



Town of Vandemere, North Carolina
FY 2026-2027
Budget Message and Ordinance

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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

VACANT
Economic Growth and Development

Debbie Hudson
Parks and Recreation

Carla Bynes
Emergency Management

David Howlett
Infrastructure

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Town of Vandemere

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Vandemere, North Carolina 28587

Office: (252) 745-5473 | 5480

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FISCAL YEAR 2026–2027 BUDGET MESSAGE

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

We are pleased to present the proposed Fiscal Year (FY) 2026–2027 Budget, totaling \$1,374,607, for the Town of Vandemere. This budget reflects the continued dedication, careful planning, and fiscal responsibility of the Town’s leadership, staff, volunteers, and community partners. As a small coastal municipality with limited financial resources, Vandemere continues to prioritize responsible stewardship of public funds while maintaining essential services, improving infrastructure, and planning strategically for the future.

FY 2025–2026 Summary

The FY 2025–2026 budget remained a living document throughout the fiscal year and required nine amendments due to active grant administration, infrastructure projects, and evolving operational needs. Overall, the budget demonstrated prudent forecasting and consistent revenue performance.

	Fund 10 Operating Account	Fund 20 Powell Bill Fund
Revenue		
Estimated revenue	\$144,228	\$45,023
Actual revenue	\$134,896	\$17,576
Difference	(-) \$9332	(-) \$27,447
	• \$10,000 appropriated from savings account	• \$27,447 appropriated from Powell Bill account
Expenditure		
Estimated expenditure	\$144,228	\$45,023
Actual expenditure	\$129,037	\$45,022
Difference	(+) \$15,191	(-) \$1
Total Revenue Less Expenditures		
Actual revenue	\$134,896	\$17,576
Actual expenditure	\$129,037	\$45,022
Minus Donations	(-) \$3,196	NA
Total Revenue	\$2,663	(-) \$27,446

Table 1- Revenue vs Expenditures

During the fiscal year, the Town achieved several important milestones consistent with Vandemere's Strategic Plan that will positively impact future economic growth and stability. These accomplishments include completion of master planning for the future Community Center, planning and permitting activities for the Living Shoreline Project, modernization and adoption of environmental health ordinances, continued advancement of infrastructure improvements, and ongoing stormwater drainage projects. These initiatives represent meaningful steps toward preserving Vandemere's character while preparing responsibly for future growth and resiliency.

Tax Collection

For Fiscal Year 2026-2027, the Board has voted to levy a tax rate of \$0.23 per \$100 as of January 1, 2026. This rate is based on a total valuation of property for the purposes of taxation of approximately \$21,892,161 and an estimated rate of collection of 93.07%. The municipal vehicle tax rate remains at \$5.00 per registered vehicle. Our current property tax collection rate decreased from 94.45% to 93.04%. This demonstrates a steady decline from 2022 when the collection rate was above 96%.

Sanitation Program

Sanitation services remain an essential public health function for the Town of Vandemere and maintaining an affordable and sustainable service for residents remains a priority. However, sanitation revenues continue to fall short of annual operating costs due to delinquent accounts and collection challenges. As a result, a portion of program expenses must be subsidized through General Fund revenues and fund balance appropriations.

During FY 2026–2027, the Town will transition sanitation billing and collection to the Pamlico County Tax Office. The Town's administrative staff will continue to oversee customer service, compliance efforts, and public outreach to encourage participation in the mandatory sanitation program. This transition is expected to improve collection rates, strengthen the long-term sustainability of the program, and reduce reliance on General Fund resources.

Stormwater Utility Fund

The Town continues to recognize the growing importance of stormwater management and flood resiliency. As a low-lying coastal community, Vandemere faces increasing challenges associated with heavy rainfall, drainage maintenance, roadway flooding, erosion, and environmental compliance obligations. The Stormwater Utility Fund was established to begin preparing for these long-term infrastructure and resiliency needs; however, the fund currently operates without a dedicated recurring revenue source.

Establishing a sustainable stormwater funding mechanism remains a priority to ensure the Town can address drainage improvements, flood mitigation, regulatory compliance, and long-term infrastructure resilience without placing undue pressure on the General Fund. In order to be compliant with maintaining a Stormwater Utility Fund, the finance team will appropriate \$2000 yearly, starting FY 2026-2027, to meet this requirement. Future stormwater obligations will likely require additional investment to maintain drainage systems, improve flood mitigation efforts, protect water quality, and preserve public infrastructure.

FY 2026–2027 Projections and Initiatives

The Board of Commissioners remains mindful of the financial impact that rising costs can have on Vandemere residents while also recognizing the need to responsibly fund essential municipal services and infrastructure. Looking ahead, the Town will continue to pursue operational efficiencies, grant opportunities, and beneficial municipal programs to support sound growth while striving to balance affordability for taxpayers with long-term stability and community resilience in mind.

