



**Sodus Central School District
2026-2027 Budget Newsletter
www.soduscscsd.org**



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**Residents to Vote on Sodus CSD Budget on
May 19, 2026—District Office Conference Room**

Dear Sodus Central School District Residents:

On behalf of the Board of Education, we are writing to share information about the upcoming school budget vote and to thank you for your continued support of the Sodus Central School District.

The proposed 2026–2027 budget totals \$35,102,384, representing a 1.5% increase from the current year. This increase is primarily driven by rising year-to-year benefit costs, increased utility expenses (electric and gas), and the strategic purchase of diesel school buses to proactively prepare for the upcoming electric vehicle (EV) bus mandate.

We believe this budget reflects a careful and responsible approach—one that thoughtfully balances the needs of our students with our commitment to our taxpayers. As part of this process, the district has identified reductions of two teaching positions due to declining enrollment in certain grade levels, as well as one teacher assistant position that has remained unfilled due to challenges in hiring a qualified candidate. These reductions will occur through attrition, and no current employees will lose their jobs as a result.

Importantly, this budget preserves all academic programs and student services that our children need and deserve. In addition, we continue to offer a wide variety of athletic and extracurricular opportunities that enrich the student experience and support the development of well-rounded individuals.

Our district is also proud to provide numerous opportunities for students to earn college credit while still in high school. Through these dual-credit programs, motivated students can graduate with a significant number of college credits—potentially entering college as sophomores. This not only accelerates their academic journey but can also result in substantial cost savings for families.

We encourage you to vote on Tuesday, May 19 from 12:00 – 8:00 p.m. in the District Office Conference Room (located in the District Office at 6375 Robinson Road). Parking will be available in the District Office parking lot.

We are incredibly proud of what the Sodus Central School District offers its students and remain deeply committed to providing a high-quality educational experience. We are equally grateful for the ongoing support of our community, which makes this work possible.

Thank you for your continued partnership and for your participation in the upcoming budget vote.

Sincerely,

Jason Walters
Board President

Nelson Kise
Superintendent of Schools

**VOTING WILL BE HELD IN THE DISTRICT OFFICE CONFERENCE ROOM
ON MAY 19TH FROM NOON – 8:00 P.M.**

Budget Referendum Information

If the proposed budget is defeated on May 19th, the School Board has three options permitted by State law. The Board can move immediately to adopt a contingent budget, it can submit the same budget to the voters a second time, or it can present a revised budget to voters. If the budget is defeated on a re-vote, the Board must then adopt a contingent budget.

New York State mandates that a spending cap equal to the Consumer Price Index (CPI) increase be applied in a contingency budget. The CPI increase for the 2026-27 budget is 2.63%. If a contingency budget is adopted, additional reductions would be required. Items reduced in a contingent budget include equipment purchases, community use of buildings and grounds, and salary increases for specific confidential employees.

STAR Update

New York's Tax Relief (STAR) program continues for homeowners in 2026-27, with an increase that remains capped at 2% by the NYS Legislature. Through the STAR program, property owners are eligible to apply for a partial property tax exemption from school taxes.

The Basic STAR exemption is available to property owners on their primary residence. Regardless of the property owner's age, Basic STAR typically exempts \$30,000 of the full assessed value of a property from school taxes. Legislation adopted in 2011 eliminates the STAR exemption for residents who earn \$500,000 or more per year. Savings are subject to a 2% limit on STAR savings increases.

For senior citizens 65 years of age and older, and who meet NYS income qualifications, enhanced STAR typically exempts \$65,500 of the full assessed value of a primary residence. Residents apply for STAR through an application filed with the town assessor's office by March 1st to receive the exemption. Savings are subject to a 2% limit on STAR savings increases.

Questions About the Budget

If you have questions about the proposed 2026-27 budget, contact Superintendent, Nelson Kise by email (NKise@soduscscd.org) or by phone at 483-5201, or contact Business Administrator, Steven Moore by email (SMoore2@soduscscd.org) or by phone at 483-5283.



