

Warren-Waukegan Fire Protection District, Board of Trustees
Regular MEETING – Wednesday, September 17, 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 July 16, 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
 - VII. New Business
 - a. Ord. 2025-O-02 Making 2025 Levy DRAFT – discuss
 - b. Ord. 2025-O-03 Abatement DRAFT - discuss
 - 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 – July and August 2025
 - 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 12, 2025
 - XI. Adjournment
- Dated: September 12, 2025

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT

By: Anthony Milton, Secretary

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 SEVENTY FOUR THOUSAND NINE HUNDRED 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	<u>\$ 1,680,000.00</u>
GRAND TOTAL	<u><u>\$ 3,900,000.00</u></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

WWFPD
2025 LEVY INFORMATION

	Levy year Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	
EAV	524,379,836	555,185,014	617,191,600	
Total extension	3,605,804	994,886	3,723,937	
Less-Recapture	(13,650)	(14,879)	(5,653)	
Net of recapture	<u>3,592,154</u>	<u>980,007</u>	<u>3,718,284</u>	
Max individual fund levy (.004)	<u>2,097,519</u>	<u>2,220,740</u>	<u>2,468,766</u>	
Allocation of 2025 levy				
Fire			2,220,000	
Ambulance			<u>1,680,000</u>	
Total			<u>3,900,000</u>	4.9% increase
Allocation of expected levy (at 2.9% increase)				
Fire			2,220,000	
Ambulance			<u>1,606,000</u>	
Total			<u>3,826,000</u>	2.9% increase

LEVY CONSIDERATIONS

1. Due to contingencies regarding future GEMT levels and new contract negotiations, levy the full amount at this time and abate as desired prior to final levy.
2. A levy of \$3,900,000 will capture full 2025 availability and fall below the 5% publication requirement.
3. Allocate as much as possible to Fire Fund without exceeding .40 fund limit
 - a. \$2,220,000 should be safe as it's based on 2023 EAV, which is \$62,000,000 below 2024 level.
 - b. When the county wants to reduce the levy, the District needs to elect to take all of the reduction from the Ambulance Fund to maintain the \$2,220,000 in Fire

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT
SCHEDULE OF ASSESSED VALUATIONS, TAX RATES,
EXTENSIONS, AND COLLECTIONS
APRIL 30, 2025

LEVY YEAR:	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
ASSESSED VALUATION:					
Lake County	<u>\$ 617,191,600</u>	<u>\$ 555,185,014</u>	<u>\$ 524,379,836</u>	<u>\$ 499,237,756</u>	<u>\$ 484,975,719</u>
TAX RATES:					
General Corporate	0.340	0.159	0.343	0.342	0.314
Ambulance	0.262	0.018	0.343	0.342	0.314
Recapture	<u>0.001</u>	<u>0.002</u>	<u>0.002</u>	<u>0.002</u>	<u>-</u>
Total tax rate	<u>0.603</u>	<u>0.179</u>	<u>0.688</u>	<u>0.686</u>	<u>0.628</u>
TAX EXTENSIONS:					
General Corporate	\$ 2,100,001	\$ 880,002	\$ 1,796,080	\$ 1,709,125	\$ 1,521,504
Ambulance	1,618,283	100,005	1,796,074	1,709,125	1,521,504
Recapture	<u>5,653</u>	<u>14,879</u>	<u>13,650</u>	<u>8,148</u>	<u>-</u>
Total extension	<u>\$ 3,723,937</u>	<u>\$ 994,886</u>	<u>\$ 3,605,804</u>	<u>\$ 3,426,398</u>	<u>\$ 3,043,008</u>
TAX COLLECTIONS	*	<u>\$ 993,219</u>	<u>\$ 3,585,481</u>	<u>\$ 3,416,281</u>	<u>\$ 3,040,529</u>
PERCENTAGE OF COLLECTIONS TO EXTENSIONS		<u>99.83%</u>	<u>99.44%</u>	<u>99.70%</u>	<u>99.92%</u>

* As of April 30, 2025, the District had not received collections related to the 2024 tax levy.

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 **\$800,000.00** and the remainder of such levy in the amount of **\$1,093,000.00** 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 **\$1,500,000.00** and the remainder of such levy in the amount of **\$393,000.00** 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

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
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 - 3. Review proposed expenditures for approval
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 - 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. 2024 Audit Report
 - 2. 2024 Comptroller's Annual Financial Report
 - 3. 2024 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
 - 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: September 16, 2025

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT

By: Anthony Milton, Secretary