

**Warren-Waukegan Fire Protection District, Board of Trustees**  
**Regular MEETING – Wednesday, September 18, 2024 – 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 July 17, 2024
  - 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
  - VII. New Business
    - a. Res. 2024-R-01 Making 2024 Truth in Taxation Determination – discuss/action
    - b. Ord. 2024-O-02 Making 2024 Levy DRAFT – discuss
    - c. Dam, Snell & Taveirne Financial Reports update – discuss/action
      - 1. 2024 Audit Report
      - 2. 2024 Comptroller’s Annual Financial Report
      - 3. 2024 Treasurer’s Annual Financial Report
      - 4. Financial reports – July and August 2024
    - d. Review and possible approval of Audit
    - e. Review Closed Session Minutes – discuss/action
  - VIII. Closed Session (if needed)
  - IX. Action on Items from Closed Session (if any)
  - X. Review agenda for next meeting – November 20, 2024
  - XI. Adjournment
- Dated: September 9, 2024

**WARREN-WAUKEGAN FIRE PROTECTION DISTRICT**

By: Anthony Milton, Secretary

MINUTES OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT

GURNEE STATION #2

Wednesday July 17, 2024

**Call to Order:** President Budil called the meeting of the Board of Trustees of the Warren-Waukegan Fire Protection District to order at 6:17 PM

**Roll Call:** Present: Trustee Brian Wattleworth, Trustee Tony Milton & President Donna Budil.

Other Present: Meganne Trela of Ottosen, Dinolfo, Hasenbalg & Castaldo, Chief Kavanaugh and Deputy Chief Douglass.

**Comments from the Public:** None

**Approval of Minutes:**

President Budil made a motion to approve WWFPD meeting minutes from May 15, 2024. Trustee Milton seconded the motion. A roll call was taken.

Ayes: 3

Nays: 0

Motion carried:3/0

**REPORTS**

**President's Report:**

President Budil had nothing to report at this time.

**Treasurer's Report:**

Trustee Wattleworth distributed the Treasurer's Report and noted that a transfer of 1.5M had been made from the 606 account to the PMA account in May and that the 592-account balance had remained the same. Tax receipts had been received in June and the 1M in the BMO Harris account will need to be invested at a future date and WWFPD accounts are to pay the Village Current WWFPD balances are enough to pay the next (7) Village invoices. Total current assets at this time equal \$6,845,131.65.

President Budil 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 stated the report included the usual expenses as well as a payment to Cyber Construction for minimal maintenance to the WWFPD website and the cost of replacing Trustee Wattleworth's outdated computer. Trustee

Wattleworth noted that the printer did not need to be replaced at this time. Total expenditures equal **\$916,859.03**

<b><u>Proposed Expenditures</u></b>	<b><u>Date</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
Beverly Shannon	5/15/24	Recording Secretary	\$200.00
Ottosen, Dinolfo et. al.	5/31-6/30/24	Legal	\$3747.14
Dam Snell	6/30/24	CPA	\$810.00
EMS-MC	5-31-6/30/24	Billing Services	\$2153.32
Cyber Construction	7/1/24	IT Services	\$401.00
Village of Gurnee	7/1/24	Village Contract	\$907,916.63
Brian Wattleworth	8/11/24	CDW (computer)	1630.94
<b>Total</b>			<b>\$916,859.03</b>

President Budil 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 Kavanaugh reported that a large fire occurred as a result of used fireworks being disposed of next to a garage that then spread to the home early in the morning of July 5<sup>th</sup>. There were no fire hydrants in the immediate vicinity and other area fire departments were called in to help extinguish the fire. The Chief next stated that another incident of note took place when a communication was lost with kayakers on the Des Plaines River whose last cell phone ping had been in Gurnee. After an extensive search, they were successfully located downstream under a bridge.

The Chief next stated that the cost to replace the cameras on the fire engines had been approved and that representatives of the department would be traveling to Florida to inspect new equipment that had been ordered two years ago and is now ready to be integrated into the WWFPD inventory.