Sodus Central School District PROPOSED SCHOOL BUDGET 2026-2027

SUMMARY OF APPROPRIATIONS

<u>EXPENDITURES</u>	<u>APPROVED 2025-2026</u>	<u>% OF TOTAL BUDGET</u>	<u>PROPOSED 2026-2027</u>	<u>% OF TOTAL BUDGET</u>
ADMINISTRATIVE	\$4,514,355	13.19%	\$4,473,215	12.74%
PROGRAM	\$24,663,604	72.04%	\$25,308,936	72.10%
CAPITAL	<u>\$5,055,519</u>	<u>14.77%</u>	<u>\$5,320,233</u>	<u>15.16%</u>
TOTAL	\$34,233,478	100%	\$35,102,384	100.00%

SUMMARY OF REVENUES

LOCAL SOURCES

PROPERTY TAX	\$9,408,329	27.48%	\$9,549,329	27.20%
SALES TAX	\$390,000	1.14%	\$410,000	1.17%
INTEREST AND EARNINGS	\$80,000	0.23%	\$90,000	0.26%
BOCES REFUND	\$100,000	0.29%	\$250,000	0.71%
OTHER (TUITION, ADMISSIONS, PROGRAM FEES, ETC.)	\$290,000	0.85%	\$290,000	0.83%
FUND BALANCE TO REDUCE TAXES	\$485,000	1.42%	\$485,000	1.38%
INTERFUND REVENUE/RESERVES*	<u>\$534,014</u>	<u>1.56%</u>	<u>\$955,000</u>	<u>2.72%</u>
SUB TOTAL	\$11,287,343	32.97%	\$12,029,329	34.27%

*Reserves to be potentially used in the 2026-27 budget: Reserve for Employee Retirement Systems—\$50,000. Reserve for Debt Service—\$265,000. Unemployment Reserve \$640,000.

STATE SOURCES

BASIC STATE AID	\$21,347,611	62.36%	\$21,474,531	61.18%
BOCES AID	\$1,500,000	4.38%	\$1,500,000	4.27%
TEXTBOOK, LIBRARY, & SOFTWARE AID	<u>\$98,524</u>	<u>0.29%</u>	<u>\$98,524</u>	<u>0.28%</u>
SUB TOTAL	\$22,946,135	67.03%	\$23,073,055	65.73%
GRAND TOTAL	\$34,233,478	100%	\$35,102,384	100%

TAX RATE ON ASSESSED VALUATION

2025-26 Actual Sodus Tax Rate	\$20.56	2025-26 Actual Arcadia Tax Rate	\$12.21
2025-26 Actual Sodus Tax Levy	\$9,367,295	2025-26 Actual Arcadia Tax Levy	\$13,503
2026-27 Est. Sodus Tax Levy Increase	1.5%	2026-27 Est. Arcadia Tax Levy Increase	1.5%

BUDGET PROPOSAL—SECTION 1—ADMINISTRATIVE

	BUDGETED 2025-26	PROPOSED BUDGET 2026-27
Board of Education	\$29,900	\$29,900

The members of the Board of Education are the elected representatives of the public who serve, without pay, as trustees of the school district. Included in this section are the expenses incurred by the Board in the performance of their duties; office supplies, necessary travel, and memberships in school board associations. This section of the budget includes 4-County School Boards Association membership dues and NYSSBA membership dues.

District Clerk/District Meeting	\$1,200	\$1,200
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The expenses of the District Clerk, the annual school budget vote, and District election of members of the Board of Education are included in this section. Also included are advertising and other printing expenses for the school district election.

Central Administration	\$290,003	\$297,418
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The Board of Education employs the Superintendent of Schools to serve as the chief executive officer of the District, responsible to the Board for the overall operation of the District. Compensation for the Superintendent of Schools, as well as office supplies and materials, district memberships, and necessary travel are in this section.

