Warren-Waukegan Fire Protection District, Board of Trustees
Regular MEETING – Wednesday, November 11, 2026– 6:00 p.m.
Fire Station #2 – 6581 Dada Drive, Gurnee, Illinois
AGENDA

I. Call to Order

II. Roll Call

III. Approval of Remote Attendance

IV. Comments from the public

V. Approval of Minutes – Meeting September 23, 2026

VI. Reports:
   a. President's Report
   b. Treasurer's Report
      1. Review and sign statement of investments
      2. Review and sign statement of expenditures
      3. Review proposed expenditures for approval
   c. Secretary's Report
   d. Fire Chief's Report
   e. Attorney's Report

VII. Old Business:
   a. Discuss annexations, as applicable – discuss/possible action

VIII. New Business
   a. Ord. 2026-O-04 Making 2026 Levy Determination – discuss/action
   b. Review and approve Dam, Snell & Taveirne, Ltd. engagement letter

IX. Closed Session (if needed)

X. Action on Items from Closed Session (if any)

XI. Review agenda for next meeting – January 20, 2027

XII. Adjournment

Dated: November 5, 2026

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT

By: Anthony Milton, Secretary

MINUTES OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT

GURNEE STATION #3

Wednesday September 23, 2026

Call to Order: President Klauber called the meeting of the Board of Trustees of the Warren-Waukegan Fire Protection District to order at 6:00 PM

Roll Call: Present: President Klauber and Trustee Anthony Milton and Trustee Brian Wattleworth

Others Present: Meganne Trela and Brian Johnston of Ottosen, Dinolfo, Hasenbalg & Castaldo, Doug Taveirne of Dam, Snell & Taveirne and Deputy Fire Chief Douglass.

Approval of Remote Attendance:

This line item has been added for future occurrences.

Comments from the Public: None

Approval of Minutes:

Trustee Milton made a motion to approve WWFPD meeting minutes from July 22, 2026. Trustee Wattleworth seconded the motion. A roll call was taken.

Ayes: 3 Nays: 0 Motion carried:3/0

REPORTS

President's Report:

There is no President's Report at this time.

Treasurer's Report:

Trustee Wattleworth stated the 606 Account has not been closed yet. The WWFPD's regular contact person at the bank is no longer there. Trustee Wattleworth will find the new person and close the account. Trustee Wattleworth transferred 30K to the PMA variable account to cover invoices. A Village payment was made in July and a small amount of tax collections were deposited. Trustee Wattleworth stated the ending balance is **$6,600,676.66**

President Klauber made a motion to approve the Treasurer's Report as presented. Trustee Milton seconded the motion. A roll call was taken.

Ayes: 3 Nays: 0 Motion carried: 3/0

Trustee Wattleworth next presented a Statement of Expenditures. Trustee Wattleworth noted that an outlier insurance payment that was previously thought to be spam from March was verified and paid. Other invoices are typical. Total expenditures submitted for approval equal $13,787.97

Proposed Expenditures	**Date**	**Description**	**Amount**
Beverly Shannon	7/22/26	Recording Secretary	$250.00
Ottosen, Dinolfo (Atty.)	7/31-8/31//26	Legal	$1908.00
Dam Snell	7/31/26	CPA	$690.00
EMC-MC	7/31-8/31//26	Billing Services	$8413.97
Cyber-Construction	9/1/26	IT Services	$327.00
VFIS	3/31/26	Insurance	$1947.00
Brian Wattleworth	9/18/26	MS 365 Renewal	$252.00
Total			**$13,787.97**

President Klauber made a motion to approve Expense Report. Trustee Milton seconded the motion. A roll call was taken:

Ayes: 3 Nays: 0 Motion carried: 3/0

Secretary's Report:

There is no Secretary's report at this time.

