consists of resources that the County may use to meet its ongoing obligations to citizens and creditors. Because the County funds school capital needs through long-term borrowing but does not carry the resulting assets on the financial statements, we report a deficit in unrestricted net position.

Catawba County's Total Capital Assets (net of depreciation)



Catawba County continues strategic investments in the high priority areas of education, public safety, economic development and quality of life. These assets include land, buildings, infrastructure, machinery & equipment and vehicles.

As of June 30, 2020, the County's capital assets (net of depreciation) totaled \$233.7M an increase of \$22.1M over the prior year.

- Purchase of new public safety vehicles including ambulances
- Major building renovation for new election offices
- Increase in construction in progress for the jail expansion and new parks
- Construction of water and sewer infrastructure
- Construction of new landfill cells and equipment

Below are highlights of a few major projects in progress or completed in fiscal year 2020.



BOARD OF ELECTION

Opening early 2020, after a \$2.1M renovation to the former animal shelter, the Catawba County Board of Election moved into the 6,877 square-foot building located on the Catawba County Government Center campus. The new location brings the election offices, training facility and ballot machine storage all to one location.



JAIL EXPANSION

It is the County's responsibility, as required by State law, to house all inmates. A 320-bed expansion is currently under construction to expand the detention center in Newton to meet current and future needs.

MOUNTAIN CREEK PARK

October 2020, Catawba County Commissioners celebrated the official groundbreaking of Mountain Creek Park, Catawba County's planned 606-acre park scheduled to open Summer 2021. Phase 1 of the park will feature a variety of amenities including an 18-mile trail network, pickleball courts, a mountain bike pump track, an adventure playground, a dog park and canoe/kayak access to Lake Norman.



ST. STEPHENS HIGH SCHOOL RENOVATION

Construction began in 2020 for a \$9.7M renovation to St. Stephens High School. Scheduled to open summer of 2021, the remodel will add 32,000 square-feet to the existing school and feature Career and Technical Education (CTE) classrooms, including a welding lab, an auto repair lab and nursing lab as well as 4 new general classrooms.

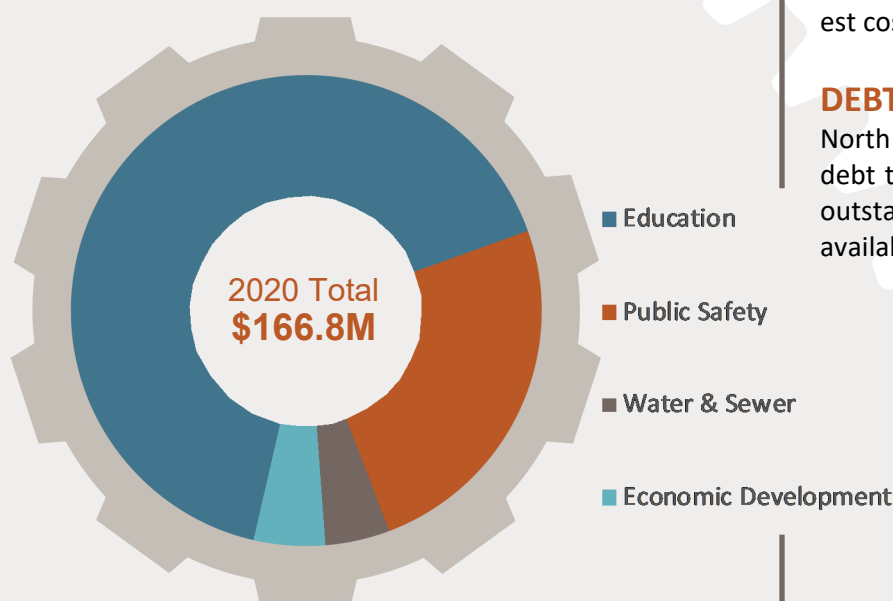


LONG-TERM DEBT OBLIGATIONS

The County's large capital improvement projects normally require long-term financing. The outstanding debt obligations consist of the following purposes: Education, Public Safety Jail Expansion, Water & Sewer Projects, Economic Development Data Center and new County Park.

As of June 30, 2020, the County's long-term debt totaled \$166.8M, an decrease of \$6.6M over prior year.

