

Resolution No. 24-25-03
Board Approved: September 11, 2024



IMPERIAL UNIFIED SCHOOL DISTRICT
219 N E ST.
IMPERIAL, CA 92251

The Imperial Unified School District
Annual and Five-Year Reportable Fees Report
for the Fiscal Year 2023-2024
in Compliance with Government Code Sections
66006 and 66001

September 11, 2024

Government Code Sections 66006 and 66001 provide that the Imperial Unified School District shall make available to the public certain information and adopt prescribed findings relative to school facility fees adopted pursuant to Education Code Section 17620 and Government Code Sections 65995, 65995.5, 65995.6 and 65995.7 (“Level 1 Fees” and “Commercial/Industrial Fees” collectively, “Statutory School Facility Fees,” and “Level 2 Fees” and “Level 3 Fees” collectively, “Alternative School Facility Fees”). The foregoing fees are collectively also referred to as reportable fees (“Reportable Fees”). The described information and findings contained in this report relate to Reportable Fees received, expended or to be expended or to be expended in connection with school facilities (“School Facilities”) by the district to accommodate additional students from new development if funded or partially funded with Reportable Fees. The Reportable Fees do not include letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

Annual Report

The following is the information and findings the District proposes to review and adopt in accordance with Government Code Sections 66006 and 66001. In accordance with Government Code Section 66006, the District provides the following information for fiscal year 2023-2024:

A. Description of the Type of Reportable Fees in the account or sub-account(s) of the District:

The Reportable Fees consist of Statutory and Alternative School Facility Fees. The Reportable Fees were deposited in Fund 250 (“Fund”), a separate capital facilities account or fund in a manner to avoid any commingling of the Reportable Fees with other revenues and funds of the District.

B. Amount of the Reportable Fees:

The Reportable Fee amounts for the fiscal year 2021-2022 are set forth in Schedule “A”, which is incorporated herein. These Reportable Fee amounts were previously authorized on behalf of the District by the Board of Trustees (“Board”) at the time the Reportable Fees were adopted. The Reportable Fee amounts only partially mitigate the impacts to the District caused by new residential development because the Reportable Fee amounts do not adequately fund the District’s School Facility needs. Additional funding for the District’s Facility needs is also obtained from State Funds.

C. Beginning and ending balance of account and sub-account(s):

	Reportable Fees
Beginning Balance (7/1/2023)	\$9,088,753.83
Ending Balance (6/30/2024)	\$5,565,735.61

D. Amount of the reportable fees collected and interest earned:

	Amount of Reportable Fees Collected Per Account or Sub-Account(s)	Amount of Interest Earned Per Account or Sub-Account(s)	Local Revenue (Refund; Prior Year)
Level I fee	590,565.35	268,095.19	0
Level II fee	0	0	0

E. Identification of each project of the district on which reportable fees were expended and the amount of the expenditures on each project of the district, including the total percentage of the cost of the project of the district, that was funded with reportable fees:

The information will also include any Reportable Fees spent for administrative costs associated with the adoption, collection, and reporting of the Reportable Fees.

The foregoing information is set forth in item G and Schedule "B", which is incorporated herein.

The amount available in the Developer Fees fund was \$5,565,735.91 and will be utilized as a "Cash Contribution" for this project.

F. Identification of an approximate date by which the construction of project(s) of the district will commence if the district determines that sufficient funds have been collected to complete financing on an incomplete project of the district, as identified in paragraph (2) of subdivision (A) of section 66001, and the project of the district remains incomplete:

Project Description	Project Number	Estimated Start Date
CTE Ag Building	24-001	January 2025

G. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the district on which the transferred or loaned reportable fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or sub-account(s) will receive on the loan:

Description of Interfund Transfer or Loan	Funds to Which Reportable Fees are Loaned/Transferred	Amount	Date Loan Repaid	Rate of Interest

H. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded:

Schedule "B"

Imperial Unified School District
Itemized Expenditures- Reportable Fees Expenditures

2023-2024

Vendor	Description	Total Cost	Percentage Funded with Reportable Fees
Gallagher Bassett Tech Services	Insurance	26,322.00	
CDE	Professional Consulting Services	2,124.14	
Colbi Technologies	Professional Consulting Services	33,175.00	
Imperial Irrigation District	Professional Consulting Services	13,628.40	
King Consulting	Professional Consulting Services	22,883.75	
Landmark	Professional Consulting Services	178,997.75	
Musco Sports Lights	Professional Consulting Services	4,500.00	
Imperial Valley Press	Advertising	1,228.44	
Pyramid Constructors	Land Improvements	259,215.00	
Div of State Architect	Architect Fees	49,175.24	
Div of State Architect	DSA Plan	19,857.40	
A Good Roofer	Permanent Construction	20,418.95	
Blackman Plumbing	Permanent Construction	119,668.65	
E.L. Hobbs Inc	Permanent Construction	11,590.00	
Haxton Masonry	Permanent Construction	540,537.68	
J.G. Tate Fire Protection	Permanent Construction	5,660.83	
MAC GC-Electric	Permanent Construction	159,477.45	
New Dimension Masonry	Permanent Construction	70,088.49	
Oakview Construction	Permanent Construction	92,245.00	
Pyramid Constructors	Permanent Construction	71,658.50	

