



**PUBLIC HEARING
MINUTES**

**TOWN OF BENTON COUNCIL
105 SIBLEY STREET, BENTON
MONDAY, DECEMBER 15, 2025, 6:30 PM**

The Town of Benton Council met in a Public Hearing on the 15th day of December 2025, at 6:30 p.m. in the Benton Council Chambers, Benton Town Hall, 105 Sibley Street, Benton, Louisiana. Mayor James Friday called the Public Hearing to order. Stephanie Collier called the roll with all members as follows:

Alderman Jackie Carr	PRESENT
Alderman Tiffany Manning	PRESENT
Alderman Tammy Brunson	PRESENT
Alderman Arshundae Perry	PRESENT
Alderman Terry Lawrence	PRESENT

A motion was made by Alderman Lawrence, seconded by Alderman Perry to approve the Public Hearing agenda. Mayor Friday called for public comments; there being none, the following votes were recorded:

YEAS: Alderman Carr, Alderman Manning, Alderman Brunson, Alderman Perry, and Alderman Lawrence

NAYS: None

ABSTAIN: None

ABSENT: None

1. ORDINANCE 609 2025 GENERAL FUND AND 1978 SALES TAX AMENDMENTS:

ORDINANCE 612 OF 2025

2025 BUDGET AMENDMENTS

AN ORDINANCE AMENDING ORDINANCE 595 OF 2024 THE FINANCIAL BUDGET FOR THE FISCAL YEAR 2025 FOR THE TOWN OF BENTON, LOUISIANA IN ACCORDANCE WITH THE LOUISIANA LOCAL GOVERNMENT BUDGET ACT

BE IT ORDAINED the Board of Aldermen of the Town of Benton, Louisiana, enacted Ordinance 595 of 2024 on December 9, 2024, adopting the 2025 General Fund, Water Sewer Enterprise Fund, and

105 Sibley Street/PO Box 1390
Benton, Louisiana 71006
(318) 965-2781 / (318)965-2577
fax www.townofbentonlouisiana.webs.com website

A person with a disability who requires assistance with accommodations or an auxiliary aid or service such as an assistive listening device or a sign language interpreter, to participate in a public meeting should contact the Stephanie Collier at (318) 965-2781 as far in advance as possible, but no later than forty-eight (48) hours prior to the scheduled time of the meeting. The Town of Benton is an equal opportunity employer.

1978 Sales Tax Fund budgets, and

WHEREAS the Board of Aldermen does hereby desire to amend the 2025 General Fund Budget by the following changes;

Revenues:	General Revenues	From:	(1,761,503.00)	To:	(1,843,920.00)
	Trans from 1978	From:	(912,500.00)	To:	(222,696.00)
	Total Revenues	From:	(2,674,003.00)	To:	(2,054,616.00)
Expenses:	Administrative	From:	421,984.00	To:	540,571.00
	Mayor	From:	45,310.00	To:	55,946.00
	Council	From;	28,000.00	To:	28,960.00
	Chief of Police	From:	92,650.00	To:	92,500.00
	Police Department	From:	981,462.00	To:	981,416.00
	Streets	From:	845,000.00	To:	71,380.00
	Maintenance	From:	110,070.00	To:	158,794.00
	Parks & Recreation	From:	60,000.00	To;	43,291.00
	Benton MPC	From:	85,569.00	To:	81,705.00
	Total Expenses	From:	2,670,045.00	To:	2,054,513.00
	Net (Profit) / Loss	From:	3,958.00	To:	103.00
	Beginning Balance	From:	(2,745,353.00)	To:	(2,745,343.00)
	End Fund Balance	From:	(2,794,311.00)	To:	(2,745,456.00)

WHEREAS the Board of Aldermen does hereby desire to amend the 2025 1978 Sales Tax Fund by the following changes:

