

Warren-Waukegan Fire Protection District
Agenda – Wednesday, March 18, 2026 - 6:00 p.m.
Fire Station #3 – 5330 Manchester Dr., Gurnee, Illinois

AGENDA

- I. Call to Order
- II. Roll Call
- III. Comments from the public
- IV. Approval of Minutes
 - a. Meeting Minutes from January 21, 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. Ambulance billing complaint(s), as applicable
 - b. Discuss annexations, as applicable
- VII. New Business
 - a. Review and possible approval of service contract with the Village of Gurnee
 - b. Review Draft FY 2026/2027 Budget & Appropriation Ordinance – discussion / possible action
 - c. Statements of Economic Interest
 - d. Review and possible approval of engagement letter – Dam, Snell & Taveirne, Ltd.
- VIII. Closed Session
- IX. Action from Closed Session (if needed)
- X. Review agenda for next meeting – May 20, 2026
- XI. Adjournment

Dated: March 9, 2026

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

MINUTES OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT

GURNEE STATION #2

Wednesday January 21, 2026

Call to Order: President Klauber called the meeting of the Board of Trustees of the Warren-Waukegan Fire Protection District to order at 6:03 PM

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

Comments from the Public: None

Approval of Minutes:

Trustee Milton made a motion to approve WWFPD meeting minutes from November 12, 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 that has been no significant activity in the PMA account. The 606 Harris account now holds approximately 780K and the intention is to close that account after upcoming disbursements have cleared and invest the remaining balance. Future payments will be deposited directly into the PMA account and Trustee Wattleworth will advise the board when these changes are completed. Trustee Wattleworth also noted the withdrawal of the 68K tax objection payment that had been approved at the previous board meeting The ending balance for the WWFPD is 7,645,713.39

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 the Village had been paid October 2, 2025. Also included are NIAFPD membership dues and reimbursement for the Microsoft subscription Trustee Wattleworth had paid since the last meeting.

Total expenditures submitted for approval equal **\$942,857.40**

Proposed Expenditures	Date	Description	Amount
Beverly Shannon	11/12/25	Recording Secretary	\$250.00
Ottosen, Dinolfo (Atty.)	10/25, 11/30, 12/31	Legal	\$4260.33
Dam Snell	11/30, 12/31	CPA	\$12,080.00
EMC-MC	10/31, 11/30	Billing Services	\$4988.12
NIAFPD	1/19/26	Conference Fee (Wattleworth)	\$200.00
Village of Gurnee	1/6/26	Service Contract	\$934,246.21
NIAFPD	1/19/26	Conference Fee (Milton)	\$663.60
Total			\$956,688.26

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:

Chief Kavanaugh stated that 800K from 2026-2027 budget will be used to make improvements to Station#2. The improvements will include updating the conference room and partitioned bunk rooms. The Chief noted that Station #2 had been built in 1995 and has never been updated or modernized since its construction. Due to work being done to the conference room in Station #2 it was decided future WWFPD board meetings, (starting March 2026), be conducted at the Station #3 location. Also any old WWFPD currently housed in Station #2 will be destroyed after consulting the WWFPD board and getting approval from the archivist.

Deputy Chief Douglass reported that the Illinois Department of Public Health recognized our firefighters for saving a drowning child at a pool party. The child fully recovered. The Deputy Chief also stated that the Illinois Fire Chiefs Association recognized the Battalion Chief who recently retired after 38 years of service and is now employed as our Vehicle Maintenance Chief.

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. 2026-O-01 Ordinance for the Abatement of Portion of the 2025 Tax Levy**

Ms. Trela distributed drafts of the abatement. The abatement would be 420K from the Corporate Fund and 580K from the Ambulance Fund for a total of 1M. Once signed the paperwork would be filed with the County and the abatement applied to the levy passed at the November 2025 WWFPD board meeting.

President Klauber made a motion to approve ORDINANCE NO. 2026-O-01 Ordinance for the Abatement of Portion of the 2025 Tax Levy. Trustee Wattleworth seconded the motion. A roll call was taken:

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

- b. **NIAFPD Conference – Trustee Attendance and Reimbursement.**

Trustees Wattleworth and Milton have been reimbursed. President Klauber will submit his invoice at the next meeting.

- c. **Adopt 2026-2027 WWFPD Board Meeting Schedule.**

All meetings will begin at 6:00 CST
Gurnee Fire Department Station #3
5330 Manchester Dr. Gurnee IL 60031

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

President Klauber made a motion to adopt the 2026-2027 WWFPD Board Meeting Schedule. Trustee Milton seconded the motion. A roll call was taken:

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

d. Review and possible approval of service contact with the Village.