R & K Air Conditioning	Permanent Construction	345,166.35	
Team C Construction	Permanent Construction	226,297.55	
White's Steel	Permanent Construction	394,371.22	
Erickson-Hall Construction	Construction Manager	361,200.00	
Blackman Plumbing	Construction Manager	305,038.82	
D.W. Hibbert Electric	Construction Manager	70,749.30	
Haxton Masonry	Construction Manager	102,125.00	
JG Tate Fire Protection	Construction Manager	7,481.25	
Mac GC Electric	Construction Manager	130,610.75	
Oakview Construction	Construction Manager	160,433.15	
Pyramid Constructors	Construction Manager	338,258.46	
R & K Air Conditioning	Construction Manager	599,622.90	
Team C Construction	Construction Manager	385,633.50	
White's Steel	Construction Manager	41,355.40	
Precision Inspections	Inspections	18,368.00	
Paragon Inspections	Inspections	37,620.00	
	Total	5,226,784.32	

Five-Year Report

In accordance with Government Code Section 66006 (b)(2), the foregoing information including the proposed five (5) year findings set forth below will be made available to the public at least fifteen (15) days prior to consideration of the Annual and Five-Year Reportable Fees Report ("Report"). The Board of the District will review such annual information and proposed five (5) year findings at its next regular meeting occurring at least fifteen (15) days subsequent to the availability of this Report.

Proposed five (5) year findings with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted in accordance with government code section 66001:

A. Identification of the purpose to which the reportable fees are to be put:

The purpose of the Reportable Fees imposed and collected on new residential, commercial and industrial development within the District is to fund additional School Facilities required to serve the new students of the District generated by the new development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, reconstruction of existing School Facilities to add additional classrooms and technology, as well as acquiring and installing additional portable classrooms.

B. Demonstration of a reasonable relationship between the reportable fees and the purposes for which they are charged:

There is a reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional development within the District, and the District does not have student capacity in its existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on new development will be used to fund School Facilities, which will be used to serve the students generated from new development. The Reportable Fees do not exceed the costs of providing such School Facilities for new students and will not adequately mitigate the impacts to the district.

C. Identification of all sources and amounts of funding anticipated to complete financing of the school facilities identified by the District:

Source of Funding	Anticipated Funding for Financing of School Facilities
1. State Funding Program Funds	
2. State Hardship Funds	
3. Community Facilities Districts	
4. General Obligation Bond Proceeds	
5. Redevelopment Pass-Through Agreements	
6. Statutory School Facility Fees	
7. Alternative School Facility Fees	
8. Mitigation Payments	1,000,000
9. Certificates of Participation	
10. SB-201 Fees (Government Code Section 65970 et seq.)	
11. Total Funding (Lines 1-10 above)	1,000,000
12. Total Costs of All Projects	
13. Minus Total of All Funding Sources (Enter from Line 11)	1,000,000
14. Unfunded Balance (Line 12, minus Line 13)	1,000,000

Note: Further information regarding each Project is set forth in Schedule "C", which is incorporated herein.

D. Designation of the approximate date on which the funding referred to in paragraph C above is expected to be deposited in the appropriate account or sub-account(s).

Sources	Approximate Date Expected to be Deposited
State Funding Program Funds	Upon receipt of funds
State Hardship Funds	
Community Facilities Districts	
General Obligation Bond Proceeds	
Redevelopment Pass-Through Agreements	
Statutory School Facility Fees	Upon receipt of funds
Alternative School Facility Fees	
Mitigation Payments	Upon receipt of funds
Certificates of Participation	
SB-201 Fees (Government Code Section 65970 et seq.)	

If 100% funding for a Project exists, or is anticipated by July 1, 2025, approximate date(s) by which construction will commence, if any.

