



**REGULAR MEETING OF THE  
PLANNING COMMISSION  
AND CITY COUNCIL OF THE  
CITY OF WESTMORLAND**

**WEDNESDAY, MARCH 20, 2024 6:00 PM**  
**City Council Chambers**  
**355 South Center Street**  
**Westmorland, CA 92281**

*Mayor's Message*

This is a public meeting. You may be heard on an agenda item before the Council takes action on the item upon being recognized by the mayor. During the oral communications portion of the agenda, you may address the Council on items that do not appear on the agenda that are within the subject matter jurisdiction of the Council. Personal attacks on individuals, slanderous comments, or comments, which may invade an individual's privacy, are prohibited. The mayor reserves the right to limit the speaker's time. Individuals wishing accessibility accommodations at this meeting, under the Americans with Disabilities Act (ADA), may request such accommodations to aid hearing, visual, or mobility impairment by contacting City Hall at (760) 344-3411. Please note that 48 hours advance notice will be necessary to honor your request.

*Brown Act AB 361:*

**Location:** Westmorland City Hall Council Chambers 355 S Center Street  
Judith Rivera- Mayor  
Xavier Mendez- Mayor Pro- Tem  
Ana Beltran- Council Member  
Justina Cruz- Council Member  
Ray Gutierrez- Council Member

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**Call to Order:**

**Pledge of Allegiance & Invocation:**

**Roll Call:**

**Approval of the Agenda:**

**Oral Communication-Public Comment:** Now is the time for any member of the public to speak to the Council. Please step to the podium and state your name and address for the record.

- IID Corrective action plan concerning power outages presentation - Alex Cardenas, IID Board Chairman

**Staff Reports Non-Action Items:**

Fire Department - Sergio Cruz

Police Department – Chief Monita

City Manager- Laura Fischer

Public Works Director - Ramiro Barajas

City Hall Supervisor/City Treasurer– Tami Castro

City Clerk – Christine Pish

**Consent Agenda:** Approve the Consent Agenda Items 1-6.

1. Approval of Meeting Minutes from March 6, 2024
2. Approval of City Warrant List.
3. Authorize payment to Aggregate Products Inc. in the amount of \$13,537.53, which is the final payment of the 5% project retention – Laura Fischer, Manager
4. Authorize payment to Dudek in the amount of \$40,344.75 for the water treatment plant filter replacement project – Laura Fischer, Manager
5. Authorize payment to Primo Construction in the amount of \$20,339.00 for the hydrant replacement on Boarts Road. – Ramiro Barajas, Public Works Director
6. Approval the Draft Independent Auditor’s Reports for the City of Westmorland Measure D Sales Tax Fund Year Ended June 30, 2023 and authorize to file as appropriate. – Laura Fischer, Manager
7. Approval the Redevelopment Agency Annual Disclosure Statement and authorize the City Treasure to file as appropriate. – Laura Fischer, Manager

**Regular Business:**

1. Proclamation to dedicate the month of April 2024 as Autism Awareness Month - Gloria Brambila
2. Information and Discussion Westmorland Strategic Plan – Laura Fischer, Manager
3. Discussion/Action to authorize Teri Nava to perform the FY 2024 Annual monitoring for HOME- Assisted Rental Project- Laura Fischer, Manager
4. Information/ Discussion to amend Ordinance NO. 16-05 regarding Marijuana Facilities within the city - Ana Beltran Council Member
5. Discussion/Action to review the lease with United Families Property located at 193 E 3<sup>rd</sup> Street – Laura Fischer, Manager
6. Discussion/Action Approval to purchase a Hot Tapping machine for Public Works not to exceed \$3,400 – Ramiro Barajas, Public Works Director
7. Discussion/Action Approval to replace fire hydrant at the 200 block of North Center Street – Ramiro Barajas, Public Works Director
8. Discussion/ Informational Draft Housing Element - Laura Fischer, Manager

**Closed Session:**

- Public Service Employees Job descriptions and salary scales, as well as Appointment, Employment, or evaluation and possible management position (Gov’t. Code §54957(b)(1).) Legal Counsel Pending Litigation Claim – 100 S H Street (Gov’t. Code §54956.9(d)(1).)

**Adjournment:** Next regular scheduled meeting April 3, 2024.

Council meetings are Open to the Public  
If you need further assistance, please email the City Clerk  
[cityclerk@cityofwestmorland.net](mailto:cityclerk@cityofwestmorland.net)



# CITY OF WESTMORLAND CITY COUNCIL REPORT

**DATE:** March 20, 2024

**FROM:** Christine C. Pisch

**SUBJECT: Staff Report – City Clerk/ Water Clerk Department**

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**City Clerk:**

**November 8<sup>th</sup> Election:**

Started to gather Election documentations for upcoming council terms. Started election calendar to provide to council whose seater are up for election.

**Agenda & Minutes:**

I've been keeping City Website up and current with the agendas and minutes. Need to find notes for January 6<sup>th</sup> meeting to create minutes with what is provided to me by council.

**Council Committee:**

February 28-29, 2024, created calendar for all council members for the month of March with meeting dates, deadline, tack meeting dates etc.

**Water Clerk:**

**Policy & Reports & Misc.:**

February 23, 2024. Created summarized water shut off notice for residents.

February 27, 2024. Received and processed claim and damages form against the city, provide manager and City Attorney claim information.

March 16, 2024 CR&R Clean-up Day.

Current: Following up on upcoming Easter event March 30, 2024.

**CDBG:**

March 3,2024, I have gone over the active CDBG accounts and seen that the accounts haven't been updated in a couple of years on the loaner's income and information. On March 11, 2024 all active accounts received notice to update all information and will continue yearly on active accounts.

**Debt Collection:**

March 4, 2024, have gone through the "inactive" accounts we have that have moved out residence and left a bill behind. Roughly about 10-15 accounts, started to recreate notices to be sent out to the accounts. Update by next staff report on subjects.

Respectfully Submitted,  
Christine C. Pisch



**MINUTES FOR THE REGULAR  
MEETING OF THE PLANNING  
COMMISSION AND CITY COUNCIL  
AND THE REDEVELOPMENT AGENCY  
OF THE CITY OF WESTMORLAND**

**WEDNESDAY, MARCH 6, 2024 6:00 PM**

**MINUTES**

**Call to Order** – Mayor Judith Rivera

**Pledge of Allegiance** – Mayor Rivera

**Roll Call:**

Mayor, Judith Rivera

Mayor Pre- tem, Xavier Mendez

Council Member, Justina Cruz

Council Member, Ray Gutierrez

Council Member, Ana Beltran

*Mayor's Message*

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*Brown Act AB 361:*

**Location:** Westmorland City Hall Council Chambers 355 S Center Street

Judith Rivera- Mayor

Xavier Mendez- Mayor Pro-Tem

Ana Beltran- Council Member

Justina Cruz- Council Member

Ray Gutierrez- Council Member

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**Regular City Council Meeting:**

**Oral Communication-Public Comment:** Now is the time for any member of the public to speak to the Council. Please step to the podium and state your name and address for the record.

- Alex Cardenas Paul Rodriguez- (IID Representatives). Mr. Cardenas reported to council about the recent storm causing a power outage in the city. They had gotten the power back on by 6:00pm. Mr. Cardenas mentioned as well that he will be placed on the next upcoming agenda.