Chief Kavanaugh stated that the service contact meeting is scheduled for May 10, 2026. Ms. Trela stated that she did not anticipate major changes to the contract. Chief Kavanaugh added that there is a discussion regarding changing the ambulance billing to “in house” versus contracting the service out. Ms. Trela will provide the board with a draft proposal of any changes to the service contract.

e. Review and consider 2026-2027 budget process.

It was decided to begin discussion of budget process in at the WWFPD March meeting and adopt the new budget at the July 2026 meeting.

Closed Session: None

Action on items in Closed Session: None

Review agenda items for next board meeting – March 18, 2026

- Updates to new service contract.

Having no further business to come before the board, Trustee Milton made a motion to adjourn the meeting at 6:30 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

SERVICE CONTRACT

This contract for services ("Contract"), entered into this ____ day of _____ 20____, by and between the WARREN-WAUKEGAN FIRE PROTECTION DISTRICT of Lake County, Illinois ("District"), duly organized as a fire protection district under the laws of the State of Illinois, and the VILLAGE OF GURNEE, Lake County, Illinois, a municipal corporation ("Village").

WITNESSETH:

WHEREAS, the District is a municipal corporation organized and existing under the Illinois Compiled Statutes, 70 ILCS 705/0./01, *et seq.*; and

WHEREAS, the Village is a municipal corporation empowered to provide fire protection and ambulance service to the property within its boundaries; and

WHEREAS, the District is empowered under 70 ILCS 705/11a and 705/22, as amended, to contract with the Village to provide fire protection and ambulance service to the District; and

WHEREAS, the Village is authorized under 65 ILCS 5/11-6-2, as amended, to contract to furnish fire protection and ambulance service to the District; and

WHEREAS, the District and the Village have the power, pursuant to 5 ILCS 220/1, *et seq.*, of the Intergovernmental Cooperation Act, and Section 10, Article 7, of the Constitution of the State of Illinois, to enter into this contract for the purposes stated herein; and

WHEREAS, the District has the legal duty and obligation to provide as nearly adequate protection as possible from fire for lives and property within the District; and

WHEREAS, the Village has an operating fire department and ambulance service which is able to, and currently does by prior contractual agreement, provide fire protection services to the District; and

WHEREAS, the prior contractual agreement for Village provision of fire protection and ambulance service to all persons and property within the District included the period from May 1, 2023, through April 30, 2026; and

WHEREAS, the District Board of Trustees (Board) have been and are satisfied that Village services to the District pursuant to said prior contract meet or exceed the District's statutory obligations and duties [70 ILCS 705/11]; and

WHEREAS, the Board has determined it would be cost-prohibitive, not fiscally prudent and temporally infeasible to establish a fire protection and ambulance service for the District; and

WHEREAS, the Board is mindful of the increased burden undertaken by the Village in providing fire protection and ambulance service to all persons and property within the District; and

WHEREAS, the Board has considered its continued duty to furnish as nearly adequate fire protection for all persons and property within said District for an period of three (3) fiscal years, beginning May 1, 2026 and ending April 30, 2029, as is reasonably possible and consistent with such duty and with the needs and wishes of the residents of the District; and

WHEREAS, the Board, consistent with its duty, finds and determines that it is proper, necessary and fiscally prudent and meets with the needs the residents of the District to provide fire protection services for the use and benefit of all the inhabitants and property of the District by contract with the Village for the three (3) year period beginning May 1, 2026 and ending April 30, 2029; and

WHEREAS, it is the opinion of the Board of Trustees of the Village that it is in the best interest of the Village to continue to provide said services to the District and in so doing to receive a portion of its fire department budget for providing fire protection services to the District; and

WHEREAS, the District Board finds and determines that fair and adequate compensation is due to the Village for said essential fire protection and ambulance services, as well as for the increased burden undertaken by the Village in providing fire protection and ambulance service to all persons and property within the District.

NOW, THEREFORE, the District and the Village agree as follows:

SECTION 1. Recitals. The foregoing recitals are incorporated herein by reference.

SECTION 2. Fire Protection Service Provided. The Village shall provide all the services that the Fire Department regularly performs for the Village ("Fire Protection Services") to the District which include but are not limited to the District fire protection, technical rescue, fire prevention, fire education, and emergency medical services; the use and rental of its firefighting apparatus, facilities and equipment, and the services of its firefighters; the use, rental and maintenance of its life saving and rescue equipment, service and facilities, and the services of its rescue squad officers, members, and attendants; the use and benefit of the 911 system.

