

## Mandate Review Request #2012070011

**Note:** All information below was provided by the local government/Mandate Relief Council Member requesting that a mandate be reviewed. Neither the Council nor its staff has verified the accuracy of the information provided or made any other edits.

**Name of Local Government:** Elwood Union Free School District  
**Type of Local Government:** School District  
**County:** Suffolk

**Name of Mandate:** Exclusion from the tax cap of any increase in pension costs

**Type of Mandate:** Statute

**Citation for Mandate:** Chapter 97 of New York State Laws of 2011

**Description of Mandate:** Two percent of pension rate increases are currently included when determining a district's tax cap

**Recommended Change:** Exclude all pension cost increases when determining a district's tax cap

**Estimated Savings from the Recommended Change to the Local Government:** \$630,000 will be excluded from our district's tax cap

**Estimated Statewide Savings from the Recommended Change:**

**Description of Methodology Used in Estimating Savings:** Budgeted costs over the last three years