



Budget Newsletter

Special Budget Issue, May 2025

Budget Public Meeting Monday, May 12, 2025 at 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 absentee ballot, can do so by completing an application for absentee ballot. An application can be obtained by contacting Mary Jo Pahl in the District Office via email to mjpahl@pavilioncsd.org, or by phone to 585-584-1013. Absentee ballot applications must be received by the District Clerk at least seven (7) days before the election if the ballot is to be mailed to the voter, or 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 on the 26th day 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. Pursuant to Section 2018-f of the Education Law, applications for early mail ballots may be obtained at the Office of the District Clerk of the School District, during all days in which the School District is in session. Completed applications must be received by the District Clerk no earlier than April 21, 2025 and by May 13, 2025, if the early mail ballot is to be mailed to the voter. If the early mail ballot is to be delivered personally to the voter at the Office of the District Clerk the completed application must be received by the District Clerk no later than May 19, 2025.

School Budget Vote Tuesday, May 20, 2025, Noon – 8:00 PM in the 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 12, 2025 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 20, 2025 in the High School Auditorium foyer from Noon through 8:00 PM.

Proposition 1: Annual Budget Referendum 2025 - 2026

The Board of Education has approved, for your consideration, a budget for the 2025-2026 school year in the amount of \$19,426,745. Overall, this reflects a year-to-year spending increase of \$248,667 or 1.3%. The tax levy will increase by \$208,112 or 3.5% to \$6,15,4150.

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; each seat is for a five (5) year term. This year Callin Ayers-Tillotson (incumbent) and Margaret (Peg) Gaston (incumbent) are running unopposed.

Proposition 3: 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 \$132,600.00 to \$138,600.00, beginning with the 2025-2026 school year and thereafter, until changed by further vote of the majority of electors of the Pavilion Central School District.

Proposition 4: 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 Stephen Gould (incumbent) and Timothy Wasiewicz (incumbent) are running unopposed.

Additional Items of Note: Included in this budget are funds for another \$100,000 capital outlay exception project. This project will include door replacement/upgrades/access controls and masonry restoration at the Middle/High School building. Capital outlay projects qualify for building aid the following year which is at the rate of approximately 85% for our district.

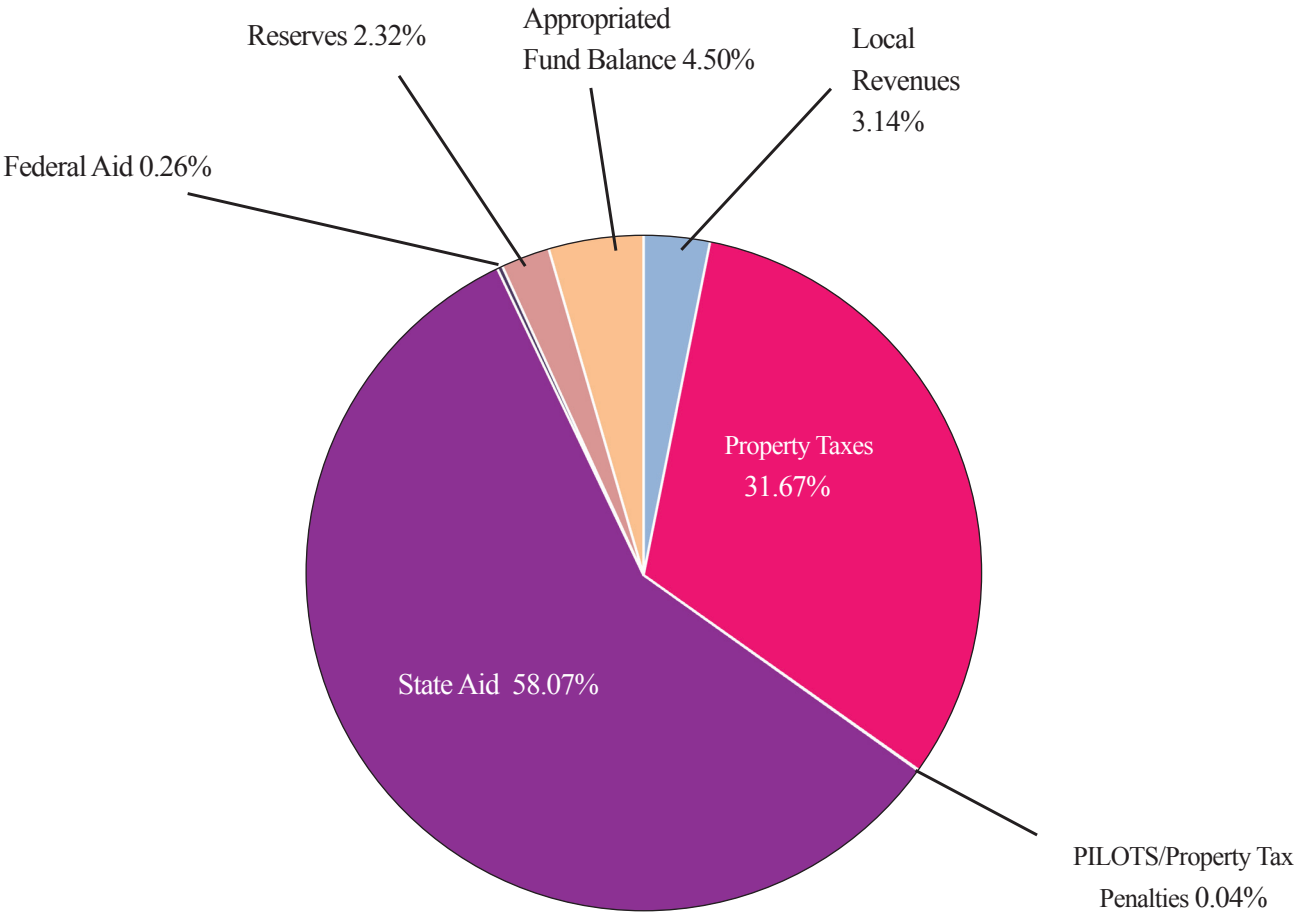
Please review the information provided in this budget newsletter. We look forward to seeing you at the **School Budget Public Meeting on Monday, May 12th at 7:00 PM in the High School Auditorium.** Thank you for your continued support and investment in our students.

