

WESTVILLE FIRE DISTRICT #1
BOARD OF FIRE COMMISSIONERS
23 WEST OLIVE STREET
MEETING MINUTES
August 26, 2025

Meeting was called to order at 6:33 p.m. by Chairman Marsden. Chairman Marsden read the public notice of this scheduled meeting being duly advertised in accordance with the provisions of the "Open Public Meetings Act" has been advertised in the South Jersey Times. Chairman Marsden then called for all to rise for the salute to the flag.

ROLL CALL: Office Clerk Danze called the roll with all Fire Commissioners present except for Commissioner Rich arriving at 6:47 pm. Administrator Murtaugh, Financial Officer Sims and Firefighter Hubbs also attended the meeting. It has been noted that Deputy Fire Chief Cope, Fire Official O'Donnell, Captain Sanderson, Captain Krier, Captain Leahy and Fire Chief Farley arriving at 6:42pm, were absent from the meeting due to being out on a call.

COMMUNICATIONS: Commissioner DiCicco reported:

- Received 2024 Representations Letter and Draft 2024 Audit
- Received the Title for 2015 Fire Truck E-One Ladder from Santander Bank
Chairman Marsden asked if the Ladder paid off? Financial Officer Sims remarked yes.

APPROVAL OF MEETING MINUTES: Commissioner Morina made a motion which was seconded by Commissioner Bobiak to approve the regular minutes from July 22, 2025, and approved by a unanimous voice vote.

ADMINISTRATORS REPORT: Administrative Murtaugh reported:

- Administrator Murtaugh received an email from the State of NJ wanting to do an audit on the two grants that we had. Administrator Murtaugh called and emailed the State back with no response.
- Administrator Murtaugh contacted the 3rd Legislative regarding changing the leasing law.
- Green Technology Services are going up for next year. Administrative Murtaugh spoke with the company regarding this and didn't hear back. Commissioner DiCicco asked how long is our contact with them? Administrative Murtaugh stated 2 years and this is our 2nd year.
- Payroll is up to date and all good.
- We had a spam (phishing) email. IT knows about it, and they are keeping an eye on things.
- Ladder Truck is still out getting repaired to the 4 outriggers. Some issues are poly fiberglass bushing along with a laundry list of things to fix, waiting on the cost of repairs.

FIRE CHIEF FARLEY reported:

- Fire Department meeting is next week and will be having Officers signing up for next year for positions with a job description.

FIRE OFFICIAL O'Donnell: nothing reported.

OFFICE CLERK Danze: nothing reported.

FINANCE: reported:

**WESTVILLE FIRE DISTRICT #1
BOARD OF FIRE COMMISSIONERS
23 WEST OLIVE STREET
MEETING MINUTES
August 26, 2025**

- Commissioner Bobiak made a motion which was seconded by Commissioner DiCicco to approve the Representation Letter from Holt McNally & Associates regarding the 2024 Audit and approved by a unanimous voice vote.
 - Financial Officer Sims reported that the 2024 Audit went well with no findings and all paperwork will be approved at the next board meeting.
- Commissioner DiCicco made a motion which was seconded by Commissioner Morina to approve the resolution to void one check that didn't print properly, check #8421 and approved by a unanimous voice vote.

LIASON TO THE FIRE CHIEF: nothing reported.

TRAINING & SAFETY: nothing reported.

JIF COMMITTEE: nothing reported.

PERSONNEL: Financial Officer Sims reported:

- Chief Farley would like to send Firefighter Tim Nessler to Fire Official Class at the cost of \$800. Chairman Marsden asked if we have the available money in the budget? Commissioner Morina wants a guarantee that he will stay with Westville Fire Department. Financial Officer Sims suggested that we put in a stipulation stating that he must commit to the Westville Fire Department for 3 years or he must pay back the \$800 cost of the class.

Commissioner Rich made a motion which was seconded by Commissioner Morina to approve the \$800 cost for Tim Nessler to attend Fire Official Classes with the stipulation that he must commit to the Westville Fire Department for 3 years or he must pay back the cost and approved by a unanimous voice vote.

PROPERTY & EQUIPMENT: nothing reported.

POLICY: nothing reported.

COMMENTS FROM THE PUBLIC: A motion to open the meeting to the public was made by Commissioner Morina which was seconded by Commissioner Bobiak and approved by a unanimous voice vote.

