Pavilion Central School District • www.pavilioncsd.org

Budget Newsletter

Special Budget Issue, May 2026

Budget Public Meeting
Monday, May 11, 2026
7:00 PM
HS Auditorium

Followed immediately by a regular Board of Education meeting

Absentee Ballots are sent to registered voters of Genesee, Livingston and Wyoming counties who reside in the Pavilion Central School District and who are shown on the listing received by each County's Election Bureau as being permanently disabled.

Any eligible voter who would like to request an either an absentee ballot, or an early mail (Section 2018-f) ballot can do so by completing an application. Applications for both absentee and early mail ballots may be obtained by contacting Mary Jo Pahl in the District Office via email to mjpahl@pavilioncsd.org, or by phone to 585-584-1013. Both absentee and early mail ballot applications must be received by the District Clerk no later than May 12, 2026, seven (7) days before the election if the ballot is to be mailed to the voter, or May 18, 2026, the day before the election if the ballot is to be picked up personally by the voter. Military voters who are not currently registered with the District may apply to register as a qualified voter of the District, said application must be received in the office of the District Clerk no later than 5:00 PM April 23, 2026, twenty-six (26) days before the election.

A military voter may designate a preference to receive a military voter registration, ballot application or ballot by mail, fax, or email. Ballots for military voters shall be mailed, or otherwise distributed, no later than 25 days prior to the election. A military voter who is listed as an overseas voter that is received from the county will automatically be sent an absentee ballot in the preferred method that is stated on the county listing.

School Budget Vote
Tuesday, May 19, 2026
Noon – 8:00 PM
HS Auditorium Foyer

Voter Qualifications

- United States citizen.
- Eighteen (18) years of age or older.
- Legal resident of the school district for at least 30 days prior to the district meeting and election.
- Identification required.

Superintendent's Message

Pavilion Central School Community,

The District will hold the annual Public Meeting this year on May 11, 2026 at 7:00 PM in the High School Auditorium. Information will be presented on the following proposals, which will appear on the ballot at the Annual Budget Vote on May 19, 2026 in the High School Auditorium foyer from noon through 8:00 PM.

Proposition 1: Annual Budget Referendum 2026-2027

The Board of Education has approved, for your consideration, a budget for the 2026-2027 school year in the amount of $20,213,434. Overall, this reflects a year-to-year spending increase of $786,689 or 4.05%. **The spending increase is heavily impacted by a 30% increase in our health insurance costs. ($617,000 before cuts).** The tax levy will increase by $196,036 or 3.19% to $6,350,186.

Proposition 2: School Board Member Election

We are asking voters to vote for two (2) Board of Education members. We have two (2) seats open on the Board this year; the candidate with the most number of votes will be elected to the five (5) year term. The candidate receiving the second highest number of vote will be elected to the seat vacated by Callin Ayers-Tillotson, this term will begin upon taking the oath of office and will end on June 30, 2030. The candidates running this year are: Jeff Finch (incumbent); Rick Smith (incumbent); Sarah Sweeney, and Katy Dorsheimer.

Proposition 3: General Capital Reserve Fund

The third proposition asks voters to establish a new general capital reserve fund, with a maximum limit of $8,000,000. This fund serves as a savings account to set aside money during the next 10 years for future capital expenditures.

This proposition does not increase taxes. It would be funded using existing resources, not by raising the tax levy. A new reserve is needed because the previous capital reserve has been fully used for the current capital project, allowing the District to continue planning responsibly for future needs. Any use of the funds in this reserve will require voter approval.

Proposition 4: Hollwedel Memorial Public Library Tax Levy

The Hollwedel Memorial Public Library is asking the public to vote on an increase in the annual tax levy from $138,600.00 to $142,000.00, beginning with the 2026-2027 school year and thereafter, until changed by further vote of the majority of electors of the Pavilion Central School District.

Proposition 5: Hollwedel Memorial Public Library Trustees

The Hollwedel Memorial Public Library is asking the public to vote for two (2) trustees, each seat is for a three (3) year term. The candidates, Joan Gray (incumbent) and Kelly Harris (incumbent) are running unopposed.

