

#### A PUBLICATION OF THE CHEEKTOWAGA CENTRAL SCHOOL DISTRICT

**BUDGET ISSUE MAY 2021** 

### Budget and Trustee Vote

#### Tuesday, May 18, 2021 12 Noon to 9 p.m.

#### Raymond L. Carr Board Room

Please park in main (south) lot and use side entrances (adjacent to the parking lot) into the music area.

#### CCSD Chicken BBQ Fundraiser May 18, Noon-6 p.m.

\$10, Purchase presale tickets at all school offices.



The District continues to closely monitor all current and future legal developments as they pertain to District elections and budget votes. Due to the ongoing COVID-19 health pandemic, the following health and safety protocols will be required at the polling location. A mask that covers the nose and mouth must be worn or voters will not be allowed entry. Physical distancing will be followed while in the polling area. Sanitation measures will be in place.

#### Information on Voting Tuesday, May 18

- Voting takes place in the Raymond L. Carr Board Room in the music wing of the High School from 12 to 9 p.m.
- A person must be a citizen of the United States of America.
- A person must be 18 years of age or older.
- A person must be a resident of the Cheektowaga Central School District for at least 30 days.

No prior registration is required and residents do not have to be registered voters.

Identification will be required. The preferred forms are a Board of Elections' card, driver's license, postmarked mail, rental/ lease receipt, a non-driver identification card or a utility bill.

# **Message from the Superintendent**

The Cheektowaga Central School District proposes a \$51,324,296 spending plan for the 2021-22 school year. In November the administration began a process we refer to as ART. ("Responsible budgeting takes all of us. It is an ART – Accountable, Responsible, and Transparent"). This budget reflects the district's mission and vision to inspire a high level of learning as well as the three priorities of increasing learning, the development of the whole child and providing robust opportunities for students to develop 21st century skills. The budget maintains current staffing levels and makes improvements to instructional programs. Some of the highlights include:

- Implementing the Readers and Writers workshop model in grades K-8
- Continuing new instructional curriculum (Amplify) K-8 in Science
- The development of a **Coding elective** at the High School
- Restorative Practices training for all staff
- Continue the implementation of the **student mentoring** program where high school students are trained as mentors for elementary and middle school students
- Now that we are "one to one" in grades K-12, we will continue to add smart projection devices in every classroom. (Union East will be complete by September 2021; Middle School by September 2022)
- Across the district, the development and implementation of STEM opportunities
- An **intramurals program** that addresses the needs of all students K-12

Prior to presenting our budget in March, the district administration also trimmed approximately \$1 million in expenses. Decisions were made based on what is needed to fulfill our priorities and goals. We eliminated the following to provide



Superintendent Mary Morris community

a responsible budget that our community could support while maximizing instructional opportunities for the children at Cheektowaga Central.

Those \$1 million in cuts include:

- Instructional staff (5 FTEs)
- Most equipment requests
- UPK transportation
- Some of the BOCES services we had contracted with in the past
- In house Special Education summer school

If the budget is defeated, under the contingency budget guidelines \$1,136,714 in spending will be reduced through the elimination of items from the list above, as determined by the Board of Education.

We present this budget to our community with confidence that it contains the elements needed to accomplish our mission of inspiring a high level of learning for all students. Now more than ever, our district needs the support of the community so we are able to continue providing opportunities for all students.

Without the community support of the proposed budget on May 18, 2021 a contingency budget will require an additional reduction of \$1,136,714 that could mean the potential elimination of:

- High school electives including AP, College level courses, art, music and technology
- Mental Health supports (Counselors, Social Workers and Psychologists)
- Small class size
- Full day Kindergarten
- School Resource officers
- Interscholastic Athletics
  - Interscholastic Athletics

- Extracurricular activities (musicals, clubs, intramural sports)
- Field trips as well as related transportation
- The capital outlay construction funds to replace HVAC systems in the MS/HS cafeteria and possibly replace the 25 year old HS generator
- Outside use of facilities by the community

### Board of Education President's Message In early November the



Board of Education President Renee M. Wilson

administrative team began the process of budget planning for the 2021-22 school year. In developing the budget, the Board of Education is always included and kept abreast of what the administrative team believes will be the most fiscally responsible approach to developing our plan for the present and the future. We are always given the opportunity to ask questions and view all the financials and transactions that make our district run on a daily basis. We are truly a unique family at Central. The board oversees and makes decisions that are in the best interest of our students, staff and our community.