Uses of Outstanding Debt 2020



BOND RATING

The County obtains a credit rating or evaluation of its credit-worthiness by an independent rating agency. Standard and

AA+

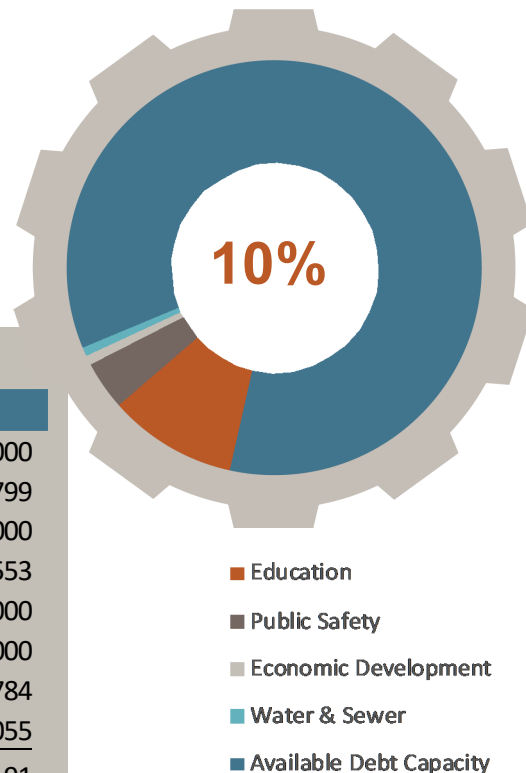
Poor's maintained the Catawba County's general obligation debt bond rating of AA+, for the 3rd consecutive year. Also, for the eleventh consecutive year, the County maintained its Aa1 bond rating from Moody's Investor Service.

This stable bond rating is a clear indication of the sound fiscal condition of the County, keeping interest costs low on the County's outstanding debt.

DEBT CAPACITY

North Carolina general statutes limit the amount of debt that a unit can issue. The County's total debt outstanding of \$166.8M is 10% of the legal debt available by general statute.

2020 County Debt Capacity



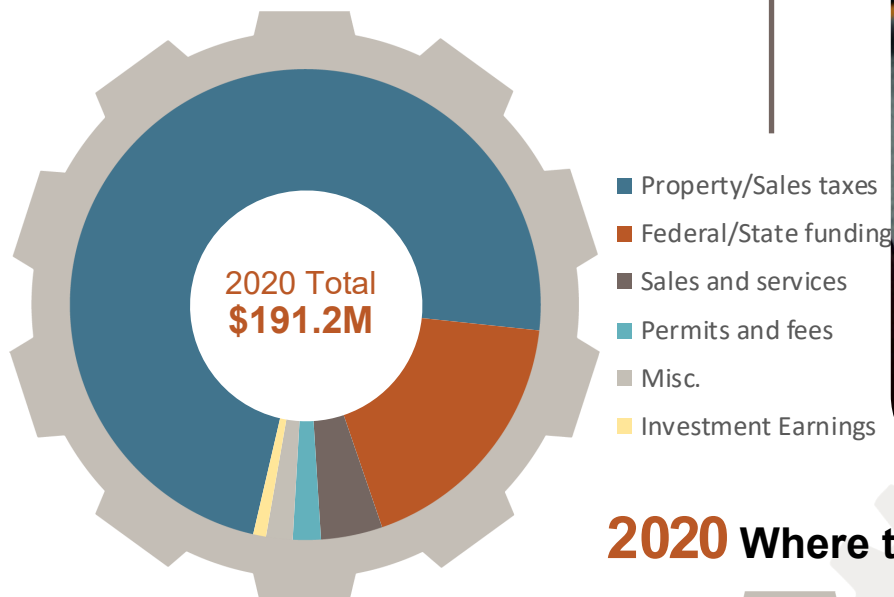
	2020	2019	2018
TOTAL DEBT OUTSTANDING - Primary Government			
Certificate of Participation	\$ 4,940,000	\$ 6,015,000	\$ 7,115,000
Installment Purchases	55,215,331	62,808,302	70,527,799
Qualified Zone Academy Bonds	100,000	150,000	200,000
Qualified School Const. Bonds	27,808,553	27,808,553	27,808,553
Limited Obligation Bonds	69,200,000	75,730,000	80,960,000
Federal Revolving Loan	750,000	825,000	900,000
NC Department of Commerce	540,796	1,070,988	1,590,784
Premium on long-term debt	8,228,913	8,997,984	9,767,055
Total Debt Outstanding	\$ 166,783,593	\$ 183,405,827	\$ 198,869,191

GENERAL FUND

The General Fund is the primary operating fund of the County and supports the regular day-to-day operations. This fund captures the general revenues and expenditures of primary governmental activities including education, public safety, human services, parks, libraries and general government. Unlike the information presented earlier, which focused on the government as a whole, the General Fund is presented using a current resources focus (amounts to be collected or paid in the near term).

