

Vandemere, NC



Budget Message
& Ordinance
FY 25/26

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Vandemere Town Council

Mayor

Sandra A. Snipes
Interim Finance Officer

Town Clerk

Sue Britt
Deputy Finance Officer



Commissioners

Carolyn Jones
Environmental and Public Health Department Head

Steve Lacy
Economic Growth and Development Department Head

David Snipes
Infrastructure Head

VACANT
Emergency Management Department Head

Koen VanMeeteren
Parks and Recreation Head

Vandemere Planning Board

Chair

Stacie Tindle
Economic Growth and Development

Co-Chair

Brenda Heiberg
Environmental and Public Health

Members

Jan Fredberg
Economic Growth and Development

Debbie Hudson
Parks and Recreation

Carla Bynes
Emergency Management

David Howlett
Infrastructure



Town of Vandemere

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Budget Message Fiscal Year 2025-2026

Dear Citizens of Vandemere and Members of the Board of Commissioners,

We are pleased to present the proposed Fiscal Year 2026 budget, totaling **\$ 1,322,373**. This budget reflects the courage, thoughtful planning, and fiscal responsibility of our municipal team, and it is the product of continued dedication to serving the Town of Vandemere. The FY25 budget proved to be a living document, undergoing approximately 15 amendments due to the addition and organization of various grants and projects. Black Mountain Software continues as our accounting platform; however, maximizing its utility remains a learning process that requires a considerable investment of time and the continued oversight of a professional accountant.

Over the past fiscal year, we proudly established a Planning Board, adopted a Strategic Plan, and began working closely with the Pamlico County Department of Economic Growth and local entrepreneurs. These initiatives are foundational to Vandemere's long-term success, as we actively plan for and build toward a thriving future.

Town of Vandemere *Agenda...*

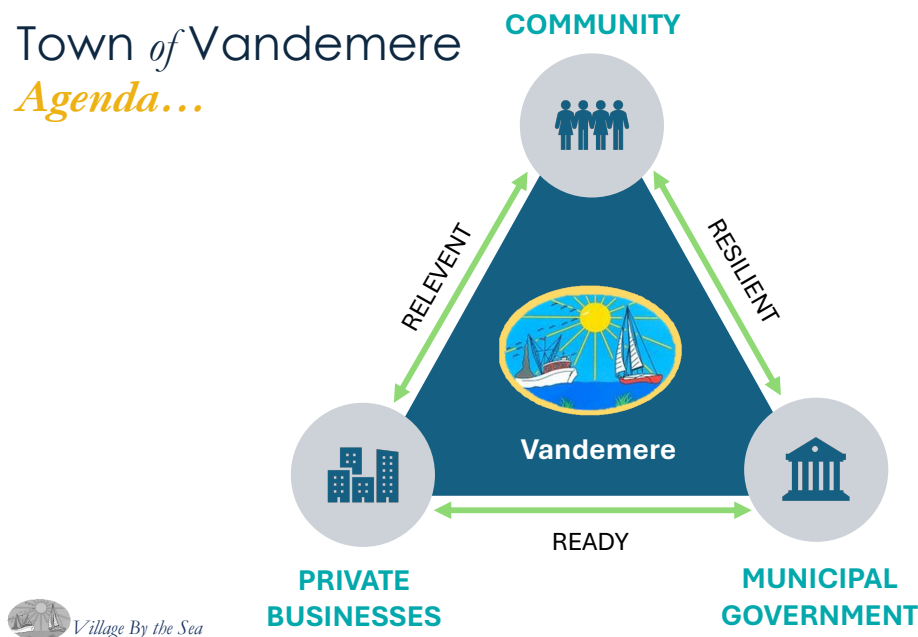


Figure 1- Vandemere Business Brunch

Vandemere Strategic Plan

The establishment of a Strategic Plan sets a direction for municipal leadership and the community. We are thankful for a participative community that shares their time and talents to support community cohesiveness and growth.



Figure 2- Vandemere Strategic Plan 2024 to 2029

The Town's municipal team has actively planned, pursued, and managed funding critical to Vandemere's resilience and long-term economic growth. This past year saw the successful launch and progress of several projects and grants in line with our adopted strategic plan:

In Motion:

- Culvert cleaning and drainage improvement
- Living shoreline planning and engineering
- Port Vandemere road improvement
- Community center master planning and engineering
- Updating Town ordinances and UDO
- Addressing abandoned homes, derelict cars and boats

Completed:

- New road signs for the Town
- Morton Building Clean-Up
- Sewer line upgrade
- Tractor grant fund allocation

Tax Collection

Tax dollars are necessary to collect in order to sustain and continue to improve the Town.