Accounting System Modernization

During FY 2026–2027, the Town plans to transition from Black Mountain Software to QuickBooks Online. This transition is intended to improve accessibility, reduce software costs, simplify financial reporting, and enhance understanding of municipal finances for staff and elected officials.

Economic Development and Resiliency Planning

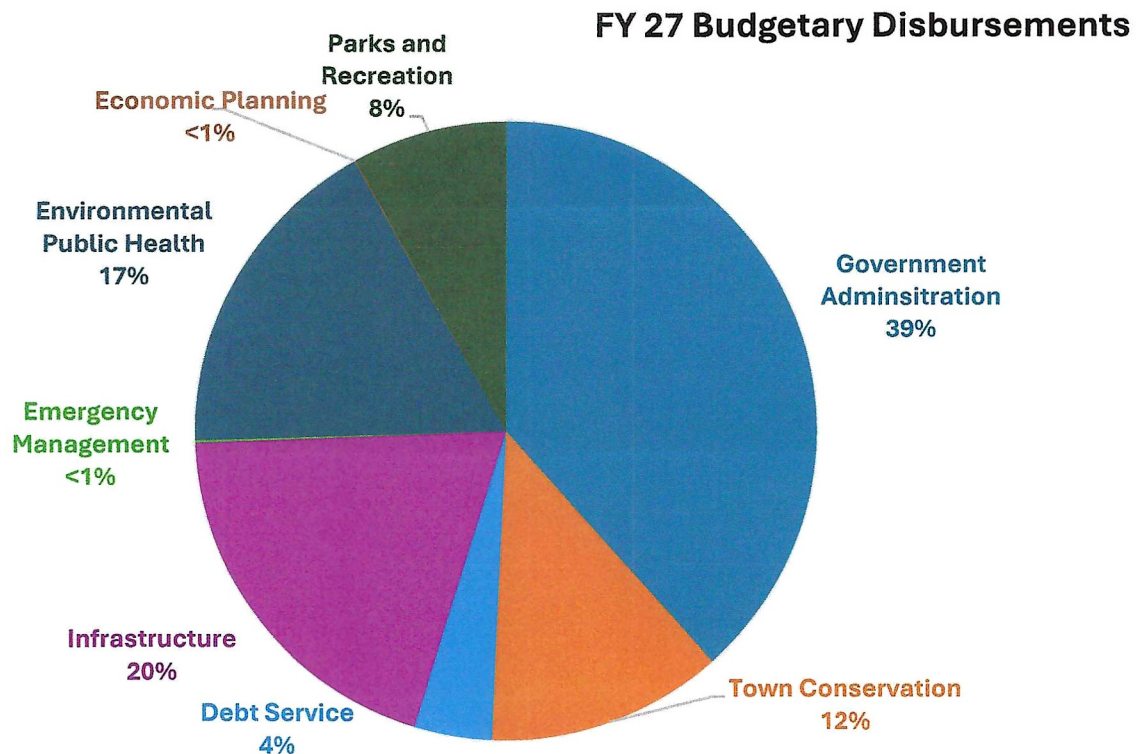
The Town of Vandemere continues positioning itself for long-term economic resiliency and sustainable growth through regional partnerships and strategic planning initiatives. Beginning in FY 2026–2027, Vandemere will serve as the pilot community for East Carolina University's Blue Economy Corridor Initiative focused on coastal economic planning and development.

This partnership will provide the Town with valuable technical assistance, economic analysis, and planning support intended to strengthen Vandemere's long-term economic vitality while preserving its coastal character and environmental resources. As the pilot community, Vandemere will help shape strategies that may serve as a model for other coastal communities seeking to balance economic growth, environmental stewardship, waterfront development, and community resiliency.



FY 2026–2027 Revenue Disbursement

The FY 2026–2027 estimated revenues have been allocated among five departments and several other categories necessary to meet the Town’s fiscal responsibilities. Currently, appropriated funds from the available fund balance are not warranted.



The true strength of Vandemere lies in its residents, volunteers, civic partners, and community leaders whose continued support makes progress possible. The proposed FY 2026–2027 Budget, prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act, reflects the Town’s ongoing commitment to fiscal responsibility, transparency, resiliency, and community service.

Thank you for your continued support and partnership as we work together to build a stronger Vandemere for current and future generations.

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

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



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FISCAL YEAR 2026-2027 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, 2026, and ending June 30, 2027.

