

**Attachment 1**  
**Otay Mesa Enhanced Infrastructure Financing District (District)**

**Fiscal Year 2027 Proposed Budget**

Category	FY 2026 Adopted Budget	FY 2026 Year End Projections of 1/13/2026	FY 2027 Proposed Budget
<b>Revenue</b>			
District Tax Increment (including in lieu of VLF)	\$ 8,385,614	\$ 5,615,334	\$ 9,440,304
Prior Year Fund Balance	\$ 312,729	\$ 285,197	\$ 285,197
<b>TOTAL REVENUES</b>	<b>\$ 8,698,343</b>	<b>\$ 5,900,531</b>	<b>\$ 9,725,501</b>
<b>Capital Projects</b>			
S-15018 La Media Road Improve			
S-00995 Hidden Trails NP			
RD22001 Dennery Ranch NP			
S-00784 Fire Station #49			
P-19006 Siempre Viva Road Improve			
P-19007 Airway Rd Improvements			
RD26000 Beyer Blvd	\$ 6,247,000	\$ 6,247,000	\$ 5,768,660
RD23001 Caliente Ave	\$ 262,000	\$ 262,000	\$ 1,040,809
Heritage Bridge	\$ 2,000,000	\$ 2,000,000	
S-23008 Beyer Park Phase II			\$ 2,440,870
<b>TOTAL CIP</b>	<b>\$ 8,509,000</b>	<b>\$ 8,509,000</b>	<b>\$ 9,250,339</b>
<b>Operating Contingency</b>			
Contingency for Bond Debt Service	\$ -	\$ -	\$ -
<b>TOTAL BOND DEBT SERVICE CONTINGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>City Staff Services to EIFD</b>			
<b>I. Department of Finance</b>	\$ 65,000	\$ 59,733	\$ 78,000
<b>II. Planning Department</b>	\$ 800	\$ 600	\$ 960
<b>III. City Attorney</b>	\$ 7,500	\$ 3,000	\$ 9,000
<b>IV. City Council District 8</b>	\$ 10,000	\$ 5,000	\$ 12,000
	<b>\$ 83,300</b>	<b>\$ 68,333</b>	<b>\$ 99,960</b>
<b>Other Costs</b>			
<b>I. Bond Counsel</b>	\$ 22,690	\$ -	\$ -
<b>II. Independent Financial Audit <sup>1</sup></b>	\$ 31,500	\$ (894)	\$ 31,500
<b>III. Public Notices <sup>2</sup></b>	\$ 2,600	\$ 2,600	\$ 2,600
<b>IV. County Accounting Service Fee</b>	\$ 40,000	\$ 40,000	\$ 47,000
<b>V. Staff Contingency</b>	\$ 9,005	\$ 5,382	\$ 8,703
	<b>\$ 105,795</b>	<b>\$ 47,088</b>	<b>\$ 89,803</b>
<b>Contingency</b>			
<b>I. Operating Reserve</b>			\$ 285,197
<b>TOTAL OPERATING COSTS</b>	<b>\$ 189,095</b>	<b>\$ 115,421</b>	<b>\$ 474,960</b>
<b>TOTAL CIP &amp; OPERATING COSTS</b>	<b>\$ 8,698,095</b>	<b>\$ 8,624,421</b>	<b>\$ 9,725,299</b>

1. Independent Financial Audit is a requirement per Government

2. 30-day public notice per Government Code 53398.66(j)(2)