This has been an interesting year to plan a budget as COVID-19 has spanned well over a year and continues. Our administrative team has developed a budget that improves instructional programs from the elementary level through high school. The goal for the board in this proposed budget is to continue to be fiscally responsible to our community and provide the best possible education to all students. It is based on a belief that learning encompasses all areas of a student's life.

Meeting instructional needs of our students and the needs of our staff is top priority. The board takes great pride in sharing in the budget planning process and we are confident that the proposed budget offers students the best opportunities for success.

With community support our proposed budget will pass. Without community support a contingency budget would be adopted and many cuts would be made including high school electives, mental health supports, small class size, full day kindergarten, SRO's, interscholastic sports, extracurriculars, field trips, capital outlay construction funds to replace HVAC system in MS and HS and outside use of facilities for the community. A contingent budget would cut \$1,136,714 in programs and services.

The May 18 budget vote is extremely important to the students in the Cheektowaga Central School District. We believe the proposed budget will continue to offer students the highest quality of skills and educational success to build a wonderful future of success in careers, education and life.

# A Love of Reading

Mariam, a first-grader at Union East, was the grand prize winner of the Buffalo and Erie County Public Library Kids' 2021 Online Winter Reading Contest. She won a Kindle Fire HD 10 with a purple kid-proof case. Her home library is the Anna Reinstein Memorial Library in Cheektowaga. She loved all the books she read this winter, especially those by Dr. Seuss.



# Turning Ideas into Product Prototypes

Fourth-graders at Union East Elementary School competing in the Will Hutch Jones QuaranSTEAM Science Fair developed a prototype to solve a real world problem and several earned top spots.

Brayden Hammer won second place with his affordable water dispenser. Nickolas Alexander won third place with his device to help assure that all the dishes are clean when using a dishwasher. Tied for fourth place



Pictured is second-place winner Brayden Hammer. See more photos at www. cheektowagak12.org.

was CJ Colvin with his water pollution filter system and Jayden Kasprzak with his GPS protoype that will never give bad directions. Ella Gawron won fifth place with a fidget sensory board prototype.

In order to prepare students to enter this QuaranSTEAM Science Fair, the students needed to learn about what engineers do and the design process that occurs in order for new products to be created. The students watched videos on the engineering process and were shown some examples of how other students had used the engineering process to create objects out of recycled materials.

Students used idea sheets to come up with real world problems or problems in their own lives that they wanted to try solving. After brainstorming these ideas, the students worked on answering the following engineering design questions: "What is the problem that needs to be solved?", "Who has the problem that needs to be solved?", and "Why is this problem important to solve?". After answering those questions, the students sketched their prototype and listed the materials/supplies that they would need to complete their prototype.

The students worked throughout the month of February to learn, form ideas, and create the prototype. Finally, the students had to locate a picture of the problem they were trying to solve and answer some questions about their design to meet the guidelines for the Science Fair video submission. They recorded a short video of themselves explaining what they created, why they created it, and how it would solve the problem that they identified.

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## **Celebrating the Top Ten of Class of 2021**

#### **1. Brianna Pham**

Clubs/Activities: Math club, student council, National Honor Society, Science Honor Society, Foreign Language Honor Society, Tri-M Honor Society, varsity swim



Awards: Honor Roll, Outstanding Attendance

Future Plans: Attend University at Buffalo as a biomedical major

### 2. Noelle Duncan

Clubs/Activities: Recycling club, swim, math club, Safe Halloween, Foreign Language Honor Society, Science Honor Society, National Honor Society



Awards: Bausch + Lomb Honorary Science Award, Honor Roll

Future Plans: Attend Mercyhurst University as a chemistry major

### 3. Lindsey Le

Clubs/Activities: Math club, art club, conservation club, future teachers, bowling, National Honor Society, Foreign Language Honor Society, Science Honor Society

