Municipal Building Authority of Salt Lake County

2027 Recommended Budget

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Salt Lake County Municipal Building Authority Board

Salt Lake County Mayor's Office of Financial Administration

November 25, 2026

Salt Lake County Municipal Building Authority (MBA)

2027 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	6,806,000	-	-	-	909,955	10,143,112	17,859,067	10,749,371	-	7,109,696
485 - 2019 Library MBA Bond Proj Fnd	230,000	-	-	-	27,037,617	51,259,813	78,527,430	78,025,926	-	501,504

Footnotes:

Note for tax rates: Tax rates shown are based on 2026 taxable values and are only placeholders. Actual tax rates will be set in June of 2027.

Transfers Budget

From Fund / Program Code	Transfer Amount	To Fund
110 - General Fund	**2,669,798**	
F0004 - Sr Centers 2009 LRB Debt Svc	2,024,816	412 - Bond Debt Svc-Munic Bldg Auth
F0034 - Millcreek Rec Ctr 2009 MBA Pmt	644,982	412 - Bond Debt Svc-Munic Bldg Auth
250 - Flood Control Fund	**47,623**	
F0008 - PW Admin Bldg - 2009 MBA DS	47,623	412 - Bond Debt Svc-Munic Bldg Auth
360 - Library Fund	**7,425,691**	
F0016 - Library 2009 LRB Debt Service	2,916,309	412 - Bond Debt Svc-Munic Bldg Auth
F0087 - Library 2021 MBA Projects	1,271,438	412 - Bond Debt Svc-Munic Bldg Auth
F0092 - Library 2019 MBA Projects	1,412,875	412 - Bond Debt Svc-Munic Bldg Auth
F0130 - Library 2026 MBA Projects	1,825,069	412 - Bond Debt Svc-Munic Bldg Auth
Grand Total - Transfers	**10,143,112**	

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Revenue, Expenditures, Other Financing Sources and Uses

Account Type / Organization / Program	2024 Actuals	2025 Actuals	2026 Final Budget	2027 Mayor Proposed	Council Changes	2027 Recommended Budget	Variance $	Variance %
Revenue	**1,131,271**	**913,205**	**35,645,707**	**27,947,572**	**-**	**27,947,572**	**(7,698,135)**	**-21.60%**
51520000 - Bond Debt Svc-Munic Bldg Auth	**1,028,225**	**899,788**	**743,707**	**909,955**	**-**	**909,955**	**166,248**	**22.35%**
5152000000 - Bond Debt Svc-Munic Bldg Auth	1,028,225	899,788	743,707	909,955	-	909,955	166,248	22.35%
52680000 - Granite Branch	**90,674**	**11,790**	**-**	**-**	**-**	**-**	**-**	**0.00%**
5268000000 - Granite Branch	90,674	11,790	-	-	-	-	-	0.00%
52690000 - DayBreak Branch	**12,305**	**1,492**	**-**	**-**	**-**	**-**	**-**	**0.00%**
5269000000 - DayBreak Branch	12,305	1,492	-	-	-	-	-	0.00%
52730000 - Library Buildings	**67**	**135**	**34,902,000**	**27,037,617**	**-**	**27,037,617**	**(7,864,383)**	**-22.53%**
5273000000 - Library Buildings	67	-	-	-	-	-	-	0.00%
5273001000 - Library Bond Administration	-	-	-	271,503	-	271,503	271,503	100.00%
5273002000 - Midvale Library	-	135	24,851,000	26,766,113	-	26,766,113	1,915,113	7.71%
5273005000 - West Valley Library	-	-	10,051,000	1	-	1	(10,050,999)	-100.00%
Expenditures	**9,555,558**	**18,773,640**	**97,063,003**	**88,775,297**	**-**	**88,775,297**	**(8,287,706)**	**-8.54%**
51520000 - Bond Debt Svc-Munic Bldg Auth	**9,196,262**	**9,111,017**	**9,007,326**	**10,749,371**	**-**	**10,749,371**	**1,742,045**	**19.34%**
5152000000 - Bond Debt Svc-Munic Bldg Auth	9,196,262	9,111,017	9,007,326	10,749,371	-	10,749,371	1,742,045	19.34%
52660000 - Kearns Branch	**-**	**-**	**9,376,896**	**-**	**-**	**-**	**(9,376,896)**	**-100.00%**
5266000000 - Kearns Branch	-	-	9,376,896	-	-	-	(9,376,896)	-100.00%
52680000 - Granite Branch	**226,391**	**40,818**	**-**	**-**	**-**	**-**	**-**	**0.00%**
5268000000 - Granite Branch	226,391	40,818	-	-	-	-	-	0.00%
52690000 - DayBreak Branch	**132,906**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
5269000000 - DayBreak Branch	132,906	-	-	-	-	-	-	0.00%
52730000 - Library Buildings	**-**	**9,621,805**	**78,678,781**	**78,025,926**	**-**	**78,025,926**	**(652,855)**	**-0.83%**
5273001000 - Library Bond Administration	-	4,284	195,716	-	-	-	(195,716)	-100.00%
5273002000 - Midvale Library	-	1,219,733	26,851,000	26,766,113	-	26,766,113	(84,887)	-0.32%
5273003000 - Sandy Library	-	-	4,000,000	3,996,402	-	3,996,402	(3,598)	-0.09%
5273004000 - Tech Services	-	8,397,788	7,635,065	7,359,081	-	7,359,081	(275,984)	-3.61%
5273005000 - West Valley Library	-	-	39,997,000	39,904,330	-	39,904,330	(92,670)	-0.23%

