

Picture by Barbie Harvey



VANDEMERE, NC

2024 - 2025 Budget Message and Ordinance

Setting The Vandemere Direction

Vandemere Town Council

Mayor

Sandra A. Snipes
Interim Finance Officer

Commissioners

Carolyn Jones
Environmental and Public Health Department Head

Steve Lacy
Economic Growth and Development Department Head

David Snipes
Parks and Recreation Department Head

Judy Thaanum
Emergency Management Department Head

Danny Wooten
Infrastructure Department Head

Town Clerk

Sue Britt
Deputy Finance Officer

Vandemere Planning Board

Chair

William Sanderson
Emergency Management

Members

Jan Fredberg
Economic Growth and Development

David Howlett
Infrastructure

Brenda Heiberg
Environmental and Public Health

Debbie Hudson
Parks and Recreation



Town of Vandemere

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Budget Message Fiscal Year 2024-2025 (FY25)

Dear Citizens of Vandemere and Board of Commissioners,

It is our pleasure to present the proposed FY25 budget totaling \$1,072,289; a growth rate of 187% from the previous fiscal year. This type of trajectory can be accredited to the leadership's diligence over the past five years in planning, procurement, and implementation of funds to increase the resiliency and economic growth of Vandemere. This is in keeping with our leadership goal to "uplift Vandemere and improve quality of life."

Vandemere success is community driven. The leadership team values the volunteer efforts of all its residents. To sustain success, it is important to gain the continued trust, time, and talents of our community. Expanding capacity to manage projects only happens with community involvement, and is cornerstone to making sure all allocated funds work in favor of the Town. Everyone's help counts!

Tax dollars are necessary to collect in order to sustain and continue to improve the Town. The proposed FY25 budget is balanced with its residents in mind. 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 2024 property tax collection rate is at 95.26% for the calendar year (January to December), which is slightly higher than the collection rate for the entire 2023 calendar year. We will continue to work with our residents and the county to improve our tax collection rate for the remainder of 2024, and set a goal for the 2025 tax year of 96.26% property taxes collected for Vandemere by December 2025.

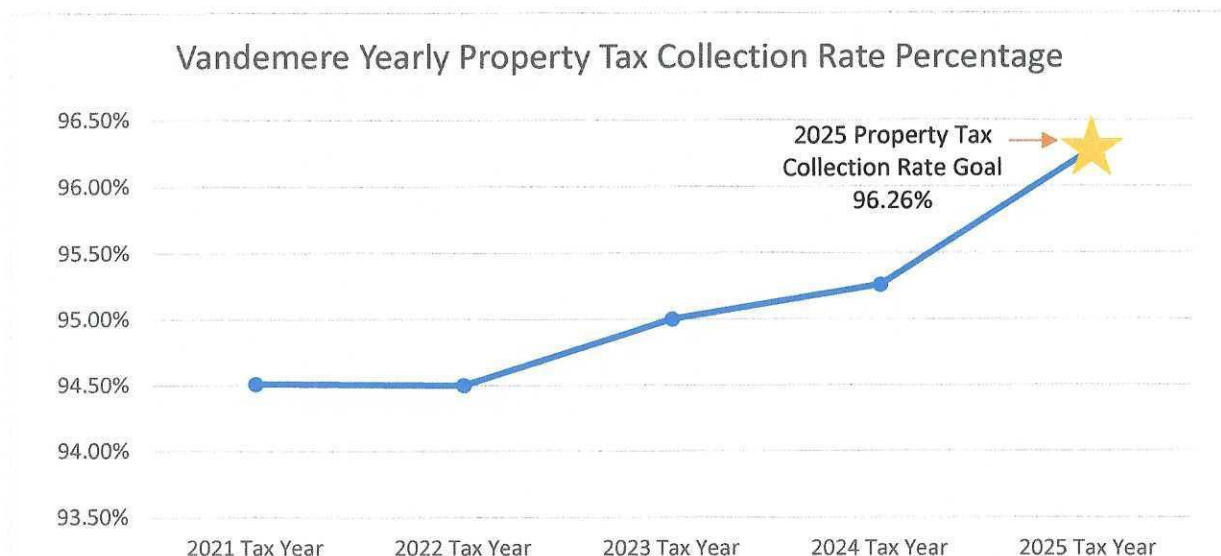


Chart 1- Vandemere Yearly Property Tax Collection Rate

Vandemere’s biggest challenge comes from sanitation expenses. Residential and business sanitation services are required, with expenses being 100% responsibility of the resident or business owner for FY25. This prevents having to raise taxes, at this time, and supports keeping the town environmentally pleasant. Our contract with the local sanitation company is approximately \$24,000 a year. There has been a significant increase in unpaid sanitation bills since 2020. Unpaid sanitation costs get sent to the county and added to a resident’s property taxes for payment. Still, a sizeable amount of this service is left unpaid, and gets extracted from the Town’s operating account.