As no one from the public attended a motion to close the meeting to the public was made by Commissioner DiCicco, which was seconded by Commissioner Bobiak and approved by a unanimous voice vote.

PRESENTATION AND PAYMENT OF BILLS: After the list of bills were reviewed by the Board a motion to pay the bills was made by Commissioner Morina which was seconded by Commissioner Bobiak and approved by a unanimous roll call vote.

WESTVILLE FIRE DISTRICT #1
BOARD OF FIRE COMMISSIONERS
23 WEST OLIVE STREET
MEETING MINUTES
August 26, 2025

OLD BUSINESS:

- Chairman Marsden reminded everyone that the next regular meeting is scheduled for September 23rd, @ 6:30pm.

NEW BUSINESS: nothing reported:

ADJOURNMENT: Without any further matters to discuss at tonight's meeting, Commissioner Bobiak made a motion which was seconded by Commissioner DiCicco to adjourn the meeting at 7:10 p.m.

Respectfully Submitted,



Vincent DiCicco
Secretary, Board of Fire Commissioners
kcd



3 Huntington Quad
Suite 101N
Melville, NY 11747

August 19, 2025

To Whom It May Concern:

Please be advised that Santander Bank NA no longer has a security interest in the vehicle listed below. All liens and encumbrances have been satisfied.

Registered Owner: Westville Fire District No. 1

Year: 2015

Make: Fire Truck E-One Ladder

VIN: 4EN6ABA87F1009644

Sincerely,

Justine Kiesling
Title Administration
631.531.0914

Subscribed and sworn to before me this 19th day of August 2025.



Notary or Deputy

Please note: This division of Santander Bank NA was formally known as Sovereign Bank NA, FFG-NJ Vehicle Funding Corp., FFG-NJ Vehicle Funding Corp of NJ, NW Vehicle Funding Corp. and Tilden Commercial Alliance Inc.



WESTVILLE FIRE DISTRICT NO. 1
GLOUCESTER COUNTY, NEW JERSEY

23 WEST OLIVE STREET
WESTVILLE, NEW JERSEY 08093
STATION: (856) 456-9432
FAX: (856) 456-8870
EMAIL: WFDFM@WESTVILLEFD.COM

Activities for the Month of July 2025
FIRE REPORT

Month: 98	YTD:862	Drills Month:3
-----------	---------	----------------

Office of the Fire Chief

1. Maintenance / Mechanical:
 - a. Ladder 736 – Delivered to Fire Line Augst 11, 2025 – Bushing on Jacks
 - b. Fire Boat 7 is out for pump repair and maintenance at Pirate Marine.
 2. Training:
 - i. Swift Water Tech class - 3 members certified.
 - ii. Join Drill with Brooklawn and National Park – Water Supply
 - iii. 2 Member took outside Pump class at GCFA.
 - iv. 4 Members attend FF1 Class at GCFA -1 Member was removed (e-mail attached)
 3. Equipment-
 - a. Placed an order for four life jackets and helmets for Swift Water.
 - i. Helmets are in and place in service.
 4. Staff:
 - a. Career Staff- All Good
 - b. Volunteer – All Good
 5. Other Details:
 - a. PEOSH Health – Inspection 3rd Week in September
 6. Truck Committee:
 - a. Met with Sale Representatives on July 28, 2025- Out for undated 3rd Print.
 - i. Bid proposal attached
-

Eric Farley

From: Schmidt, James <jschmidt@co.gloucester.nj.us>
Sent: Friday, August 22, 2025 10:09 AM
To: diamondruff52@gmail.com
Cc: Eric Farley; William Bates; Denise Schmidt-Simon; jrlsteen@yahoo.com
Subject: Dismissal Notice

[EXTERNAL EMAIL] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

Recruit Massey,

This notice serves as your dismissal from the Gloucester County Firefighter I / 11 recruit class program due to your inability to complete the SCBA 1 course following three attempts. . In consultation with Chief Farley, please continuing working with the members of your station to improve your proficiency working with your SCBA while performing physical tasks. Maintain possession of the issued academy training equipment including text book and you're welcomed to return to a future GCFA basic recruit training class. If you have any questions regarding this notice, please don't hesitate to contact me. The Academy wishes you well moving forward.