SECTION 3. Fire Protection Service Disruption. If Fire Protection Services are disrupted for any reason, then the Village shall notify the District of the nature of the disruption and the anticipated length of the disruption as soon as possible. The Village shall notify the District promptly after services are restored.

SECTION 4. Contract Price. The District agrees to pay the Village for the cost of the above described Fire Protection Service ("Contract Price") as follows:

May 1, 2026- April 30, 2027 = (2026/2027 Price of \$3,066,775)

May 1, 2027- April 30, 2028= 2026/2027 Price with CPI Increase

May 1, 2028- April 30, 2029 = 2027/2028 Price with CPI Increase

In consideration for the payment of that sum, the Village agrees to furnish Fire Protection Service to the District as described in Section 2 and throughout this Contract. The Contract Price CPI increase is capped at an annual maximum of five percent (5%) and an annual

minimum of two percent (2%). As used in this Contract, "CPI" means the Consumer Price Index (CPI) for Urban Consumers used by the Illinois Department of Revenue to establish permissible increases to property tax extensions pursuant to the Illinois Property Tax Extension Limitation Law [35 ILCS 200/18-185 to 18-245]. See also Section 14 following.

SECTION 5. Payments. Payments are to be made quarterly in four (4) equal payments per year on or before July 31, October 31, January 31, and April 30 of each year. If full payment is not received within 45 days of the due date, interest on any late payments will accrue on any balances past due at a rate of interest equal to the current prime rate in effect as published by the Wall Street Journal, less 2.5%. Interest shall be compounded daily based upon a 365-day year. Partial payments shall be applied first to interest charges due as of the date of payment and the remainder of the payment to be applied to the principal amount then due. Payment may be made in the form of a check or via wire transfer.

SECTION 6. Annexation reimbursements. The Village will reimburse the District by wire transfer for any and all prescribed amounts as provided for in 70 ILCS 705/20 concerning territories disconnected from the District and annexed by the Village. The Village will provide the District with an annual accounting of the annexation reimbursement amounts at the time it issues the annexation reimbursement.

SECTION 7. Insurance. In consideration for the payment of the said sums set forth in Section 5, the Village also agrees to provide and pay for adequate insurance coverages, including auto, property, workers' compensation, and medical liability sufficient to comply with the laws of the State of Illinois relating thereto, written in such manner that: (1) the District will be one of the named insureds in all such policies; and (2) both the District and the Village are fully protected from liability subject to limitations of insurance policies and coverage under the general laws of the State of Illinois. The Village agrees to provide the District a certificate naming the District an additional insured on the Village's above

described insurance policies annually at the time of renewal or adoption of any applicable policy.

SECTION 8. Audit and Accounting. The Village agrees to provide the District with an independent annual audit report pursuant to the Illinois Municipal Auditing Law, which shall be expanded to specifically report on compliance with the terms of this contract and the second paragraph of Section 11a of the Fire Protection District Act [70 ILCS 705/11a]. Upon request, the District, or the District's auditors, may review the Village's books and records at the expense of the District.

SECTION 9. Control of Fire Protection Service. The Village fire department and ambulance or rescue squad personnel and equipment shall be under the exclusive operation and complete control of the Fire Chief. The Village fire department personnel, to the best of their ability, shall respond to District fire, ambulance, and rescue calls in the same manner as when responding to fire, ambulance or rescue calls within the Village. The Village shall provide all Fire Protection Services to the District in the same manner as when providing them to the Village.

SECTION 10. Fire Department Budget. To allow the District opportunity for effective participation in the budget process, the Village will provide the fire department's proposed budget to the District as soon as the proposed budget is distributed to the Village Board. Receipt of an electronic copy of the budget is sufficient. If requested, a member of the Village fire department will appear at the District meeting at which the District will discuss the proposed budget to answer questions the District may have. The District, at its sole discretion, may present written comments to the Village for its consideration and it may appear at the Village meeting(s) and/or hearing(s) designated for receiving and reviewing the Village fire department's proposed budget. The Village will provide timely notice to the District (in addition to notices required under the Open Meetings Act) of the time and place of Village budget meeting(s) and/or hearing(s) concerning the fire

department, it will consider any written comments it receives from the District, and it will permit the Trustees of the District to be present and to speak at the meetings and hearings.

