

**SPECIAL PROCEEDINGS OF THE  
EMERGENCY MEETING  
OF  
THE TERREBONNE PARISH SCHOOL BOARD**

**SEPTEMBER 9, 2021 – 10:00 A.M.**

The Terrebonne Parish School Board met today at 10:00 A.M. in a special emergency session at its regular meeting place, the Terrebonne Parish School Board Office, 201 Stadium Drive, Houma, Louisiana, with Mr. Gregory Harding, president, presiding, and the following members present: Mr. Matthew J. Ford, Mrs. Debi Benoit, Mrs. Stacy V. Solet, Mr. Clyde F. Hamner, Mr. Roger Dale DeHart, and Mr. Dane Voisin.

ABSENT: Mr. Michael T. LaGarde and Dr. MayBelle N. Trahan, Vice President

Mr. DeHart led the Board and audience in the invocation and Pledge of Allegiance to the Flag.

President Harding announced that the purpose of this special emergency meeting was for the "Declaration of an Emergency by Terrebonne Parish School Board, due to Hurricane Ida."

Several Board Members, along with Superintendent Philip Martin, gave brief remarks as it related to Hurricane Ida.

Motion of Mrs. Benoit, unanimously seconded, unanimously carried, the Board declared a State of Emergency related to Hurricane Ida that affected Terrebonne Parish on August 29, 2021, and August 30, 2021, causing widespread damage, authorized the Superintendent to take all action necessary to respond to the emergency including evaluation of damages at schools and administrative buildings, mitigation of damages, and repairs; and further, authorized the Superintendent to enter into any contracts necessary for evaluation, mitigation, or repair of damages caused by Hurricane Ida.

Superintendent Martin addressed the Board regarding the Adoption of the Proposed 2021-2022 Operating Budget.

Motion of Mr. DeHart, seconded by Mr. Hamner, unanimously carried, the Board adopted the following Budget Adoption Resolution which provides for adopting the General Operating Fund, 1 Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and various Special Revenue Funds for the 2021-2022 Fiscal Year, with the inclusion of the reclassification of the position of Plant Operations Manager to Supervisor of Plant Operations:

**TERREBONNE PARISH SCHOOL BOARD  
BUDGET ADOPTION RESOLUTION**

**RESOLUTION NO. 1925**

Resolution adopting operating budgets for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

**BE IT RESOLVED** by the Terrebonne Parish School Board that:

1. The Operating Budgets for the General Operating, 1 Cent Sales Tax, 1/2 Cent Sales Tax, 3/4 Cent Sales Tax, Child Nutrition Program, and various Special Revenue Funds for the 2021/2022 fiscal year be adopted and

hereby declared to serve as appropriations of the amounts therein set forth until amendments thereto be adopted;

2. The amounts expended during the fiscal year shall not exceed the appropriations set forth in such budgets and all subsequent amendments thereto;
3. The 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;
4. This resolution shall continue in effect until superseded by the budget adoption resolution of the ensuing fiscal year;
5. 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 of the amounts appropriated in the appropriation resolution for the last completed fiscal year shall be deemed appropriated for the objects and purposes specified in the resolution for the preceding fiscal year, as provided by R.S. 39:1311;
6. Budget amendment authority of the Board and certain operating officers, delineated by fund or fund types, is as follows:

### **I. GENERAL PROVISIONS**

- A. All original operating budgets for the fiscal year for all funds, programs, grants, or projects shall be presented to the Finance Committee. The Finance Committee shall submit such budgets to the Board accompanied by the Committee's recommendation for adoption or rejection.
- B. Authorization of any expenditure or award of any contract by the Board shall constitute authority to disburse funds and effect such budget amendments as may be required.
- C. Approval of employment, positions, or compensation adjustments by the Board shall constitute authority to disburse funds and effect such budget amendments as may be required.

