

**Homer Central School District
PO Box 500
Homer, New York 13077-0500**

**(607) 749-7241
(607) 749-2312 FAX**

**Michael J. Falls
Director of Business and Finance**

MEMORANDUM

To: BOE/Kelli Yacavone, District Clerk
From: Michael J. Falls, Director of Business and Finance
Re: Proposed 2014-15 Budget Development Guidelines
Date: January 7, 2014

Please find attached the Proposed 2014-15 Budget Development Guidelines. I would be happy to answer questions that you may have concerning this document.

Proposed BOE Guidelines for Budget Development
January 2014

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.