

***Proposed* BOE Guidelines for Budget Development
January 2013**

1. Develop financially conservative budget proposals that include:
 - options for reducing costs and maximizing efficiencies across the budget
 - while minimizing program impact
 - that anticipate reduced or flat State & Federal aid
 - while minimizing the impact of these reductions to Homer CSD taxpayers.
2. Seek broad-based stakeholder input for ways to maximize efficiencies.
3. Develop the tax levy in compliance with the tax levy limit and tax levy process as defined by Chapter 97 of the Laws of 2011 of New York State.
4. Consider Strategic Planning Initiatives when making budget decisions.