There were no increases in the property tax rate of \$0.23 cents per \$100 valuation. The municipal vehicle tax rate remains at \$5.00 per registered vehicle. Our current property tax collection rate decreased from 95.26% to 94.45%. We will continue to work with our residents and the county to improve our tax collection rate.

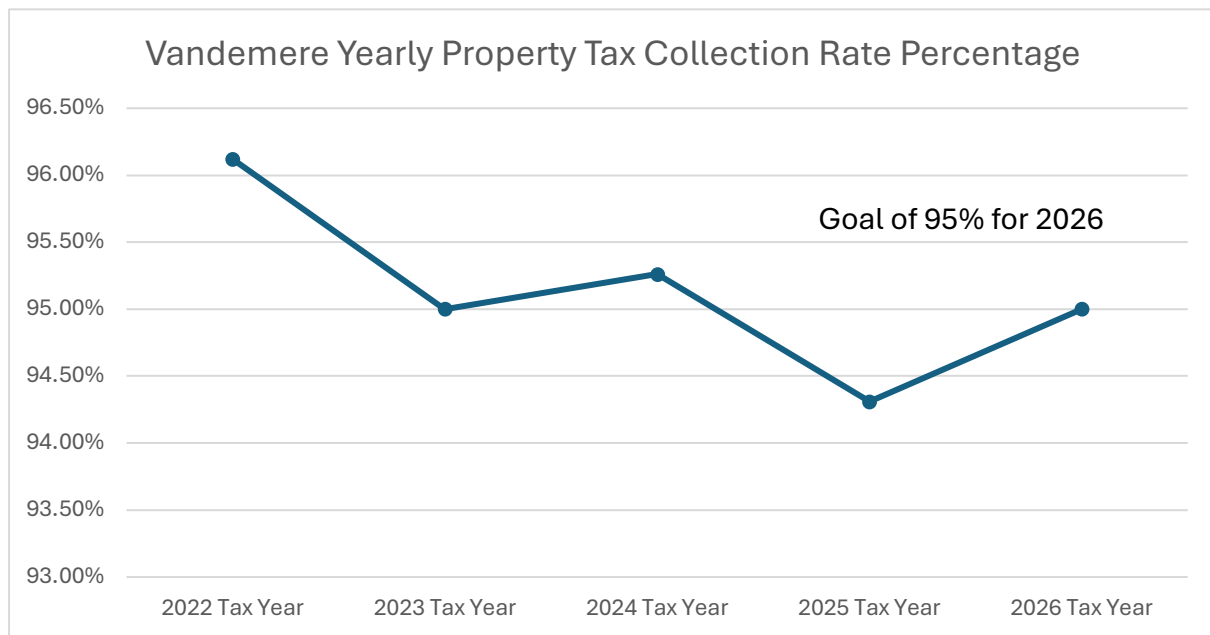


Figure 3- Vandemere Yearly Property Tax Collection Rate Percentage

Sanitation

Sanitation services are vital to preserving Vandemere's environmental quality and overall public health. These services are mandatory for all property and business owners, and currently cost the Town approximately \$25,044 annually. However, rising service costs and persistent nonpayment remain significant challenges. While delinquent accounts are sent to the Pamlico County Tax Office for collection, a substantial number remain unpaid—nearly 17% of sanitation accounts are on the tax collection list due to nonpayment.