**Staff Reports Non-Action Items:**

- Fire Department - Sergio Cruz. Nothing to report.
- Police Department- Perry Monita. Reported to council of a check from the county office not being deposited as well as a recall on one of the units.
- Public Works Director - Ramiro Barajas. Request to speak in closed session.

- City Manager- Laura Fischer -Part-time Manager. Reported the Fire grant was submitted on 3-6-2024 in a total of 20 hours.
- City Hall Supervisor/City Treasurer– Tami Castro - ABSENT
- City Clerk – Christine Pisch. Mrs. Pisch reported she has nothing further to report other than her report she had provided to council.

**Old Business:**

**Consent Agenda:**

1. Approval of Meeting Minutes from February 21, 2024
2. Approval of City Warrant List.
3. Approval of Conveyor Group Yearly Renewal- Laura Fischer, Manager

AYES: (1) Beltran, (2) Mendez, Gutierrez, Cruz, Rivera

NOS: 0

ABSENT: 0

**Regular Business:**

1. Discussion/Action to approve Resolution 2024-03 Section 125 Premium Only Plan, Plan Year Ending November 30, 2024- Christine Pisch, City Clerk. Ms. Pisch presented Resolution 2024-03 reporting this resolution has to be done every year the city renews the health insurance; it notifies the staff of the plans coverage and the allows to make major changes now or later in the year. Council motioned to approve.

AYES: (1) Beltran, (2) Gutierrez, Mendez Cruz, Rivera

NOS: 0

ABSENT: 0

2. Discussion/Action to authorize the mayor to execute an agreement with the City of Brawley for dispatching services- Laura Fischer, Manager. Ms. Fischer presented the agreement between the city and Brawley Dispatch. She stated the agreement has to be done to it being out dated and the rates did go up as well she mentioned.

AYES: (1) Beltran, (2) Mendez, Gutierrez, Cruz, Rivera

NOS: 0

ABSENT: 0

3. Discussion/Action to authorize Teri Nava to perform the FY 2024 Annual monitoring for HOME- Assisted Rental Project- Laura Fischer, Manager. Tabled till March 20, 2024.

4. Discussion/Action to reclassify the water service account 510 E. Main as requested by property owner- Laura Fischer, Manager. Ms. Fischer reported to council in consideration it changing the service from commercial to two (2) residentials since the business hasn't been there since 2014. She recommends to have the shop caped off for a percussion. Council decided to table item till march 20, 2024.

5. Information/ Discussion to amend Ordinance NO. 16-05 regarding Marijuana Facilities within the city- Ana Beltran Council Member. Ms. Beltran brought to the

co8uncils attention in considering amending the ordinance to allow dispensary's being located and sold in the city. As well as mentioning the income the city can be having by allowing them to be in the city. Mr. Cordaro from the Westmorland Elementary School spoke for the school stating it would enable the local children to want to partake in either taking the drugs or bring them to school. Interim Chief of Police Perry Montia as well stated his concerns on having the dispensary in the city stating they will need more officers and they will need more training to handle the cases when the dispensary's and the delivery dispensary's getting robbed. It cases more crime rate to rise in the city. Council decided on to table till March 20, 2024

6. Informational use to review/ discussion MOU between Westmorland Elementary School and City of Westmorland- Justina Cruz, Council Member. Mr. Barajas began by stating to council about him reporting to the school per direction from the council that we will no longer participate in the MOU. Mr. Cordaro and Mrs. Brambila were there representing the school district. Mrs. Brambila stated there might have been a confusion on the new MOU, mentioning how this new MOU will stating that the time from for the park usage will not be for years its year to year. As well as mentioning that in the MOU that the school will be splitting the costs or paying the full amount of any cost. Ms. Rivera recommended to the school that they should be including in the Little League since they are the ones in use of the park. Council decided to hold off on the MOU till further discussion.
7. Informational use only updates on AFG Grant- Laura Fischer, Manager. Ms. Fischer reported that the grant team has been getting together and gathering information on the fire department. As well as mentioning that they are still working on submitting the grant.

**Closed Session:**

- o Conference with Legal Counsel Pending Litigation (Gov't. Code §54956.9(d)(1).)

Adjournment into closed session: 6:51PM

End of closed session: 7:45PM

To reportable action was taken.

**Adjournment:** Next regular scheduled meeting March 20, 2024.

A motion to adjourn the meeting at 7:48PM

AYES: (1) Beltran, (2) Mendez, Cruz, Gutierrez, Rivera

NONES: 0

ABSENT: 0

*Submitted for Approval: March 14, 2024.*

Audio Transcription: Christine Pisch, City Clerk

Transcript Record: Christine Pisch, City Clerk



# AGGREGATE PRODUCTS INC.

HOT MIX ASPHALT MATERIALS, AGGREGATE BASES, SAND, GRAVEL, RIP RAP, PAVING

9500 BEVERLY ROAD, PICO RIVERA, CA 90660-2135

Phone: 323-558-8000 Fax: 323-558-8001

## Retention Invoice 030424

Bill to:  CITY OF WESTMORLAND CITY HALL 355 SOUTH CENTER STREET WESTMORLAND, CA 92281	Job: AP23-70089 WESTMORLAND/SOUTH CENTER STREET PAVING PROJECT FERP20L 5278(019) WESTMORLAND, CA
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Date: 03/04/24  Payment Terms: NET 30 DAYS  Customer Code: W0012	Salesperson:
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Invoice #	Type	Retention Amount	Previous Billed	Current Due
1002526	I	13,537.53		13,537.53
			<b>Total Retention:</b>	<u>13,537.53</u>
			<b>Total:</b>	<u>13,537.53</u>

OK TO PAY 3/11/24 J.H.  
 MEAS. D FERP L20 5278(019)  
 320-6215



Primo Construction & Services, Inc.

665 MARILYN AVE.  
Brawley, CA 92227

# Invoice

Date	Invoice #
3/6/2024	10232

<b>Bill To</b>
CITY OF WESTMORLAND PO BOX 699 WESTMORLAND, CA 92281

P.O. No.	Terms	Project
N/A	Due on receipt	

Quantity	Description	Rate	Amount
	BID JOB # 24011 REPLACE/REPAIR WATER LINE FOR BOARTS RD. PROJECT CITY OF WESTMORLAND, CA.	20,339.00	20,339.00
		7.75%	0.00
Thank you for your business.		<b>Total</b>	\$20,339.00

# Primo Construction & Services, Inc

Contractors License #899648

665 Marilyn Ave. Brawley, CA 92227 (760)-344-8500 Phone (760)344-8555 Fax (760)482-8538 Cell  
primoconstruction@sbcglobal.net

Date: 01/23/2024

Submitted To: Ramiro Barajas

Project: Boarts Road Repair

Plans Drawn By: N/A

Quote Number: 24011

Job Location: Westmorland, CA.

## PROPOSAL

We propose to furnish and install all labor, material and equipment to perform the following items of work, subject to the terms and conditions stated hereon.