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Revenue, Expenditures, Other Financing Sources and Uses

Account Type / Organization / Program	2024 Actuals	2025 Actuals	2026 Final Budget	2027 Mayor Proposed	Council Changes	2027 Recommended Budget	Variance $	Variance %
Other Financing Sources	**-**	**-**	**59,348,553**	**51,259,813**	**-**	**51,259,813**	**(8,088,740)**	**-13.63%**
52660000 - Kearns Branch	**-**	**-**	**9,369,956**	**-**	**-**	**-**	**(9,369,956)**	**-100.00%**
5266000000 - Kearns Branch	-	-	9,369,956	-	-	-	(9,369,956)	-100.00%
52730000 - Library Buildings	**-**	**-**	**49,978,597**	**51,259,813**	**-**	**51,259,813**	**1,281,216**	**2.56%**
5273003000 - Sandy Library	-	-	4,000,000	3,996,402	-	3,996,402	(3,598)	-0.09%
5273004000 - Tech Services	-	-	16,032,597	7,359,081	-	7,359,081	(8,673,516)	-54.10%
5273005000 - West Valley Library	-	-	29,946,000	39,904,330	-	39,904,330	9,958,330	33.25%

Capital Improvement Projects - Debit/(Credit)

		New	Addition / Reduction	Rebudget	Transfer	TOTAL EXPENSE	Revenue / Balance Sheet	NET
Fund: 485 - 2019 Library MBA Bond Proj Fnd		**-**	**-**	**78,025,926**	**-**	**78,025,926**	**(27,037,617)**	**50,988,309**
Department ID: 52730000 - Library Buildings		**-**	**-**	**78,025,926**	**-**	**78,025,926**	**(27,037,617)**	**50,988,309**
Project ID: LIBBLDGADMIN		**-**	**-**	**-**	**-**	**-**	**(271,503)**	**(271,503)**
Revenue	ADD - Additional	-	-	-	-	-	(271,503)	(271,503)
Project ID: LIBMIDVALE		**-**	**-**	**26,766,113**	**-**	**26,766,113**	**(26,766,113)**	**-**
Expenditures	REBUD - Re-budget	-	-	26,766,113	-	26,766,113	-	26,766,113
Revenue	REBUD - Re-budget	-	-	-	-	-	(26,766,113)	(26,766,113)
Project ID: LIBSAN		**-**	**-**	**3,996,402**	**-**	**3,996,402**	**-**	**3,996,402**
Expenditures	REBUD - Re-budget	-	-	3,996,402	-	3,996,402	-	3,996,402
Project ID: LIBTSB		**-**	**-**	**7,359,081**	**-**	**7,359,081**	**-**	**7,359,081**
Expenditures	REBUD - Re-budget	-	-	7,359,081	-	7,359,081	-	7,359,081
Project ID: LIBWVC		**-**	**-**	**39,904,330**	**-**	**39,904,330**	**(1)**	**39,904,329**
Expenditures	REBUD - Re-budget	-	-	39,904,330	-	39,904,330	-	39,904,330
Revenue	REBUD - Re-budget	-	-	-	-	-	(1)	(1)