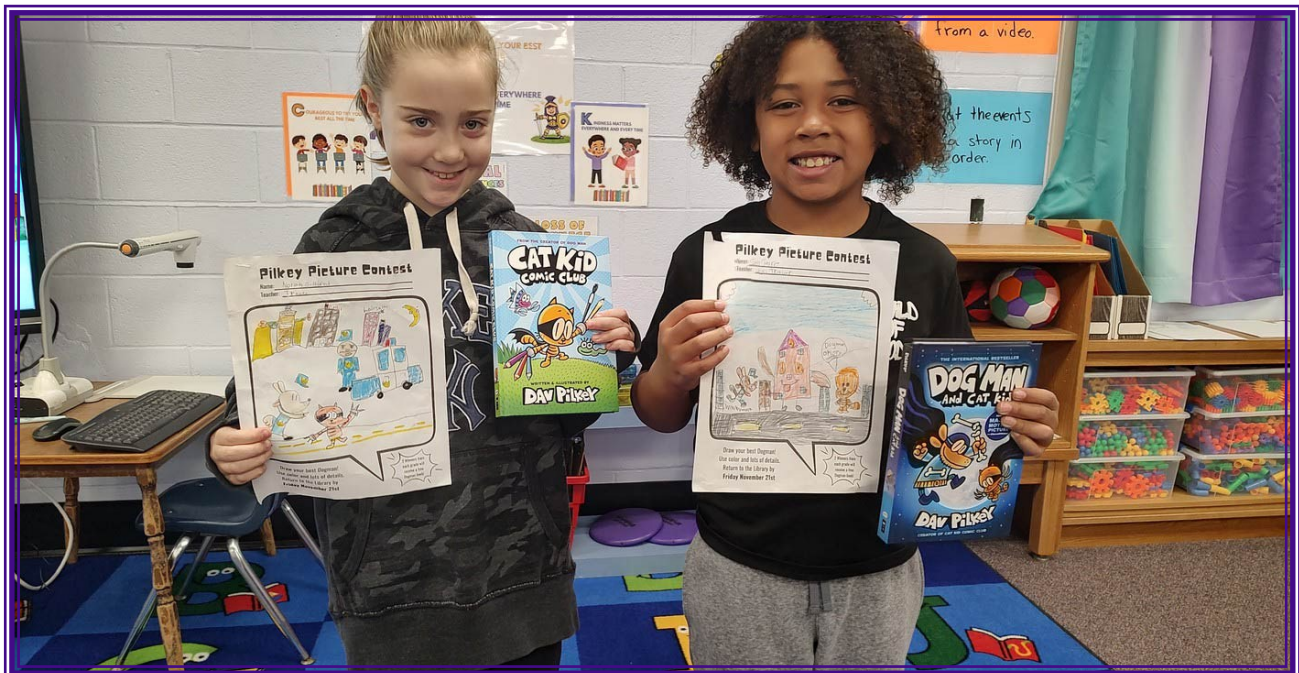
Finance	\$632,024	\$645,997
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The Business Administrator and business office staff coordinate all of the support services and financial affairs of the District. This section includes the salaries of the Business Administrator, business office staff, the District Treasurer, costs for independent audits, tax collection expenses, and purchasing expenses.



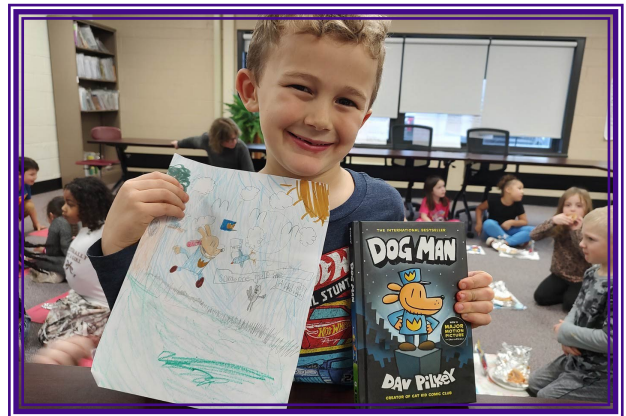
BUDGET PROPOSAL—SECTION 1—ADMINISTRATIVE (cont'd.)