Item	Description	Amount
	<b>Primo Construction proposes to supply parts to replace/repair water line for Boarts Road project. Two 8hr. Days for project</b>	
		<b>Total Parts: \$ 12,639.00</b>
		<b>Equipment &amp; Labor: \$ 7,770.00</b>
	<b>This cost is quoted @ Prevailing Rate</b>	

## Terms and Conditions

1. This proposal shall be considered withdrawn if not accepted within (30) thirty days.
2. Unless expressly provided above, this quotation does not include: (a) permits, including any required fees or bonds; (b) engineering, testing or staking; (c) bond premiums.
3. Unless expressly included in above listing of work to be done, unusual site conditions shall be deemed cause for additional compensation, and cessation of work until agreement for same has been reached.
4. If the work provided herein is not commenced within two months of acceptance, Primo Construction & Services Inc. may elect not to be bound to perform.
5. If suit is commenced to enforce any provision hereof or for damages for breach hereof, the accepting party will pay, in addition, reasonable attorneys' fees and costs, expenses of preparing and prosecuting such suit.
6. One week written notice to commence this work provided herein will be given.
7. In the event of rescission of this agreement by the accepting party prior to the commencement of work, Primo Construction & Services Inc. will be paid as liquidated damages. On the account of extreme difficulty of ascertainment of actual damages, the sum will be equal to 20% of the total contract price. In the event of rescission following commencement of work, Primo Construction & Services, Inc. will be paid for work done and materials supplied, a percentage of the total contract price in proportion as the amount of such work and materials relates to the total job and also will be paid 20% of a sum computed by subtracting from the total contract price the sum owing for completed work and materials.
8. Owner assumes all responsibility and shall notify Primo Construction & Services, Inc. in writing of the location and depth of all underground utilities.
9. This agreement expresses the entire agreement between the parties. Changes shall be in writing signed by both parties.
10. Proposal is based on plans identified above.

**NOTE: Projects in the amount of \$ 30,000.00 & above will be asked to provide 33% of total upon commencing.**

## Acceptance of Proposal

\_\_\_\_\_  
Name and Title

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

Draft 2/1/24

**City of Westmorland, California  
Schedule of Revenues, Expenditures and Change in Fund Balance  
and Supplementary Information of  
Measure D Sales Tax Fund  
Year Ended June 30, 2023  
with Independent Auditor's Reports**



Draft 2/1/24

**City of Westmorland, California  
Schedule of Revenues, Expenditures and Change in Fund Balance  
and Supplementary Information  
of Measure D Sales Tax Fund  
Year Ended June 30, 2023  
with Independent Auditor's Reports**

	<u>PAGE</u>
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report	1
Schedule of Revenues, Expenditures and Change in Fund Balance	4
Notes to the Schedule	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government</i> <i>Auditing Standards</i>	8
<b>COMPLIANCE SECTION</b>	
Independent Auditor's Report on Compliance and on Internal Control Over Compliance	10
Schedule of Findings	13
<b>OTHER INFORMATION (UNAUDITED)</b>	
Schedule of Assets, Liabilities and Fund Balance	14
Schedule of Revenues, Expenditures and Change in Fund Balance	15
Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual	16
Five Year Program of Projects	17

Draft 2/1/24

**FINANCIAL SECTION**



## Independent Auditor's Report

**To the Board of Directors  
Imperial County Local Transportation Authority  
El Centro, California**

### **Report on the Schedule**

#### ***Opinion***

We have audited the accompanying schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund of the City of Westmorland, California ("City") for the year ended June 30, 2023, and the related notes to the Schedule.

In our opinion, the Schedule referred to above presents fairly, in all material respects, the revenues, expenditures and change in fund balance of the Measure D Sales Tax Fund of the City of Westmorland, California for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Emphasis of Matter***

As discussed in Note 1, the schedule of revenues, expenditures and change in fund balance presents only the activity of Measure D Sales Tax Fund of the City and does not purport to, and does not, present fairly the financial position of the City of Westmorland, California, as of June 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



# Draft 2/1/24

## ***Responsibilities of Management for the Schedule***

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

## ***Auditor's Responsibilities for the Audit of the Schedule***

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.





# Draft 2/1/24

## ***Other Information***

Management is responsible for the other information included in this report. The other information comprises the Schedule of Assets, Liabilities and Fund Balance, Schedule of Revenues, Expenditures and Change in Fund Balance, and the Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual as of and for the year ended June 30, 2023, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2024, on our consideration of the City's internal control over financial reporting which includes preparation of the schedule of revenues, expenditures and change in fund balance and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance as it relates to the Measure D Sales Tax Fund.

**Glendale, California**  
**January 10, 2024**

Draft 2/1/24

City of Westmorland  
Measure D Sales Tax Fund  
Schedule of Revenues, Expenditures and Change in Fund Balance  
Year Ended June 30, 2023

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**Revenues:**

Sales tax	\$	328,433
Reimbursements from other funds		48,467
Interest earnings		155
<b>Total revenues</b>		<u>377,055</u>

**Expenditures:**

Road repairs and maintenance		71,066
<b>Total expenditures</b>		<u>71,066</u>

<b>Change in Fund Balance</b>	\$	<u>305,989</u>
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*See accompanying Notes to the Schedule.*

**NOTE 1      REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

*Imperial County Local Transportation Authority*

The Imperial County Local Transportation Authority (the "Authority") was created to implement the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance which was adopted by the electorate on November 4, 2008. The tax is imposed in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Division 19 of the Public Utilities Code (Code Section 180000). The purpose of this ordinance was to allow the Authority to issue bonds payable from the enactment of a one-half of one percent sales tax for a period of forty years. The proceeds of this tax are first allocated to the monthly debt service payments of the bonds, then to the County of Imperial and the member agencies for local street road purposes. Also, a portion of the tax revenues would be used for administration, transit services, and state highway purposes.

The funds that are generated by the implementation of the Imperial County Transportation Authority Retail Transactions and Use Tax Ordinance are intended to supplement and not to replace existing local revenues used for transportation purposes.

The Authority consists of the following member agencies:

1. City of Brawley
2. City of Calexico
3. City of Calipatria
4. City of El Centro
5. City of Holtville
6. City of Imperial
7. City of Westmorland
8. County of Imperial

The members of the Board of the Authority consist of one member of the City Council of each incorporated city of Imperial County and two members of the Board of Supervisors of Imperial County. The members serve staggered terms with no term exceeding a four-year period. The chairman and vice-chairman of the Board of the Authority are elected annually in June.

**Compliance Requirements of the Imperial County Local Transportation Authority**

Each member agency is required to comply with the By-Laws of the Imperial County Local Transportation Authority and the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance and Transportation Authority Expenditure Plan.

**NOTE 1      REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)****Fund Accounting**

Fund accounting is designed to demonstrate local compliance and to aid financial management by segregating transactions related to certain government functions or activities. The City of Westmorland, California (City) has established a special revenue fund to account for revenues and expenditures related to Ordinance No. 1-2008.

**Basis of Presentation**

The schedule of revenues, expenditures and change in fund balance (Schedule) presents only the activity of Measure D Sales Tax Fund and does not purport to, and does not, present fairly the financial position of the City of Westmorland, California, as of June 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis of Accounting**

The Measure D Sales Tax Fund is accounted for using a "*current financial resources*" measurement focus and the modified accrual basis of accounting. The schedule of revenues, expenditures, and change in fund balance of the Measure D Sales Tax Fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) of the fund.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and "available" means within the current period or soon enough thereafter to be used to pay liabilities of the current period. Generally, revenues are considered available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred.

Ordinance No. 1-2008, the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance and Expenditure Plan, between the City of Westmorland and the Imperial County Local Transportation Authority dated July 27, 2008 requires the schedule of revenues and expenditures be reported in conformity with the terms of the agreement. The City accounts for the Measure D Sales Tax Fund using a Special Revenue Fund to track and record the revenues and expenditures related to this ordinance.