Future Plans: Attend University at Buffalo to study biomedical sciences

### 4. Isabella Nguyen

Clubs/Activities: 2021 class council, varsity swimming and diving, varsity track and field, science olympiad, student council

Awards: National Honor Society, Tri-M Honor Society, Science Honor Society,

Foreign Language Honor Society, High Honor Roll, varsity swim and track, coach's award for varsity swim, sophomore girl highest point scorer varsity track

Future Plans: College undecided, dual major in electrical engineering and computer science

#### 5. Adovia Bryant

Clubs/Activities: Ambassador's club, varsity swimming, Project LEAD

Awards: Honor Roll, Perfect Attendance, National Honor Society, Student of the Month

Future Plans: Attend SUNY Environmental Science and Forestry to study bioprocess engineering

#### 6. Cao Nguyen

Clubs/Activities: Art club, chess club, math club, science olympiad, GSA, conservation club, international club, Mastermind

Awards: Student of the Month, National Honor Society, Science Honor Society, Outstanding Attendance, Honor Roll

Future Plans: Attend University at Buffalo as pharmacy major

#### 7. Andrew Lupejkis

Clubs/Activities: Varsity soccer, jazz ensemble, pit orchestra

Awards: National Honor Society, Science Honor Society, Foreign Language Honor Society, Tri-M Honor Society

Future Plans: Attend Gannon University to major in cybersecurity

#### 8. Lily Williams

Clubs/Activities: Varsity soccer, indoor/ outdoor track, conservation club, math club

Awards: Student of the Month, Character Student of the Month, National Honor Society, Foreign Language Honor Society, Science Honor Society, All ECIC III 2nd Team, All ECIC III 1st Team. WNY Scholar Athlete

Future Plans: Attend Daemen College to major in physical therapy

### 9. Samantha Golab

Clubs/Activities: Varsity softball, basketball, and volleyball, class council, math club, band

Awards: Honor Roll, basketball awards

Future Plans: Attend University at Buffalo to major in biomedical science

#### **10. Alyssa Norton**

Clubs/Activities: Football and basketball cheerleading, Unified bowling, volleyball, and basketball, SADD Club, bowling, track & field, Yes program

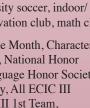
Awards: Outstanding leadership for cheer fall season 2018, character athlete of the week, Honor Roll

Future Plans: Attend D'Youville College in the 4.5 year dual degree physician assistant program





Cheektowaga Central School District - Community Connection Newsletter - May 2021





### Budget At A Glance

2021-2022 Proposed Budget

\$51,324,296

**Tax Levy 2020-2021** \$25,753,775

### Proposed Tax Levy 2021-2022

\$26,378,636

#### Proposed Tax Levy Increase

2.4%

#### What does this mean to the "average" family home in the District?

Annual cost increase, \$52.45 Monthly cost increase, \$4.37



### Board of Education Candidates

No candidates have been nominated for the one open seat on the Board of Education. Therefore, the position may be awarded to the individual who obtains the highest number of write-in votes. To vote for a write-in candidate, follow the instructions on the ballot. The seat carries a five-year term commencing on July 1, 2021 through June 30, 2026.

# **Voter Eligibility**

To qualify as a voter, a person must be:

- eighteen (18) years of age,
- a citizen of the United States,
- a resident (not necessarily a homeowner) of the district for at least thirty (30)days preceding the election

### 2021-22 Proposed Expenditures

Three-Part Components	2021-22	2020-21	Change
Administrative	5,331,663	4,651,938	679,725
Program	37,497,206	36,604,159	893,047
Capital	8,495,427	6,016,517	2,478,910
TOTAL	\$51,324,296	\$47,137,793	\$4,186,503

### **Administrative Expenses**

Account	2021-22	2020-21	Change
Board of Education	36,320	21,647	14,673
Central Administration	265,564	246,346	19,218
Finance	361,578	331,143	30,435
Staff	329,735	326,758	2,977
Central Services	913,426	422,929	490,497
Special Items	460,441	402,164	58,277
Administration & Improvement	2,022,011	1,782,983	239,028
Employee Benefits	942,588	1,117,968	(175,380)
TOTAL	\$5,331,663	4,651,938	679,725