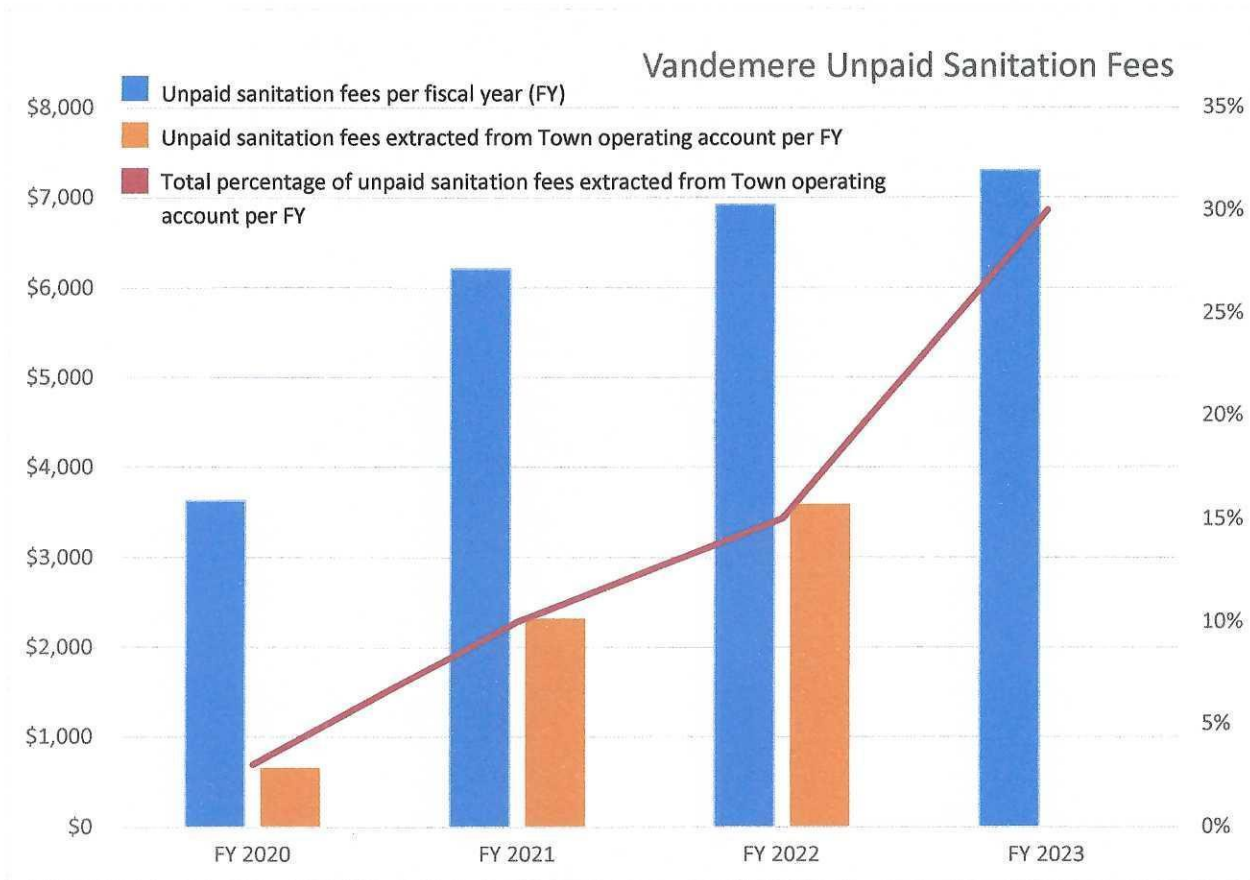


Chart 2- Vandemere Unpaid Sanitation Fees per Fiscal Year

Unpaid sanitation costs deducted from the Town’s operating account negatively impacts our readiness and resilience by decreasing the Town’s savings, paramount in the event of a disaster. Intercoastal Towns must especially be prepared financially to mitigate the aftermath of a disaster. This requires the ability to pay upfront for such tasks as clearing roads, re-establishing utilities, and cleaning up obstructive debris. Community cooperation with timely payment for required sanitation services is essential. For these reasons, we will be working with residents and the county on more proficient ways to increase compliance with the sanitation contract.