**Use of Estimates**

The preparation of the Schedule in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**NOTE 2 SALES TAX REVENUE**

The Authority allocates sales tax to each member agency. The City's allocable sales tax is net of amounts withheld for debt service as follows:

Gross sales tax allocation	\$	328,433
Withheld for debt service		-
Net sales tax allocation	\$	<u>328,433</u>

**NOTE 3 RESTRICTION OF NET REVENUES**

The revenues in excess of expenditures reported on the Schedule are restricted for future expenditures authorized by Ordinance No. 1-2008.

**NOTE 4 REIMBURSEMENTS FROM OTHER FUNDS**

Reimbursements from other funds represent payment of costs incurred using the Measure D Sales Tax Fund for another City fund. The City initially used the Measure D monies to fund Senate Bill 1 (SB1) road construction projects amounting to \$48,257 and recorded the receipts of the grants as reimbursements to the Measure D fund.



655 N. Central Avenue  
Suite 1550  
Glendale, CA 91203

[www.vasquez.cpa](http://www.vasquez.cpa)

213-873-1700  
OFFICE

LOS ANGELES  
SAN DIEGO  
IRVINE  
SACRAMENTO  
FRESNO  
PHOENIX  
LAS VEGAS  
MANILA, PH

## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit Of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Directors  
Imperial County Local Transportation Authority  
El Centro, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues, expenditures and change in fund balance (Schedule) of the Measure D Sales Tax Fund (the Fund) of the City of Westmorland, California (City), for the year ended June 30, 2023, and the related notes to the Schedule, and have issued our report thereon dated January 10, 2024.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the Schedule, we considered the City's internal control over the Fund's financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedule, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



# Draft 2/1/24

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance related to the Measure D Sales Tax Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's Measure D Sales Tax Fund internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Glendale, California**  
**January     , 2024**



## Independent Auditor's Report on Compliance and on Internal Control Over Compliance

To the Board of Directors  
Imperial County Local Transportation Authority  
El Centro, California

### Report on Compliance

#### *Opinion*

We have audited the City of Westmorland, California's (the City) compliance with the requirements of Measure D as specified in the Imperial County Local Transportation Authority Retail Transactions and Use Ordinance No. 1-2008 ("Ordinance") for the year ended June 30, 2023.

In our opinion, the City of Westmorland, California complied, in all material respects, with the compliance requirements of the Ordinance for the year ended June 30, 2023.

#### *Basis for Opinion*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the Ordinance. Our responsibilities under those standards and the Ordinance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance with the Ordinance. Our audit does not provide a legal determination of City's compliance with the Ordinance.

#### *Responsibilities of Management for Compliance*

Management is responsible for the City's compliance with the Ordinance and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the Ordinance.





# Draft 2/1/24

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Ordinance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the Ordinance as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Ordinance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Ordinance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the Ordinance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with the Ordinance will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with the Ordinance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



# Draft 2/1/24

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Ordinance. Accordingly, this report is not suitable for any other purpose.

**Glendale, California**  
**January 1, 2024**

Draft 2/1/24

City of Westmorland  
Measure D Sales Tax Fund  
Schedule of Findings  
Ended June 30, 2023

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**Section I – Compliance Findings**

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No findings were noted for the year ended June 30, 2023.

Draft 2/1/24

**OTHER INFORMATION**

Draft 2/1/24

City of Westmorland  
Measure D Sales Tax Fund  
Schedule of Assets, Liabilities and Fund Balance  
June 30, 2023  
(Unaudited)

---

<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,693,781
Accounts receivable	31,238
Due from other funds	90
<b>Total assets</b>	<b>\$ <u>1,725,109</u></b>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>Liabilities</b>	
Accounts payable	\$ <u>1,092</u>
<b>Total liabilities</b>	<b><u>1,092</u></b>
<b>Fund Balance</b>	
Restricted for road repairs and maintenance	<u>1,724,017</u>
<b>Total fund balance</b>	<b><u>1,724,017</u></b>
<b>Total liabilities and fund balance</b>	<b>\$ <u>1,725,109</u></b>

Draft 2/1/24

City of Westmorland  
Measure D Sales Tax Fund  
Schedule of Revenues, Expenditures and Change in Fund Balance  
Year Ended June 30, 2023  
(Unaudited)

---

**Revenues**

Sales tax	\$	328,433
Interest earnings		155
Reimbursements from other funds		48,467
<b>Total revenues</b>		<u>377,055</u>

**Expenditures**

Road repairs and maintenance		71,066
<b>Total expenditures</b>		<u>71,066</u>

**Change in Fund Balance**

305,989

**Fund Balance**

Beginning of year		1,418,028
End of year	\$	<u>1,724,017</u>

Draft 2/1/24
City of Westmorland  
 Measure D Sales Tax Fund  
 Schedule of Revenues, Expenditures and Change in Fund Balance  
 Budget and Actual  
 Year Ended June 30, 2023  
 (Unaudited)

	Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Sales tax	\$ 300,000	\$ 328,433	\$ 28,433
Reimbursements from other funds	-	48,467	48,467
Interest earnings	200	155	(45)
Other revenue	5,000	-	(5,000)
<b>Total revenues</b>	<b>305,200</b>	<b>377,055</b>	<b>71,855</b>
<b>Expenditures</b>			
Road repairs and maintenance	116,200	71,066	45,134
Capital outlay	985,000	-	985,000
<b>Total expenditures</b>	<b>1,101,200</b>	<b>71,066</b>	<b>1,030,134</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(796,000)</b>	<b>305,989</b>	<b>1,101,989</b>
<b>Change in Fund Balance</b>	<b>\$ (796,000)</b>	<b>305,989</b>	<b>\$ 1,101,989</b>
<b>Fund Balance</b>			
Beginning of year		1,418,028	
End of year		<b>\$ 1,724,017</b>	

<u>STREET</u>	<u>FROM</u>	<u>TO</u>	<u>PROJECT DESCRIPTION</u>
Center Street	Baughman Rd.	8 <sup>th</sup> Street	Rehab/Maintenance
Bee Street	3 <sup>rd</sup> Street	Hwy 86	Rehab/Maintenance
B Street	Hwy 86	7 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
C Street	1 <sup>st</sup> Street	7 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
D Street	1 <sup>st</sup> Street	8 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
F Street	1 <sup>st</sup> Street	7 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
G Street	1 <sup>st</sup> Street	7 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
H Street	1 <sup>st</sup> Street	8 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
I St	7 <sup>th</sup> Street	8 <sup>th</sup> Street	Construct/Repair/Maintenance
J Street	7 <sup>th</sup> Street	8 <sup>th</sup> Street	Construct/Repair/Maintenance
Martin Road	South City limits	8 <sup>th</sup> Street	Construct/Rehab/Repair/Maintenance
Martin/SR86	Intersection		Signalize/Intersection Improvements
Baughman Road	Center Street	West City Lim.	Repair/Maintenance
1 <sup>st</sup> Street	B Street	H Street	Construct/Rehab/Repair/Maintenance
2 <sup>nd</sup> Street	C Street	G Street	Construct/Rehab/Repair/Maintenance
3 <sup>rd</sup> Street	C Street	G Street	Construct/Rehab/Repair/Maintenance
5 <sup>th</sup> Street	B Street	West of H St.	Construct/Rehab/Repair/Maintenance
6 <sup>th</sup> Street	B Street	West of H St.	Construct/Rehab/Repair/Maintenance
7 <sup>th</sup> Street	Dean Road	Martin Road	Construct/Rehab/Repair/Maintenance
8 <sup>th</sup> Street	East of D St	Center St	Construct/Rehab/Repair/Maintenance
8 <sup>th</sup> Street	H Street	Martin Road	Construct/Rehab/Repair/Maintenance
Jauregui Street	G Street	Cul de sac	Repair/Rehab/Maintenance
Sundance Street	J Street	Cul de sac	Repair/Rehab/Maintenance
Bonita Street	Center St	Cook Street	Construct/Rehab/Repair/Maintenance
Beverlee Way	Center St	Cook Street	Construct/Rehab/Repair/Maintenance
Cook Street	Baughman Road	1 <sup>st</sup> Street	Construct/Rehab/Repair/Maintenance
Dean Road	7 <sup>th</sup> Street	Howenstein Rd.	Construct
Howenstein Road	Dean Road	C Street	Construct
Howenstein Road	Martin Road	I Street	Construct