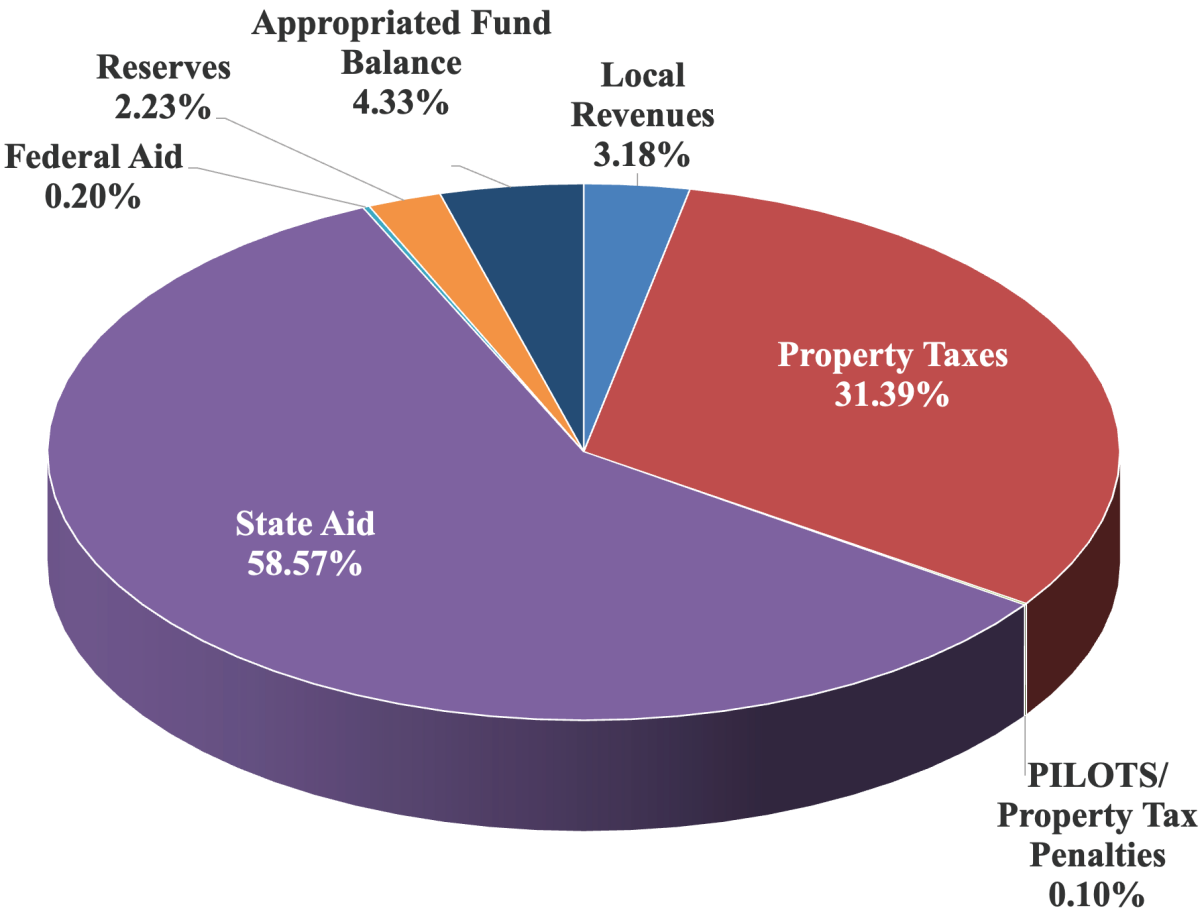
Please review the information provided in this budget newsletter. We look forward to seeing you at the **School Budget Public Meeting on Monday, May 11th at 7:00 PM** in the High School Auditorium. Thank you for your continued support and investment in our students.

Respectfully yours,

Kate Hoffman
Superintendent of Schools

Projected Revenues

	2025-26 Budget	2026-27 Proposed	2026-27 Increase/ (Decrease)	2026-27 Percent Change	2026-27 Percent of Budget
Local Revenues (tuition, fees, rentals, interest, miscellaneous)	610,598	641,798	31,200	5.11%	3.18%
Property Taxes	6,154,150	6,350,186	196,036	3.19%	31.39%
PILOTS/Property Tax Penalties	8,238	19,791	11,553	140.24%	0.10%
State Aid	11,278,759	11,836,659	557,900	4.95%	58.57%
Federal Aid	50,000	40,000	(10,000)	(20.00%)	0.20%
Reserves	450,000	450,000	0	0.00%	2.23%
Appropriated Fund Balance	875,000	875,000	0	0.00%	4.33%
Total Projected Resources	**19,426,745**	**20,213,434**	**786,689**	**4.05%**	**100.00%**