In 2020, the General Fund expenditures of \$178 million were lower than budget by \$14.9 million. This conservative approach to spending is a hallmark of the County.

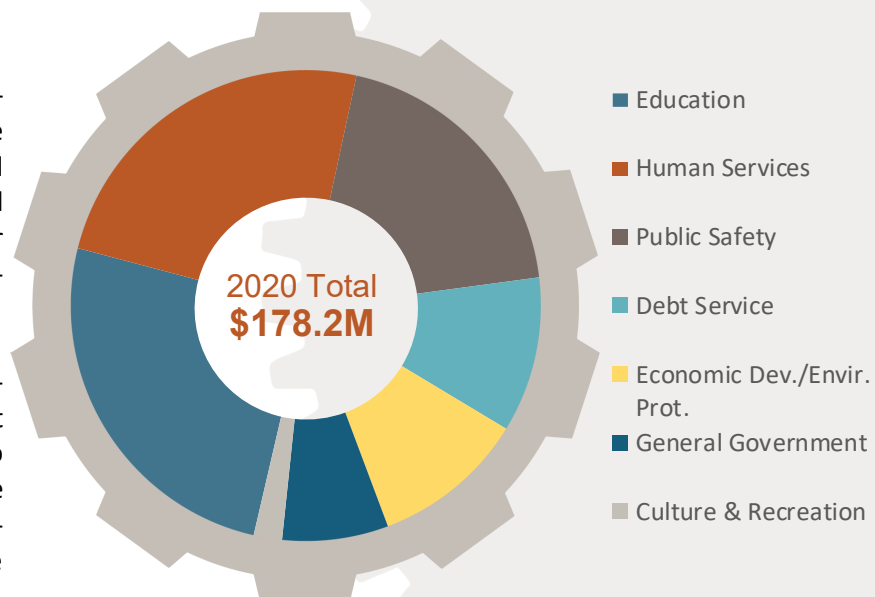
2020 Where the Money Comes From



2020 Where the Money Goes

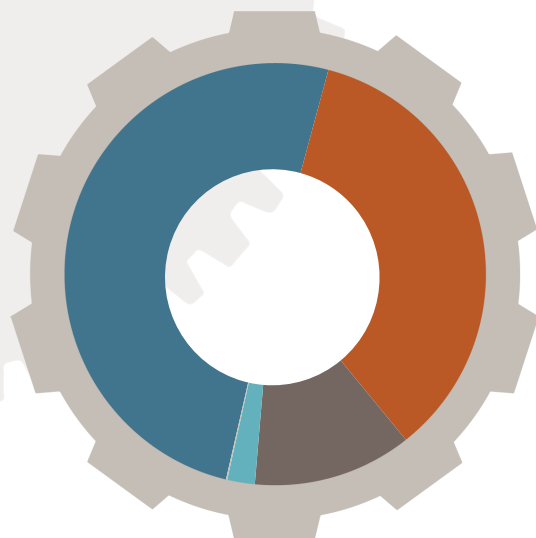
Property and Sales Tax represent the most significant source of revenue for the General Fund representing 73% of the total revenue collected. Other major sources of revenue, in the General Fund, are shown above.

Once the County collects revenues, the funds must be spent efficiently to provide services to citizens and businesses. The General Fund finances the regular day-to-day operations of the County.



FUND BALANCE (General Fund)

2020 Fund Balance



■ Unassigned
■ Restricted
■ Assigned
■ Nonspendable
■ Committed

Fund Balance is the difference between what is owned (assets) and what is owed (liabilities).

At June 30, 2020, the ending fund balance of the General Fund was \$97.9M.

Of this fund balance, \$49.6M is available for spending at the Board's discretion (referred to as unassigned fund balance.) The Board of Commissioners have determined that the County should maintain an available fund balance of at least 16% of general fund expenditures. This equates to 2 months of operating expenditures in case of unforeseen needs or opportunities, in addition to meeting the cash flow needs of the County. The County has consistently exceeded this goal.

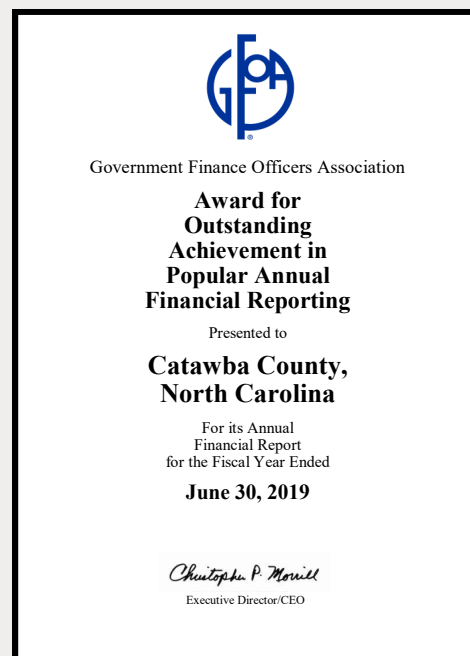
For FY2020, the County has available fund balance of 28% of total general fund expenditures.