Schedule A: Tax Revenues

Current year's real property taxes	\$ 51,000
Current year's motor vehicle taxes	\$ 5,500
Schedule A Total	\$ 56,500

Schedule B: Intergovernmental

Beer and Wine Tax	\$ 700
Local Option Sales Tax	\$ 25,000
Solid Waste Disposal Tax	\$ 190
Franchise Tax	\$ 8,100
Powell Bill Funds (restricted)	\$ 17,500
Schedule B Total	\$ 51,490

Schedule C: Investment Income

Bank Interest Earnings	\$ 450
Schedule C Total	\$ 450

Schedule D: Sales and Services

Building Lease	\$ 6,600
Sanitation Fees	\$ 25,872
Schedule D Total	\$ 32,472

Schedule E: Services, Fees, and Fines

Recreation and Program Services	\$ 1,000
Permitting, Planning, and Zoning Fees	\$ 300
Ordinance Violations and Bank Fines	\$ 0
Schedule E Total	\$ 1,300

Schedule F: Donations

Departmental Donations	\$ 0
Schedule F Total	\$ 0

Schedule G: Fund Balance Appropriations

Parks and Recreation- Donation Fund Balance Forwarded	\$ 3,196
Fund Balance Appropriated	\$ 4,470
Schedule G Total	\$ 7,666

Total General Fund Revenue Estimates \$ 149,878

SECTION 2: GENERAL FUND – APPROPRIATIONS

The following estimated expenses 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, 2026, and ending June 30, 2027 in accordance with the chart of accounts previously established for the Town of Vandemere:

Schedule A: Government Administration **\$ 57,570**

Items and tasks needed to support the plans and operations of the town

Schedule B: Town Conservation **\$ 18,400**

Maintenance and upkeep of Town property and resources to sustain good working order

Schedule C: Parks and Recreation **\$ 12,071**

Maintenance and upkeep of Parks and coordination with Town events

Schedule D: Economic Growth and Development **\$ 100**

Strategizing, planning, and implementing process to promote economic prosperity and sustainable development

Schedule E: Environmental Public Health **\$ 25,973**

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

Schedule F: Emergency Management **\$ 200**

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

Schedule G: Infrastructure **\$ 29,500**

Oversee and maintain systems such as power, roads, communication services, Powell Bill and Stormwater funding

Schedule H: Debt Service **\$ 6,064**

Town Mortgage Debt

Total General Fund Appropriations: \$149,878

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, 2026, and ending June 30, 2027:

Schedule A: Projects and Grants Revenues

Rural Community Capacity (RC2) Building Program	\$ 3,500
Vandemere Pier Project Funds Appropriated	\$ 10,000
Vandemere Pier Project Community Donations Appropriated	\$ 2,386
Department of Environmental Quality (DEQ); Water Access Grant	\$ 167,700
Duke Energy Foundation Grant	\$ 7,000
Stream Flow Rehabilitation (StRAP)	\$ 451,537
Resilient Coastal Communities Program (RCCP); Phase 4- Living Shoreline	\$ 565,000
Federal Emergency Management Agency (FEMA); Hurricane Florence	\$ 17,606

Total Projects and Grants Revenues: \$1,224,729

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, 2026, and ending June 30, 2027, in accordance with the chart of accounts previously approved by the Town of Vandemere:

Schedule A: Projects and Grants Appropriations

Vandemere Community Center <i>RC2 Grant</i>	\$ 3,500
Vandemere ADA Public Fishing Pier <i>Fund Balance Appropriated</i> <i>DEQ Grant</i> <i>Community Donations</i> <i>Pier Project In-Kind and Matching Funds</i>	\$ 180,086
Living Shoreline Planning <i>RCCP Phase 4</i>	\$ 565,000
Heritage Connection Trail <i>Duke Energy Foundation</i>	\$ 7,000
Town Ditch Cleaning and Debris Removal <i>StRAP Funding</i>	\$ 451,537
Waterfront Park Repair <i>FEMA Funding; Hurricane Florence</i>	\$ 17,606

Total Projects and Grants Appropriations: \$1,224,729

SECTION 5: TOTAL BUDGET SUMMARY

The Town of Vandemere's estimated total budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027, is as follows:

Total General Fund Appropriations	\$ 149,878
Total Estimated Project and Grant Reserve Fund Appropriations	\$1,224,729
Total FY 2026-2027 Operational Budget	\$1,374,607

SECTION 6: TAXATION

For Fiscal Year 2026-2027, the Board has voted to levy a tax rate of \$0.23 per \$100 as of January 1, 2026. This rate is based on a total valuation of property for the purposes of taxation of approximately \$21,892,161 and an estimated rate of collection of 93.07%.

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 conditions:

- 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 20th day of July, 2026

Mayor: *Samela Siggins*

Clerk: *Sue Britt*

Town Seal

