

**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 24, 2017

Please find attached a copy of the Budget Guidelines for your approval. I would be happy to answer any questions you may have on this document.

# Budget Guidelines

Develop financially responsible budget proposals that:

Continue to develop and execute options for cost reductions and maximize efficiencies while minimizing program impact.

Adopt the voice of the community as the budget is developed, continually seeking input to deliver a great education for our children.

In an uncertain State & Federal aid environment, continue to proactively minimize the impact of aid 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.

Execute on our Strategic Planning Initiatives when making annual budget decisions.