Our Town has great potential because it has great people. The challenges we face can be overcome with sound leadership and a community that shows up to work together. People are our greatest asset.

In December 2023, The Vandemere Finance Team joined the NCLM Municipal Accounting Software (MAS) initiative in support of improving accounting services for small towns within the state. The Town is currently in transition from the utilization of Quick Books to Black Mountain Software. The MAS is a three-year program at which time the Town may need to assume payment of the program; however, the system is designed to streamline book keeping to the extent where paying an accountant for continuous services becomes unnecessary.

We are pleased to have revamped five Town Departments to begin to addressing the need for increased capacity in managing grants, and addressing the necessary aspects to proactively manage Town business. Another win for the Town was the revamping of the Planning Board to provide new perspectives on how to approach challenges, assess additional revenue potential, and come out ahead. These leadership wins are in keeping with our overall leadership mission, "To establish a sound foundation of leadership and community advocacy to support favorable Town growth."

Estimated FY25 revenue funds were disbursed amongst the five new departments, and four other categories necessary to meet the Town’s fiscal responsibilities. After reducing departmental expenditures in accordance to the estimated revenues, \$10,600 had to be appropriated from Town savings to balance the budget. This is noted in the proposed budget ordinance on page five, Section one, Schedule F.

FY25 BUDGETARY DISBURSEMENT

\$150,565
Total estimated
revenues for
FY25

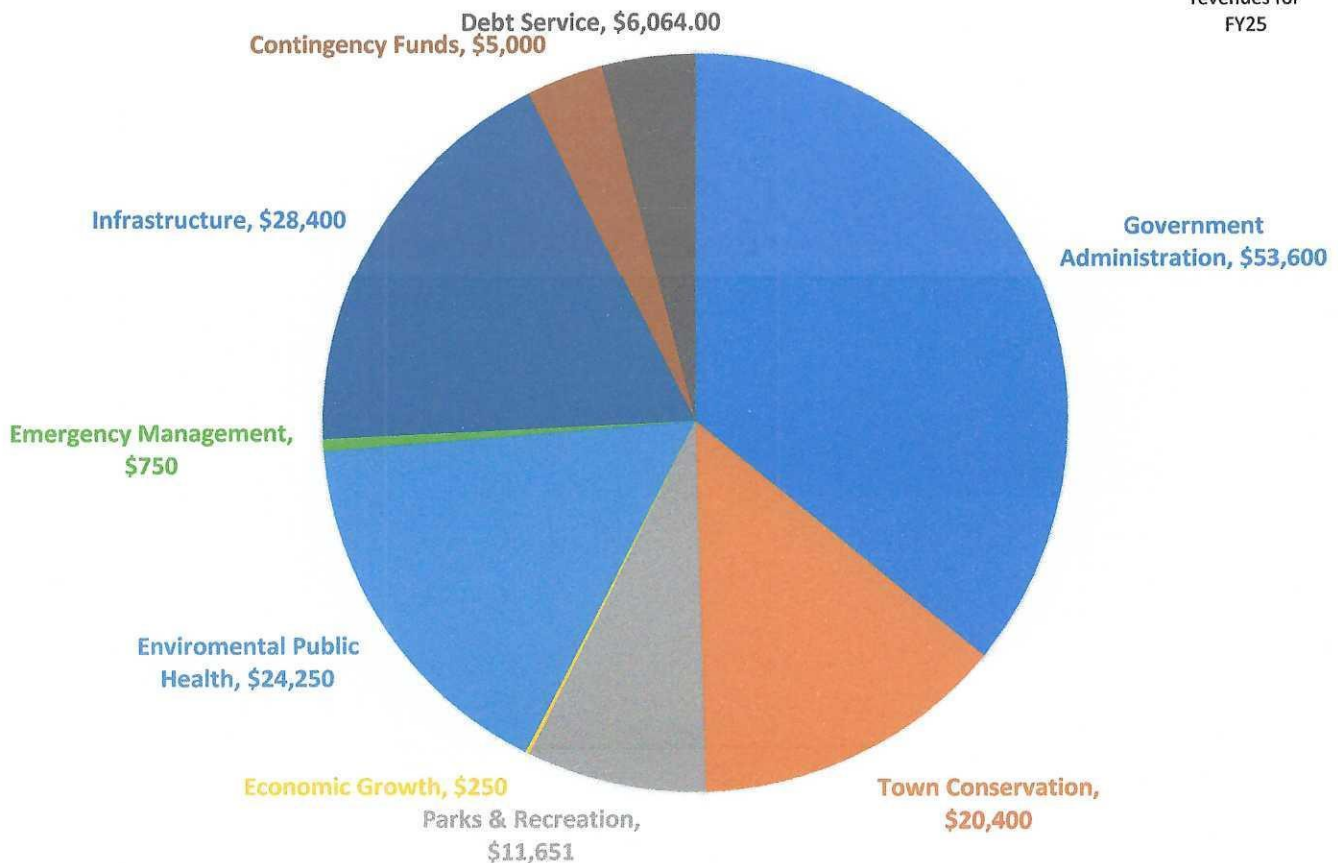


Chart 3- FY25 Estimated Budgetary Disbursements for Vandemere

Tremendous strides have been made in keeping the Vandemere Waterfront Park as the Town's main marketing tool. Community volunteers have been instrumental in keeping the park looking its best. The excellent hard work to upgrade the park restrooms, now compliant with American Disabilities Act standards was completed on June 3, 2024. The mayor, along with a community volunteer are currently attending the Rural Community Capacity Program, per NC Commerce, to learn how to improve economic growth for the Town and expand the prospects of grant opportunities for the park upon completion of a six-month curriculum.