SECTION 11. Negotiating New Contract. The Village and the District agree to confer with each other during the last six (6) months of fiscal year 2028-2029 to negotiate a reasonable contract price for the fiscal year of May 1, 2029 to April 30, 2030. At least six (6) months before the end of the fiscal year 2028-2029, the Village will provide a statement to the District of the sum the Village has identified as a preliminary contract price for the fiscal year 2029-2030.

SECTION 12. 911 Service. The Village agrees to maintain appropriate 911 call management for the District in the same manner as it does for the Village. All parties understand that 911 calls made by residents of the District route through the LakeComm Consolidated Dispatch Center of which the Village is a member agency. The Village agrees to exercise its best efforts to address and resolve any issues regarding the routing of dispatch services. The Village will be responsible for all membership payments to LakeComm on behalf of the Fire Department.

Section 13. Ambulance Billing. Each person that receives ambulance transportation or emergency medical services from the Gurnee Fire Department shall be charged a user fee for such ambulance transportation and emergency medical services performed by the fire department on behalf of such person. As to Fire District residents, the fire department will charge and collect only those amounts that are covered by federal health care programs, including, but not limited to, Medicare and Medicaid, insurers or any other third-party payer. Such bills shall be sent directly to the third-party payer, if the identity of such payer is known, with a statement to the residents indicating that the fire department will accept the payment by the third-party payer as payment in full. Any and all payments made by the aforesaid third parties for the Fire District residents will be accepted by the fire department as paid in full and the residents will

have no obligation to make any additional payment as a co-payment, deductible or otherwise. In relation to nonresidents, the nonresident shall be liable and responsible for full payment of the transportation and services provided. All fees collected in conformance with this section shall be deposited in the Village of Gurnee's accounts. The Fire Chief will be responsible for reporting billing issues or complaints to the Fire District Board.

SECTION 14. Facilities, Vehicles, Equipment and Extraordinary Supplies. The District Board, mindful of the increased burden undertaken by the Village and Fire Department in providing fire protection and ambulance service to all persons and property within the District may from time to time contribute revenues to the Village to defray the costs and expenses of acquiring or maintaining proper and adequate facilities, vehicles, equipment and extraordinary supplies used by the Village's Fire Department to provide said services to persons and property within the District. The District Board finds and determines this contribution to be its capital contribution to the collaborative effort to ensure the continued provision of Fire Protection Services (Section 2) to all persons and property within the District [70 ILCS 705/11]. Said accumulation of funds is permitted by the third paragraph of Section 14 of the Fire Protection District Act [70 ILCS 705/14 3rd] which in pertinent part expressly provides that the Board "may accumulate funds for the purposes of building, repairing and improving firehouses, for the purposes of procuring firehouse land or sites, fire-fighting apparatus and equipment, and for the purposes of procuring appropriate apparatus, equipment, and training for emergencies involving hazardous substances and may annually levy taxes for such purposes in excess of current requirements for its other purposes[.]" In consideration for the District's contributions to the construction of Station 3, the Village will maintain an area of the station for use for business related to the administration of the Warren-Waukegan Fire Protection District. In

addition, the Station 3 response area will include service to Warren-Waukegan Fire Protection District residents.

SECTION 15. Term and Termination. This contract shall commence midnight, May 1, 2026, and shall continue until 11:59 p.m., April 30, 2029, and thereafter for one (1) year periods unless either party notifies the other, by notice in writing, by 11:59 p.m. on April 30, immediately preceding any May 1, at least twelve (12) months in advance of the date of termination, that the party elects to terminate the contract. If the parties do not agree upon a new Contract Price, and if neither party has given timely notice to terminate, then the contract will renew under the same terms and the new Contract Price shall increase at the rate of the CPI used to calculate annual property tax extension revenue increases in and for the Village and District, from the contract price immediately preceding the contract year in question.

SECTION 16. Notices. Notices required to be sent to the Village shall be sent by certified mail to the Village Administrator, Village of Gurnee, 325 North O'Plaine Road, Gurnee, IL 60031. Notices to the District shall be sent via certified mail to the President of the Board of Trustees of the Warren-Waukegan Fire Protection District, at such address as the District may, from time to time, advise the Village in writing; or, if no such notice has been provided, in care of the Gurnee Fire Department, 4580 Old Grand Avenue, Gurnee, IL 60031.

SECTION 17. Amendment. This Contract represents the full and complete understanding between the Village and District, and may be amended only by mutual agreement and documented in writing signed by the Village and District.