### **II. PROVISIONS APPLICABLE TO INDIVIDUAL FUNDS AND FUND TYPES**

#### **A. GENERAL OPERATING FUND**

1. Subsequent to adoption of the Original Operating Budget, the Superintendent and Chief Financial Officer shall jointly possess authority to reallocate funds among expenditure accounts within function/service areas, as defined by the General Operating Fund's Internal Chart of

Accounts. General Fund budget amendments made upon internal authority shall be provided to the Board through the Finance Committee.

2. The Finance Committee and Board shall consider for approval all proposed increases or decreases in funds appropriated for any function/service area. Such proposals shall be directed to the Finance Committee for submission to the Board. The aforementioned officials shall direct requests requiring Board approval to the Finance Committee, with their recommendation thereon, for submission to the Board.
3. Other Financing Uses - Operating Transfers. Authority to effect necessary budget revisions or transactions for operating transfers to Local, State, or Federal Special Revenue Funds which are dependent upon the amount of current year revenues, expenditures actually incurred, or operating deficits will be held by the Superintendent and Chief Financial Officer.

**B. 1 CENT SALES TAX FUND OF 1996**

1. The nature and kind of expenses and expenditures assigned to and accounted for in the Fund shall be governed by School Board Resolution Number 1587 dated February 6, 1996, Resolution Number 1588 dated May 7, 1996, and Ordinance Number 1590 (levying the tax) dated May 7, 1996.
2. Section I - GENERAL PROVISIONS paragraphs A, B, and C above shall apply to the operations of the Fund.
3. Subsequent to adoption of the Original Operating Budget, the Superintendent and Chief Financial Officer shall jointly possess authority to reallocate appropriations, expenses, and expenditures among the accounts within the dedicated allocations of the tax as defined by the governing resolutions and the Fund's Internal Chart of Accounts.
4. All budget revisions shall be provided to the School Board through the Finance Committee.

**C. 1/2 CENT SALES TAX FUND OF 2014**

1. The nature and kind of expenses and expenditures assigned and accounted for in the Fund shall be governed by School Board Resolution Number 1867 and Ordinance Number 1868 levying the tax.
2. Subsequent to adoption of the Original Operating Budget, the Superintendent and Chief Financial Officer shall jointly possess authority to reallocate appropriations, expenses, and expenditures among the accounts within the dedicated allocations of the tax as defined by the governing resolutions and the Fund's Internal Chart of Accounts.

**D. 3/4 CENT SALES TAX FUND OF 1975**

1. Subsequent to adoption of the Original Operating Budget, the Superintendent and Chief Financial Officer shall jointly possess authority for reallocation of funds as defined below:
  - a. Expenditures monitored by organizational unit (school).

- 1) Said officials shall be authorized to reallocate appropriation balances of school sales tax allotments, school allotments for various instructional areas (School Board Allotments), any special allotments, and any other expenditures controlled by individual school budgets, within the individual school appropriation accounts as necessary to prevent expenditures in excess of individual school budgets or account appropriation balances.
- 2) Increases in allotments to any or all organizations (schools) and new allotments will be considered by the Finance Committee and submitted to the Board for approval or rejection.

b. Other Expenditures

- 1) The aforementioned officials shall have the authority to reallocate, within function/service areas, those expenditures not monitored by individual organizational (school) budgets.
- 2) Proposed increases in funds allocated to any function/service area where expenditures are not controlled by organizational (school) budgets shall be considered by the Finance Committee and submitted to the Board for approval or rejection.

c. Other Financing Uses

- 1) Operating Transfers. Authority to effect necessary budget revisions or transactions for operating transfers to other funds which are dependent upon the amount of current year revenues, expenditures actually incurred, or operating deficits will be jointly held by the Superintendent and Chief Financial Officer.
- 2) All budget revisions shall be provided to the School Board through the Finance Committee.