The diligence of leadership and community efforts to secure revenue via real estate sales and grant acquisition is highly evident as the Town has gained \$921,724 to address much needed infrastructure projects and post hurricane clean-up efforts. The projects we will be able to initiate in FY25 are as described:

- Sewer Line Extension Project with real estate and American Rescue Plan Act funds
- Town Ditch Debris Removal Project with Resilient Coastal Community Program funds
- Town Culvert Cleaning Project with Federal Emergency Management Agency funds for Hurricane Florence
- Port Vandemere Road Paving Project with the Disaster Recovery Mitigation Grant

The proposed FY25 budget has been prepared in collaboration with a Local Government Commission Consultant and in accordance with the Local Government Budget and Fiscal Control Act. It reflects our commitment to work toward goals, address challenges, and plan for the future. It supports the forward direction of Town success. We look forward to continuing the efforts of engaging all community leaders for a promising future. Thank you for your time, consideration, and all you do. Together we can do so much!



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



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

2024-2025
Budget Ordinance

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

SECTION 1

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Schedule A: Tax Revenues

Current year's real property taxes	\$ 55,000
Current year's motor vehicle taxes	\$ 4,545
Total Estimated Tax Revenues	\$ 59,545

Schedule B: Intergovernmental

Beer and Wine Tax	\$ 1,000
Local Option Sales Tax	\$ 25,000
Solid Waste Disposal Tax	\$ 290
Franchise Tax	\$ 8,500
Powell Bill Funds	\$ 18,000
Total Estimated Intergovernmental Revenues	\$ 52,790

Schedule C: Investment Income

Bank Interest Earnings	\$ 450
Total Estimated Investment Income Revenues	\$ 450

Schedule D: Sales and Services

Building Lease	\$ 5,400
Sanitation Fees	\$ 20,000
Total Estimated Sales and Services Revenues	\$ 25,400

Schedule E: Fees and Fines

Planning and Zoning Fees	\$ 200
Recreation and Program Fees	\$ 1,200
RV Applications Fee	\$ 380
Total Estimated Fees and Fines Revenues	\$ 1,780

Schedule F: Fund Balance Appropriations

Fund Balance Appropriated	\$ 10,600
Total Estimated Fund Balance Appropriations	\$ 10,600
TOTAL ESTIMATED REVENUES	\$ 150,565

