Catasauqua Area School District

RESOLUTION FOR THE FINAL ADOPTION OF BUDGET FOR 2026-2027

Resolved, that the proposed budget, with the revisions and changes thereto which the Board has deemed advisable, and which is attached to this Resolution as so revised and changed using the uniform form prepared and furnished by the Department of Education, in the amount of $46,966,207, is hereby adopted as the final budget of the Catasauqua Area School District for the fiscal year beginning July 1, 2026 and ending June 30, 2027; and

Further resolved that within fifteen (15) days after the adoption of this resolution, the Board shall file a copy of the final budget in the office of the Department of Education; and

Further resolved that the Board hereby elects to utilize the method established under Section 672.1(a)(1) of the public school code to determine the real estate tax rates applicable in Lehigh and Northampton Counties for fiscal year 2026-2027. Under that method, the tax millage rates applicable in a county shall be such that the ratio of total taxes levied in the county to the most recent valuation of the properties in that county by the State Tax Equalization Board is uniform in each county.

Further Resolved, that a tax at the rate of 24.0298 mills or $2.40298 per $100 of the assessed valuation of all real estate within Lehigh County and 60.6803 mills or $6.06803 per $100 of the assessed valuation of all real estate within Northampton County subject to taxation be and is hereby levied for the ensuing fiscal year to the District beginning July 1, 2026; and

Further Resolved, that a discount of 2% be allowed on all real estate taxes paid in full on or before August 31, 2026; and a penalty of 10% be imposed on all such taxes which have not been paid in full prior to November 1, 2026; and

Further Resolved, that the resolution adopted June 13, 2012 relating, inter alia, to the right of all taxpayers to elect to pay eligible school real property taxes in installments in accordance with the terms and conditions of the resolution, is hereby re-affirmed and re-enacted without change for the ensuing fiscal year of the District beginning July 1, 2026; and

Further Resolved, that the Earned Income Tax Resolution of the Catasauqua Area School District approved and enacted by the Board of School Directors of the District on June 27, 2011 under the provisions of the amended Local Tax Enabling Act (which, in general, imposes a tax of 1% on earned income, but the rate is reduced to 0.5% in municipalities which also impose a tax on earned income), be and is hereby re-affirmed and continued for calendar year 2026 and calendar year 2027; and

Further Resolved, that the Local Services Tax Resolution of the Catasauqua Area School District approved and enacted by the Board of School Directors of the District on December 19, 2007 under the provisions of the amended Local Tax Enabling Act (which, in general, imposes an annual tax of $5.00 on each individual engaged in an occupation within the District), be and is hereby re-affirmed and continued for calendar year 2026 and calendar year 2027; and

Further Resolved, that the Realty Transfer Tax Resolution of the Catasauqua Area School District approved and enacted by the Board of School Directors on June 13, 2007 under the authority of Article XI-D of the Tax Reform Code of 1971 (which, in general, imposes a tax on the transfer of an interest in real property in the District at the rate of 1.0% of the value of the property transferred if there is no realty transfer tax by the municipality in which the property is located, and at the rate of 0.5% of the value of the property transferred if the municipality also imposes a realty transfer tax) is hereby re-affirmed and continued for the ensuing fiscal year of the District beginning July 1, 2026.

Further Resolved, that the Non-residential Parking Tax Resolution establishing a tax at a rate of ten percent (10%) of the consideration paid on patrons of non-residential parking places within the district, originally approved by the Board of School Directors of the District on June 1, 1993 and amended September 13, 1993, be and is hereby continued and re-enacted for the ensuing fiscal year of the District beginning July 1, 2026.

DATE OF ADOPTION: **June 9, 2026**

BOARD OF SCHOOL DIRECTORS
CATASAUQUA AREA SCHOOL DISTRICT

By: _____ **Date:** 6/9/26
Dale Hein, President

Attest: _____ **Date:** 6/9/26
Jason M. Bashaw, Secretary