James R. Schmidt

Director of Fire Services

Gloucester County Department of Emergency Response

1200 N. Delsea Drive

Clayton, NJ 08312

jschmidt@co.gloucester.nj.us

W - 856-307-7918

C - 609-820-3143

Notice of Confidentiality: This transmission is confidential and may be legally privileged. If you are not the intended recipient, please notify the sender by return e-mail and delete this message from your system. The County of Gloucester reserves the right to monitor e-mail communication. No contract may be concluded on behalf of the County of Gloucester by e-mail. If the content of this e-mail does not relate to the business of the County of Gloucester, then we do not endorse it and will accept no liability.

Please consider the environment before printing this email.

Smoke detectors save lives. Please remember to test your smoke detector.



111 Oxford Street, Hanover Twp., PA 18706
570-829-6475 or 215-872-0724



FIRE APPARATUS PROPOSAL

DATE: July 28, 2025

This proposal has been prepared for:

WESTVILLE FIRE DISTRICT 1

23 W OLIVE STREET

WESTVILLE, NJ 08093

First Choice Fire Apparatus is pleased to offer you a proposal to furnish you: **One (1) E-One Typhoon Pumper with Aluminum Body**, built in accordance with the proposed specifications dated July 28, 2025, subject to execution of the sales agreement by you and by an officer of First Choice Fire Apparatus (FCFA), the following:

ONE (1) E-ONE TYPHOON PUMPER: \$1,1,233,676.00

One Million, Two Hundred Thirty-Three Thousand, Six Hundred Seventy-Six Dollars

The above-mentioned price does NOT include any loose equipment other than what is specifically mentioned in the attached specifications. The proposal price does include a \$25,000.00 allotment for shelves and trays. Any money not spent will be returned to the Fire District. However, any price over the allotment will be billed to the Fire District.

The above-mentioned price includes one (1) trip to E-One in Ocala, FL for four (4) fire company representatives to conduct the final inspection of the vehicle.

The proposed vehicle shall be completed and ready for customer final inspection at E-One in Ocala, FL within approximately **1200 calendar days – Subject to Change** from receipt of order pending the prebuild meeting is conducted in timeframe identified by E-One and no major component changes are made after order receipt.

Terms of payment are: 100% of the proposal price including all change orders paid within seven (7) calendar days after completion of final inspection of the vehicle.

Discounts: Any funds deposited by the fire company as a down payment will earn 4.5% per annum in interest from the time the deposit is received by E-One until the truck is ready for final inspection. **Pre-payment is an option!**

This proposal shall expire unless accepted by August 28, 2025. This expiration date may be extended, in writing, at the discretion of the Company.

Company: **FIRST CHOICE FIRE APPARATUS**

By: ***Wesley Saltz***

Wesley Saltz, President



WESTVILLE FIRE DISTRICT NO. 1
GLOUCESTER COUNTY, NEW JERSEY

23 WEST OLIVE STREET
WESTVILLE, NEW JERSEY 08093
OFFICE: (856) 456-9432
FAX: (856) 456-8870

Board of Fire

William Marsden Farley <i>Chairman Chief</i>	Dennis Morina <i>Vice Chairman</i>	Vincent DiCicco <i>Secretary</i>	Joseph Bobiak <i>Treasurer</i>	Jim Rich <i>Commissioner</i>	Charles Murtaugh <i>Administrator</i>	Eric S. <i>Fire</i>
--	---------------------------------------	-------------------------------------	-----------------------------------	---------------------------------	--	------------------------

July 23, 2025

Holt McNally & Associates, Inc.
105 Atsion Road, Suite I,
Medford, New Jersey 08055

This representation letter is provided in connection with your audit(s) of the financial statements of Westville Twp Fire District, which comprise the respective financial position of the governmental activities as of December 31, 2024, and the respective changes in financial position and the related notes to the financial statements for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of July 23, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 17, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements [or in the schedule of findings and questioned costs].
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Fire District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Fire District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Commissioners or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements [and the schedule of expenditures of federal awards].
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Fire District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Fire District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the Fire District's related parties and all the related party relationships and transactions, including any side agreements.

