

RESOLUTION 25-

A RESOLUTION ADOPTING FISCAL YEAR 2026 ADJUSTMENTS TO APPROPRIATIONS PURSUANT TO M.C.A. 7-6-4006 AS AMENDED, AND PROVIDING TRANSFERS AND REVISIONS WITHIN THE GENERAL CLASS OF SALARIES AND WAGES, MAINTENANCE AND SUPPORT AND CAPITAL OUTLAY.

WHEREAS, M.C.A. 7-6-4006 provides that the City Council, upon proper resolution, adopted by said Council at a regular meeting and entered into its Minutes, may transfer or revise appropriations within the general class of salaries and wages, maintenance and support, and capital outlay, and

WHEREAS, based upon a Budget Review (**FY 2026**), it is necessary to alter and change said appropriations.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BILLINGS, MONTANA:

That the attached transfers or revisions are hereby adopted.

(SEE EXHIBIT A)

PASSED AND APPROVED by the City Council, this 23rd day of February 2026

THE CITY OF BILLINGS:

BY: _____
Mike Nelson, MAYOR

ATTEST:

BY: _____
Denise R. Bohlman, CITY CLERK

EXHIBIT A
Expenditure

Fund 7970/7980 - Historical Tax Credit Lease

A budget amendment is requested to facilitate the payment of debt and other agreed-upon expenses within the Historical Tax Credit Lease structure. This action involves a transfer from one Historical Tax Credit entity to another, as well as a transfer out to the appropriate fund for debt payment.

While no budget was originally approved for this specific fund, all associated expenses are fully covered by payments received on the historical tax credit. These fees were explicitly outlined in the original agreement.

Former Federal Building	6,174,259	Transfers
Former Federal Building	6,696,655	Transfers

Fund 6530/1500 - Facilities (Animal Shelter) Fund and Public Safety Fund

A budget amendment is requested to cover the expense of the incinerator malfunction and resulting cleanup fees. This expense will be covered by Facility reserves.

Public Safety (Animal Control)	12,988	Operations and Maintenance
Facilities (Animal Shelter)	57,812	Operations and Maintenance

Fund 3200 - City Hall Debt Fund

A budget amendment is requested to allow payment on the City Hall outstanding debt from funds received from the payment of the Historical Tax Credit. A previous amendment increased this by \$5,900,000. This request is to cover additional Historical Tax Credit received.

City Hall Debt Fund	1,278,500	Debt Payment
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Fund 6410 - Capital Replacement Fund

A budget amendment is requested to cover the cost of the Axon Police Software covering the first round of equipment and the installation of software. This will be paid from reserves accumulated to pay for tasers and bodycams from the Public Safety Equipment Capital Replacement Fund.

Capital Replacement	609,517	Capital
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Fund 4920 - City Hall Construction

This amendment corrects a premature reallocation of funds regarding the Motorola Radio Installation. Due to inconsistent communication with the vendor, the project was inaccurately identified as complete, and its remaining balance was transferred to the City Hall Construction. It has since been clarified that the original contract amount remains due. This request seeks to restore \$695,538 to the project budget to satisfy our outstanding contractual obligations.

City Hall Construction	695,538	Transfer
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