### **Program Expenses**

Account	2021-22	2020-21	Change
Teaching - Regular School	13,746,899	12,472,922	1,273,977
Program for Students with Disabilities	6,057,007	5,527,356	529,651
Occupational Education	872,706	1,011,513	(138,807)
Teaching - Special Schools	178,000	5,000	173,000
Instructional Media	1,886,639	1,269,684	616,955
Pupil Personnel Services	1,937,206	2,073,082	(135,876)
Pupil Transportation	6,098,921	6,168,926	(70,005)
Employee Benefits	6,637,944	7,944,142	(1,306,198)
Interfund Transfers - to Special Aid	81,884	100,000	(18,116)
TOTAL	\$37,497,206	36,604,159	893,047

### **Capital Expenses**

Account	2021-22	2020-21	Change
Central Services	2,296,354	2,043,939	252,415
Special Items	545,000	358,228	186,772
Employee Benefits	2,643,323	816,057	1,827,266
Debt Service	2,910,750	2,698,293	212,457
Interfund Transfers - to Capital	100,000	100,000	-
TOTAL	\$8,495,427	\$6,016,517	\$2,478,910
TOTAL	\$51,324,296	\$47,137,793	\$4,186,503

#### 2021-22 Proposed Expenditures 2021-22 Estimated Revenues Federal and Use of Reserves Administrative Capital & Fund Balance Other 17% 10% 0.2% 0.6% State Aid 40.4% **Local Sources** 58.8% Program

### 2021-22 Estimated Revenue

73%

Account	2021 -22	2020 -21	Change
Real Property Tax Items	26,378,636	25,753,775	624,861
Non-property Tax Distribution by County	2,696,816	2,401,878	294,938
Charges for Services	140,000	140,000	-
Use of Money and Property	538,353	497,130	41,223
Sale of Property	-	500	(500)
Miscellaneous Revenue	403,443	204,907	198,536
Total, Local Sources	\$30,157,248	\$28,998,190	\$1,159,058
Basic Formula Aid	18,192,887	9,338,031	8,854,856
Basic Formula Aid - Excess Cost	809,772	2,395,851	(1,586,079)
Lottery Aid	-	2,539,076	(2,539,076)
BOCES Aid	1,512,984	1,430,018	82,966
Textbook Aid	-	153,061	(153,061)
Software/Hardware Aid	34,553	65,502	(30,949)
Library Materials Aid	-	13,094	(13,094)
Other State Aid (Charter Tuition)	193,147	74,010	119,137
Total, State Aid	\$20,743,343	\$16,008,643	\$4,734,700
Medicaid Assistance	300,000	300,000	-
Interfund Transfers, Special Aid	-	10,000	(10,000)
Use of Reserves	123,705	-	123,705
Use of Appropriated Fund Balance	-	1,666,000	(1,666,000)
Total, Other Sources	423,705	\$1,976,000	\$(1,552,295)
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# Readers & Writers Workshop

A reading and writing workshop program that uses whole and small group instruction, independent work, and customized lessons tailored to each student's level of learning and performance was put into place at Cheektowaga Middle School and Union East Elementary this year.

The workshop program, developed by renowned educator Lucy Calkins, starts with a 10-15 minute mini-lesson that focuses on a particular strategy or a reading or writing piece. Then the students are sent off to do independent work to reinforce and practice the skill or accomplish a related task. For upper grades, this time is a little longer than grades K-1 where students break off into centers to do different activities relating to reading and writing.

Lucy Calkins' methods are perfect for addressing students of all levels of understanding within each grade level. It gives students more time to practice reading and writing at their own pace and level versus a more scripted lesson plan where everyone is doing the same thing and at the same speed.

When you grow a program like this, each new school year builds on the previous one, so benefits are exponential over the long-term. When teachers introduce the program to first graders, they are building a foundation so by the time they reach fourth- or fifth-grade, stamina is built up, and they can read for longer periods of time and read above grade level. Students have also shown marked improvement in their writing skills.

Read more about this program on our website, www.cheektowagak12.org

TOTAL

\$51,324,296

### **NTHS Inductees**

Eight Cheektowaga Central High School students enrolled at Erie 1 BOCES Harkness and Potter Career and Technical Education Centers were inducted into the National Technical Honor Society (NTHS) to recognize their academic achievements.