Chief Kavanaugh added that the transition from Johnson Controls to the FSS fire control system will go live in September and the department is working to educate the community on the new system.

Chief Kavanaugh next reported that exterior of the new centralized dispatch center is complete with the interior expected to be finished January 2025. The new dispatch center will be comprised of 22 entities with the current centers in Gurnee and Lake Zurich acting as backups. A governing board, including representatives from all fire districts, will be assembled in the coming months.

Deputy Chief Douglass reported that the First Responders Expo was a huge success. Deputy Chief Douglass added that Gurnee Days will be taking place in August, Training in the Park will take place in September and last Saturday's blood drive collected 21 units of blood. The Deputy Chief also noted that a 14-month long education program for Fire Battalion Chiefs had been completed and the training will be very helpful to the department.

**Attorney's Report:**

Ms. Trela requested that paperwork regarding the Certificate relating to Open Meetings, FOIA requests etc. be returned to her so that it may be submitted as required.

**Old Business:**

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

**New Business:**

**a. CY2024 Levy/Truth-in-Taxation determination-discussion.**

Ms. Trela stated that the levy percentage will look high due to the abatement previously approved by the board. A *Black Box* notice will be published to inform the public of a hearing that will explain the levy exceeding 5%.

**b. Status of Audit/Annual Financial Report - discussion**

Ms. Trela stated that the audit and annual financial report would be discussed at the September board meeting with Mr. Taverine expected to be in attendance.

**c. Review and possible action on compensation for recording secretary.**

Trustee Wattleworth suggested that the compensation for Beverly Shannon, recording secretary for the WWFPD, be increased.

President Budil made a motion to increase compensation to \$250.00. Trustee Milton seconded the motion. A roll call was taken:

Ayes: 3

Nays: 0

Motion carried: 3/0

**d. Review and possible action on BMO Harris Fraud Protection Services.**

Trustee Wattleworth stated that he had received a notice that BMO Harris would no longer be liable for any fraud perpetrated on accounts at their bank after August 1, 2024, unless the account holders enrolled in fraud protection services. The board decided the amount (approximately \$100/account/month) was acceptable and that it was better to be pro-active given the large amounts of money held in BMO Harris accounts for the WWFPD. Trustee Wattleworth stated he will monitor the expense for the service as the bank statements are received and will report back if the expense exceeds what has been discussed by the board.

President Budil made a motion to have WWFPD accounts enrolled in the Fraud Protection Services. Trustee Milton seconded the motion. A roll call was taken:

Ayes: 3

Nays: 0

Motion carried: 3/0

**Closed Session:** None

**Review agenda items for next board meeting – September 18, 2024**

- Truth in Taxation
- Levy Draft

Having no further business to come before the board, President Budil made a motion to adjourn the meeting at 7:09 PM. Trustee Milton 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

**RESOLUTION NO. 2024-R-01**

**A RESOLUTION MAKING THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT'S  
2024 TRUTH IN TAXATION FINDING**

**WHEREAS**, the Board of Trustees of the Warren-Waukegan Fire Protection District (the "Board"), Lake County, Illinois, pursuant to the requirement of the Truth in Taxation Act is required to determine the amount of money, exclusive of election costs estimated to be necessary to be raised by taxation for the year 2024 and to disclose by publication and hold public hearing if it is the Board's intention to adopt a levy in an amount greater than five percent of the property taxes extended or estimated to be extended plus the amount abated upon the levy for the year 2024, all in accordance with the provisions of the Illinois Truth in Taxation Law (35 ILCS 200/18-55. et seq.)

**NOW, THEREFORE**, Be it Resolved by the Board of Trustees of the Warren-Waukegan Fire Protection District, Lake County, Illinois, as follows:

**Section 1:** That the Board hereby determines that its 2024 proposed aggregate levy, exclusive of election costs and bond principal and interest levies, estimated to be necessary to be raised by taxation for the tax year upon the taxable property in the District is \$3,786,000.00 and may be more than 105 percent of the amount extended for the levy year 2023.

