

**Homer Central School District
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**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: Budget Guidelines
Date: January 13, 2015

Please find attached the most current Budget Guidelines for the 2015-16 school year. I would be happy to answer questions that you may have concerning this document.

BOE Guidelines for Budget Development January 2015

Develop financially conservative budget proposals that:

- Include options for reducing costs and maximizing efficiencies while minimizing program impact.
- Anticipate reduced or flat State & Federal aid while minimizing the impact of these reductions to Homer CSD taxpayers.
- 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.
- Consider Strategic Planning Initiatives when making budget decisions.