

Warren-Waukegan Fire Protection District, Board of Trustees
Regular MEETING – Wednesday, November 12, 2025 – 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 – Meeting September 17, 2025
- 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. Ambulance billing complaint(s), as applicable – discuss/possible action
 - b. Discuss annexations, as applicable – discuss/possible action
 - c. Dam, Snell & Taveirne Financial Reports update – discuss/action
 - 1. 2025 Audit Report
 - 2. 2025 Comptroller's Annual Financial Report
 - 3. 2025 Treasurer's Annual Financial Report
 - 4. Financial reports
 - d. Review and possible approval of Audit
- VII. New Business
 - a. Ord. 2025-O-02 Making 2025 Levy Determination – discuss/action
 - b. Ord. 2025-O-03 Ordinance for the Abatement of Portions of the 2025 Tax Levy – discuss/possible action
 - c. Review and approve Dam, Snell & Taveirne, Ltd. engagement letter
 - d. Discussion and possible action on Tax Rate Objection settlement
- VIII. Closed Session (if needed)
- IX. Action on Items from Closed Session (if any)
- X. Review agenda for next meeting – January 21, 2026
- XI. Adjournment

Dated: November 4, 2025

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT

By: Anthony Milton, Secretary

MINUTES OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT

GURNEE STATION #2

Wednesday September 17, 2025

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, Trustee Brian Wattleworth. Trustee Tony Milton
Others Present: Meganne Trela of Ottosen, Dinolfo, Hasenbalg & Castaldo, and Deputy Fire Chief Douglass.

Comments from the Public: None

Approval of Minutes:

Trustee Milton made a motion to approve WWFPD meeting minutes from July 16, 2025. 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 distributed the Treasurer's Reports to the Board. Trustee Wattleworth stated a payment to the Village was made in July. Trustee Wattleworth would like to have tax deposits made directly to the PMA account to avoid having to manually transfer funds from the 606 account and has been in contact with the County. Current assets \$6,493,155.18

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: 2/0

Trustee Wattleworth next presented a Statement of Expenditures. Trustee Wattleworth stated that there are still issues with EMC-MC billing. Trustee will be in contact with Erica from the Village and any updates will be reflected in the November Board Meeting Financial reports.

Total expenditures submitted for approval equal **\$5126.39**

Proposed Expenditures	Date	Description	Amount
Beverly Shannon	7/16/25	Recording Secretary	\$250.00
Ottosen, Dinolfo et. al.	7/31, 8/31/25	Legal	\$1862.00
Dam Snell	7/31/25	CPA	\$690.00
Cyber Construction	7/1, 7/10/25	IT Support	\$139.50
EMC-MC	6/30	Billing Services	\$1997.39
Cyber-Construction	9/1/25	IT Support	\$327.00
Total			\$5126.39

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 Fire Department Trainings in the Parks are ongoing. Attendance varies by location but the average is 30-40 people. Deputy Chief Douglass noted that the event is open to all in the community.

Deputy Chief Douglass next invited the Board members to the swearing in of a new firefighter joining the ranks taking place September 25, 2025.

Lastly Deputy Chief Douglass reported that the department is looking into another ambulance billing company that is smaller, much Andres who was employed in the past, but more research is needed before any recommendation to change companies is made.

Attorney's Report:

There is no Attorney's Report at this time.

Old Business:

- a. Ambulance Billing Complaints: None
- b. Annexations: None

New Business:

- a. **ORDINANCE NO. 2025-O-02 Making 2025 Levy DRAFT - discussion**
- b. **ORDINANCE NO. 2025-O-03 Abatement DRAFT – discussion**

Ms. Trela distributed recommendations for both the WWFPD levy and possible abatement amounts from passed on from Mr. Taveirne.

The options are to approve the levy and subtract the abatement at the November meeting or approve the levy in November and finalize the abatement at the January 2026 Board meeting.

Mr. Taveirne is concerned that the effects to changes in Medicare income and the negotiation of a new Village contract will not be clear by the November Board meeting resulting in an imprecise picture of future WWFPD income.

Ms. Trela noted that the 3.9M suggested levy is not over the 5% limit so no Truth in. Taxation hearing is required.

President Klauber suggested the board members consider the amount suggested for both levy and abatement and discussion continue at the November Board meeting.

- c. **Dam, Snell & Taveirne Financial Reports – discussion/action**
 - i. 2025 Audit Report
 - ii. 2025 Comptroller's Annual Financial Report
 - iii. 2025 Treasurer's Annual Financial Report
 - iv. Financial reports – July and August 2025
- d. **Review/approval of Audit**

Presentation and discussion on the above reports and the audit are postponed until the November Board meeting when Mr. Taveirne will be in attendance.

Closed Session: None

Action on items in Closed Session: None

Review agenda items for next board meeting – November 19, 2025

- Levy
- Abatement amount
- Financial Reports
- Audit

Having no further business to come before the board, President Klauber made a motion to adjourn the meeting at 6:19 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

STATE OF ILLINOIS)
) ss
COUNTY OF LAKE)

SECRETARY'S CERTIFICATE

I, **Anthony Milton**, Secretary of the Board of Trustees of the Warren-Waukegan Fire Protection District, in the County of Lake and State of Illinois, do hereby certify that attached hereto is a true and correct copy of that certain Ordinance now on file in my office entitled:

ORDINANCE NO. 2025-O-03

ORDINANCE PROVIDING FOR THE ABATEMENT OF PORTIONS OF THE YEAR 2025 TAX LEVY OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT, LAKE COUNTY, ILLINOIS

which Ordinance was adopted by the Board of Trustees of the Warren-Waukegan Fire Protection District at a regular meeting held on the _____ day of _____, 202_ at which meeting a quorum was present, and the Board complied with all requirements of the Open Meetings Act with respect to said meeting.