Fire Chief's Report:

Deputy Chief Douglass stated that the parade for Gurnee Days typically held on a Sunday was held on a Saturday this year and was well attended. Deputy Chief Douglass stated that a new hire who finished the Academy 2nd in academics is now on the job and doing well. The Deputy Chief added that another new hire is expected to start October 5th and recruitment is ongoing with a (2) positions still to be filled.

Attorney's Report:

There is no Attorney Report at this time.

Old Business:

a. Annexations:

Ms. Trela stated that an annexation notice had been received from the Village of Gurnee. Mr. Taveirne added that another annexation had been added to the books from a previous year. The income was approximately $900.00.

New Business:

a. Res. 2026-R-01 Making 2026 Truth in Taxation Determination

Ms. Trela stated that because an abatement was made last year, a levy of 5% above the 2025 levy amount should be adopted. Levies and abatements are done in alternating years to maintain a balance that will anticipate expenses while mitigating tax objections. Ms. Trela presented a draft of the public notice that is mandatory to publish prior to approving the levy. The notice will be published in the Lake County Sun Times.

President Klauber made a motion to approve a. Res. 2026-R-01 Making 2026 Truth in Taxation Determination. Trustee Milton seconded the motion. A roll call was taken.

Ayes: 3 Nays: 0 Motion carried:3/0

b. Ord. 2026-O-04 Making 2026 Levy Draft

The proposed levy amount is 3,910,933.46 which will be voted on at the November board meeting after the public notice has been published and the board members have had time to review the financial documents provided by Mr. Taverine.

c. Dam, Snell & Taveirne Financial Reports update
   1. 2026 Audit report
   2. 2026 Comptroller's Annual Financial Report
   3. 2026 Treasurer's Annual Financial Report
   4. Financial Reports – July & August 2026

Mr. Taveirne presented the Financial Reports to the board. Mr. Taveirne stated not much had changed noting the property taxes had increased since the previous year. Trustee Wattleworth expressed concern about the large balance held by the WWFPD. Mr. Taveirne stated that the expected abatement in 2027 could greatly reduce the balance adding that waiting for the new process of ambulance billing/payment and the contract with the Village to play out over the next year will produce a clearer picture of the amount that can be abated. Ms. Trela added that the reason abatements are not done in consecutive years is to avoid the WWFPD becoming underfunded in case of unforeseen expenses.

Mr. Taveirne suggested adding annual audits of WWFPD investments and inspections fee receipts. Mr. Taveirne also suggested an annual assessment of the computers provided to the WWFPD trustees. Ms. Trela noted that the computers are the property of the District and as such subject to scrutiny in the event of lawsuit and/or FOIA requests.

President Klauber made a motion to approve the Audit and Financial Reports as presented. Trustee Wattleworth seconded the motion. A roll call was taken:

Ayes: 3 Nays: 0 Motion carried: 3/0

d. Review and possible approval of Audit

Audit approval will be addressed at the November WWFPD meeting.

e. Review and possible approval of Remote Attendance Policy Ordinance

The following reasons are acceptable for a Trustee at attend a WWFPD meeting remotely:

- Illness/Disability
- Unexpected Child Care Need
- Employment Purposes
- Family Emergencies

Two trustees must attend a meeting in person and a majority must approve remote attendance by the third trustee.

President Klauber made a motion to approve the Remote Attendance Policy. Trustee Wattleworth seconded the motion. A roll call was taken:

Ayes: 3 Nays: 0 Motion carried: 3/0

Closed Session: None

Action on items in Closed Session: None

Review agenda items for next board meeting – November 11, 2026

- Adopt Levy
- Review and approval of Audit
- Review Letter of Engagement for Dam, Snell & Taveirne

Having no further business to come before the board, President Klauber made a motion to adjourn the meeting at 6:34 PM. Trustee Wattleworth seconded the motion. A roll call was taken:

Ayes: 3 Nays: 0 Motion carried 3/0

Anthony Milton
Secretary, Board of Trustees
Warren-Waukegan Fire Protection District

