

ATTACHMENT 1
 Otay Mesa Enhanced Infrastructure Financing District (District)
FISCAL YEAR 2027 ADOPTED BUDGET

Category	FY 2026 Proposed Budget	Fund 200803 as of 1/13/2026	FY 2027 Adopted Budget
Revenue			
District Tax Increment (including VLF)	\$ 8,385,614	\$ 5,615,334	\$ 9,440,304
Prior Year Fund Balance	\$ 312,729	\$ 285,197	\$ 285,197
TOTAL REVENUES	\$ 8,698,343	\$ 5,900,531	\$ 9,725,501
Capital Projects			
S-15018 La Media Road Improve			
S-00995 Hidden Trails NP			
RD22001 Dennerly Ranch NP			
S-00784 Fire Station #49			
P-19006 Siempre Viva Road Improve			\$ 1,500,000
P-19007 Airway Rd Improvements			\$ 1,500,000
RD26000 Beyer Blvd	\$ 6,247,000	\$ 6,247,000	\$ 2,268,660
RD26001 Caliente Ave	\$ 262,000	\$ 262,000	\$ 1,040,809
Heritage Bridge	\$ 2,000,000	\$ 2,000,000	
Airway Road West			\$ 500,000
S-23008 Beyer Park Phase II			\$ 2,440,870
TOTAL CIP	\$ 8,509,000	\$ 8,509,000	\$ 9,250,339
Operating Contingency			
Contingency for Bond Debt Service	\$ -	\$ -	\$ -
TOTAL BOND DEBT SERVICE CONTINGENCY	\$ -	\$ -	\$ -
City Staff Services to EIFD			
I. Department of Finance	\$ 65,000	\$ 59,733	\$ 78,000
II. Planning Department	\$ 800	\$ 600	\$ 960
III. City Attorney	\$ 7,500	\$ 3,000	\$ 9,000
IV. City Council District 8	\$ 10,000	\$ 5,000	\$ 12,000
	\$ 83,300	\$ 68,333	\$ 99,960
Other Costs			
I. Bond Counsel	\$ 22,690	\$ -	\$ -
II. Independent Financial Audit ¹	\$ 31,500	\$ (894)	\$ 31,500
III. Public Notices ²	\$ 2,600	\$ 2,600	\$ 2,600
IV. County Accounting Service Fee	\$ 40,000	\$ 40,000	\$ 47,000
V. Staff Contingency	\$ 9,005	\$ 5,382	\$ 8,703
	\$ 105,795	\$ 47,088	\$ 89,803
Contingency			
I. Operating Reserve			\$ 285,197
TOTAL OPERATING COSTS	\$ 189,095	\$ 115,421	\$ 474,960
TOTAL CIP & OPERATING COSTS	\$ 8,698,095	\$ 8,624,421	\$ 9,725,299

1. Independent Financial Audit is a requirement per Government

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