I do further certify that the Ordinance of which the foregoing is a true and correct copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand this _____ day of _____, 202_.

Anthony Milton
Secretary, Board of Trustees

ORDINANCE NO. 2025-O-03

**ORDINANCE PROVIDING FOR THE ABATEMENT OF PORTIONS OF THE YEAR 2025 TAX
LEVY OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT, LAKE COUNTY,
ILLINOIS**

WHEREAS, the Board of Trustees of the Warren-Waukegan Fire Protection District, Lake County, Illinois, by Ordinance 2025-O-02 adopted November 12, 2025, provided for the levy of a direct annual tax in the amount of \$3,900,000.00 distributed between certain funds as follows: 1) Corporate Fund – \$2,220,000.00 and 2) Ambulance Fund – \$1,680,000.00; and

WHEREAS, the Warren-Waukegan Fire Protection District will have sufficient funds on hand available for the purpose of paying expenses; and

WHEREAS, it is necessary and in the best interests of the Warren-Waukegan Fire Protection District that a portion of such taxes heretofore levied for the year 2025 be abated:

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

Section 1 Abatement of Tax:

- A. The tax heretofore levied for the year 2025, payable in 2026, in Ordinance No. 2025-O-02 for the Corporate Fund is hereby abated in the amount of \$420,000.00 and the remainder of such levy in the amount of \$1,800,000.00 shall be extended in its entirety.
- B. The tax heretofore levied for the year 2025, payable in 2026, in Ordinance No. 2025-O-02 for the Ambulance Fund is hereby abated in the amount of \$1,580,000.00 and the remainder of such levy in the amount of \$100,000.00 shall be extended in its entirety.

Section 2: Upon the adoption of this ordinance, the Secretary of the Board, assisted by the District's Attorney as may be appropriate, shall file a copy hereof with the County Clerk of Lake County, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2025 in accordance with the provisions hereof.

Section 3: That the invalidity of any item or Section of this Ordinance shall not affect the validity of the whole or any other part hereof.

Section 4: That this Ordinance shall be in full force and effect from and after passage, approval and publication as provided by law, and that the District's Ordinance 2025-O-02 shall in all other respects remain in full force and effect.

ADOPTED this _____ day of _____, 202_, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

Martin Klauber, President
Warren-Waukegan Fire Protection District

ATTEST:

Anthony Milton, Secretary
Warren-Waukegan Fire Protection District

ORDINANCE NO. 2025-O-02

**ORDINANCE LEVYING AND ASSESSING TAXES OF THE
WARREN-WAUKEGAN FIRE PROTECTION DISTRICT
LAKE COUNTY, ILLINOIS FOR 2025**

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 THOUSAND DOLLARS (\$3,900,000.00)** 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, 2025, 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: \$2,220,000.00

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

AMBULANCE FUND

Ambulance Fund Levy: \$1,680,000.00

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

LEVY SUMMARY

TOTAL CORPORATE FUND	\$ 2,220,000.00
TOTAL AMBULANCE FUND	\$ 1,680,000.00
GRAND TOTAL	<u>\$ 3,900,000.00</u>

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 12th day of November, 2025, 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. 2025-O-02

**ORDINANCE LEVYING AND ASSESSING TAXES OF THE
WARREN-WAUKEGAN FIRE PROTECTION DISTRICT
LAKE COUNTY, ILLINOIS FOR 2025**

**WARREN-WAUKEGAN FIRE PROTECTION DISTRICT
TRUTH IN TAXATION CERTIFICATION FOR 2025 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 not applicable for the 2025 levy.

IN WITNESS WHEREOF, I have placed my signature this 12th day of November, 2025.

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

STATE OF ILLINOIS)
)
COUNTY OF LAKE) SS

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. 2025-O-02

**ORDINANCE LEVYING AND ASSESSING TAXES OF THE
WARREN-WAUKEGAN FIRE PROTECTION DISTRICT
LAKE COUNTY, ILLINOIS FOR 2025**

which Ordinance was duly adopted at a meeting called by said Board of Trustees on this 12th day of November, 2025.

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 12th day of November, 2025.

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

Warren-Waukegan Fire Protection District
Agenda – Wednesday, January 21, 2026 - 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 12, 2025
- 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. Ambulance billing complaint(s), as applicable
 - b. Discuss annexations, as applicable
- VII. New Business
 - a. Ord. 2026-O-01 Ordinance for the Abatement of Portions of the 2025 Tax Levy – discuss/possible action
 - b. NIAFPD Conference – Trustee Attendance & Costs Reimbursement
 - c. Adopt 2026-2027 regular meeting schedule
6:00 p.m. at Fire Station #2 – 6581 Dada Drive, Gurnee, Illinois

2026			2027		
May	July	September	November	January	March
20	15	16	11	20	17

 - d. Review and possible approval of service contract with the Village of Gurnee
 - e. Review and consider 2026-2027 budget process
- VIII. Closed Session (if necessary)
- IX. Review agenda for next meeting – March 18, 2026
- X. Adjournment

Dated: November 10, 2025

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