SECTION 2

The following amounts are hereby appropriated from the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore established for the Town:

Schedule A: Government Administration

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

Total Estimated Expenses for Government Administration	\$ 53,600
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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	\$ 20,400
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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	\$ 11,651
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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	\$ 250
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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	\$ 24,250
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Schedule F: Emergency Management*Develop and maintain plans and programs to reduce Town vulnerability and cope with disasters*

Total Estimated Expenses for Emergency Management	\$ 750
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Schedule G: Infrastructure*Oversee and maintain systems such as power, roads, communication services*

Total Estimated Expenses for Infrastructure	\$ 28,400
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Schedule H: Contingency Funds*Funds available in the event of budgeting deficiencies or adverse events*

Total Estimated Expenses for Contingency Funds	\$ 5,000
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Schedule I: Debt Service*Town Mortgage Debt*

Total Estimated Expenses for the Debt Service	\$ 6,064
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TOTAL APPROPRIATIONS	\$ 150,565
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SECTION 3

It is estimated that the following revenues will be available in the Projects and Grants Reserve Fund for fiscal year beginning July 1, 2024 and ending June 30, 2025:

Schedule A: Projects and Grants

Port Vandemere Real Estate Sales Appropriated	\$ 178,622
American Rescue Plan Act (ARPA) Fund Balance Appropriated	\$ 53,062
Resilient Coastal Community Program (RCCP)	\$ 250,000
Disaster Recovery Mitigation Grant (DRMG)	\$ 400,000
Federal Emergency Management Agency (FEMA) for Hurricane Florence Fund Balance Appropriated	\$ 40,040
TOTAL ESTIMATED PROJECT AND GRANT REVENUES	\$ 921,724

SECTION 4

The following amounts are hereby appropriated from the Project and Grant Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore approved by the Town:

Schedule A: Projects

Sewer Line Extension <i>ARPA and Real estate funds</i>	\$ 231,684
Town Ditch Debris Removal <i>RCCP Funding</i>	\$ 250,000
Port Vandemere Road Paving <i>DRMG Funding</i>	\$ 400,000
Town Culvert Cleaning <i>FEMA Grant funds for Hurricane Florence</i>	\$ 40,040
TOTAL PROJECT AND GRANT APPROPRIATIONS	\$ 921,724

SECTION 5

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, 2024, 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 \$21,657,887 and an estimated rate of collection of 95.2%. The estimated rate of collection is based on the fiscal year 2024-2025 collection rate.

SECTION 6

The Finance Officer or Deputy Finance Officer are hereby authorized to transfer and manage appropriations as contained herein under the following conditions:

- Transfers between line-item expenditures within a department without limitations, in collaboration with the department head, and without board approval being required.
- Manage plans for monetary transfers between departments (budget amendment), in collaboration with department heads, and approved by the governing board for implementation.
- Manage regularly budgeted contracts not to exceed \$10,000 a year, without board approval.

Department Heads are hereby authorized to transfer appropriations as contained herein under the following conditions:

- Transfers between line-item expenditures within their own department, in collaboration with the Finance Officer or Deputy Finance Officer, and without board approval being required.

The Governing Board must review and approve the following budget criteria:

- The utilization of contingency funds
- Changes constituting a budget amendment
- New services and contracts
- Yearly auditing contract

Any aforementioned changes must not result in increases of recurring obligations such as salaries.

SECTION 7

The Finance Officer or Deputy Finance Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the governing board. Any advances that extend beyond 60 days must be approved by the board. All advances that will be outstanding at the end of the fiscal year must be approved by the board.

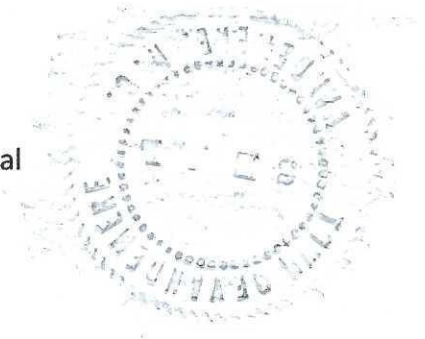
SECTION 8

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 24th day of June, 2024

Mayor: 
Sandra Snipes

Town Seal



Clerk: 
Sue Britt