	BUDGETED 2025-26	PROPOSED BUDGET 2026-27
Legal/Personnel	\$120,650	\$122,400
<p>This section includes funding for legal counsel necessary for the operation of the District. Also included are expenses related to the advertisement of personnel positions, public mandated notices, and printing services for public information - including District newsletters.</p>		
Central Services	\$1,468,420	\$1,374,853
<p>This section includes district-wide insurance, school association dues, copy costs, District mailings, and the District's share of BOCES costs for BOCES administration and rent. Also included are salaries for K-12 services (Curriculum and Instruction and District Registrar), as well as contractual, equipment, and supply costs for these areas. New math and science programs were purchased last year, resulting in a decrease in 26-27.</p>		
Supervision/Evaluation	\$1,042,411	\$1,054,895
<p>This section includes salaries for building principals, assistant principals, building clerical staff, equipment, materials, travel, and testing costs. Payment for the District's full-time School Resource Officer (SRO) through the Wayne County Sheriff's Office is also included in this area.</p>		
Employee Benefits	\$929,747	\$946,552
<p>This section includes the cost of fringe benefits (retirements, social security, workers' compensation, unemployment, and medical/dental insurance) for the administrative program area.</p>		
TOTAL ADMINISTRATIVE % OF TOTAL BUDGET	\$4,514,355 13.19%	\$4,473,215 12.74%



BUDGET PROPOSAL—SECTION 2—PROGRAM

	BUDGETED 2025-26	PROPOSED BUDGET 2026-27
In-Service	\$250,890	\$253,392
<p>This section includes the cost of staff development for instructional staff. Training for staff related to State assessment requirements is included.</p>		
Regular School	\$7,997,336	\$8,057,388
<p>This section includes salaries for teaching staff, teaching assistants, teacher aides, and monitors. In addition, salaries for substitutes and department chairpersons are included. Instructional equipment, supplies, textbooks, cost for repairs, and BOCES programs fall under this category.</p>		
Special Education	\$4,458,747	\$4,485,418
<p>This section includes salaries for special education teachers, special education teacher assistants, and teacher aides assigned to special education, as well as costs for occupational/physical therapy. Also included are costs for equipment, supplies, tuition, and BOCES special needs programs the District does not provide in-house.</p>		
Instructional Media: Library/Audio Visual and Computer Assisted Instruction	\$1,187,584	\$1,313,944
<p>This section includes salaries for the librarians, library clerks, computer lab teaching assistants, and technicians for AV and computers. Equipment, supplies, and repairs to support the library, computers, personalized learning, and audio-visual are also included.</p>		
Pupil Services	\$561,071	\$508,282
<p>This section includes salaries for building guidance counselors, health office staff, school psychologists, and clerical staff. Supplies and contractual expenses are also included. Reduction is due to retirements and grant-funded positions.</p>		
Co-Curricular & Athletics	\$393,166	\$392,750
<p>This section includes salaries for class and club advisors, intramurals advisors, and coaches of inter-scholastic sports. Essential equipment and supplies for the athletic program are also included.</p>		



BUDGET PROPOSAL—SECTION 2—PROGRAM (cont'd.)