Respectfully yours,

Kate Hoffman
Superintendent of Schools

Projected Revenues

	2024-25 Budget	2025-26 Proposed	2025-26 Increase/Decrease	2025-26 Percent Change	2025-26 Percent Of Budget
Local Revenues (tuition, fees, rentals, interest, miscellaneous)	\$572,800	\$610,598	\$37,798	6.60%	3.14%
Property Taxes	\$5,946,038	\$6,154,150	\$208,112	3.50%	31.67%
PILOTS/Property Tax Penalties	\$75,839	\$8,238	(\$67,601)	(89.14)%	0.04%
State Aid	\$11,208,401	\$11,278,759	\$70,358	0.63%	58.07%
Federal Aid	\$50,000	\$50,000	\$0	0.00%	0.26%
Reserves	\$450,000	\$450,000	\$0	0.00%	2.32%
Appropriated Fund Balance	\$875,000	\$875,000	\$0	0.00%	4.50%
Total Projected Revenues	\$19,178,078	\$19,426,745	\$248,667	1.30%	100.00%



Pavilion Central School District

Three-Part Budget Summary

	2024-25 Budget	2025-26 Budget	Increase/ Decrease	Percent of Change	Percent of Budget
PROPOSED PROGRAM BUDGET					
General Education	\$5,746,914	\$5,505,432	(\$241,482)	(4.20)%	28.34%
Programs for Students with Disabilities	\$2,366,756	\$2,565,160	\$198,404	8.38%	13.20%
Career and Technical Education	\$355,200	\$302,180	(\$53,020)	(14.93)%	1.56%
Teaching Special Schools	\$11,454	\$8,624	(\$2,830)	(24.71)%	0.04%
Library and Computer Technology	\$300,824	\$285,841	(\$14,983)	(4.98)%	1.47%
Pupil Services	\$744,586	\$806,690	\$62,104	8.34%	4.15%
Interscholastic Athletics	\$281,700	\$294,590	\$12,890	4.58%	1.52%
Transportation Services	\$953,031	\$955,652	\$2,621	0.28%	4.92%
Employee Benefits	\$3,523,342	\$3,657,451	\$134,109	3.81%	18.83%
Transfers	\$15,000	\$15,000	\$0	0.00%	0.08%
Total	\$14,298,807	\$14,396,620	\$97,813	0.68%	74.11%
PROPOSED CAPITAL BUDGET					
Operations and Buildings	\$969,658	\$987,082	\$17,424	1.80%	5.08%
Maintenance of Buildings and Grounds	\$400,739	\$407,346	\$6,607	1.65%	2.10%
Bus Purchases	\$420,000	\$420,000	\$0	0.00%	2.16%
Capital Outlay Exception Project	\$100,000	\$100,000	\$0	0.00%	0.51%
Employee Benefits	\$292,594	\$317,098	\$24,504	8.37%	1.63%
Total	\$2,182,991	\$2,231,526	\$48,535	2.22%	11.48%
PROPOSED ADMINISTRATIVE BUDGET					
Board of Education	\$18,386	\$18,589	\$203	1.10%	0.10%
Central Administration	\$217,448	\$225,790	\$8,342	3.84%	1.16%
Finance and Central Services	\$876,684	\$896,958	\$20,274	2.31%	4.62%
School Administration	\$1,117,238	\$1,115,435	(\$1,803)	(0.16)%	5.74%
Employee Benefits	\$466,524	\$541,827	\$75,303	16.14%	2.79%
Total	\$2,696,280	\$2,798,599	\$102,319	3.79%	14.41%
Total Proposed Basic Budget	\$19,178,078	\$19,426,745	\$248,667	1.30%	100.00%