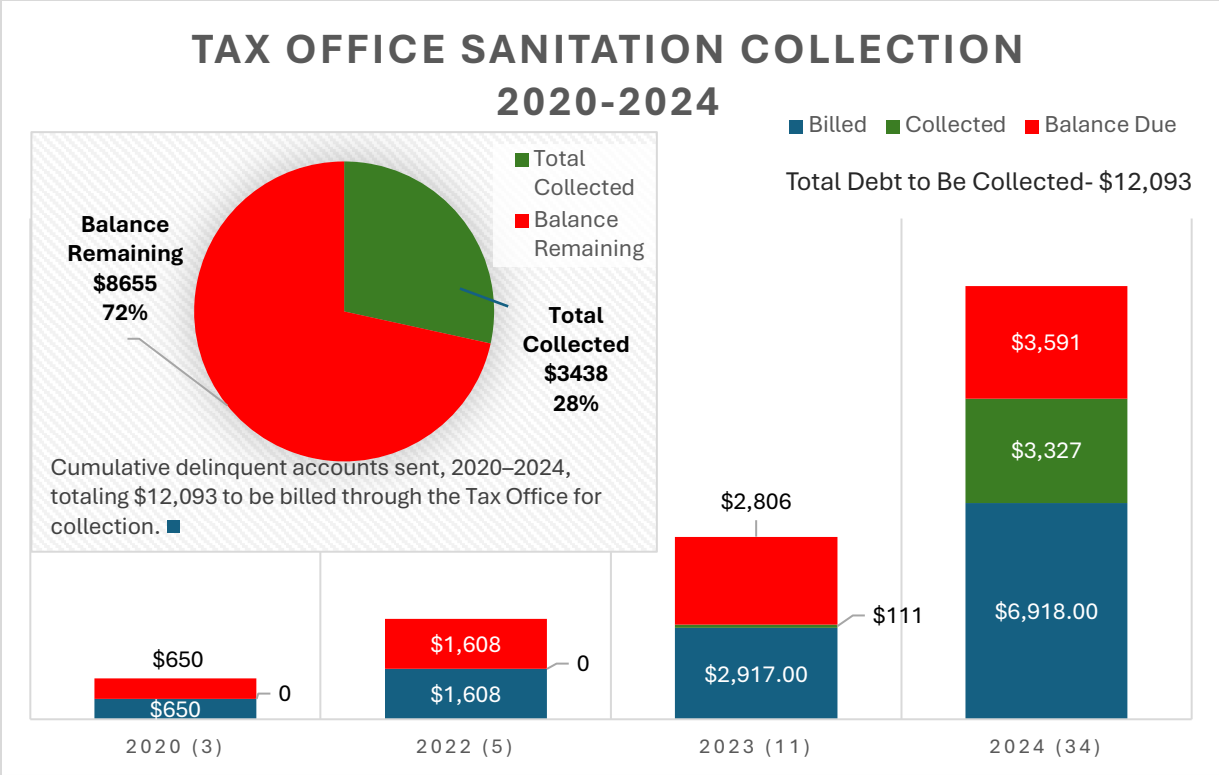


Figure 4- Tax Office Sanitation Collection 2020-2024; no data available for 2021. The Stack Chart- Numbers in parenthesis reflect the number of accounts reported to the Tax Office for collection. Stack Chart is noncumulative over years.

Unpaid sanitation bills are ultimately covered by the Town’s general operating account, which strains resources and undermines our financial readiness. As an intercoastal community, Vandemere must maintain sufficient reserves to respond quickly to natural disasters—such as hurricanes and flooding—by clearing roads, restoring utilities, and managing storm debris. When sanitation revenues fall short, emergency preparedness suffers.

To improve tracking and encourage timely payments, the finance team aligned sanitation billing to a calendar year (January–December), allowing for more effective follow-up. Late notices and phone calls were issued to delinquent customers, and this approach proved successful for residents who pay annually or quarterly. However, recovering funds from accounts placed with the tax office continues to be a challenge.

The Town remains committed to working with residents and the County to identify more effective strategies for improving compliance with the sanitation contract. Without improved collection rates, the Town may be forced to consider service adjustments or rate increases to sustain operations.