	BUDGETED 2025-26	PROPOSED BUDGET 2026-27
Transportation	\$1,623,027	\$2,232,242
<p>This section includes transportation salaries for the regular daily runs of bus drivers, substitutes, and special runs such as field trips, athletics, and trips for which the District is reimbursed. Also included are costs for the transportation supervisor, clerical staff, and mechanics, as well as the cost of bus parts, fuel, maintenance and tires. Increase is due to bus purchases before EV mandate goes into effect in 2027.</p>		
Community Service & Transfers	\$489,750	\$224,650
<p>The community service portion of this section includes the cost of staffing for community use of the pool, and District census. Transfers are made to the special aid fund for summer special education programs and the Bus Purchase Reserve for purchase of future school vehicles. Decrease is due to removal of transfer to bus purchase reserve.</p>		
Employee Benefits	\$7,702,033	\$7,840,870
<p>This section includes the cost of fringe benefits (retirements, social security, workers' compensation, unemployment, and medical/dental insurance) for the instructional program area.</p>		
TOTAL PROGRAM	\$24,663,604	\$25,308,936
% OF TOTAL BUDGET	72.04%	72.10%

BUDGET PROPOSAL—SECTION 3—CAPITAL

Operations and Maintenance	\$1,886,049	\$2,149,930
<p>This section includes district-wide custodians, cleaners, maintenance, and grounds staff. This area provides funds for the operation of the school buildings including costs for cleaning and maintenance, heat, light, power, telephones, security, equipment, supplies, and repair projects. Cleaning and relining of the track were include in last years' budget. Increase is due to chiller rental.</p>		
Debt Service	\$2,596,250	\$2,586,725
<p>This section includes expenditures for principal and interest expenses from prior voter-approved capital projects. Debt Service is significantly off-set by State building aid.</p>		
Employee Benefits	\$573,220	\$583,578
<p>This section includes the cost of fringe benefits (retirements, social security, workers' compensation, unemployment, and medical/dental insurance) for the capital program area.</p>		
TOTAL CAPITAL	\$5,055,519	\$5,320,233
% OF TOTAL BUDGET	14.77%	15.16%

SODUS CENTRAL SCHOOL DISTRICT
PROPERTY TAX REPORT CARD
2026-2027

New York State Legislation requires this information be publicized in this format.

	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Prop- ositions	34,233,478	35,102,384	2.54%
A. Proposed Tax Levy to support the Total Budgeted Amount ¹	9,408,329	9,549,329	
B. Tax Levy to Support Library Debt, if applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if appli- cable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	9,408,329	9,549,329	1.5%
F. Permissible Exclusions to the School Tax Levy Lim- it	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissi- ble Exclusions ³	9,668,678	9,778,593	
H. Total Proposed Tax Levy for School Purposes, <u>Ex- cluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	9,408,329	9,549,329	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	260,349	229,264	
Public School Enrollment	1084	1062	-2.3%
Consumer Price Index			2.63%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2026-27, includes any carryover from 2025-26 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	13,347,429	12,050,000
Assigned Appropriated Fund Balance	485,000	485,000
Adjusted Unrestricted Fund Balance	1,368,949	1,400,000
	4.00%	4.00%
Adjusted Unrestricted Fund Balance as a Percent of the		

STAR
(School Tax Relief)
IMPACT OF NEW YORK'S STAR PROGRAM

	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<i>Estimated 2026-2027</i>
Assessment	80,000	80,000	80,000	80,000	80,000
STAR—Basic	30,000	30,000	30,000	30,000	30,000
Taxable Value	50,000	50,000	50,000	50,000	50,000
Tax Rate/\$1,000	20.55	20.71	20.33	20.63	20.87
Tax Bill	1,027.00	1,035.00	1,017.00	1,032.00	1,044.00

PLEASE NOTE: When the final property tax rate is calculated in August, property owners should check their individual assessment to estimate school taxes. If you have any questions about your school tax, please feel free to contact Sodus Business Administrator, Steve Moore at 483-5283.