Date minutes approved

_____ _____

ORDINANCE NO. 2026-O-04

ORDINANCE LEVYING AND ASSESSING TAXES OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT LAKE COUNTY, ILLINOIS FOR 2026

BE IT ORDAINED by the Board of Trustees of the Warren-Waukegan Fire Protection District, Lake County, Illinois, as follows:

Section One: That the sum of **THREE MILLION NINE HUNDRED TRN THOUSAND ONE HUNDRED THIRTY THREE DOLLARS ($3,910,133.46)** assessed and levied from and against all taxable property within the limits of the said Warren-Waukegan Fire Protection District as the same is assessed and equalized for State and County purposes for the current year, 2026, and the specific amount hereby levied is set forth under the column entitled "Amount To Be Raised By Tax Levy," as follows:

AMOUNTS TO BE RAISED BY TAX LEVY:

CORPORATE FUND

Corporate Fund Levy: $1,955,066.73

The foregoing amount is hereby levied for general corporate purposes pursuant to the provisions of 70 ILCS 705/14.

AMBULANCE FUND

Ambulance Fund Levy: $1,955,066.73

The foregoing amount is hereby levied for ambulance expense purposes pursuant to the provisions of 70 ILCS 705/22.

LEVY SUMMARY

TOTAL CORPORATE FUND	**$ 1,955,066.73**
TOTAL AMBULANCE FUND	**$ 1,955,066.73**
GRAND TOTAL	**$ 3,910,133.46**

Section Two: That the Secretary, or District's Attorney acting on behalf of the Secretary, is hereby directed to file a certified copy of this Ordinance with the Clerk of Lake County within the time specified by law.

Section Three: If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of remaining portions of the Ordinance.

Section Four: That this Ordinance shall be in full force and effect from and after its passage and approval as required by law.

ADOPTED this 11th day of November, 2026, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

_____
Martin Klauber
President, Board of Trustees
Warren-Waukegan Fire Protection District

ATTEST:

_____
Anthony Milton
Secretary, Board of Trustees
Warren-Waukegan Fire Protection District

ORDINANCE NO. 2026-O-04

ORDINANCE LEVYING AND ASSESSING TAXES OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT LAKE COUNTY, ILLINOIS FOR 2026

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT TRUTH IN TAXATION CERTIFICATION FOR 2026 LEVY

I, Martin Klauber, hereby certify that I am the President of Warren-Waukegan Fire Protection District, Lake County, Illinois, and as such, I hereby certify that the levy ordinance, a copy of which is attached hereto, was adopted pursuant to, and in all respects in compliance with, the provisions of Sections 18-60 through 18-85 of the Truth in Taxation Law, 35 ILCS 200/18-55 *et seq*.

The provisions of Sections 18-60 through 18-85 of the Truth in Taxation Law are applicable for the 2026 levy.

IN WITNESS WHEREOF, I have placed my signature this 11th day of November, 2026.

Martin Klauber
President, Board of Trustees
Warren-Waukegan Fire Protection District

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

SECRETARY'S CERTIFICATE

I, Anthony Milton, the duly qualified and acting Secretary of the Board of Trustees of the Warren-Waukegan Fire Protection District, Lake County, Illinois, do hereby certify that attached hereto is a true and correct copy of an Ordinance entitled:

ORDINANCE NO. 2026-O-04

ORDINANCE LEVYING AND ASSESSING TAXES OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT LAKE COUNTY, ILLINOIS FOR 2026

which Ordinance was duly adopted at a meeting called by said Board of Trustees on this 11th day of November, 2026.

I do further certify that a quorum of said Board of Trustees was present at said meeting, and that the Board of Trustees complied with all the requirements of the Illinois Open Meetings Act.

IN WITNESS WHEREOF, I have hereunto set my hand this 11th day of November, 2026.