Awards and Achievements

Catawba County is known across the nation as the home of an innovative county government. Our innovation is reflected in numerous awards. These awards are won in completion with thousands of other outstanding programs across the state and nation. Here are several of the most significant awards for FY2020.

The Government Finance Officers Association (GFOA) of the United States and Canada has given an **Award for Outstanding Achievement in Popular Annual Financial Reporting** to Catawba County for its Annual Financial Highlights report for the fiscal year ended June 30, 2019. This is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. Catawba County has received this award for the past twelve years.

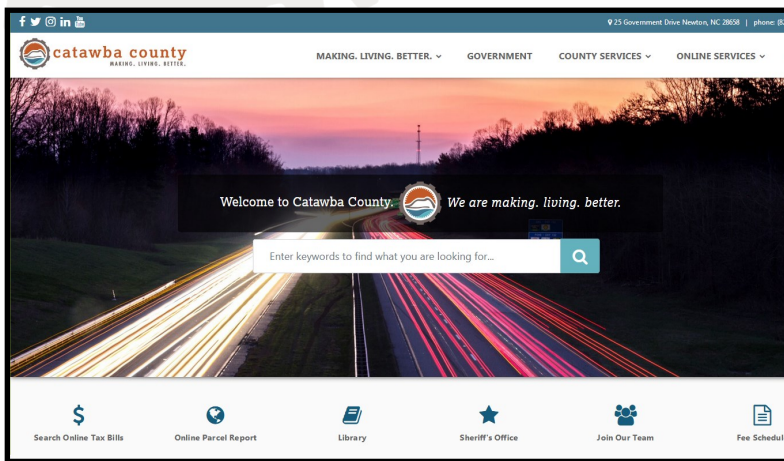
The Government Finance Officers Association (GFOA) of the United States and Canada presented the Finance Office the **Certificate of Achievement for Excellence in Financial Reporting** for the creation of an easily readable and understandable comprehensive annual financial report covering all funds



AWARDS & ACHIEVEMENTS

and financial transactions. This is the 38th consecutive year in which Catawba County has received the award.

The Government Finance Officers Association (GFOA) of the United States and Canada presented the Budget Office the **Distinguished Budget Presentation Award** for the development of an easily understood budget document which can be used by other government units or the average citizen. This is the 31st consecutive year in which Catawba County has received the award.



Visit Catawba County's Official Website
www.catawbacountync.gov

The County's website is an excellent source for information about County policies, services and events 24 hours a day, seven days a week. Find information on employment opportunities, community events, Board of Commissioner agendas, meeting hours, tax information and much more.

Logon to take advantage of many online services:

- Pay a tax bill
- Search the County library catalog
- Pay permit fee
- Review your property information
- Sign up for community alert system
- Use the online deed search
- Subscribe to the County newsletter
- Find the County on Facebook
- Follow Catawba County on Twitter
- Sign up for RSS feeds
- Access County forms...and more!



My Catawba County Mobile App

Finance Department

For more information on financial matters of Catawba County, please call the Finance Department at (828) 465-8210.



ABOUT THE COVER

Making. Living. Better.

- *Making* refers to the community's legacy as makers and doers: we make things happen.
- *Living* refers to quality of life: we enjoy our location, our amenities, and our people.
- *Better* refers to the community's 'can do' spirit; we work together to make a difference.

That story is enhanced by a graphic logo that visually represents many of these same themes:

- The *outer circle* resembles a gear, which symbolized Catawba County's legacy as makers and doers.
- The *inner circle* resembles a second gear, because two gears working together drive things forward. This represents Catawba County's collaborative spirit.
- The *nature scene*, with the foothills and the river, creates a sense of place for the County and symbolized its good quality of life.
- The *foothill* is an outline of Bakers Mountain, the highest and most visible peak in the County, and the *water* represents the Catawba River—two natural assets that speak to the County's remarkable outdoors.

Catawba County, North Carolina
Popular Annual Financial Report
Year Ended June 30, 2020



Prepared by Catawba County Finance Department