**E. CHILD NUTRITION PROGRAM FUND**

1. Subsequent to adoption of the Original Operating Budget, the Superintendent, Chief Financial Officer, and Supervisor of Child Nutrition Programs shall possess the authority to reallocate funds within the Food Service function/service area.
2. Increases in Child Nutrition Program Fund expenditures proposed subsequent to adoption of the Original Budget, with the exception of those expenses which are directly influenced by meal preparation volume, will be presented to the Finance Committee for submission to the Board.
3. Prior to presentation of proposed budget revisions, expenditures, or capital outlay requests to the Board or Finance Committee, any necessary approvals by regulatory agencies will be secured by the Supervisor of Child Nutrition Programs.

**F. SPECIAL REVENUE FUNDS - LOCAL, STATE, AND FEDERAL**

1. All original program or fund budgets for the Local, State, and Federal Special Revenue Funds will be presented to the Finance Committee for submission to the Board. With reference to State and Federal Special Revenue Funds, the original program budget referred to in E-1

is defined as the final written award approved by the regulatory authority indicating the actual monetary grant to the school system.

2. During the course of the fiscal year, any new programs, proposals, or changes in existing programs, with the exception of transfers to fund operating deficits, which increase or reduce the total operating budget for the program or fund will be presented to the Finance Committee.
  - a. The Finance Committee will submit such new amended budgets to the Board along with its recommendation for approval or rejection.
  - b. Any necessary approvals by State or Federal regulatory authorities will be obtained by the Program Manager prior to presentation to the Finance Committee.
3. The Program Manager, Superintendent, and Chief Financial Officer shall jointly possess authority to effect transfers of funds to offset operating deficits incurred in the Local, State, and Federal Special Revenue Funds.
4. Prior to formal approval of the budget for a program, grant, or fund by the School Board, any expenditure of funds for any purpose shall be approved in written form by the Program Manager, Superintendent, and Chief Financial Officer.
5. Subsequent to adoption of the Original Budget, the Program Manager, pursuant to obtaining any required approvals from State or Federal regulatory authorities, shall, with the concurrence of the Finance Department, have the authority to reallocate appropriations within State or Federal Special Revenue Funds.

#### **G. CAPITAL PROJECTS FUNDS**

1. Board approval of projects, contracts, change orders, or expenditures will constitute authority for budget amendments and expenditure of funds.
2. The Superintendent, with notice to the Board, will have authority to authorize expenditures and budget revisions for projects costing \$5,000 or less during a fiscal year, with a maximum of \$20,000 so authorized during a fiscal year, exclusive of expenditures authorized but not expended during prior years.
3. All other proposed expenditures of the Capital Projects Funds shall be submitted to the Board accompanied by the recommendation of the appropriate committee.

#### **H. DEBT SERVICE FUNDS**

All expenditures related to debt service, with the exception of payment of loan or bond principle, interest, paying agent's fees, bank service charges, and tax collection expenses, not authorized in the Original Operating Budget, shall be submitted to the Board through the Finance Committee.

## I. INTERNAL SERVICE FUNDS

1. All expenditures of the internal service funds not authorized in the Original Operating Budget shall be submitted to the Board through the Finance Committee, accompanied by the Finance Committee's recommendation for approval or rejection.
2. The Superintendent, Chief Financial Officer, and Program Manager shall have joint authority to reallocate expenses/expenditures within each Internal Service Fund.

Dr. MayBelle Trahan entered the meeting at this time and was present for the remainder of the proceedings.

President Harding gave Dr. Trahan an opportunity to make a few comments as it related to Hurricane Ida.

Superintendent Martin then gave an assessment of school damages as a result of Hurricane Ida and the reopening of schools once electricity is restored.

President Harding allowed each Board Member another opportunity to give closing remarks as it related to Hurricane Ida and its impact on the Terrebonne Parish School District.

Ms. Tenda Caldwell, citizen, was allowed to address the Board expressing her concerns relative to students returning to school, as it related to Hurricane Ida.

Motion of Mr. DeHart, seconded by Mrs. Benoit, unanimously carried, the Board voted to adjourn its meeting **(10:54 A.M.)**.

/s/ Philip Martin, Secretary

/s/ Gregory Harding, President

RLB