

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
PROPOSED USE OF FUND BALANCE  
2016-2017 BUDGET**

Estimated Shortfall- April 20th		<u>(1,822,595)</u>
<b>Committed</b>		
Emmaus Bond Pool Stabilization	*	(150,000)
OPEB	*	(100,000)
PSERS Stabilization	*	(637,000)
Millage Stabilization	*	(125,000)
<b>Assigned</b>		
Curriculum Textbooks/Materials		(258,000)
Technology		(65,000)
Buses		(90,000)
<b>Unassigned</b>		
Budgetary Reserve		(397,595)
<b>Grand Total</b>		<u><u>(1,822,595)</u></u>

\* Amount requires board action for use in 2016-17 in accordance with Board Policy 620.

**Committed fund balance** is the portion of fund balance that represents resources whose use is constrained by limitations that the district imposes upon itself by formal board action. Commitments remain binding unless removed through formal board action.

**Assigned fund balance** is the portion of fund balance that represents the district intended use of the resources. Formal board action is not required to assign fund balance.

**Unassigned fund balance** is the portion of fund balance that represents the district surplus that is not reserved for other purposes.