# Draft 2/1/24



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*Prepared for:*

**THE SUCCESSOR AGENCY TO THE  
WESTMORLAND REDEVELOPMENT AGENCY**



# Continuing Disclosure Annual Report

For Fiscal Year Ended June 30, 2023

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*By:*

**URBAN FUTURES, INC.**  
Analytics & Compliance Group



**Affected Issuance(s):**

\$580,000  
WESTMORLAND REDEVELOPMENT AGENCY  
Tax Allocation Refunding Bonds  
Series 2011

## **TABLE OF CONTENTS**

INTRODUCTION .....	4
I.    BACKGROUND .....	4
II.   OBJECTIVE.....	4
III.  CUSIP NUMBERS .....	5
FINANCIAL INFORMATION & OPERATING DATA .....	6
I.    FINANCIAL STATEMENTS .....	6
II.   ASSESSED VALUATIONS AND TAX INCREMENT REVENUES .....	6
III.  LARGEST TAXPAYERS .....	7
IV.  SIGNIFICANT EVENTS.....	8

## INTRODUCTION

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### I. BACKGROUND

#### **\$580,000, Tax Allocation Refunding Bonds Series 2011**

On January 27, 2011, the Westmorland Redevelopment Agency (“Agency”) issued its \$580,000 Tax Allocation Refunding Bonds Series 2011 (“2011 Bonds”). Proceeds from the sale of the 2011 Bonds were used to (i) retire upon their maturity on February 1, 2011 the Agency’s Tax Allocation Notes, Series 2006, currently outstanding in the principal amount of \$700,000, (ii) fund the Reserve Account for the 2011 Bonds, and (iii) fund the costs of issuance of the 2011 Bonds. Please see the Official Statement for the 2011 Bonds as provided online at Municipal Securities Rulemaking Board’s (“MSRB”) Electronic Municipal Market Access (“EMMA”) repository for further background information. Capitalized terms used but not defined herein shall have their meanings as given in the Indenture.

Interest on the 2011 Bonds is payable on February 1 and August 1 of each year, commencing August 1, 2011, with principal payments due on August 1.

### II. OBJECTIVE

Pursuant to the Continuing Disclosure section of the Official Statement and Continuing Disclosure Agreement/Certificate for the Affected Issuance(s), this Annual Report is being provided by the Dissemination Agent for distribution to the MSRB’s EMMA document repository.

This Annual Report has been prepared by Urban Futures, Inc. (“UFI”) at the direction of the City of Westmorland (“City”) and the Successor Agency to the Westmorland Redevelopment Agency (“Successor Agency”). The information set forth herein has been furnished by the City, Successor Agency, and/or County, along with other sources believed to be reliable, but no representation as to the accuracy or completeness of any such information is made by the City, Successor Agency, or UFI. The City, Successor Agency, and UFI make no representation that this Annual Report contains all information material to make a decision to purchase or sell bonds or any other debt obligations of the City or Successor Agency. Any information contained herein which involves estimates, forecasts, projections, and expressions of opinion, whether or not expressly stated, is intended solely as such and is not to be construed as representations of fact by the City, Successor Agency, or UFI, and no representation is made that such opinions or estimates will be realized. The information, opinions, and estimates herein are subject to change without notice. The City, Successor Agency, and UFI shall not take responsibility for any statements or

information of any kind disseminated to the MSRB or EMMA or any other medium that is not disseminated by and authorized in writing by either the City, Successor Agency, or UFI.

### **III. CUSIP NUMBERS**

The CUSIP numbers below are provided for convenience of reference.

<b>Westmorland Redevelopment Agency Tax Allocation Refunding Bonds Series 2011</b>	
<b><u>Maturity Date</u></b>	<b><u>CUSIP*</u></b>
8/1/2016	961100AC8
8/1/2021	961100AD6
8/1/2026	961100AE4

\*CUSIP is a registered trademark of American Bankers Association.

## FINANCIAL INFORMATION & OPERATING DATA

The following financial information and operating data is provided pursuant to the Continuing Disclosure section of the Official Statement and the Continuing Disclosure Agreement/Certificate.

### I. FINANCIAL STATEMENTS

As outlined in the Continuing Disclosure Agreement/Certificate, the financial statements required as part of the Annual Report for the fiscal year ended June 30, 2023, will be posted to the EMMA document repository upon availability.

### II. ASSESSED VALUATIONS AND TAX INCREMENT REVENUES

The table below presents a historical summary of the assessed valuations, and the related tax increment revenues for the Project Area.

<b>THE SUCCESSOR AGENCY TO THE WESTMORLAND REDEVELOPMENT AGENCY</b>					
<b>Historical Assessed Valuations and Tax Increment</b>					
	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
Assessed Values					
Secured	\$43,895,760	\$45,194,257	\$46,462,832	\$52,724,564	\$52,369,163
Unsecured	1,276,837	951,360	1,545,040	1,438,890	1,819,550
Total AV	<u>\$45,172,597</u>	<u>\$46,145,617</u>	<u>\$48,007,872</u>	<u>\$54,163,454</u>	<u>\$54,188,713</u>
Less: Base Year	<u>22,825,817</u>	<u>22,825,817</u>	<u>22,825,817</u>	<u>22,825,817</u>	<u>22,825,817</u>
Incremental Increase	\$22,346,780	\$23,319,800	\$25,182,055	\$31,337,637	\$31,362,896
Tax Increment Revenue <sup>(1)</sup>	\$229,624	\$237,862	\$262,185	\$325,280	\$333,718
Less: County Administration Fee <sup>(1)</sup>	9,353	7,472	10,392	10,430	10,901
Less: Housing Set-Aside <sup>(2)</sup>	0	0	0	0	0
Less: Statutory Tax Sharing <sup>(1)</sup>	<u>46,994</u>	<u>50,116</u>	<u>55,956</u>	<u>76,658</u>	<u>78,250</u>
Pledged Tax Revenue	\$173,277	\$180,275	\$195,837	\$238,192	\$244,567

(1) Actual RPTTF amounts from the County of Imperial are used to calculate Pledged Tax Revenues.

(2) Per AB 1484, the Agency is no longer required to set-aside funds for housing after February 1, 2012.

Source: Imperial County Auditor-Controller and Imperial County Assessor (Urban Analytics, LLC).



### III. LARGEST TAXPAYERS

The tables below present the ten largest property taxpayers within the Project Area for Fiscal Years 2023 and 2024.