SECTION 18. Execution. This contract has been executed on behalf of the Warren- Waukegan Fire Protection District pursuant to action duly taken by the Board of Trustees of the Warren-Waukegan Fire Protection District at a meeting duly held on the 15th day of March, 2026.

This contract has been executed on behalf of the Village of Gurnee pursuant to action duly taken by the Board of Trustees of the Village of Gurnee at a meeting held on the ____ day of _____, 2026.

Signature Page to Follow

IN WITNESS WHEREOF, the parties have caused this Contract to be executed by their respective officers pursuant to proper authorization this 15th day of March, 2026 (Warren-Waukegan Fire Protection District) and this _____ day of _____, 2026 (Village of Gurnee), respectively.

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT:

Martin I. Klauber, President

ATTEST

Anthony Milton, Secretary

VILLAGE OF GURNEE:

Thomas Hood, Mayor

ATTEST

Andy Harris, Village Clerk

ORDINANCE NO. 2026-O-02

**ORDINANCE PROVIDING FOR THE BUDGET AND APPROPRIATIONS
OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT, LAKE COUNTY, ILLINOIS,
FOR THE FISCAL YEAR
BEGINNING MAY 1, 2026, AND ENDING APRIL 30, 2027**

WHEREAS, there has been prepared in tentative form a Budget and Appropriation Ordinance for the Warren-Waukegan Fire Protection District of Lake County, Illinois which has been made conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held as to the District’s Budget and Appropriation Ordinance on the 20th day of May, 2026, and Notice of said hearing was given at least thirty (30) days prior thereto as required by law, and all other legal requirements have been met.

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

That the fiscal year of this Fire Protection District is hereby fixed to begin May 1, 2026, and end April 30, 2027.

SECTION 2: That the following Budget containing an estimate of the revenues available and the expenditures and appropriations contained therein be and the same is hereby adopted as the Budget and Appropriations for this Fire Protection District for this fiscal year; and the following sums of money, or as much thereof as may be authorized by law, is hereby appropriated to defray the necessary expenses and liabilities of the Warren-Waukegan Fire Protection District, for the respective objects and purposes, as hereinafter set forth namely:

PART I - CORPORATE FUND

Estimated Corporate Fund Revenues

Item 1: Balance on hand as of April 30, 2026	\$1,549,785.00
Item 2: Property taxes to be received	1,800,000.00
Item 3: Annexation Credits	1,000.00
Item 4: Corporate Personal Property Replacement Tax	65,000.00
Item 5: Interest Income	50,000.00
Item 6: Foreign Fire Insurance Tax	<u>25,000.00</u>
Sub-Total	3,490,785.00
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$3,490,785.00</u>

Estimated Corporate Fund Expenditures and Appropriations

<u>Account Code No.</u>	<u>Budgeted and Appropriated</u>
<u>Administrative Expenses</u>	
1.01: Printing and postage	1,000.00
1.02: Office Supplies and Equipment	10,500.00
1.03: Surveying costs, court costs, ballots, election and other disconnection, annexation and transfer expenses	3,000.00
1.04: Publication Expenses	5,000.00
1.05: Organization Dues	1,000.00
1.06: Conference/Seminar Expenses	5,000.00
1.07: Auditing and Accounting	10,000.00
1.08: Recording Secretary	1,000.00
1.09: Website Administration	5,000.00
1.10: Public Education & Awareness Programs	<u>2,500.00</u>
Subtotal	<u>\$44,000.00</u>
<u>Insurance Premiums</u>	
2.01: General Liability	600.00
2.02: Auto	300.00
2.03: Errors and Omissions	300.00
2.04: Surety Bond	800.00
2.05: Umbrella	<u>3,000.00</u>
Subtotal	<u>\$5,000.00</u>
<u>Salaries and Other Compensation</u>	
3.01: Trustee Compensation	4,500.00
3.02: Trustee Reimbursement	3,000.00
3.03: Legal Expenses	16,000.00
Subtotal	<u>\$23,500.00</u>
<u>Fire/Ambulance Service Contract</u>	
4.01: Contract for fire service contract with Village of Gurnee (2026-27) [50% cost allocation to Corporate Fund]	\$1,533,387.50
Subtotal	<u>\$1,533,387.50</u>
<u>Contingent Expenses</u>	
6.01: Miscellaneous and Contingent general expenses	<u>20,000.00</u>
Subtotal	<u>\$20,000.00</u>
<u>Reserves & Capital Expenses</u>	