**Section 2:** That the amount of property taxes, exclusive of election costs and bond principal and interest levies extended on behalf of the District for the levy year 2023 was \$994,886.00.

**Section 3:** That the provisions of Section 18-55 through 18-100 of the Illinois Truth and Taxation Law are applicable to the District this year.

**Section 4:** That the President of the Board therefore does need to authorize or direct to publish or cause to be published a legal notice of public hearing in accordance with the Illinois Truth in Taxation Law.

**ADOPTED** this 18th day of September, 2024, pursuant to the following roll call vote:

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
Donna M. Budil  
President, Board of Trustees  
Warren-Waukegan Fire Protection District

ATTEST:

\_\_\_\_\_  
Anthony Milton  
Secretary, 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 a Resolution entitled:

**RESOLUTION NO. 2024-R-01**

**A RESOLUTION MAKING THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT'S  
2024 TRUTH IN TAXATION FINDING**

which Resolution was duly adopted by said Board of Trustees at a meeting held on the 18th day of September, 2024.

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

**IN WITNESS WHEREOF**, I have hereunto set my hand this 18th day of September, 2024.

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



**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 2024, will be held on November 20, 2024, 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 2023 were \$994,886.00. The proposed corporate and special purpose property taxes to be levied for 2024 are \$3,786,000.00. This represents a 280.55% increase over the previous year.
- III. The property taxes extended for debt service and public building commission leases for 2023 were \$0. The estimated property taxes to be levied for debt service and public building commission leases for 2024 are \$0. This represents a 0% increase over the previous year.
- IV. The total property taxes extended for 2023 were \$994,886.00. The estimated total property taxes to be levied for 2024 are \$3,786,000.00. This represents a 280.55% increase over the previous year.

Published: November \_\_, 2024

**WARREN-WAUKEGAN FIRE PROTECTION DISTRICT**

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Brian Wattleworth, Treasurer

**ORDINANCE NO. 2024-O-03**

**ORDINANCE LEVYING AND ASSESSING TAXES OF THE  
WARREN-WAUKEGAN FIRE PROTECTION DISTRICT  
LAKE COUNTY, ILLINOIS FOR 2024**

**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 SEVEN HUNDRED EIGHTY SIX THOUSAND NINETY FOUR DOLLARS (\$3,786,000.00)** 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, 2024, 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: \$2,100,000.00

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

**AMBULANCE FUND**

Ambulance Fund Levy: \$1,686,000.00

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

**LEVY SUMMARY**

<b>TOTAL CORPORATE FUND</b>	<b>\$ 2,100,000.00</b>
<b>TOTAL AMBULANCE FUND</b>	<b><u>\$ 1,686,000.00</u></b>
<b>GRAND TOTAL</b>	<b><u><u>\$ 3,786,000.00</u></u></b>

**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 20th day of November, 2024, pursuant to a roll call vote as follows:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

\_\_\_\_\_  
Donna M. Budil  
President, Board of Trustees  
Warren-Waukegan Fire Protection District

ATTEST:

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

**ORDINANCE NO. 2024-O-03**

**ORDINANCE LEVYING AND ASSESSING TAXES OF THE  
WARREN-WAUKEGAN FIRE PROTECTION DISTRICT  
LAKE COUNTY, ILLINOIS FOR 2024**

**WARREN-WAUKEGAN FIRE PROTECTION DISTRICT  
TRUTH IN TAXATION CERTIFICATION FOR 2024 LEVY**

I, Donna M. Budil, 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 2024 levy.

**IN WITNESS WHEREOF**, I have placed my signature this 20th day of November, 2024.

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Donna M. Budil  
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. 2024-O-03**

**ORDINANCE LEVYING AND ASSESSING TAXES OF THE  
WARREN-WAUKEGAN FIRE PROTECTION DISTRICT  
LAKE COUNTY, ILLINOIS FOR 2024**

which Ordinance was duly adopted at a meeting called by said Board of Trustees on this 20th day of November, 2024.

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 20th day of November, 2024.

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