

**Homer Central School District  
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**Michael J. Falls  
Assistant Superintendent for Management**

**MEMORANDUM**

**To: BOE/Kelli Yacavone, District Clerk**  
**From: Michael J. Falls, Assistant Superintendent for Management**  
**Re: BUDGET GUIDELINES**  
**Date: January 23, 2018**

Please find below the Budget Guidelines for the 2018-19 Budget Development. I would be happy to discuss any questions that you may have relating to these 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.

Continue to proactively minimize the impact of withheld aid to Homer CSD taxpayers in an uncertain State & Federal aid environment.

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.