Project	Date
CTE Ag Building	01/01/2025

SCHEDULE "A"

Imperial Unified School District
Statutory School Facility Fee
And Alternative School Facility Fee Amounts

2023-2024

Statutory School Facility Fees

Level 1

Level 1 Residential

\$5.17 per square foot

Level 1 Commercial/Industrial

\$0.84 per square foot

-Effective as of May 2024

Schedule "B"

Imperial Unified School District
Itemized Expenditures- Reportable Fees Expenditures

2019-2023 (4)

Vendor	Description	Total Cost	Percentage Funded with Reportable Fees
A & N Quality Builders	Professional/Consulting Svs	176,392.95	
A & N Quality Builders	Buildings & Improvements	681,344.75	
A Good Roofer	Permanent Construction	20,418.95	
Blackman Plumbing	Permanent Construction	119,668.65	
Blackman Plumbing	Construction Manager	305,038.32	
California Geo	Professional/Consulting SVCs	4,800.00	
CDE	Professional/Consulting Svs	10,384.14	
CDW-G	Non Capitalized Equipment	5,559.18	
Colbi Technologies	Professional/Consulting Svs	129,663.00	
D.W.Hibbert Electric	Construction Manager	70,749.30	
Div of State Architect	DSA Plan	31,730.10	
Div of State Architect	Architect Fees	49,175.24	

E.L Hobbs Inc	Permanent Construction	11,590.00	
Erickson-Hall	Permanent Construction	4,200,000.00	
Erickson-Hall	Construction Manger	361,200.00	
First Bank Card	DSA Plan	1,934.15	
Gallagher Bassett Tech Services	Insurance	26,322.00	
George Mitchell Builders	Buildings & Improvements	62,248.75	
Haxton Masonry	Permanent Construction	540,537.68	
Haxton Masonry	Construction Manger	102,125.00	
Imperial Irrigation District	Professional/Consulting Services	13,628.40	
Imperial Valley Press	Advertising	1,228.44	
IUSD Revolving	Professional/Consulting Services	577.02	
JACK SCHREDER & ASSOCIATES	PROFESSIONAL/CONSULTING SVCS	66,322.28	
JG TATE FIRE PROTECTION	PERMANENT CONSTRUCTION	5,660.83	
JG TATE FIRE PROTECTION	CONSTRUCTION MANAGER	7,481.25	
KING CONSULTING	PROFESSIONAL/CONSULTING SVCS	119,730.00	
LANDMARK	PROFESSIONAL/CONSULTING SVCS	205,199.35	
MAC GC-ELECTRIC	PERMANENT CONSTRUCTION	159,477.45	
MAC GC-ELECTRIC	CONSTRUCTION MANAGER	130,610.75	
MOBILE MODULAR	BUILDINGS & IMPROVEMENTS	240,372.06	
MUSCO SPORTS LIGHTS	PROFESSIONAL/CONSULTING SVCS	43,606.98	
NEW DIMENSION MASONRY	PERMANENT CONSTRUCTION	70,088.49	
OAKVIEW CONSTRUCTION	PERMANENT CONSTRUCTION	92,245.00	
OAKVIEW CONSTRUCTION	CONSTRUCTION MANAGER	160,433.15	
PARAGON	INSPECTION	40,620.00	
PRECISION INSPECTIONS	INSPECTION	18,368.00	
PYRAMID CONSTRUCTORS	LAND IMPROVEMENTS	259,215.00	
PYRAMID CONSTRUCTORS	PERMANENT CONSTRUCTION	71,658.50	
PYRAMID CONSTRUCTORS	CONSTRUCTION MANAGER	338,258.46	

R & K AIR CONDITIONING	PERMANENT CONSTRUCTION	345,166.35	
R & K AIR CONDITIONING	CONSTRUCTION MANAGER	599,622.90	
SANDERS	ARCHITECT FEES	402,708.82	
SANDERS	BUILDING & IMPROVEMENTS	31,113.00	
SO CAL GAS	PROFESSIONAL/CONSULTING SVCS	575.68	
SWRCB/STORM WATER	PROFESSIONAL/CONSULTING SVCS	736.00	
TEAM C CONSTRUCTION	BUILDING & IMPROVEMENTS	20,430.13	
TEAM C CONSTRUCTION	CONSTRUCTION MANAGER	385,633.50	
TEAM C CONSTRUCTION	PERMANENT CONSTRUCTION	226,297.55	
TIZNADO PALLETS & STORAGE	NON-CAPITALIZED EQUIPMENT	9,135.25	
TOTAL TECHNOLOGY	PROFESSIONAL/CONSULTING SVCS	4,890.00	
VEXER ENGINEERING	PROFESSIONAL/CONSULTING SVCS	2,700.00	
WHITE'S STEEL	PERMANENT CONSTRUCTION	394,371.22	
WHITE'S STEEL	CONSTRUCTION MANAGER	41,355.40	
WILLIAMS SCOTSMAN	BUILDINGS & IMPROVEMENTS	257,367.75	
	Total:	\$11,677,767.62	

Schedule "C"

Imperial Unified School District
Itemized Project Funded from Sources identified

5-year Projections

Project Name: CTE /Ag Building

Total Cost of Project: \$ 10,000,000

Source of Funding	Anticipated Amount of Funding as of 7/1/24	Percentage of Total Project Cost
State Funding	\$16,968	
Statutory School Facility Fees	\$5,565,736	
Measure O	\$1,782,872	