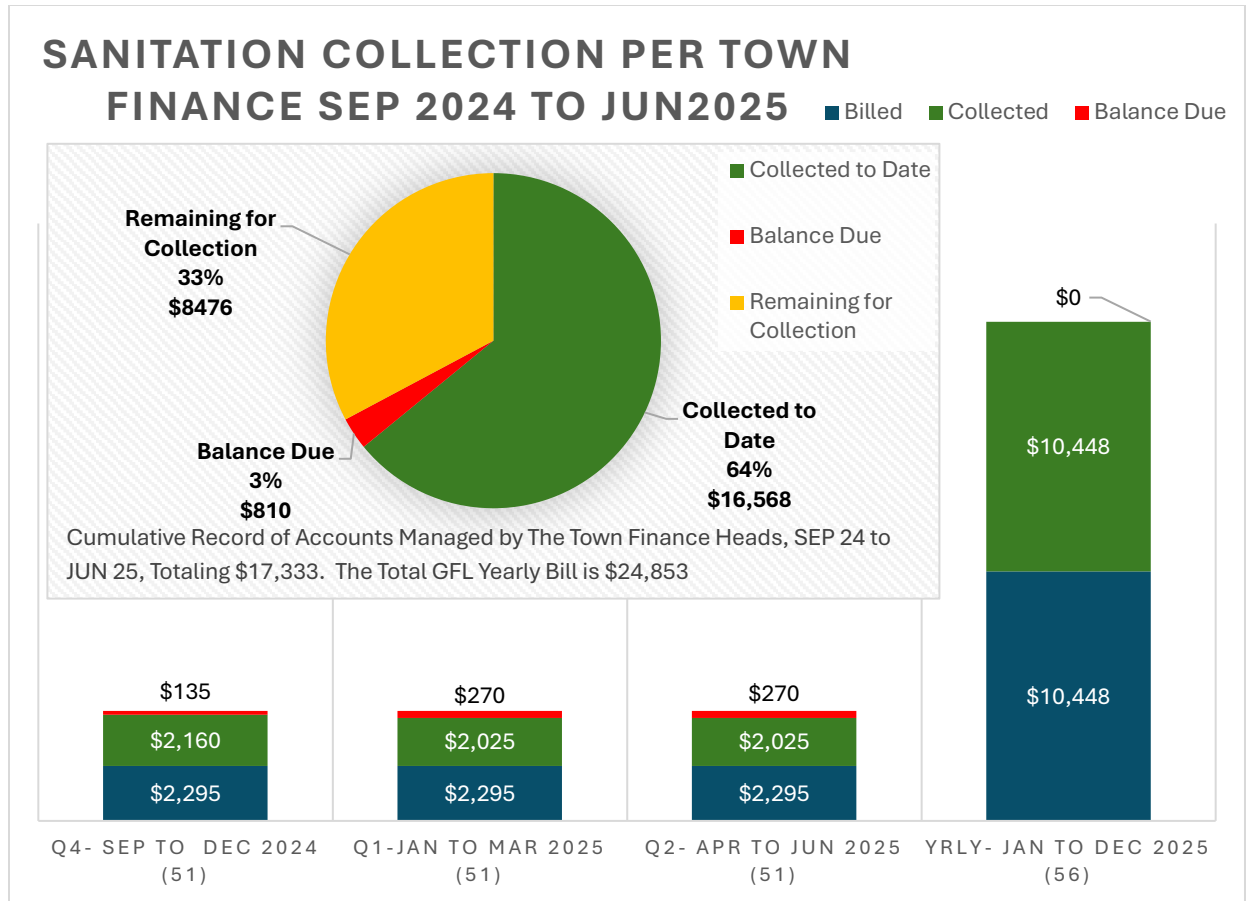


Figure 5- Sanitation Collection Per Town Finance SEP 2024 to JUN 2025; The Stack Chart- Numbers in parenthesis reflect the number of accounts billed for the specific period. Each graphed stack stands alone.

Stormwater Utility Fund

The Town created a Stormwater Utility Fund in the 2023–2024 budget and kept it going with limited funding in 2024 to 2025. As a coastal town, it’s important for Vandemere to have money set aside to manage stormwater and drainage. This helps the Town:

- Clean and repair storm drains and pipes
- Handle runoff from roads and properties
- Prevent flooding in neighborhoods
- Keep pollution out of our rivers and creeks
- Follow environmental rules like those from the EPA

In many small towns, this type of fund is supported by a stormwater fee—usually around **\$36 per year for each property**. Right now, the fund has no steady source of income. It will be up to the Board of Commissioners to decide how to pay for this in the future, so the Town can keep up with stormwater needs and be ready for heavy rain and flooding.

FY 24-25 Estimated Revenue/Expenditures Vs Actual Revenue/Expenditures

Revenues

The estimated revenue budget for FY 2024-2025 was \$150,565, while actual revenues came in at \$149,188; a difference of \$1,377, or less than 1% below projections. This slight variance reflects a close alignment between anticipated and actual revenues, demonstrating prudent forecasting and consistent revenue performance.