<b>THE SUCCESSOR AGENCY TO THE WESTMORLAND REDEVELOPMENT AGENCY</b>			
<b>Largest Local Secured Taxpayers/Property Owners</b>			
<b>Fiscal Year 2023</b>			
<b>Property Owner</b>	<b>Taxable Secured Assessed Valuation</b>	<b>Primary Land Use</b>	<b>Percent of Secured AV<sup>(1)</sup></b>
1. Rai Hospitality Inc	\$2,037,180	Commercial	3.89%
2. Kim Art K & Soo H Jt	1,658,018	Commercial	3.17%
3. Ashurst Richard J & Karin L Trustees	1,494,400	Commercial	2.85%
4. Westmoreland Dynasty Limited Partnership	987,905	Commercial	1.89%
5. Tomika Llc	857,634	Commercial	1.64%
6. Circle K Stores Inc	708,173	Commercial	1.35%
7. Mallory Llc	593,640	Commercial	1.13%
8. Ameri Mex Investments Llc	341,700	Other Residential	0.65%
9. Windsor Richard Gaylord & Vickey Lynn Trs	339,753	Single-Family Residential	0.65%
10. Sim Huot & Ji Weiyin Trs	319,474	Commercial	0.61%
<b>Total</b>	<b>\$9,337,877</b>		<b>17.83%</b>

(1) Based on Fiscal Year 2023 total secured assessed valuation of \$52,369,163.  
 Source: Imperial County Assessor (Urban Analytics, LLC).

<b>THE SUCCESSOR AGENCY TO THE WESTMORLAND REDEVELOPMENT AGENCY</b>			
<b>Largest Local Secured Taxpayers/Property Owners</b>			
<b>Fiscal Year 2024</b>			
<b>Property Owner</b>	<b>Taxable Secured Assessed Valuation</b>	<b>Primary Land Use</b>	<b>Percent of Secured AV<sup>(1)</sup></b>
1. MATTHEW D PROPERTY LLC	\$2,900,000	Commercial	5.21%
2. RAI HOSPITALITY INC	2,077,922	Commercial	3.73%
3. ASHURST RICHARD J & KARIN L TRUSTEES	1,772,868	Commercial	3.18%
4. WESTMORELAND DYNASTY LP	1,007,662	Commercial	1.81%
5. TOMIKA LLC	865,061	Commercial	1.55%
6. MALLORY LLC	762,449	Commercial	1.37%
7. CIRCLE K STORES INC	722,335	Commercial	1.30%
8. AMERI MEX INVESTMENTS LLC	348,534	Other Residential	0.63%
9. SIM HUOT & JI WEIYIN TRS	325,862	Commercial	0.58%
10. CASTON JONATHAN VON	321,300	Other Residential	0.58%
<b>Total</b>	<b>\$11,103,993</b>		<b>19.93%</b>

(1) Based on Fiscal Year 2024 total secured assessed valuation of \$55,704,098.  
 Source: Imperial County Assessor (Urban Analytics, LLC).

#### **IV. SIGNIFICANT EVENTS**

In compliance with the Continuing Disclosure Agreement/Certificate, material event notices are posted on MSRB's EMMA document repository at the following web address under the "Continuing Disclosure" tab:

**\$580,000, Tax Allocation Refunding Bonds Series 2011**

<http://emma.msrb.org/IssueView/IssueDetails.aspx?id=ER340708>

## PROCLAMATION

### DECLARING APRIL AS AUTISM AWARENESS MONTH & APRIL 2, 2024 AS WORLD AUTISM AWARENESS DAY IN THE CITY OF WESTMORLAND

**WHEREAS**, Autism is the result of a neurological disorder that affects the normal functioning of the human brain, and can affect anyone, regardless of race, ethnicity, gender, or socioeconomic background; and

**WHEREAS**, symptoms and characteristics of Autism may present themselves in a variety of combinations and can result in significant lifelong impairment of an individual's ability to learn, develop healthy interactive behaviors, and understand verbal, as well as nonverbal communication; and

**WHEREAS**, the Autism Spectrum Disorder (ASD) is a reality that affects millions of families every day and more children are being diagnosed, resulting in rates as high as one in forty-four children nationally with four times greater prevalence among boys than girls according to the Centers for Disease Control; and

**WHEREAS**, while our nation has made progress in supporting those with ASD we are only beginning to understand the factors behind the challenges they face; and as the effort to address Autism continues, doctors, therapists, and educators can help individuals with Autism overcome or adjust to its challenges and provide early, accurate diagnosis, appropriate education intervention, and therapy that are vital to future growth and development; and

**WHEREAS**, in April we recognize those with Autism achieving and breaking down barriers, and recommit to helping those on the Autism Spectrum reach their full potential at all times; and

**WHEREAS**, the City of Westmorland, California proudly supports the annual observance of Autism Awareness Month and World Autism Awareness Day in the hope that it will lead to a better understanding of the Autism Spectrum Disorder, celebrating the work of advocates, professionals and family members, and all who work to build a brighter tomorrow alongside those with Autism.

**NOW, THEREFORE, BE IT RESOLVED**, I, Judith Rivera, Mayor of the City of Westmorland hereby proclaim April 2024 as Autism Awareness Month and April 2, 2024 as World Autism Awareness Day in the City of Westmorland to raise public awareness, acceptance and inclusion of those with Autism and the myriad of issues surrounding the disorder, as well as to increase knowledge of the programs that have been and are being developed to support individuals with Autism and their families.

In witness whereof, I have hereunto set my hand and caused the seal of the City of Westmorland to be affixed on this 20<sup>TH</sup> day of March 2024.

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Judith Rivera, Mayor

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Christine Pisch, City Clerk

# CITY OF WESTMORLAND CITY COUNCIL REPORT

**DATE:** March 6, 2024

**FROM:** Laura Fischer, Manager

**SUBJECT:** Update Strategic Planning Session – March 13, 2024

**INFORMATION ONLY:** Just a reminder about the Strategic Planning Session scheduled for March 13, 2024 at 5:00 pm.

Attached please find a questionnaire that should be completed by Council and returned to staff prior to the March 13, 2024 meeting. This questionnaire will be used as the basis for discussion and development of the Strategic Plan. Staff leadership and consultants for the City have also been given a copy of the questionnaire and have been asked to return it prior to the March 13<sup>th</sup> meeting.

Should you have any questions, please don't hesitate to contact me.

Respectfully Submitted,  
Laura Fischer







March 6, 2024

**4. What threats could face the City of Westmorland?**

*Threats facing the City*


**5. What do you hope will result from the City's Strategic Plan?**


**6. Desired New Projects or Initiatives for the City Over the Next Five Years**

*Please add as many lines as you need to the table.*

Desired New Projects or Initiatives Description	Desired Timeline (Year)





March 6, 2024

9. From the list you supplied above, please select your top three priority goals over the next five years?


### Feedback on Vision, Mission and Values

We are interested in your input about the City’s vision, mission and values for the strategic plan.

***Vision:*** A vision statement is about the desired future of the City. An ideal vision statement is **short, vivid and memorable**.

The City’s vision statement is shown below. This vision statement is not on our website, but found in the shared drive from 2010.

**Current Written Vision Statement:**

*To continue to build a unified business community, quality residential areas and subdivisions, excellent schools and promote an environment for business retention, growth, and success and community involvement.*

10. Please tell us your opinion regarding a formal vision statement. Which option do you prefer? Select one.

a) Keep the current written vision statement

b) Create a new one

o If you selected “create a new one” please provide a few words that you think reflect the vision of the City.