Revenues:	1978 Sales Tax	From:	(955,000.00)	To:	(1,002,215.00)
	Interest Income	From:	(28,000.00)	To:	(96,042.00)
	Total Revenues		(983,000.00)		(1,098,257.00)
Expenses:	Transfer to General F	From:	912,500.00	To:	222,696.00
	Transfer Water Sewer	From:	36,793.00	To:	36,739.00
	Total Expenses	From:	949,239.00	To:	259,435.00
	Net (Profit) / Loss	From:	(33,761.00)	To:	(838,822.00)
	Beginning Balance	From:	(5,034,192.00)	To:	(5,034,192.00)
	Ending Balance	From:	(5,067,953.00)	To:	(5,873,014.00)

WHEREAS, the Board of Aldermen of the Town of Benton, Louisiana, finds and determines that the General Fund and 1978 Sales Tax Fund amendments comply with all requirements set forth in the State of Louisiana Local Government Budget Act R.S. 39:1301 – 1315

A discussion was held regarding the absence of November financial statements and their impact on the 2025 budget amendment.

105 Sibley Street/PO Box 1390
 Benton, Louisiana 71006
 (318) 965-2781 / (318)965-2577
 fax www.townofbentonlouisiana.webs.com website

A person with a disability who requires assistance with accommodations or an auxiliary aid or service such as an assistive listening device or a sign language interpreter, to participate in a public meeting should contact the Stephanie Collier at (318) 965-2781 as far in advance as possible, but no later than forty-eight (48) hours prior to the scheduled time of the meeting. The Town of Benton is an equal opportunity employer.

- Alderman Carr stated her concern about amending the 2025 budget without having the complete financial picture, specifically the November financials.
- Mrs. Collier responded that the November financials would not significantly alter the year-end projections, as the goal is to get as close as possible to the final numbers.
- Manning supported Alderman Carr, noting that it is customary to have received the November financials by this point, even if they aren't final.
- The reason given for the missing November financials was that an audit of the balance sheets is still underway to ensure accuracy. Mark (from PMI) stated they are conducting a forensic audit, going back to establish a correct baseline for 2024 to roll forward.
- Mark (from PMI) advised that proceeding is acceptable if the expenditures fall within the Legislative Auditor's (LLA) 5% tolerance requirement, as the amendment is a formality.
- Mrs. Collier clarified that the proposed budget was prepared in October, which is why November's data was not included, as there needs to be a stopping point to make projections.
- Alderman Carr accepted this explanation, understanding that the November data would not have affected the amendment figures prepared in October.

A discussion of the nature of the ongoing audit was clarified, distinguishing it as an internal forensic audit separate from the state's required LLA audit. The discussion of Ordinance 612 of 2025 concluded.

Mayor Friday asked for any other comments. None were made.

2. 2026 General Fund, 1978 Sales Tax, and Water Sewer Enterprise Fund Budgets

ORDINANCE 613 OF 2025

FY 2026 Budgets

AN ORDINANCE ADOPTING THE 2026 BUDGETS FOR REVENUES AND EXPENDITURES OF THE TOWN OF BENTON'S GENERAL FUND, WATER SEWER ENTERPRISE FUND, 1978 SALES TAX FUND, BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026; AND TO PROVIDE FOR RELATED MATTERS.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF BENTON, BOSSIER PARISH, LOUISIANA IN REGULAR SESSION CONVENED THAT:

SECTION 1. The following estimates are hereby adopted to serve as a budget of revenues and expenditures of the General Fund FY 2026:

General Fund Revenues	(1,814,046.00)
<u>Trans in from 1978 Sales Tax</u>	<u>(824,000.00)</u>
Total Revenues	(2,638,686.00)
General Administrative Expenses	626,147.00
Mayor Expenses	52,610.00
Council Expenses	29,550.00
Chief of Police	115,910.00
Police Expenses	993,600.00
Street Expenses	451,300.00
Maintenance Expenses	103,400.00

105 Sibley Street/PO Box 1390
 Benton, Louisiana 71006
 (318) 965-2781 / (318)965-2577
 fax www.townofbentonlouisiana.webs.com website

A person with a disability who requires assistance with accommodations or an auxiliary aid or service such as an assistive listening device or a sign language interpreter, to participate in a public meeting should contact the Stephanie Collier at (318) 965-2781 as far in advance as possible, but no later than forty-eight (48) hours prior to the scheduled time of the meeting. The Town of Benton is an equal opportunity employer.