7.01: Reserves	500,000.00
For building, repairing and improving firehouses, procuring firehouse land or sites, fire-fighting apparatus and equipment, including those needed for emergencies involving hazardous substances. (70 ILCS 705/14)	
7.02: Capital Expense – None	<u>\$0.00</u>
Subtotal	<u>\$500,000.00</u>
TOTAL ESTIMATED CORPORATE FUND EXPENDITURES	<u>\$2,125,887.50</u>
Estimated Corporate Fund Balance, including reserves, as of April 30, 2027	<u>\$1,364,897.50</u>

The foregoing appropriations are appropriated from the above revenue sources for general corporate purposes.

PART II - AMBULANCE FUND

Estimated Ambulance Fund Revenues

Item 1: Balance on hand as of April 30, 2026	\$2,453,563.00
Item 2: Property taxes to be received	\$100,000.00
Item 3: Annexation Credits	0.00
Item 4: Corporate Personal Property Replacement Tax	0.00
Item 5: Interest Income	50,000.00
Item 6: Ambulance Fees	<u>600,000.00</u>
 Sub-Total	 3,203,563.00
 TOTAL ESTIMATED AMOUNT AVAILABLE	 <u>\$3,203,563.00</u>

Estimated Ambulance Fund Expenditures and Appropriations

<u>Account Code No.</u>	<u>Budgeted and Appropriated</u>
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Administrative Expenses

8.01: Printing and postage	1,000.00
8.02: Office Supplies and Equipment	10,500.00
8.03: Surveying costs, court costs, ballots, election and other disconnection and transfer expenses	2,000.00
8.04: Publication Expenses	5,000.00
8.05: Organization Dues	2,000.00
8.06: Conference/Seminar Expenses	5,000.00
8.07: Auditing and Accounting	10,000.00
8.08: Ambulance Billing Expense	20,000.00
8.09: Recording Secretary	1,000.00
8.10: Website Administration	5,000.00
8.11: Public Education & Awareness Programs	<u>2,500.00</u>
 Subtotal	 <u>\$64,000.00</u>

Insurance Premiums

9.01: General Liability	600.00
9.02: Auto	300.00
9.03: Errors and Omissions	300.00
9.04: Surety Bond	800.00
9.05: Umbrella	<u>3,000.00</u>
 Subtotal	 <u>\$5,000.00</u>

Salaries and Other Compensation

10.01: Trustee Compensation	2,250.00
10.02: Trustee Reimbursement	0.00

10.03: Legal Expenses	16,000.00
Subtotal	<u>\$18,250.00</u>
<u>Fire/Ambulance Service Contract</u>	
11.01: Contract for emergency ambulance service with Village of Gurnee (2026-27) [50% cost allocation to Ambulance Fund]	\$1,533,387.50
Subtotal	<u>\$1,533,387.50</u>
<u>Contingent Expenses</u>	
12.01: Miscellaneous and Contingent general expenses	<u>20,000.00</u>
Subtotal	<u>\$20,000.00</u>
<u>Reserves</u>	
13.01: Reserves For building, repairing and improving firehouses, procuring firehouse land or sites, fire-fighting apparatus and equipment, including those needed for emergencies involving hazardous substances, and for the purpose of providing ambulance service. (70 ILCS 705/14 and 22)	500,000.00
13.02: Capital Expense – None	<u>0.00</u>
Subtotal	<u>\$500,000.00</u>
TOTAL ESTIMATED AMBULANCE FUND EXPENDITURES	<u>\$2,140,637.50</u>
Estimated Ambulance Fund Balance, including reserves, as of April 30, 2027	<u>\$1,062,925.50</u>

The foregoing appropriations are appropriated from the above revenue sources for Ambulance service purposes.

S U M M A R Y

TOTAL CORPORATE FUND APPROPRIATIONS	\$2,125,887.50
TOTAL AMBULANCE APPROPRIATIONS	<u>\$2,140,637.50</u>
TOTAL ESTIMATED APPROPRIATIONS	<u>\$4,266,525.00</u>

SECTION 3: That all unexpended balances of any item or items of any general appropriation in this Ordinance be expended in making up any insufficiency in any other item or items in the same general appropriation and for the same general purpose of any like appropriation made by this Ordinance.

SECTION 4: 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 5: That this Ordinance shall be in full force and effect from and after passage and publication as provided by law.