--

***Mission:*** The mission is about the **purpose** of the City. It should be **clear and short** enough to be remembered.

The City’s mission statement is shown below.

**Current Written Mission Statement:**

*To promote and provide for the safety, health and welfare of our citizens and business community, and is the Mission of the City through its elected officials to:*

- Provide customer service in a professional, cost-effective and innovative manner through a responsive and courteous workforce.
- Seek the involvement of citizens in City government and planning while safeguarding the health, safety and welfare of City residents and properties.

March 6, 2024

- Budget appropriate revenues to cost-effectively maintain City programs and services; prudently manage the City's financial resources and provide for adequate reserves.
- Regularly evaluate City programs and services and revise them when appropriate which are economically and efficiently delivered.

**11. Please tell us your opinion regarding a formal mission statement. Which option do you prefer?  
Select one.**

- a) Keep the current written mission statement
- b) Create a new one 
  - **If you selected "create a new one" please provide a few words that you think reflect the mission of the City.**

***Values:*** When a City has a set of values, they provide guidance for behaviors of all involved in carrying out the mission of the agency: staff, council members and volunteers.

**12. The City of Westmorland does not currently have a set of values.**

**Please list up to 3 values that you believe embody how the City should do its work.**


**City Council**

Henry Graham – Mayor  
Stanley Brummett – Mayor ProTem  
Larry Ritchie – Council member  
Freddie Beltran, Jr. – Council member  
Andres Cruz – Council member

**CITY OF WESTMORLAND**

355 South Center Street • Post Office Box 699  
Westmorland, California 92281  
Tel: (760) 344-3411 • Fax (760) 344-5307  
[westcityusa@roadrunner.com](mailto:westcityusa@roadrunner.com)  
[www.cityofwestmorland.net/index](http://www.cityofwestmorland.net/index)

**City Clerk**  
Sally Traylor

**City Treasurer**  
M. Anne Graham

**City Attorney**  
Mitch Driskill, LLC



**Vision & Mission Statement**

Adopted September 1, 2010

**Our Vision:**

To continue to build a unified business community, quality residential areas and subdivisions, excellent schools and promote an environment for business retention, growth, and success and community involvement.

**Our Mission:**

To promote and provide for the safety, health and welfare of our citizens and business community, and is the Mission of the City through its elected officials to:

- ❶ Provide customer service in a professional, cost-effective and innovative manner through a responsive and courteous workforce.
- ❷ Seek the involvement of citizens in City government and planning while safeguarding the health, safety and welfare of City residents and properties.
- ❸ Budget appropriate revenues to cost-effectively maintain City programs and services; prudently manage the City's financial resources and provide for adequate reserves.
- ❹ Regularly evaluate City programs and services and revise them when appropriate which are economically and efficiently delivered.



# Bid Proposal for SIMTAP MACHINE LESS DRILL

CUSTOMER	<b>CITY OF WESTMORLAND</b> 355 SOUTH CENTER STREET WESTMORLAND, CA 92281 Contact: Ramiro Barajas (T) 760-344-9274 ramiro.barajas@ymail.com	<b>Job</b> SIMTAP MACHINE LESS DRILL BRAWLEY, CA Bid Date: 03/13/2024 Bid #: 3424117
	<b>Sales Representative</b> Richard Gonzales (T) 760-351-2676 (F) 760-344-4152 Richard.Gonzales@coreandmain.com	<b>Core &amp; Main</b> 1583 River Dr Brawley, CA 92227 (T) 7603512676
CONTACT		
NOTES		



Bid Proposal for SIMTAP MACHINE LESS DRILL

CITY OF WESTMORLAND
Job Location: BRAWLEY, CA
Bid Date: 03/13/2024
Core & Main 3424117

Core & Main
1583 River Dr
Brawley, CA 92227
Phone: 7603512676
Fax: 7603444152

Table with 6 columns: Seq#, Qty, Description, Units, Price, Ext Price. Row 1: 10, 1, FORD SIMDMK-LD SIMTAP DRILLING MACHINE LESS DRILL, EA, 4,024.36, 4,024.36. Summary rows: Sub Total 4,024.36, Tax 311.88, Total 4,336.24.

UNLESS OTHERWISE SPECIFIED HEREIN, PRICES QUOTED ARE VALID IF ACCEPTED BY CUSTOMER AND PRODUCTS ARE RELEASED BY CUSTOMER FOR MANUFACTURE WITHIN THIRTY (30) CALENDAR DAYS FROM THE DATE OF THIS QUOTATION. CORE & MAIN LP RESERVES THE RIGHT TO INCREASE PRICES TO ADDRESS FACTORS, INCLUDING BUT NOT LIMITED TO, GOVERNMENT REGULATIONS, TARIFFS, TRANSPORTATION, FUEL AND RAW MATERIAL COSTS. DELIVERY WILL COMMENCE BASED UPON MANUFACTURER LEAD TIMES. ANY MATERIAL DELIVERIES DELAYED BEYOND MANUFACTURER LEAD TIMES MAY BE SUBJECT TO PRICE INCREASES AND/OR APPLICABLE STORAGE FEES. THIS BID PROPOSAL IS CONTINGENT UPON BUYER'S ACCEPTANCE OF SELLER'S TERMS AND CONDITIONS OF SALE, AS MODIFIED FROM TIME TO TIME, WHICH CAN BE FOUND AT: https://coreandmain.com/TandC/

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## QUOTE

DATE	3/14/2024
QUOTE	QUOT1062679-1
ACCOUNT NUMBER	851199
QUOTED TO	EZEQUIEL PEREZ
QUOTED BY	Vernia
PAGE NUMBER	1 of 1

USE THIS QUOTE# QUOT1062679-1 ON PO's!

S H I P  T O	WESTMORLAND CITY OF 355 S CENTER ST WESTMORLAND, CA 92281 USA
--------------------------------	--

B I L L  T O	WESTMORLAND CITY OF PO Box 699 Westmorland, CA 92281 USA
--------------------------------	---

CUSTOMER PO #	EXPIRES	SALES PERSON	TERMS	SHIP FROM	SHIP VIA
3/14	4/13/2024	Sonia	Net 30 days	IL	FEDEXGRND

ITEM #	DESCRIPTION	QTY	U/M	PRICE	EXTENSION
63159	(LI) AquaTap Pro-2 Tapping Kit For 3/4" - 2" Taps	1	ea	\$3,195.00	\$3,195.00

MERCHANDISE	MISCELLANEOUS	FREIGHT	TAX	TOTAL
\$3,195.00	\$ 0.00	\$ 41.19	\$250.81	\$3,487.00

Authorized Signature

PO (If Required)

Please note that your order may be subject to applicable taxes based on current rates at the time your order is completed.

