

**RESOLUTION
COMMITTING FUND BALANCE
OF THE WACO INDEPENDENT SCHOOL DISTRICT**

The Board of Trustees of the Waco Independent School District being convened in Regular Session at its regular meeting place within the boundaries of the Waco Independent School District, on the 17th day of September, 2026.

WHEREAS, the Governmental Accounting Standards Board (GASB) adopted Statement 54 (GASB 54), a standard for governmental fund balance reporting and governmental fund type definitions effective for fiscal years beginning after June 15, 2010; and

WHEREAS, the Waco Independent School District has elected to implement GASB 54 requirements, and to apply such requirements to its year ending August 31, 2027 financial statements; and

WHEREAS, the Board of Trustees of the Waco Independent School District have determined that a portion of the unassigned general operating fund balance should be allocated toward future compensation of Waco Independent School District staff;

NOW THEREFORE, BE IT RESOLVED that the Waco Independent School District Board of Trustees commits portions of its General Fund unassigned fund balance as follows:

- Committed Fund Balance – Other
 - Future Compensation of Waco ISD Staff 20,000,000

BE IT ALSO RESOLVED: that the provisions of this Resolution shall be effective as of the date of adoption and shall remain in effect until modified by action of the Board of Trustees.

INTRODUCED AND PASSED by the Waco Independent School District Board of Trustees, this 17th day of September, 2026.



Angelo Ochoa
President, Board of Trustees



Taylor Bledsoe
Secretary, Board of Trustees