Expenditures

At the end of FY 2024/2025, \$14,679 in budgeted expenses were not used. This leftover amount can help pay back money taken from the general fund last year and also reduce the amount needed from the general fund for FY 2025–2026.

FY 25-26 Revenue Disbursement

The FY 25-26 estimated revenue funds were disbursed amongst five departments and four other categories necessary to meet the Town’s fiscal responsibilities. After reducing departmental expenditures in accordance to the estimated revenues, \$10,580 had to be appropriated from Town savings to balance the budget. This is noted in the proposed budget ordinance on page 11, Section one, Schedule G.

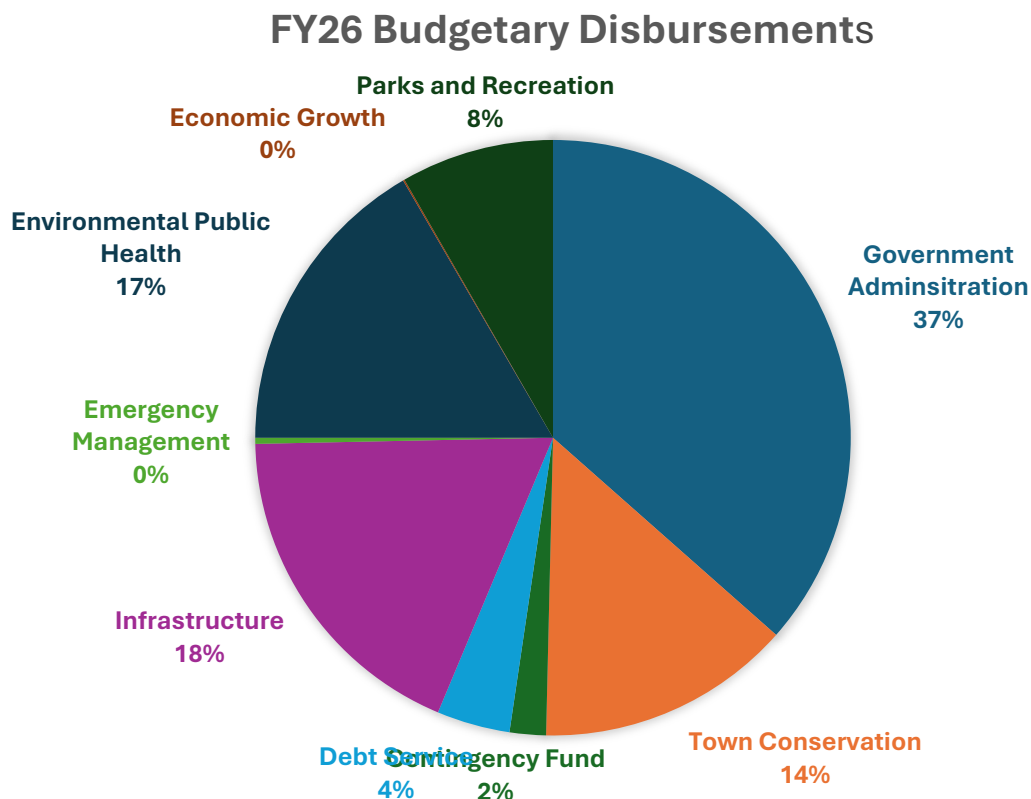


Figure 6- FY26 Budgetary Disbursements

Future Focus

Vandemere's leadership remains committed to progress and improving the quality of life for all residents. The Waterfront Park continues to be a centerpiece of community life and a key attraction, supported by a growing online presence and creative, budget-friendly marketing efforts. Dedicated volunteers, civic partners, and local entrepreneurs play an essential role in helping our town grow and thrive.

Looking ahead, we aim to strengthen our operations through a series of thoughtful improvements. These may include adopting a new policy to manage sanitation billing and collections, routinely reviewing utility bills to monitor and reduce power usage and making full use of available funding and in-house resources to repair and improve public infrastructure. These efforts reflect our commitment to smart, efficient stewardship of public funds.

The true strength of Vandemere lies in its people. The proposed FY26 budget—prepared in accordance with the Local Government Budget and Fiscal Control Act—supports continued growth, resilience, and community engagement. Thank you for your time, support, and partnership. Together, we are building a stronger Vandemere—today and for generations to come.



