



**MOREHOUSE PARISH SCHOOL BOARD**  
Bastrop, Louisiana

**BUDGET RESOLUTION**

A resolution adopting the annual operating budget which sets forth the revenues, expenditures, fund balances, and designations made thereof, for the General Fund and Special Revenue Funds of the Morehouse Parish School Board for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

**Whereas**, Dr. Jesse Winston, Jr, in his capacity as chief administrative officer of the Morehouse Parish School Board, has caused to be prepared with the assistance of Ersula Downs, Director of Business, the proposed General Fund and Special Revenue Fund budgets for the fiscal year beginning July 1, 2026 and ending June 30, 2027, which was accompanied by a budget adoption resolution; and

**Whereas**, the proposed General Fund and Special Revenue Fund Budgets as shown in the Annual Operating Budget document following the budget adoption resolution shows the revenues itemized by source and the expenditures itemized by function as required by Louisiana R.S. 39:1305; and

**Whereas**, the Finance Committee of the school board approved the recommendation of the adoption resolution and the proposed budget at its meeting held on September 15, 2026, to be presented to the School Board for adoption.

**Whereas**, the accompanying budget adoption resolution has been submitted to the School Board for review and consideration; and

**Whereas**, a public hearing on the proposed General Fund and Special Revenue fund Budgets was held on September 15, 2026 at 5:30 P.M. at the meeting place of the Morehouse Parish School Board has now been reviewed and considered;

**BE IT RESOLVED** by the Morehouse Parish School that:

**SECTION 1:** The accompanying detailed estimate of revenues, expenditures, and classifications of fund balances for the fiscal year beginning July 1, 2026, and ending June 30, 2027, is hereby adopted to serve as the operating budget for the Morehouse Parish School Board during the same period.

**SECTION 2:** Amounts are available for expenditures only to the extent included within the 2026-27 operating budget within a five-percent (5%) variance in accordance with Louisiana Revised Statute 39:1309-1310. The Board hereby grants authorization to administration to make the expenditures provided for herein and to implement the policies provided herein.

**SECTION 3:** The Superintendent or his/her designee shall have authority to reallocate expenditures between budget categories and to make cumulative budget adjustments that increase or decrease total fund revenues and expenditures in the General Fund and in individual Special Revenue without prior Board approval. Any changes in total revenue that exceed 5% of budgeted revenue and changes in total expenditures that exceed 5% of budgeted expenditures in each respective fund shall be approved in advance by action of the School Board. The Superintendent or his/her designee shall provide to the Board for approval a fund budget of all accumulated changes incorporated into a final revised operating budget that is to be submitted to the Finance Committee for review and recommendation for approval by the School Board at the close of the fiscal year.

**SECTION 4:** Further authority is granted to Superintendent Dr. Jesse Winston, Jr. and Director of Business, Ersula Downs, or their successors, to enter into routine and necessary contracts or agreements to implement the general business operations of the School Board. Any service contracts or agreements to conduct School Board operations non-routine in nature are required to be submitted to the School Board for consideration and approval.

**SECTION 5:** The School Board shall be notified in writing when:

A. Total revenues & other sources plus projected revenues & other sources for the remainder of the year, within a fund, are failing to meet the total budgeted revenues & other sources by five-percent (5%) or more; or

B. Total expenditures & other uses plus projected expenditures & other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures & other users by five-percent (5%) or more, or

C. The actual beginning fund balance, within a fund, fails to meet the estimated beginning fund balance by five percent (5%) or more and the fund balance is being used to fund current year expenditures.

**SECTION 6:** Further authority is granted to Superintendent Dr. Jesse Winston, Jr and Director of Business Ersula Downs, or their successors, to make assignments of fund balances within the definition of Governmental Accounting Standards Board Statement No. 54, and, likewise, re-assign or eliminate any previous assignments, for purposes necessary to conduct the business of the Morehouse Parish School Board in a prudent manner and in accordance with state laws.

**SECTION 7:** The School Board reserves solely and exclusively unto itself the right, power and authority to:

A. Adopt budgets and make, approve, change, or reject appropriations for any and all funds, fund types, programs, grants, awards or projects, irrespective of the source of funding;

B. Make such amendments to any budgets as the economic circumstances prevailing or arising during the fiscal year may demand; and

C. Make appropriations and expenditures for any contingency or emergency of any nature that may arise during the course of the fiscal year.

**SECTION 8:** Authorization of any expenditure or award of any contract by the School Board during the fiscal budget period shall constitute authority granted to administration to disburse funds and make such budget amendments as may be required.

**SECTION 9:** Approval of employment positions, salary schedules or compensation adjustments by the School Board shall constitute authority to disburse funds and make such budget amendments as may be required.

**SECTION 10:** If, at the end of any fiscal year, the appropriations necessary for the support of expenditures of the ensuing fiscal year have not been made, then fifty percent (50%) of the amounts appropriated by the budget resolution for the last completed fiscal year shall be deemed re-appropriated for the objects and purposes specified in the resolution for the preceding fiscal year, as provided by R.S. 39:1311.

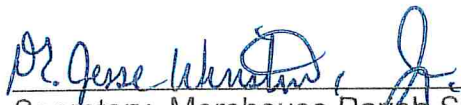
**SECTION 11:** This resolution shall continue in effect until superseded by subsequent budget adoption resolution.

**PASSED AND ADOPTED** at Bastrop, Louisiana, on this 15th day of September, 2026.



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President, Morehouse Parish School Board

ATTEST:



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Secretary, Morehouse Parish School Board