Parks and Recreation Expenses	180,000.00
Benton Parish MPC	85,569.00
Total General Fund Expenses	2,638,686.00

Net (Profit) / Loss 0.00

Beginning Fund Balance \$(2,758,406.00)
Ending Fund Balance \$(2,758,406.00)

SECTION 2. The following estimates are hereby adopted to serve as a budget of revenues and expenditures of the Water Sewer FY 2026:

General Administrative Revenues	(707,163.00)
In Water Revenues	(634,911.00)
Out Water Revenue	(1,067,103.00)
In Sewer Revenue	(448,995.00)
Out Sewer Revenue	(365,468.00)
<u>Solid Waste Revenue</u>	<u>(272,587.00)</u>
Transfer in 1978	(120,000.00)
Total Revenues	(3,616,227.00)

General Administrative Expenses	1,192,848.00
In Water Expenses	567,958.00
Out Water Expenses	797,511.00
In Sewer Expenses	389,500.00
Out Sewer Expenses	395,500.00
<u>Solid Waste Expenses</u>	<u>256,511.00</u>
Total Expenses	3,599,828.00

Net (Profit)/ Loss (16,399.00)

Beginning Fund Balance (9,382,161.00)
Ending Fund Balance (9,365,762.00)

SECTION 3. The following estimates are hereby adopted to serve as a budget of revenues and expenditures of the 1978 Sales Tax Fund FY 2026:

<u>Revenues</u>	<u>(1,098,315.00)</u>
Expenditure General Fund	824,000.00
<u>Expenditures Water Sewer</u>	<u>120,000.00</u>

Net (Profit) / Loss (154,315.00)

Beginning Fund Balance (5,873,014.00)
Ending Fund Balance (6,027,329.00)

105 Sibley Street/PO Box 1390
Benton, Louisiana 71006
(318) 965-2781 / (318)965-2577
fax www.townofbentonlouisiana.webs.com website

A person with a disability who requires assistance with accommodations or an auxiliary aid or service such as an assistive listening device or a sign language interpreter, to participate in a public meeting should contact the Stephanie Collier at (318) 965-2781 as far in advance as possible, but no later than forty-eight (48) hours prior to the scheduled time of the meeting. The Town of Benton is an equal opportunity employer.

BE IT FURTHER ORDAINED the Board of Aldermen of the Town of Benton, Louisiana, finds and determines that this budget complies with all requirements set forth in the State of Louisiana Local Government Budget Act R.S. 39:1301 – 1315

Mayor Friday called for public comments

Discussion began on the 2026 budget

- Alderman Perry requested details on the "Community Beautification" expense, which has a budget of \$150,000.
- Components of the beautification budget include:
 - Two "gateway" signs welcoming people to town, with an estimated cost of \$4,000 for both signs (not \$8,000 each), plus installation, boundaries, and lighting. The Rotary Club is donating funds to help.
 - Banners and other items to improve the town's appearance and encourage local shopping.
 - A community garden on Pine Street, on land previously deemed wetland. The Army Corps of Engineers has approved its use as a green space.
 - The project involves building raised garden beds, fencing, and planting fruit trees and vegetation.
- Alderman Carr expressed concern over the "healthy price" of \$150,000 (a figure mentioned in this part of the conversation) for the project, questioning the use of taxpayer money. Mayor Friday clarified the amount is an estimate, and Mrs. Collier also described it also a contingency.
- Mrs. Collier stated that if the council objects to the line item, they can pass an amendment in January to remove it.

A motion by Alderman Carr seconded by
Alderman Lawrence to adjourn the
meeting

All in favor 5 ayes

Opposed 0 Nays

105 Sibley Street/PO Box 1390
Benton, Louisiana 71006
(318) 965-2781 / (318)965-2577
fax www.townofbentonlouisiana.webs.com website

A person with a disability who requires assistance with accommodations or an auxiliary aid or service such as an assistive listening device or a sign language interpreter, to participate in a public meeting should contact the Stephanie Collier at (318) 965-2781 as far in advance as possible, but no later than forty-eight (48) hours prior to the scheduled time of the meeting. The Town of Benton is an equal opportunity employer.