Sandra A. Snipes
Mayor / Finance Officer
Town of Vandemere, NC



Sue Britt
Clerk / Deputy Finance Officer
Town of Vandemere, NC

2025-2026
Budget Ordinance

BE IT ORDAINED BY THE GOVERNING BOARD OF VANDEMERE, NORTH CAROLINA:

SECTION 1: GENERAL FUND REVENUE ESTIMATES

The following revenues are estimated to be available in the General Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026

Schedule A: Tax Revenues

Current year's real property taxes	\$ 52,000
Current year's motor vehicle taxes	\$ 5100

Total Estimated Tax Revenues	\$ 57,100
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Schedule B: Intergovernmental

Beer and Wine Tax	\$ 900
Local Option Sales Tax	\$ 25,000
Solid Waste Disposal Tax	\$ 190
Franchise Tax	\$ 8,450
Powell Bill Funds	\$ 18,000
Storm Water Fund	\$ 2,000

Total Estimated Intergovernmental Revenues	\$ 54,540
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Schedule C: Investment Income

Bank Interest Earnings	\$ 548
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Total Estimated Investment Income Revenues	\$ 548
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Schedule D: Sales and Services

Building Lease	\$ 6,600
Sanitation Fees	\$ 15,784

Total Estimated Sales and Services Revenues	\$ 22,384
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Schedule E: Fees and Fines

Planning and Zoning Fees	\$ 600
Recreation and Program Fees	\$ 1000
RV Applications Fee	\$ 0

Bank Fees	\$ 0
Total Estimated Fees and Fines Revenues	\$ 1600

<u>Schedule F: Donations</u>	
Park Donations	\$ 3834
Total Estimated Donation Revenues	\$ 3834

<u>Schedule G: Fund Balance Appropriations</u>	
Fund Balance Appropriated	\$ 12,222
Total Estimated Fees and Fines Revenues	\$ 12,222

TOTAL GENERAL FUND REVENUE ESTIMATES: \$ 152,228

SECTION 2: GENERAL FUND APPROPRIATIONS

The following amounts are hereby appropriated from the General Fund for the operation of the Town government and its related activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts previously established for the Town of Vandemere:

Schedule A: Government Administration
Items and tasks needed to support the plans and operations of the town

Total Estimated Expenses for Government Administration	\$ 55,700
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Schedule B: Town Conservation
Maintenance and upkeep of Town property and resources to sustain good working order

Total Estimated Expenses for Town Conservation	\$ 21,130
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Schedule C: Parks and Recreation
Maintenance and upkeep of Parks and coordination with Town events

Total Estimated Expenses for Parks and Recreation	\$ 12,684
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Schedule D: Economic Growth and Development
Strategizing, planning, and implementing process to promote economic prosperity and sustainable development

Total Estimated Expenses for Economic Growth and Development	\$ 125
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Schedule E: Environmental Public Health

Develop and maintain plans and programs to safeguard environmental and public health

Total Estimated Expenses for Environmental Public Health **\$ 25,325**

Schedule F: Emergency Management

Develop and maintain plans and programs to reduce Town vulnerability and cope with disasters

Total Estimated Expenses for Emergency Management **\$ 200**

Schedule G: Infrastructure

Oversee and maintain systems such as power, roads, communication services

Total Estimated Expenses for Infrastructure **\$ 28,000**

Schedule H: Contingency Funds

Funds available in the event of budgeting deficiencies or adverse events

Total Estimated Expenses for Contingency Funds **\$ 3,000**

Schedule I: Debt Service

Town Mortgage Debt

Total Estimated Expenses for the Debt Service **\$ 6,064**

TOTAL GENERAL FUND APPROPRIATIONS: \$152,228

SECTION 3: PROJECTS AND GRANTS RESERVE FUND – REVENUE ESTIMATES

It is estimated that the following revenues will be available in the Projects and Grants Reserve Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Schedule A: Projects and Grants

Port Vandemere Real Estate Sales Appropriated **\$ 21,371**

Vandemere Pier Project Community Donations Appropriated **\$ 2,386**

Stream Flow Rehabilitation (Strap) **\$ 460,776**

Resilient Coastal Community Program (RCCP) Phase 3 **\$ 45,870**

RCCP Phase 4	\$ 209,124
Disaster Recovery Mitigation Grant (DRMG)	\$ 368,012
Federal Emergency Management Agency (FEMA) for Hurricane Florence	\$ 17,606
Rural Community Capacity (RC2)	\$ 45,000