Anthony Milton
Secretary, Board of Trustees
Warren-Waukegan Fire Protection District

CHICAGO TRIBUNE
media group

Sold To:
Ottosen DiNolfo Hasenbalg & Castaldo Ltd - 119585
2441 Warrenville Road
Suite 310
Lisle, IL 60532

Bill To:
Ottosen DiNolfo Hasenbalg & Castaldo Ltd - 119585
2441 Warrenville Road
Suite 310
Lisle, IL 60532

Certificate of Publication:

Order Number: 174176
Purchase Order: Tax Levy

State of Illinois -

Chicago Tribune Media Group does hereby certify that it is the publisher of the Lake County News Sun. The Lake County News Sun is a secular newspaper, has been continuously published Daily for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the City of Waukegan, Township of Waukegan, State of Illinois, is of general circulation throughout that county and surrounding area, and is a newspaper as defined by 715 IL CS 5/5.

This is to certify that a notice, a true copy of which is attached, was published 1 time(s) in the Lake County News Sun. The first publication of the notice was made in the newspaper, dated and published on 10/29/2026, and the last publication of the notice was made in the newspaper dated and published on 10/29/2026.

This notice was also placed on a statewide public notice website as required by 715 ILCS 5/2. 1.

PUBLICATION DATES: **29 Oct 2026**.

Lake County News Sun
In witness, an authorized agent of The Chicago Tribune Media Group has signed this certificate executed in Chicago, Illinois on this

30 Oct 2026, by

Chicago Tribune Company



Jeremy Gates

CHICAGO TRIBUNE
media group

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR WARREN-WAUKEGAN FIRE PROTECTION DISTRICT

I. A public hearing to approve a proposed property tax levy increase for Warren-Waukegan Fire Protection District for 2026, will be held on November 11, 2026, at 6:00 p.m. at the Village of Gurnee Fire Station No. 2 located at 6581 Dada Drive, Gurnee, Lake County, Illinois. Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Brian Wattleworth, Treasurer, 4580 Old Grand Ave., Gurnee, IL 60031; (847) 244-8631.

II. The corporate and special purpose property taxes extended for 2025 were $1,922,616.58. The proposed corporate and special purpose property taxes to be levied for 2026 are $3,910,133.46. This represents a 103.38% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2025 were $0. The estimated property taxes to be levied for debt service and public building commission leases for 2026 are $0. This represents a 0% increase over the previous year.

IV. The total property taxes extended for 2025 were $1,922,616.58. The estimated total property taxes to be levied for 2026 are $3,910,133.46. This represents a 103.38% increase over the previous year.

Published: October 29, 2026

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT

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Brian Wattleworth, Treasurer

Warren-Waukegan Fire Protection District
Agenda – Wednesday, January 20, 2027 - 6:00 p.m.
Fire Station #2 –6581 Dada Drive, Gurnee, Illinois

AGENDA

I. Call to Order

II. Roll Call

III. Comments from the public

IV. Approval of Minutes - Approval of minutes of meeting on November 11, 2026

V. Reports:
   a. President's Report
   b. Treasurer's Report
      1. Review and sign statement of investments
      2. Review and sign statement of expenditures
      3. Review proposed expenditures for approval
   c. Secretary's Report
   d. Fire Chief's Report
   e. Attorney's Report

VI. Old Business:
   a. Discuss annexations, as applicable

VII. New Business
   a. NIAFPD Conference – Trustee Attendance & Costs Reimbursement
   b. Adopt 2027-2028 regular meeting schedule
      6:00 p.m. at Fire Station #2 – 6581 Dada Drive, Gurnee, Illinois

2027				2028	
May	July	September	November	January	March
19	21	15	10	19	15

   c. Review and consider 2027-2028 budget process

VIII. Closed Session (if necessary)

IX. Review agenda for next meeting – March 17, 2027

X. Adjournment

Dated: November 11, 2026

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT
By: /s/ Anthony Milton, Secretary