\$46,982,833

Andrew Bridge, Auto Tech Training Kaitlyn Brown, Early Childhood Education Dondrae Davis, Criminal Justice Hannah Eisenhardt, Web Tech and Game Programming Janya Lewis, Health Careers/Basic Nursing Emily Morgan, Baking & Pastry Arts Landon Phelps, Web Tech and Game Programming Deonza Simmons, Baking & Pastry Arts

\$4,341,463

### Message from the Incoming Superintendent

I was recently appointed to the position of Superintendent of Schools effective July 1, 2021. If you do not know me or have a chance to read the announcement regarding my appointment, then I will share a little about myself. I have worked for the Cheektowaga Central School District for 30 years. I have served as a teacher, coach, class advisor, building administrator, Central Office administrator and currently as the Assistant Superintendent. Throughout



Steven Wright

my career I have been an advocate for all students. It seems obvious but we exist for our students and to provide opportunities for them to thrive in school and after graduation.

With the recent passing of the state budget, Cheektowaga Central was recognized as a district that has been significantly underfunded by New York State. We received this information after we completed our budgeting process with the goal of providing the most for our students with as little impact on the taxpayers as possible. With an increase of state aid, we are now able to provide for programs and materials that can make a direct impact on the teaching and learning at Cheektowaga Central. It is important to remember that we are focusing on three priorities: learning; whole child; and 21st century skills. Some of the items included in the budget are:

- Summer learning opportunities at all levels that include transportation for students
- Classroom libraries in all K-8 classrooms that house ELA classes (every student should have a book they have selected to read at all times)
- STEM (Science, Technology, Engineering and Math) material for grades 3-6 and 9-12 to promote innovation, creativity and problem solving.
- Digital Media Studio in the high school that will allow students to direct, produce and air live events such as concerts, athletic events, induction ceremonies, etc.
- Musical instruments to provide opportunities for a maximum number of students to participate in our Music program.
- Technology for upgrading classrooms to reflect 21st Century learning

These are just some of the highlights of our 2021-22 budget. We have also included upgrades to our network to minimize the effects of a possible cyberattack, purchasing of additional Chromebooks, laptops, and iPads to supplement our current inventory, as well as replace some worn and outdated equipment that is long overdue.

These are exciting times for our District. The stage has been set for an increase in student achievement and Cheektowaga Central will be the place Where Everyone Deserves Opportunity. In other words, at Cheektowaga Central WE DO!

### **Connecting Through Peer Mentoring**

Many hands make light work! That phrase can apply to the concerted efforts of the building level assistant principals and pupil services team members who worked together to develop a Mentoring Program for the district.

The need to create a mentoring program for our younger students surfaced when discussing common issues students have had in school, related to relationship development, interpersonal communication, development of boundaries, relying on support systems and more. Providing good role models for children is paramount when it comes to their adolescence, growth and maturity. A program such as this offers the high school student or "mentor" the opportunity to develop leadership skills and strategies which in turn, will help others. The younger elementary level student or "mentee" begins to see what is possible in their lives, through discussion, modeling of positive behaviors, development of positive relationships and more.

"Knowing that younger students look up to older students, the high school has chosen a group of juniors to be trained this year as peer mentors within the district," said Michael Fatta, high school assistant principal. "Next school year, the peer mentors, who will then be seniors, will be matched with a middle or elementary school student to start to build a friendship that will benefit both students.

Our younger students will be partnered with a high school level mentor who will be trained in this work, through a collaboration with the Mental Health Advocates of WNY and the school district. The MHA has an established training program already in existence that will be adapted for the needs of our district. Based on the data gleaned over the last few years, the team will establish the overarching needs, train the mentors as well as the supervisors from across the district in the process and measure the results at the conclusion of each program cycle.

The program will focus on young men who have the desire to share their experiences and act as positive role models for others who might be struggling. Students will learn to consider the "positives" in life that can be enjoyed through conversation, interactions with others, establishing boundaries, proper body language, and building community relationships which leads to success in life.