Pavilion Central School District

Three-Part Budget Summary

	2025-26 Budget	2026-27 Budget	Increase/ Decrease	Percent of Change	Percent of Budget
PROPOSED PROGRAM BUDGET					
General Education	5,505,432	5,266,322	(239,110)	(4.34)%	26.06%
Programs for Students with Disabilities	2,565,160	3,178,515	613,355	23.91%	15.72%
Career and Technical Education	302,180	338,334	36,154	11.96%	1.67%
Teaching Special Schools	8,624	8,800	176	2.04%	0.04%
Library and Computer Technology	285,841	299,042	13,201	4.62%	1.48%
Pupil Services	806,690	842,236	35,546	4.41%	4.17%
Interscholastic Athletics	294,590	299,040	4,450	1.51%	1.48%
Transportation Services	955,652	909,542	(46,110)	(4.82)%	4.50%
Employee Benefits	3,657,451	4,018,431	360,980	9.87%	19.88%
Transfers	15,000	15,000	0	0.00%	0.07%
Total	**14,396,620**	**15,175,262**	**778,642**	**5.41%**	**75.07%**
PROPOSED CAPITAL BUDGET					
Operations and Buildings	987,082	997,859	10,777	1.09%	4.94%
Maintenance of Buildings and Grounds	407,346	404,741	(2,605)	(0.64)%	2.00%
Bus Purchases	420,000	420,000	0	0.00%	2.08%
Capital Outlay Exception Project	100,000	100,000	0	0.00%	0.49%
Employee Benefits	317,098	351,809	34,711	10.95%	1.74%
Total	**2,231,526**	**2,274,409**	**42,883**	**1.92%**	**11.25%**
PROPOSED ADMINISTRATIVE BUDGET					
Board of Education	18,589	19,510	921	4.95%	0.10%
Central Administration	225,790	234,466	8,676	3.84%	1.16%
Finance and Central Services	896,958	897,689	731	0.08%	4.44%
School Administration	1,115,435	1,005,697	(109,738)	(9.84)%	4.98%
Employee Benefits	541,827	606,401	64,574	11.92%	3.00%
Total	**2,798,599**	**2,763,763**	**(34,836)**	**(1.24)%**	**13.68%**
Total Proposed Basic Budget	**19,426,745**	**20,213,434**	**786,689**	**4.05%**	**100.00%**

Bus Garage Lease Notice: The 2026-27 proposed budget includes the cost of the annual bus garage lease in the amount of $39,508. This will be the second year of a five year renewable lease agreement. The District will receive building aid reimbursement on this expense from New York State which is currently projected to be approximately 85% or $33,582 during 2026-27.

Capital Outlay Exception Project: The 2026-27 budget includes an allocation of $100,000 to be used for Middle/High School improvements including door and flooring replacement. It is anticipated that this project will be substantially reimbursed to the District by the State through building aid, currently projected to be 85% of the project cost.

Pavilion Central School District Budget Notice

Overall Budget Proposal

	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year *
Total Budgeted Amount, Not Including Separate Propositions	$19,426,745	$20,213,434	$19,644,434
Increase/Decrease for the 2026-27 School Year		$786,689	$217,689
Percentage Increase/Decrease in Proposed Budget		4.05 %	1.12%
Change in the Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	$6,154,150	$6,350,186	
B. Levy to Support Library Debt, if Applicable	$0.00	$0.00	
C. Levy for Non-Excludable Propositions, if Applicable **	$0.00	$0.00	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	$0.00	$0.000	
E. Total Proposed School Year Tax Levy (A + B + C - D)	$6,154,150	$6,350,186	$6,350,186
F. Total Permissible Exclusions	$0.00	$0.00	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	$6,208,489	$6,350,236	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	$6,154,150	$6,350,186	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	$54,339	$50	
Administrative Component	$2,798,599	$2,763,763	$2,760,763
Program Component	$14,396,620	$15,175,262	$15,154,262
Capital Component	$2,231,526	$2,274,409	$1,729,409

* In the event the proposed budget is defeated and a contingency budget is adopted, the District would be prohibited from making expenditures for equipment, certain supplies, as well as any costs associated with the community use of school facilities pursuant to Section 2023 of the Education Law.