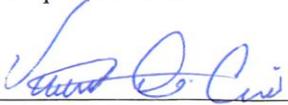
Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 23) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 25) The Fire District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 27) We have appropriately identified, recorded, and disclosed all leases in accordance with [GASBS No. 87](#) .
- 28) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with [GASBS No. 91](#) .
- 29) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with [GASBS No. 96](#) .
- 30) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 31) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 32) As part of your audit, you assisted with preparation of the financial statements and disclosures [and schedule of expenditures of federal awards]. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures [and schedule of expenditures of federal awards].
- 33) The Fire District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 34) The Fire District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

- 35) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 36) The financial statements include all fiduciary activities required by [GASBS No. 84](#) , as amended.
- 37) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended.
- 38) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 39) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 40) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 41) Provisions for uncollectible receivables have been properly identified and recorded.
- 42) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 43) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 44) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 45) Special and extraordinary items are appropriately classified and reported.
- 46) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 47) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 48) The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
- 49) We have appropriately disclosed the Fire District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 50) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 51) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 52) With respect to the [Identify supplementary information on which an in-relation-to opinion is issued (e.g., combining statements, individual fund statements).]:
 - a) We acknowledge our responsibility for presenting the statistical information and general comments and recommendations in accordance with accounting principles generally accepted in the United States of America, and we believe the statistical information and general comments and recommendations, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the statistical information and

general comments and recommendations have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b) If the statistical information and general comments and recommendations is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: 
Title: Secretary

Signature: 
Title: Vice Chairman

**WESTVILLE FIRE DISTRICT NO. 1
COUNTY OF GLOUCESTER**

Resolution Authorizing Cancellation of Checks

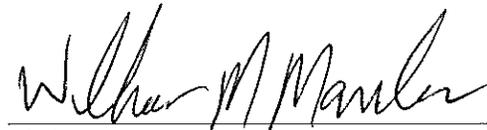
WHEREAS, the following check was drawn by the Westville Fire District No. 1:

<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
8421		didn't print properly

WHEREAS, the above listed checks were printed in error, incorrectly and/or lost but have not been cashed by vendors and returned to the Westville Fire District,

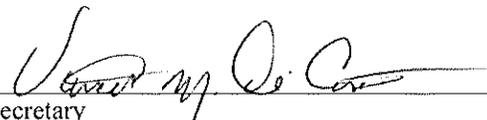
NOW, THEREFORE, BE IT RESOLVED by the Board of Fire commissioners of the Westville Fire District No. 1 that the above checks be cancelled and treated as miscellaneous revenue of the Fire District.

This resolution was adopted at the regular meeting of the Westville Fire District No. 1, in the County of Gloucester on the 24th day of June, 2025



Chairman

ATTEST:



Secretary

Westville Fire District #1
Monthly Bills - First Colonial National Bank
August 26, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
NEW 1st Colonial National Bank				
07/25/2025	8418	Timothy O'Donnell	CPR Training Reimbursement PO#25-136	-40.00
08/05/2025	8419	Borough of Westville	Fuel for July 2025	-505.24
08/05/2025	8420	Green Technology Services	Service for July 2025 - Inv #4842	-622.20
08/07/2025	8422	Visa	Acct #1497 - PO 25-119	-160.89
08/13/2025	Direct Pay	PERS	PERS & Contr for 2 employees - Ref#22421167	-830.00
08/13/2025	8423	PSE & G	Billing for July - Acct #6742927208	-46.68
08/13/2025	8424	State of NJ - Dept of Labor	Year Ending 12/2024 - Tax Code 13:001	-61.35
08/19/2025	8425	AT&T Mobility	Inv#7931X08132025 - PO #25-148	-425.74
08/19/2025	8426	Comcast Cable	Acct# 8499 05 109 0043237- Service 8/12 to 9...	-382.77
08/19/2025	8427	Great America Leasing Corp.	Monthly Copier lease - Invoice #39826969	-195.52
08/19/2025	8428	Holt McNally & Associates	Managing the Intital Response - Inv #26-28-02	-500.00
08/26/2025	8429	Airgas USA, LLC	Monthly Cylinder Rental - Invoice #5517909603	-34.07
08/26/2025	8430	Auto Zone	Inv #0329126938 & Inv #03291263252	-101.18
08/26/2025	8431	G&M Printwear	Inv. #2025-1863	-760.00
08/26/2025	8432	Indco, INC	Inv #2502449 - PO #25-154	-70.00
08/26/2025	8433	Interstate Mobile Care Inc.	Inv #19565	-1,220.00
08/26/2025	8434	Rowan College of South Jersey		-175.00
08/26/2025	8435	Westville Fire Department	August Rent - Reimbursement for Alarm & Elec	-1,930.00
Total NEW 1st Colonial National Bank				-8,060.64
TOTAL				-8,060.64