This program is designed to inspire hope to young students and engage them with good role models who will talk with them about what it can mean to develop the skills in life which lead to success. We hope for the development of additional partnerships, activities and other events that allow for positive interactions within our neighborhoods to occur. We look for the mentoring program to become a sustainable, embedded element of the Cheektowaga Central School student experience for years to come.

### Budget and Trustee Vote • Tuesday, May 18, 2021 •12 Noon to 9 p.m.

**Raymond L. Carr Board Room** 

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<b>Establish</b> procedures that clarify expectations & enhance learning	"It's all about the learning"	<b><u>Build</u></b> meaningful relationships with staff, students and community to promote learning
<u>Vision</u> To Inspire	CHEEKTOWAGA CENTRAL SCHOOL DISTRICT	<u><b>Mission</b></u> To Inspire a high level of learning
<b>Develop</b> a culture of thinking & learning	<b>Goal</b> Inspire a high level of learning for all students	<u><b>Motivate</b></u> staff and students to do their best work & inspire the love of learning
PROPOSITION NO. 1   BUDGET FOR CHEEKTOWAGA CENTRAL SCHOOL DISTRICT DENTRICE DENTRI		<text><text></text></text>
<b>Board of Education</b> Renee M. Wilson, <i>President</i> Heather E. DuBard, <i>Vice President</i> Carol Kiripolsky, <i>Trustee</i> Thomas Raczka, <i>Trustee</i> Edward W. Schaefer, <i>Trustee</i> Derrick C. Warburton, <i>Trustee</i>	Superintendent of Schools Mary Morris MMorris@ccsd-k12.net Newsletter Editors Mary Morris, Superintendent of Schools MMorris@ccsd-k12.net	District Offices 3600 Union Road Cheektowaga, NY 14225 716.686.3606 Registration Office 716.686.3665

716.686.3665 sweinholtz@ccsd-k12.net

School Board meetings are generally held the second Tuesday of the month at the District Office, 3600 Union Road, Cheektowaga, at 7 p.m. Those planning on attending are encouraged to verify meeting date and time by calling 686-3606.

www.cheektowagak12.org

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Derrick C. Warburton, Trustee

#### CHEEKTOWAGA CENTRAL SCHOOL DISTRICT

3600 Union Road Cheektowaga, NY 14225

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#### **School District Budget Notice**

<b>Overall Budget Proposal</b> Cheektowaga Central School District 140701	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$47,272,614	\$51,324,296	\$50,187,582
Increase/Decrease for the 2021-22 School Year		\$4,050,209	\$2,913,495
Percentage Increase/Decrease in Proposed Budget	]	8.6%	6.2%
Change in the Consumer Price Index		1.23%	
A. Proposed Levy to Support the Total Budgeted Amount	\$25,753,775	\$26,378636	
B. Levy to Support Library Debt, if Applicable	\$0		
C. Levy for Non-Excludable Propositions, if Applicable **	\$0		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0		
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$25,753,775	\$26,378,636	\$26,378,636
F. Total Permissible Exclusions	\$910,076	\$786,372	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$24,843,699	\$25,592,264	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$24,843,699	\$25,592,264	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	\$4,651,938	\$5,331,663	\$5,157,831
Program Component	\$36,604,159	\$37,497,206	\$36,651,934
Capital Component	\$6,016,517	\$8,495,427	\$8,377,817

\*A defeat of the proposed budget and adoption of a contingency budget would mean a decrease of approximately \$1,136,714. First to be removed are non-contingent expenses. This includes most equipment, certain student supplies, new and multi-year contractual arrangements, and salary increases for non-instructional confidential management. After non-contingent expenses are removed ordinary contingent expenses are removed. This includes reduction in non-mandated programming, interscholastic athletics, extracurricular activities, summer school programs, field trips and related transportation, additional materials and supplies, and professional development.

The annual budget vote for the fiscal year 2021-2022 by the qualified voters of the Cheektowaga Central School District, Erie County, New York, will be held at Cheektowaga District Office in said district on Tuesday, May 18, 2021 between the hours of Noon and 9:00 pm, prevailing time in the Cheektowaga Central School District, 3600 Union Road, Cheektowaga, NY 14225, at which time the ballots will be opened and counted by voting ballot or machine.

<sup>1</sup> The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.