** Separate Propositions that are not included in the Total Budgeted Amount: **None**

Bus Garage Lease Notice: The 2026-27 proposed budget includes the cost of the annual bus garage lease in the amount of $39,508. This will be the second year of a five year renewable lease agreement. The District will receive building aid reimbursement of this expense from New York State which is currently projected to be approximately 85% or $33,582 during 2026-27.

Capital Outlay Exception Project: The 2026-27 budget includes an allocation of $100,000 to be used for Middle/High School improvements including door and flooring replacement. It is anticipated that this project will be substantially reimbursed to the District by the State through building aid, currently projected to be 85% of the project cost.

	Under the Budget Proposed for the 2026-27 School Year
Estimated Basic STAR Exemption Savings[1] * Per NYS Department of Tax Finance. Due to recent changes to the STAR application process, homeowners are encouraged to visit www.tax.ny.gov/star for more details.	$438 – 480*

The annual budget vote for the fiscal year 2026-27 by the qualified voters of the Pavilion Central School District, Genesee County, New York, will be held at the Middle/High School in said district on Tuesday, May 19, 2026 between the hours of 12:00 Noon and 8:00 PM, prevailing time in the Pavilion Central School District, at which time the polls will be opened to vote by paper ballot. All absentee ballots (including military) must be received by the District Clerk no later than 5:00 PM, prevailing time, on Tuesday, May 19, 2026 in order to be counted in this election.

All budget related documentation will be available starting May 4, 2026 and can be viewed on the District website (www.pavilioncsd.org), as well as, at each school building main office and the Hollwedel Memorial Public Library.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Property Tax Report Card

Contact Person: Donald Childs • phone: (585) 584-3115

	Budgeted 2025-26 (A)	Proposed 2026-27 (B)
Total Budgeted Amount, not Including Separate Propositions	19,426,745	20,213,434
A. Proposed Tax Levy to Support the Total Budgeted Amount [1]	6,154,150	6,350,186
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable [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)	6,154,150	6,350,186
F. Permissible Exclusions to the School Tax Levy Limit	0	0
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions [3]	6,208,489	6,350,236
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	6,154,150	6,350,186
I. Difference: (G - H); (negative value requires 60.0% voter approval) [2]	54,339	50
Public School Enrollment	590	590
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, include any carryover from 2025-26 and exclude 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	4,471,917	4,376,000
Assigned Appropriated Fund Balance	1,649,198	1,650,000
Adjusted Unrestricted Fund Balance	774,198	808,537
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.99%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/26 Actual Balance*	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	701,648	704,000	Anticipate using this reserve to fund future capital expenditures as needed subject to voter approval
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	151,749	153,000	Anticipate using up to $45,000 in 2026-27 toward Workers' Compensation premiums
Unemployment Insurance	Unemployment Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	561,469	564,000	Anticipate using up to $50,000 in 2026-27 for Unemployment Insurance claim reimbursements
EBALR – Employee Benefit Accrued Liability	Reserve for Employee Benefits	For the payment of accrued 'employee benefits' due to employees upon termination of service.	2,507,548	2,810,000	Anticipate using up to $215,000 during 2026-27 on retiree health insurance benefits
Retirement Contribution	Reserve for Retirement Contributions	To fund employer retirement contributions to the State and Local Employees' Retirement System	143,944	145,000	Anticipate using up to $140,000 during 2026-27 for NYSERS pension contributions

Annual Budget Referendum 2026-2027

Proposition 1

Budget Resolution

Shall the following resolution be adopted:

RESOLVED, The Board of Education of the Pavilion Central School District is hereby authorized and directed to expend an amount not to exceed $20,213,434.00 for the 2026-2027 school year and to levy the necessary tax for the support of said budget.