Bus Garage Lease Notice: The 2025-26 proposed budget includes the cost of the annual bus garage lease in the amount of \$39,508. This will be the first 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 2025-26.

Capital Outlay Exception Project: The 2025-26 budget includes an allocation of \$100,000 to be used for Middle/High School improvements including door replacement/upgrades/access controls and masonry restoration. 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 2024-25 School Year	Budget proposed for the 2025-2026 school year	Contingency budget for the 2025-2026 school year*
Total Budgeted Amount, Not Including Separate Propositions	\$19,178,078	\$19,426,745	\$18,853,865
Increase/Decrease for the 2025-2026 school year		\$248,667	(\$324,213)
Percentage Increase/Decrease in Proposed Budget		1.30%	(1.69)%
Change in Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$5,946,038	\$6,154,150	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$5,946,038	\$6,154,150	\$6,154,150
F. Total Permissible Exclusions	\$0	\$0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$5,969,141	\$6,208,489	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$5,946,038	\$6,154,150	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$23,103	\$54,339	
Administrative Component	\$2,696,280	\$2,798,599	\$2,724,239
Program Component	\$14,298,807	\$14,396,620	\$14,446,980
Capital Component	\$2,182,991	\$2,231,526	\$1,682,646

* 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 2025-26 proposed budget includes the cost of the annual bus garage lease in the amount of \$39,508. This will be the first 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 2025-26.

Capital Outlay Exception Project: The 2025-26 budget includes an allocation of \$100,000 to be used for Middle/High School improvements including door replacement/upgrades/access controls and masonry restoration. 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 2025-26 School Year
Estimated Basic STAR Exemption Savings ¹	\$467 - \$521

The annual budget vote for the fiscal year 2025-26 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 20, 2025 between the hours of 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 20, 2025 in order to be counted in this election.

All budget related documentation will be available starting May 5, 2025 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

	Budgeted 2024-25	Proposed 2025-26
Contact Person: Donald Childs • phone: (585) 584-3115	(A)	(B)
Total Budgeted Amount, not Including Separate Propositions	\$19,178,078	\$19,426,745
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	\$5,946,038	\$6,154,150
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)	\$5,946,038	\$6,154,150
F. Permissible Exclusions to the School Tax Levy Limit	\$0	\$0
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions 3	\$5,969,141	\$6,208,489
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$5,946,038	\$6,154,150
I. Difference: (G-H); (negative value requires 60.0% voter approval 2	\$23,103	\$54,339
Public School Enrollment	\$605	\$605
Consumer Price Index		2.95%

- 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 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance	\$8,865,970	\$3,363,000
Assigned Appropriated Fund Balance	\$1,325,581	\$1,350,000
Adjusted Unrestricted Fund Balance	\$765,827	\$777,070
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	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 School Year
Capital	Capital Reserve (2022)	To pay the cost of any object or purpose for which bonds may be issued.	\$95,819	\$96,000	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.	\$144,776	\$145,000	Anticipate using up to \$45,000 in 2025-26 toward Workers' Compensation premiums
Unemployment Insurance	Unemployment Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$537,226	\$538,000	Anticipate using up to \$50,000 in 2025-26 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.	\$2,440,420	\$2,444,000	Anticipate using up to \$215,000 during 2025-26 on retiree health insurance benefits
Retirement Contribution	Reserve for Retirement Contributions	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$137,729	\$140,000	Anticipate using up to \$140,000 during 2025-26 for NYSERS pension contributions

Annual Budget Referendum 2025-2026

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 \$19,426,745. for the 2025-2026 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)

- ☐ Callin Ayers-Tillotson (Incumbent)
- ☐ Margaret Gaston (Incumbent)
- ☐ WRITE-IN CANDIDATE _____
- ☐ WRITE-IN CANDIDATE _____

Proposition 3

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 \$132,600.00 to \$138,600.00, beginning with the 2025-2026 school year and thereafter, until changed by further vote of the majority of electors of the Pavilion Central School District.