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# Bid Proposal for REED FEED TAP

CUSTOMER

**CITY OF WESTMORLAND**

355 SOUTH CENTER STREET  
WESTMORLAND, CA 92281  
Contact: Ramiro Barajas  
(T) 760-344-9274  
ramiro.barajas@ymail.com

**Job**

REED FEED TAP  
WESTMORLAND, CA  
Imperial County  
Bid Date: 04/05/2024  
Bid #: 3426246

CONTACT

**Sales Representative**

Robert Gonzales  
(M) 760-550-4942  
(T) 760-351-2676  
(F) 760-344-4152  
Robert.Gonzales@coreandmain.com

**Core & Main**

1583 River Dr  
Brawley, CA 92227  
(T) 7603512676

NOTES





Bid Proposal for REED FEED TAP

CITY OF WESTMORLAND  
 Job Location: WESTMORLAND, CA  
 Bid Date: 04/05/2024  
 Core & Main 3426246

Core & Main  
 1583 River Dr  
 Brawley, CA 92227  
 Phone: 7603512676  
 Fax: 7603444152

Seq#	Qty	Description	Units	Price	Ext Price
10	1	REED FT2000UNIV FEED TAP/DRILL ING MACHINE KIT # 09165	EA	3,080.11	3,080.11
20		ALL BIDS ARE SUBJECT TO OUR			
30		STANDARD TERMS AND CONDITIONS			
40		***** **			
50		BID PRICING GOOD FOR 30 DAYS			
60		FROM ORIG. QUOTATION DATE			
70		*****			
80		THANK YOU FOR THE OPPORTUNITY			
90		TO QUOTE YOUR WATERWORKS NEEDS			
100		-----			
110		CORE & MAIN IS NOT RESPONSIBLE			
120		FOR MATERIAL TAKE-OFF.			
130		THE RESPONSABILITY LIES WITH			
140		THE CONTRACTOR TO MAKE SURE OF			
150		CORRECT JOB QUANTITIES			
160		CORE & MAIN PROVIDES A TAKE-			
170		OFF FOR THE PURPOSE OF			
180		QUOTATION ONLY.			
				Sub Total	3,080.11
				Tax	238.71
				<b>Total</b>	<b>3,318.82</b>

UNLESS OTHERWISE SPECIFIED HEREIN, PRICES QUOTED ARE VALID IF ACCEPTED BY CUSTOMER AND PRODUCTS ARE RELEASED BY CUSTOMER FOR MANUFACTURE WITHIN THIRTY (30) CALENDAR DAYS FROM THE DATE OF THIS QUOTATION. CORE & MAIN LP RESERVES THE RIGHT TO INCREASE PRICES TO ADDRESS FACTORS, INCLUDING BUT NOT LIMITED TO, GOVERNMENT REGULATIONS, TARIFFS, TRANSPORTATION, FUEL AND RAW MATERIAL COSTS. DELIVERY WILL COMMENCE BASED UPON MANUFACTURER LEAD TIMES. ANY MATERIAL DELIVERIES DELAYED BEYOND MANUFACTURER LEAD TIMES MAY BE SUBJECT TO PRICE INCREASES AND/OR APPLICABLE STORAGE FEES. THIS BID PROPOSAL IS CONTINGENT UPON BUYER'S ACCEPTANCE OF SELLER'S TERMS AND CONDITIONS OF SALE, AS MODIFIED FROM TIME TO TIME, WHICH CAN BE FOUND AT: <https://coreandmain.com/TandC/>



# Bid Proposal for 2 HYD WESTMOLAND

CUSTOMER	<b>CITY OF WESTMORLAND</b> 355 SOUTH CENTER STREET WESTMORLAND, CA 92281 Contact: Ramiro Barajas (T) 760-344-9274 ramiro.barajas@ymail.com	<b>Job</b> 2 HYD WESTMOLAND WESTMOLAND, CA Imperial County Bid Date: 04/05/2024 Bid #: 3426111
	<b>CONTACT</b>	<b>Sales Representative</b> Robert Gonzales (M) 760-550-4942 (T) 760-351-2676 (F) 760-344-4152 Robert.Gonzales@coreandmain.com
NOTES		



Bid Proposal for 2 HYD WESTMOLAND

CITY OF WESTMORLAND  
 Job Location: WESTMOLAND, CA  
 Bid Date: 04/05/2024  
 Core & Main 3426111

Core & Main  
 1583 River Dr  
 Brawley, CA 92227  
 Phone: 7603512676  
 Fax: 7603444152

Seq#	Qty	Description	Units	Price	Ext Price
10	2	MACRO HP-5.60 4 CPLG EPXY 304SS B&N 4.40-5.60 OD	EA	545.78	1,091.56
20	1	4 MJXFLG TEE C153 IMP	EA	158.73	158.73
30	1	4 A2362-19 MJXFL GV OL L/ACC	EA	718.09	718.09
40	1	6X4 MJ RED C153 IMP	EA	88.49	88.49
50	1	6X24 CI MJ HYD BURY 6H	EA	496.14	496.14
60	1	6X12 CI HYD B/O RISER 6H	EA	228.04	228.04
70	1	J-4040 WET HYD HEAD 6H TOP SECTION EPOXY	EA	2,679.95	2,679.95
80	3	4X1/16 FLG RING NON-ASB GSKT	EA	1.88	5.64
90	3	4 316SS HEX BOLT & NUT KIT W/ TRIPAC BLUE NUTS	EA	39.65	118.95
100	1	6 STARGRIP PVC 4006P REST IMP F/C900 W/ACC PVCPK4006G2	EA	80.73	80.73
110	5	4 STARGRIP PVC 4004P REST IMP F/C900 W/ACC PVCPK4004G2	EA	64.49	322.45
120		<b>ALL BIDS ARE SUBJECT TO OUR</b>			
130		<b>STANDARD TERMS AND CONDITIONS</b>			
140		***** **			
150		<b>BID PRICING GOOD FOR 30 DAYS</b>			
160		<b>FROM ORIG. QUOTATION DATE</b>			
170		***** **			
180		<b>THANK YOU FOR THE OPPORTUNITY</b>			
190		<b>TO QUOTE YOUR WATERWORKS NEEDS</b>			
200		-----			
210		<b>CORE &amp; MAIN IS NOT RESPONSIBLE</b>			
220		<b>FOR MATERIAL TAKE-OFF.</b>			
230		<b>THE RESPONSABILITY LIES WITH</b>			
240		<b>THE CONTRACTOR TO MAKE SURE OF</b>			
250		<b>CORRECT JOB QUANTITIES</b>			
260		<b>CORE &amp; MAIN PROVIDES A TAKE-</b>			
270		<b>OFF FOR THE PURPOSE OF</b>			
280		<b>QUOTATION ONLY.</b>			
				<b>Sub Total</b>	<b>5,988.77</b>
				<b>Tax</b>	<b>464.13</b>
				<b>Total</b>	<b>6,452.90</b>

UNLESS OTHERWISE SPECIFIED HEREIN, PRICES QUOTED ARE VALID IF ACCEPTED BY CUSTOMER AND PRODUCTS ARE RELEASED BY CUSTOMER FOR MANUFACTURE WITHIN THIRTY (30) CALENDAR DAYS FROM THE DATE OF THIS QUOTATION. CORE & MAIN LP RESERVES THE RIGHT TO INCREASE PRICES TO ADDRESS FACTORS, INCLUDING BUT NOT LIMITED TO, GOVERNMENT REGULATIONS, TARIFFS, TRANSPORTATION, FUEL AND RAW MATERIAL COSTS. DELIVERY WILL COMMENCE BASED UPON MANUFACTURER LEAD TIMES. ANY MATERIAL DELIVERIES DELAYED BEYOND MANUFACTURER LEAD TIMES MAY BE SUBJECT TO PRICE INCREASES AND/OR APPLICABLE STORAGE FEES. THIS BID PROPOSAL IS CONTINGENT UPON BUYER'S ACCEPTANCE OF SELLER'S TERMS AND CONDITIONS OF SALE, AS MODIFIED FROM TIME TO TIME, WHICH CAN BE FOUND AT: <https://coreandmain.com/TandC/>