NOTICE OF ANNUAL BUDGET VOTE AND ELECTION OF TRUSTEES

To the qualified voters of Sodus Central School District: **PLEASE TAKE NOTICE** that pursuant to the Education Law of the State of New York, separate balloting will be held on Tuesday, May 19, 2026, at the **District Office Board Conference Room, 6375 Robinson Rd.**, Sodus, New York on the election of members of the Board of Education, and on the following propositions:

PROPOSITION 1:

Shall the proposed School Budget in the amount of \$35,102,384 for the period July 1, 2026 to June 30, 2027 be approved?

THE FOLLOWING VACANCIES ARE TO BE FILLED ON THE BOARD OF EDUCATION

Trustee for a term of three (3) years
Present Incumbent: Brian Wagner

Trustee for a term of three (3) years
Present Incumbent: Sarah Williams

Balloting will be held at the **District Office Board Conference Room, 6375 Robinson Rd.**, Sodus, New York, by paper ballot, and at such election and balloting, the **polls will be open between the hours of 12:00 noon and 8:00 p.m.**

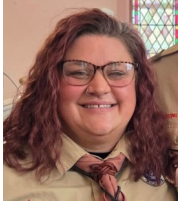
PLEASE TAKE NOTICE that a detailed statement in writing of the amount of money which will be required for the ensuing year, **July 1, 2026 through June 30, 2027**, for school purposes, specifying the several purposes, and the amount of each, will be available upon request to the qualified voters within the district from **Wednesday, May 6, 2026 up to and including Tuesday, May 19, 2026**, at the District Office, 6375 Robinson Rd., Sodus, New York, or at the main office of each school between the hours of 8:00 a.m. and 3:30 p.m. on each day other than Saturday, Sunday, or a holiday, and at said meeting of the District.



Nurtured by the influence of a diverse community, our district is committed to the success of every student. We will support our students in developing the skills and strategies needed to achieve academic excellence and to become respectful, responsible, kind citizens of a global society. We are dedicated to sustaining an environment that fosters a joy for life and continued learning.

MEET THE CANDIDATES—SODUS BOARD OF EDUCATION

Six (6) people are running for two (2) open positions on the Sodus Board of Education. The candidates will appear on the ballot as follows: Alyssa Flynn, Julie Steffler, Sarah Williams, John Hale, Jr., Simeon Van Duyne, and Brian Wagner. Voters will select candidates at the May 19th budget vote and the candidates will assume their terms at the July 9, 2026 Board meeting.



I want to join the board of education because I care deeply about our community, and the future of our students. Serving on the board would give me the opportunity to listen to families, support our teachers and staff, and help make thoughtful decisions that benefit the entire district. I believe transparency, communication, and teamwork are essential in building trust and strengthening our schools.



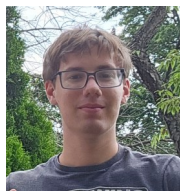
For those of you who don't know me, my name is Julie Steffler. A little background on me, I have lived in Sodus for the past 46 years. I graduated from Sodus class of 1999 and have two daughters, who both graduated from Sodus classes of 2019 and 2022. I worked in the district for 10 years first as a 1:1 and then a TA in the high school. My family also has Spartan history with the district, my sister, father and daughter are currently employed with the district along with my son-in-law, my mother was a bus driver for 20 plus years, and my older sister Laura Steffler-Alampi served on the school board for 12 years, 4 of which she was President. I am running for the board to ensure parents, students and staff needs are being met. With a new superintendent being selected, now is the time to consider them and the future of our district. My goal is for better communication with parents and the community. Along with a safer, trustworthy district for our students and staff.



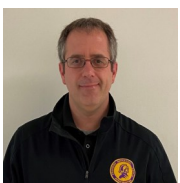
My name is Sarah O'Brien Williams, and I have had the honor of serving on the Sodus Central School District Board of Education since 2020. I am a lifelong resident of this district, a parent of three students in Sodus, and the Executive Director of the Survivor Advocacy Center of the Finger Lakes. I believe our schools are the heart of the community—bringing people together and shaping future generations. As a parent, resident, and through my professional work, I am deeply invested in the success of our community and the well-being of the Sodus Central School District. I am seeking the privilege of serving another term on the Board of Education and remain committed to supporting and advocating for our staff, students, families, and community members. By working together, we can continue building a district where every student feels supported, valued, and prepared for the future.