Westville Fire District #1
Budget Balance Sheet - 2025
January 2025 through December 2025

Accrual Basis

	Jan - Dec 25	Budget
Ordinary Income/Expense		
Income		
American Rescue Grant	75,000.00	75,000.00
Borough Insurance Dividend	0.00	4,000.00
Borough Senior Housing Payment	0.00	500.00
District Taxes	441,250.60	671,026.62
Emp Health Ins Reimbursement	2,550.00	3,900.00
HLS-SAFER Grant	14,712.50	22,867.00
Interest	3,945.45	2,000.00
Misc Item of Revenue	6,008.80	0.00
New Jersey Turnpike Authority	800.00	1,700.00
Supplemental Fire	0.00	1,764.00
UFSA - Penalties & Fines	125.00	200.00
UFSA - Registration Fees	22,147.70	20,000.00
Westville Shared Service	0.00	20,000.00
Total Income	566,540.05	822,957.62
Gross Profit	566,540.05	822,957.62
Expense		
007 Copier Lease	2,517.34	3,600.00
008 Hospitalization	0.00	70,000.00
010 Insurance	12,352.00	45,000.00
011 Office Supplies/Fire Dist	2,058.14	3,000.00
012 Auditor Services	15,000.00	16,000.00
014 Legal Service	252.20	2,000.00
016 Computer Equip & Cyber Sec	400.07	19,000.00
017 Advertising	183.33	1,000.00
018 Memberships/Dues	300.00	1,000.00
019 Professional Services/Doc	7,365.00	7,200.00
020 Fire Department Rental	8,000.00	36,000.00
021 Computer IT - Help Desk	24,719.04	16,000.00
023 Supplies & Maint	18,249.49	30,000.00
024 Training & Education	1,447.62	4,000.00
025 Utilities	15,273.85	25,000.00
026 Supplies/Fire Service Grant	1,501.36	2,374.00
027 Chiefs Fund	1,338.68	20,000.00
029 FM Sup/Equip/Postage/Misc	185.89	750.00
030 FM Uniforms	719.00	2,500.00
032 EMS Sup/Equip/Misc	256.94	1,000.00
034 Ladder truck Lease Payment	65,760.62	65,761.00
035 LOSAP Award	19,461.00	23,000.00
037 HLS Safer Grant	14,712.50	22,867.00
039 Fuel	3,668.20	9,000.00
040 Misc Expenses	5,000.00	0.00
059 Social Security	12,129.64	13,000.00
060 State Unemployment	1,115.94	13,000.00
061 Employer Pension Contrib	12,688.00	12,688.00
062 Child Support	0.00	12.00
063 Prime Point Payroll Expense	1,588.75	3,500.00
065 Employee Pension Contrib	3,156.18	0.00
071 Petty Cash	200.00	200.00
Payroll Expenses		
FIRE FIGHTER / CEFM	35,401.86	48,500.00
Firefighter/EMT	85,960.23	135,500.00
Part Time FF/EMT	15,430.95	46,035.00
Part Time Position	2,288.00	0.00
Salary - Administrator	2,345.18	3,500.00
Salary - CFO	2,288.54	3,500.00
Salary - Fire Inspector	384.60	2,500.00
Salary - Fire Official	1,384.56	3,000.00
Salary - Office Clerk	8,728.90	13,200.00
Salary -Retro	1,726.50	0.00
Westville CEFM	0.00	4,000.00
Westville CEFM	2,615.28	0.00

Westville Fire District #1
Budget Balance Sheet - 2025
January 2025 through December 2025

Accrual Basis

	<u>Jan - Dec 25</u>	<u>Budget</u>
Total Payroll Expenses	158,554.60	259,735.00
Total Expense	410,155.38	728,187.00
Net Ordinary Income	156,384.67	94,770.62
Net Income	<u>156,384.67</u>	<u>94,770.62</u>