

Municipal Building Authority of Salt Lake County

2026 Recommended Budget

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Salt Lake County Municipal Building Authority Board

Salt Lake County Mayor's Office of Financial Administration

November 25, 2025

Salt Lake County Municipal Building Authority (MBA)
2026 Recommended Budget

Governmental Fund Summary

Other Governmental Funds	Beginning Fund Balance	Unrestrict/ (Restrict)	Tax Rate	Tax Revenue	Other Revenue	Transfers In / Other Sources	Total Available	Budget	Transfers Out /Other Uses	Ending Fund Balance
412 - Bond Debt Svc-Munic Bldg Auth	6,209,540	-	-	-	743,707	8,041,395	14,994,642	9,007,326	-	5,987,316
485 - 2019 Library MBA Bond Proj Fnd	3,837,000	-	-	-	-	-	3,837,000	3,831,455	-	5,545

Footnotes:

Note for tax rates: Tax rates shown are based on 2024 taxable values and are only placeholders. Actual tax rates will be set in June of 2025.

Note for Funds 412 and 485: Salt Lake County Municipal Building Authority (MBA) is a blended component unit, and is, in substance, part of the primary government's operations, even though it is a legally separate entity. MBA is a blended component unit because the governing board is the same as the County and County management has operational responsibility for this component unit.

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Transfers Budget

From Fund / Program Code	Transfer Amount	To Fund
110 - General Fund	2,661,276	
F0004 - Sr Centers 2009 LRB Debt Svc	2,017,443	412 - Bond Debt Svc-Munic Bldg Auth
F0034 - Millcreek Rec Ctr 2009 MBA Pmt	643,833	412 - Bond Debt Svc-Munic Bldg Auth
250 - Flood Control Fund	47,538	
F0008 - PW Admin Bldg - 2009 MBA DS	47,538	412 - Bond Debt Svc-Munic Bldg Auth
360 - Library Fund	5,332,581	
F0016 - Library 2009 LRB Debt Service	2,911,117	412 - Bond Debt Svc-Munic Bldg Auth
F0087 - Library 2021 MBA Projects	1,005,089	412 - Bond Debt Svc-Munic Bldg Auth
F0092 - Library 2019 MBA Projects	1,416,375	412 - Bond Debt Svc-Munic Bldg Auth
Grand Total - Transfers	8,041,395	

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Revenue, Expenditures, Other Financing Sources and Uses

Account Type / Organization / Program	2023 Actuals	2024 Actuals	2025 Final Budget	2026 Mayor Proposed	Council Changes	2026 Recommended Budget	Variance \$	Variance %
Revenue	1,446,605	1,131,271	838,626	743,707	-	743,707	(94,919)	-11.32%
51520000 - Bond Debt Svc-Munic Bldg Auth	1,214,105	1,028,225	838,626	743,707	-	743,707	(94,919)	-11.32%
5152000000 - Bond Debt Svc-Munic Bldg Auth	1,214,105	1,028,225	838,626	743,707	-	743,707	(94,919)	-11.32%
52680000 - Granite Branch	218,952	90,674	-	-	-	-	-	0.00%
5268000000 - Granite Branch	218,952	90,674	-	-	-	-	-	0.00%
52690000 - DayBreak Branch	13,547	12,305	-	-	-	-	-	0.00%
5269000000 - DayBreak Branch	13,547	12,305	-	-	-	-	-	0.00%
52730000 - Library Buildings	-	67	-	-	-	-	-	0.00%
5273000000 - Library Buildings	-	67	-	-	-	-	-	0.00%
Expenditures	9,298,307	9,555,558	22,577,978	12,838,781	-	12,838,781	(9,739,197)	-43.14%
51520000 - Bond Debt Svc-Munic Bldg Auth	9,274,745	9,196,262	9,112,159	9,007,326	-	9,007,326	(104,833)	-1.15%
5152000000 - Bond Debt Svc-Munic Bldg Auth	9,274,745	9,196,262	9,112,159	9,007,326	-	9,007,326	(104,833)	-1.15%
52680000 - Granite Branch	11,345	226,391	40,819	-	-	-	(40,819)	-100.00%
5268000000 - Granite Branch	11,345	226,391	40,819	-	-	-	(40,819)	-100.00%
52690000 - DayBreak Branch	12,217	132,906	-	-	-	-	-	0.00%
5269000000 - DayBreak Branch	12,217	132,906	-	-	-	-	-	0.00%
52730000 - Library Buildings	-	-	13,425,000	3,831,455	-	3,831,455	(9,593,545)	-71.46%
5273001000 - Library Bond Administration	-	-	200,000	197,500	-	197,500	(2,500)	-1.25%
5273002000 - Midvale Library	-	-	1,225,000	-	-	-	(1,225,000)	-100.00%
5273004000 - Tech Services	-	-	12,000,000	3,633,955	-	3,633,955	(8,366,045)	-69.72%

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Capital Improvement Projects - Debit/ (Credit)

		New	Addition / Reduction	Rebudget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Fund: 485 - 2019 Library MBA Bond Proj Fnd		-	-	3,831,455	-	3,831,455	-	3,831,455
Department ID: 52730000 - Library Buildings		-	-	3,831,455	-	3,831,455	-	3,831,455
Project ID: LIBBLDGADMIN		-	-	197,500	-	197,500	-	197,500
Expenditures	REBUD - Re-budget	-	-	197,500	-	197,500	-	197,500
Project ID: LIBTSB		-	-	3,633,955	-	3,633,955	-	3,633,955
Expenditures	REBUD - Re-budget	-	-	3,633,955	-	3,633,955	-	3,633,955