My biggest hope for the Sodus Central School District is to build a strong, supportive learning environment where every student feels valued, challenged, and prepared for their future. I believe our district should be a place where academic excellence, emotional well-being, and community connection all work together to help students thrive. I am committed to our students' futures, supporting our teachers, listening to families and making thoughtful, transparent decisions that reflect the needs of our district. I want to help ensure that resources are used effectively, and education remains paramount. During my career at Sodus Central as a Teaching Assistant, I have worked in all 3 buildings within the past 15 years and in many capacities. This includes janitorial, clerical, and educational responsibilities. Our district has great potential, and I am dedicated to working collaboratively to strengthen trust, improve communication, and keep the focus where it belongs, on the success and well-being of our students.



My hope is to ensure the students' needs are met by the district to guarantee students receive a quality educational experience that will help them in the real world. I (Simeon Van Duyne) have lived in Sodus my whole life (20 years) and graduated from Sodus in 2024. I continue to be involved in my school the last 2 years through being a volunteer track and field coach, 21st Century aide, and a high school substitute (1 year). If you have any questions about my ideas for the district or concerns about our district, let me know at svanduyne16@gmail.com. Thank you for your consideration.



My hope is for our school's administrators, teachers and parents to work better together for our students' benefit. No one person or group is responsible for all of our district's successes or shortcomings. No one really controls the outcomes in another person's life, but I still believe parents have more influence over how their children develop than any other human. Our students are only helped when we each take our responsibilities seriously, work and care with as much as we can give, and support others who are trying to do the same.

**Sodus Central School District
P.O. Box 220
Sodus, NY 14551-0220**

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POSTAL CUSTOMER

QUALIFICATIONS OF VOTERS AT DISTRICT MEETING Education Law, Section 2012

A person shall be entitled to vote at any school meeting or election for the election of school district officers, and upon all other matters which may be brought before such meeting or election, who is:

1. A citizen of the United States.
2. At least eighteen years of age.
3. A legal resident within the district for a period of thirty days immediately prior to May 19, 2026.

LEGAL RESIDENCE IS THE ADDRESS ON YOUR:

1. Driver's license.
2. Federal income tax form.
3. Car registration and other government registration forms.
4. Where you are registered to vote in county, state and federal elections.

TO VOTE YOU:

1. DO NOT have to own property.
2. DO NOT have to be a parent or have children in school.

ABSENTEE AND EARLY MAIL BALLOTS EDUCATION LAW SECTIONS 2014 AND 2018-A

Absentee and early mail ballots are available to qualified District voters. The ballots may be used for the election of school board members and for the adoption of the annual budget and referenda. Voters are eligible to vote by absentee ballot under the following conditions:

1. Illness or physical disability.
2. Business responsibilities which require travel outside of the district of residence on the day of the election.
3. Vacation outside of the district of residence.
4. Detention or confinement to jail.

Absentee and early mail ballot applications are available at the District Office, 6375 Robinson Rd., Sodus, NY, between the hours of 8:00 a.m. and 4:00 p.m. on each day other than Saturday, Sunday or a holiday, or on our website: www.soduscscd.org, click on About Us, Board of Education.

All ballots must be returned to the District Clerk by 5:00 p.m. on the day of the vote, May 19, 2026.

SUPERINTENDENT OF SCHOOLS
Nelson Kise

BUSINESS ADMINISTRATOR
Steven Moore

THE BOARD OF EDUCATION

Eric Budinger

Kelly DeMarree

Jeff Martinez

Jim Sergeant

Brian Wagner

Jason Walters

Sarah Williams