TOTAL ESTIMATED PROJECT AND GRANT REVENUES: \$ 1,170,145

SECTION 4: PROJECTS AND GRANTS RESERVE FUND – APPROPRIATIONS

The following amounts are hereby appropriated from the Projects and Grants Reserve Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts previously approved by the Town of Vandemere:

Schedule A: Projects

Sewer Line Extension <i>Real Estate Funds</i>	\$ 21,371
Vandemere Fishing Pier Project <i>Community Donations</i>	\$ 2,386
Living Shoreline Planning <i>RCCP Phase 3 Funding</i>	\$ 48,870
Town Ditch Debris Removal <i>RCCP Phase 4 Funding</i>	\$ 209,124
Port Vandemere Road Improvement <i>DRMG Funding</i>	\$ 368,012
Town Culvert/ Ditch Cleaning and Debris Removal <i>StRaP Funding</i>	\$ 460,776
Waterfront Park Repair <i>FEMA Funding for Hurricane Florence</i>	\$ 17,606
Community Center Planning <i>RC2 Funding</i>	\$ 45,000

TOTAL PROJECT AND GRANT APPROPRIATIONS: \$ 1,170,145

SECTION 5: SUMMARY OF TOTAL BUDGET

The Town of Vandemere's estimated total budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026, is as follows:

Total General Fund Appropriations	\$ 152,228
Total Estimated Project and Grant Reserve Fund Appropriations	\$ 1,170,145

TOTAL FY 2025-2026 OPERATIONAL BUDGET: \$ 1,322,373

SECTION 6: TAXATION

There is hereby levied a tax at the rate of \$0.23 cents per \$100 valuation of property as listed for taxes as of January 1, 2025, for the purposes of raising revenue listed "Current Year's Real Property Taxes" in the General Fund in Section 1 of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of \$21,892,161 and an estimated rate of collection of 94.45%.

SECTION 7: BUDGET ADMINISTRATION AND AUTHORITY

This section outlines the financial responsibilities and administrative authority delegated to the governing board, department heads, and finance officers for managing appropriations, budget transfers, and contractual obligations

Department Head Authority

Department Heads are hereby authorized to transfer appropriations within their own departmental budgets under the following condition:

- a. Transfers are limited to line-item expenditures within their department.
- b. All such transfers must be coordinated with the Finance Officer or Deputy Finance Officer.
- c. These internal transfers do not require approval by the Governing Board.

Finance Officer and Deputy Finance Officer Authority

The Finance Officer or Deputy Finance Officer is hereby authorized to manage appropriations and financial operations as follows:

- a. Transfer funds between line-item expenditures within a department without limitation, in collaboration with the department head and without board approval.
- b. Manage and prepare budget amendments involving transfers between departments, in collaboration with department heads, for approval and adoption by the Governing Board.
- c. Administer regularly budgeted contracts not exceeding \$10,000 annually without prior board approval.

- d. Make temporary cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any such advance that exceeds 60 days or remains outstanding at the end of the fiscal year must be approved by the Board.

Governing Board Oversight

The following actions require approval by the Board of Commissioners:

- a. The use of contingency funds.
- b. Any changes constituting a formal budget amendment.
- c. The initiation of new services or contractual obligations exceeding \$10,000 annually.
- d. Approval of the annual audit contract.
- e. Any interfund cash advances or transfers that remain outstanding at the close of the fiscal year.

Limitation on Recurring Obligations

No transfer or budget adjustment—whether made by department heads or approved by the Board—may result in an increase in recurring obligations, such as salaries, benefits, or permanent staffing, without a formal budget amendment.

SECTION 8: RESPONSIBILITIES

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, the Board of Commissioners holds ultimate responsibility for the financial management and oversight of the Town of Vandemere. All delegated authority described herein shall be exercised in compliance with applicable state laws and policies adopted by the Board.

Copies of this budget ordinance shall be furnished to the Clerk, to the Governing Board, and to the Budget / Finance Officers to be kept on file by them for their direction in the disbursement of funds.

Adopted this 23rd day of June, 2025

Mayor: *Santha Srinivas*

Town Seal

Clerk: *Sue Britt*



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