ADOPTED this 20th day of May, 2026, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

President
Warren-Waukegan Fire Protection District

ATTEST:

Secretary
Warren-Waukegan Fire Protection District

SECRETARY'S CERTIFICATE

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

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. 2026-O-02

**ORDINANCE PROVIDING FOR THE BUDGET AND APPROPRIATIONS
OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT, LAKE COUNTY, ILLINOIS,
FOR THE FISCAL YEAR
BEGINNING MAY 1, 2026, AND ENDING APRIL 30, 2027**

which Ordinance was adopted by the Board of Trustees of the Warren-Waukegan Fire Protection District at a meeting held on the 20th day of May, 2026, at which meeting a quorum was present.

I further certify that the vote on the question of the adoption of the said Ordinance by the Board of Trustees of the Warren-Waukegan Fire Protection District was taken by Ayes and Nays and recorded in the Journal of Proceedings of the Board of Trustees of the Warren-Waukegan Fire Protection District.

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

IN WITNESS WHEREOF, I have hereunto set my hand this 20th day of May, 2026.

Secretary
Warren-Waukegan Fire Protection District

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

**WARREN-WAUKEGAN FIRE PROTECTION DISTRICT, LAKE COUNTY, ILLINOIS,
ESTIMATE OF REVENUES FOR FISCAL YEAR
BEGINNING MAY 1, 2026, AND ENDING APRIL 30, 2027**

I, **Brian Wattleworth**, do hereby certify that I am the Treasurer of the Board of Trustees of the Warren-Waukegan Fire Protection District, Lake County, Illinois, and that as such, I am the Chief Fiscal Officer of said District. I do further certify that the following is an estimate of revenues, by source, anticipated to be received by the Warren-Waukegan Fire Protection District in the following fiscal year, being the fiscal year May 1, 2026, to April 30, 2027.

PART I - CORPORATE FUND

Estimated Corporate Fund Revenues

Item 1: Balance on hand as of April 30, 2026	\$1,549,785.00
Item 2: Property taxes to be received	1,800,000.00
Item 3: Annexation Credits	1,000.00
Item 4: Corporate Personal Property Replacement Tax	65,000.00
Item 5: Interest Income	50,000.00
Item 6: Foreign Fire Insurance Tax	<u>25,000.00</u>
Sub-Total	3,490,785.00
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$3,490,785.00</u>

PART II - AMBULANCE FUND

Estimated Ambulance Fund Revenues

Item 1: Balance on hand as of April 30, 2026	\$2,453,563.00
Item 2: Property taxes to be received	\$100,000.00
Item 3: Annexation Credits	0.00
Item 4: Corporate Personal Property Replacement Tax	0.00
Item 5: Interest Income	50,000.00
Item 6: Ambulance Fees	<u>600,000.00</u>
Sub-Total	3,203,563.00
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$3,203,563.00</u>

I do further certify that the above estimate of revenues anticipated to be received in the fiscal year was made in full compliance with the provisions of 35 ILCS 200/18-50.

Treasurer and Chief Fiscal Officer
Warren-Waukegan Fire Protection District



Dam, Snell & Taveirne, Ltd.
Certified Public Accountants

21 Rollins Road, Fox Lake, IL 60020

Phone 847-587-3022

www.dstcpa.com

March 2, 2026

President and Board of Trustees
Warren-Waukegan Fire Protection District
4580 Old Grand Avenue
Gurnee, Illinois 60031

We are pleased to confirm our understanding of the services we are to provide Warren-Waukegan Fire Protection District (the District) for the year ended April 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, including and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended April 30, 2026. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary Comparison Schedule.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. In addition, our auditor's report will not provide an opinion or any assurance on that other information.

1. Comparative Tax Data
2. Schedule of Revenues, Expenditures and Changes in Fund Balances – Actual and Budget:
 - a. General (Fire Service) Fund
 - b. Special Revenue (Ambulance and Rescue Service) Fund

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements are free from material misstatements, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations on internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility, as auditors, is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Warren-Waukegan Fire Protection District's compliance with the provisions of applicable laws, regulations, contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Non-attest Services

We will also perform the following non-attest services:

- We will assist in preparing the financial statements of the District in conformity with U.S. generally accepted accounting principles based on information provided by you.
- We will assist you with the internet filing of the Annual Financial Report to the Illinois Comptroller.
- Drafting of the annual publication report.
- In addition, we will assist you with payroll and 1099 filings.