☐ YES ☐ NO

Proposition 2

School Board Member(s) - Vote for Two (2)

☐ Jeff Finch (Incumbent)
☐ Rick Smith (incumbent)
☐ Sarah Sweeney
☐ Katy Dorsheimer

☐ WRITE-IN CANDIDATE _____
☐ WRITE-IN CANDIDATE _____

Proposition 3

General Capital Reserve Fund-2026

Shall the following resolution be adopted:

RESOLVED, that the Board of Education of the Pavilion Central School District, Genesee, Wyoming and Livingston Counties, New York (the "District") is hereby authorized and directed to establish a reserve fund pursuant to Education Law Section 3651 to be known as the "General Capital Reserve Fund-2026" for the purpose of paying, in whole or in part, the costs of additions, alterations, renovations or other improvements to District buildings and facilities, site improvements at District facilities and grounds, including athletic fields, playgrounds, recreation areas, parking areas, roadways, sidewalks and other site improvements, the acquisition of school buses and other vehicles, and the acquisition and installation of machinery, equipment, apparatus, furnishings by the District, or the District's share of the cost of any capital improvements project undertaken by a Board of Cooperative Educational Services ("BOCES") of which the District is (or may become) a component district, including, in all cases, the acquisition of necessary furnishings, equipment, machinery and apparatus, with the ultimate amount of such reserve fund not exceeding $8,000,000 plus any accrued earnings on amounts deposited in such reserve fund, the probable existence of said reserve fund being ten (10) years, but said reserve fund continuing in existence for its stated purpose until liquidated in accordance with Education Law, and the source from which funds shall be obtained for said reserve fund being (a) current and future unappropriated fund balances from the General Fund of the School District, as directed by the Board of Education, (b) any other appropriations authorized by the voters from time to time, and (c) fund balances transferred from other reserve funds of the School District, as may be authorized by the Board of Education or the voters from time to time.

☐ YES ☐ NO

Annual Budget Referendum 2026-2027

Proposition 4

Hollwedel Memorial Public Library Tax Levy

Shall the following resolution be adopted:

RESOLVED, to authorize an increase in the annual tax levy for the Hollwedel Memorial Public Library from $138,600.00 to $142,000.00, beginning with the 2026-2027 school year and thereafter, until changed by further vote of the majority of electors of the Pavilion Central School District.

☐ YES ☐ NO

Proposition 5

Hollwedel Memorial Public Library Trustees - Vote for two (2)

☐ Joan Gray
☐ Kelly Harris

☐ WRITE-IN CANDIDATE _____
☐ WRITE-IN CANDIDATE _____

Dr. John L. Flateau Voting and Elections Database

This is a new Law that went in effect on April 1, 2026 that requires school districts to provide voting data to the NYS Board of Elections for publication in a state wide database.

What this means for our voters:

- Minimal impact
- No additional data will be collected

For more information, click QR Code:

What data will be uploaded:

- Election results for any vote occurring at the PCS district including, but not limited to:
  - School Budget, School Board Members, any additional School resolutions presented to the community (reserves, capital projects, etc.)
  - Library Tax Levy and Library Trustees
  - The method in which a vote was cast - in person, absentee, early-mail, etc.

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Superintendent of Schools
Mary Kate Hoffman

Board of Education Members

Marirose Ethington – President
Jeff Finch – Vice-President
Margaret Gaston
Christopher Jeffres
Roxanne Holthaus
Kirsten Galliford
Rick Smith

Ex-Officio Student Members

Makenzy Greene
Liam Campbell

Pavilion Central School District
Local Post Office Boxholder OR
Rural Route Boxholder

We will be open to vote by paper ballot on Tuesday, May 19, 2026 from 12:00 Noon until 8:00 PM

All budget related documentation will be available starting May 4, 2026 and can be viewed on the District website (www.pavilioncsd.org), as well as, at each school building main office and the Hollwedel Memorial Public Library.

Estimated Tax Information, Pavilion Central School District

Homeowners are eligible for tax relief under New York State's School Tax Relief Program (STAR). Upon application, homeowners may be eligible for up to a $30,000 decrease in their assessment. Senior citizens (age 65 and older) may be eligible for Enhanced STAR for up to an $88,500 decrease in their assessment.

Maximum 2026-27 STAR Exemption Savings

Municipal	Basic	Enhanced
Town of Bethany	$452	$1,296
Town of Caledonia	$463	$1,316
Town of Covington	$476	$1,523
Town of Le Roy	$447	$1,257
Town of Leicester	$480	$1,348
Town of Middlebury	$438	$1,253
Town of Pavilion	$471	$1,347
Town of Stafford	$458	$1,304
Town of York	$480	$1,348

Per NYS Department of Tax and Finance.

Due to recent changes to the STAR application process, homeowners are encouraged to visit www.tax.ny.gov/star for more details.