☐ YES ☐ NO

Proposition 4

Hollwedel Memorial Public Library Trustees: vote for two (2)

- ☐ Stephen Gould
- ☐ Timothy Wasiewicz
- ☐ WRITE-IN CANDIDATE _____
- ☐ WRITE-IN CANDIDATE _____

Pavilion Central School District 2025-2026

Board Approved February 10, 2025

July '25						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August '25						
Su	M	Tu	W	Th	F	Sa
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24	25	26	27	28	29	30
31						

September '25						
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28	29	30				

October '25						
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November '25						
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23	24	25	26	27	28	29
30						

December '25						
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21	22	23	24	25	26	27
28	29	30	31			

January '26						
Su	M	Tu	W	Th	F	Sa
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25	26	27	28	29	30	31

February '26						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
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22	23	24	25	26	27	28

March '26						
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22	23	24	25	26	27	28
29	30	31				

April '26						
Su	M	Tu	W	Th	F	Sa
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26	27	28	29	30		

May '26						
Su	M	Tu	W	Th	F	Sa
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June '26						
Su	M	Tu	W	Th	F	Sa
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Possible make up days: 2/18; 2/17; 4/10; 4/9; and 6/26

First/Last Day for Students & Graduation

First Day - September 3 Last Day - June 25
High School Graduation Ceremony - June 27

Holidays/Recesses

Labor Day: September 1
Columbus Day: October 13
Veterans Day: November 11
Thanksgiving Recess: November 26 - 28
Winter Recess: December 22 - January 2
Martin L. King Day: January 19
Lunar New Year: February 16
Presidents' Recess: February 16-18
Spring Recess: April 3-10
Memorial Day: May 25
Juneteenth: June 19

Superintendent's Conference & Half Days

SCD: Oct 10, Nov 24, Nov 25, Jan 23 HD: Mar 27, June 23-25
Teacher Work Day: Sept 2

K-6 Parent Conferences & Early Release

Dec 3 & 4: PK-6th, 11:30AM dismissal
Mar 11 & 12: PK-5th, 11:30AM dismissal
Mar 27: 6th-12th 11AM dismissal, PK-5th 12PM dismissal

NYS Testing Schedule

Regents Exams: August 19-20
January 20-23
June 9-10, 17-26

3-8 ELA and Math CBT Exams, Science 5/8 Exams:
Between April 6-May 15, per principal discretion
Rating Days: January 23 and June 26

Days of Instruction (w/ 5 snow days built in)

September	20 + 1	February	17
October	21 + 1	March	22
November	14 + 2	April	16
December	15	May	20
January	18 + 1	June	18 = 181 + 5



HOME OF THE GOLDEN GOPHERS!

Mary Kate Hoffman, Superintendent
7014 Big Tree Road
Pavilion, NY 14525

BOARD OF EDUCATION MEMBERS

Marirose Ethington – President
Jeff Finch – Vice-President
Margaret Gaston
Callin Ayers-Tillotson
Christopher Jeffres
Roxanne Holthaus
Kirsten Galliford

U.S. POSTAGE
NON-PROFIT ORGANIZATION
PAID
BULK RATE
PERMIT NOo. 4
Pavilion, NY 14525
CARRIER SORT

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

**We will be open to vote by paper ballot on Tuesday, May 20, 2025
Noon until 8:00 PM.**

**All budget related documentation is available 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 \$84,000 decrease in their assessment.

Maximum 2025-26 STAR Exemption Savings*

Municipal	Basic	Enhanced
Town of Bethany	\$490	\$1,304
Town of Caledonia	\$481	\$1,316
Town of Covington	\$476	\$1,253
Town of Le Roy	\$521	\$1,347
Town of Leicester	\$481	\$1,348
Town of Middlebury	\$467	\$1,253
Town of Pavilion.....	\$482	\$1,347
Town of Stafford	\$497	\$1,304
Town of York	\$481	\$1,351

* 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.