In accordance with professional standards, the District will be required to review and approve this work prior to issuance, and have a responsibility to be in a position to be in fact and appearance to make an informed judgment on this information. Further, the District is required to designate a qualified individual to be responsible and accountable for overseeing our services.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the twelve months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records documentation, identification of all related parties and all related

party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

You are responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You agree to assume all management responsibilities for any nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Administration and Fees

We understand that your employees will prepare all cash or other confirmations and schedules we request and will locate any documents selected by us for testing.

Matthew Dabrowski is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates. We estimate our fee will be \$9,570. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumptions that unexpected circumstances will not be encountered during the audit and the requested workpapers will be made available at the start of the audit. Payroll tax service fees will be billed at a reduced government hourly rate. Barring any changes from last year you should expect a minimum fee increase of 5%. Our invoices for these fees may be rendered each month as work progresses and are payable on presentation. Invoices are due when received and payment is expected within 30 days of the date thereon. All balances unpaid after 30 days of the invoice date are subject to a late payment charge of 1% per month. You agree to be responsible for any and all expenses to collect any outstanding invoices, including but not limited to attorney's fees, court costs and rebilling costs. We reserve the right to stop all work if any bill goes unpaid for 60 days, or withdraw from the engagement, in our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests, or misrepresent any facts. Our withdrawal will release us

from any obligation to complete your financial statements and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

You may request that we perform a single audit, grant audit, requirements required by GATA, or additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

The District agrees that Dam, Snell & Taveirne, Ltd. and its personnel shall not be liable to the District for any actions, claims, liabilities, costs, expenses, or losses alleged to arise from or actually arising from or relating to the services performed in this engagement for an aggregate amount in excess of the fees paid by the entity to us for this engagement.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

In connection with this engagement, we may communicate with the entity or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, the entity agrees that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the President and Board of Trustees of Warren-Waukegan Fire Protection District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Warren-Waukegan Fire Protection District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Dam, Snell & Taveirne, Ltd.

RESPONSE:

This letter correctly sets forth the understanding of Warren-Waukegan Fire Protection District.

Signature: _____

Date: _____

Print Name: _____

Title: _____



Dam, Snell & Taveirne, Ltd.
Certified Public Accountants

21 Rollins Road, Fox Lake, IL 60020

Phone 847-587-3022

www.dstcpa.com

March 3, 2026

President and Board of Trustees
Warren-Waukegan Fire Protection District
4580 Old Grand Avenue
Gurnee, Illinois 60031

We are engaged to audit the financial statements of the governmental activities and each major fund, of the Warren-Waukegan Fire Protection District for the year ended April 30, 2026. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 3, 2026, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the management discussion and analysis and budgetary comparison schedules, which supplements the financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

Planned Scope, Timing of the Audit, Significant Risks, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the government. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit and issue our report at a time mutually agreed upon by us and management.

Matthew Dabrowski is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We have identified the following significant risk of material misstatement based on prior-period audit that we still believe will be relevant for the current fiscal year. As planning has not yet concluded for the current fiscal year modifications may be made to the significant risk noted below:

- Management override of controls
- Improper revenue recognition
- Lack of segregation of duties

This information is intended solely for the use of the Board of Trustees and management of the Warren-Waukegan Fire Protection District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Dam, Snell & Taveirne, Ltd.

**Warren-Waukegan Fire Protection District
Agenda – Wednesday, May 20, 2026 - 6:00 p.m.
Fire Station #2 –6581 Dada Drive, Gurnee, Illinois**

AGENDA

- I. Call to Order
- II. Appointment of Trustee and oath of office –
- III. Roll Call
- IV. Election of Officers
- V. Public Hearing on FY2026-2027 Budget & Appropriations Ordinance 2026-O-02
 - a. Open Hearing
 - b. Public Comment
 - c. Close Hearing
- VI. Comments from the public
- VII. Approval of Minutes – March 18, 2026, meeting
- VIII. 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. Auditor’s Report
 - f. Attorney’s Report
- IX. Old Business:
 - a. Ambulance billing complaint(s), as applicable - discuss/possible action
 - b. Discuss annexations and disconnections, as applicable - possible action
- X. New Business
 - a. Consider Ord. 2026-O-02 Approving FY2026-2027 Budget & Appropriation – discussion / action
 - b. Consider renewal of Accident & Sickness and Commercial Package insurance policies with VFIS – discussion / action
- XI. Closed Session
- XII. Action on Items from Closed Session (if any)
- XIII. Review agenda for next meeting – July 15, 2026
- XIV. Adjournment

Dated: March 10, 2026

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