

**Warren-Waukegan Fire Protection District
Agenda – Wednesday, May 20, 2026 - 6:00 p.m.
Fire Station #3 – 5330 Manchester Dr., 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: May 13, 2026

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

Warren-Waukegan Fire Protection District



**OATH OR AFFIRMATION OF OFFICE
FOR THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT,
LAKE COUNTY, ILLINOIS**

WARREN-WAUKEGAN FIRE PROTECTION DISTRICT TRUSTEE

I, Anthony Milton, do solemnly swear or affirm that I will support the Constitution and laws of the United States of America, the Constitution and laws of the State of Illinois; that I will become familiar with and obey the policies, rules, and regulations of the Warren-Waukegan Fire Protection District; and that I will faithfully serve the Warren-Waukegan Fire Protection District in the discharge of my duties as a Trustee to the best of my knowledge and ability.

Dated: May 20, 2026

Anthony Milton

WITNESS

An Attorney for Warren-Waukegan
Fire Protection District

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	\$2,147,720.00
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	50,000.00
Item 5: Interest Income	50,000.00
Item 6: Foreign Fire Insurance Tax	<u>40,000.00</u>
Sub-Total	4,088,720.00
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$4,088,720.00</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>\$1,962,832.50</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	\$3,989,360.00
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	80,000.00
Item 6: Ambulance Fees	<u>0.00</u>
 Sub-Total	 4,169,360.00
 TOTAL ESTIMATED AMOUNT AVAILABLE	 <u>\$4,169,360.00</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	5,000.00
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>\$49,000.00</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>

Fire/Ambulance Service Contract

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>

Contingent Expenses

12.01: Miscellaneous and Contingent general expenses	<u>20,000.00</u>
Subtotal	<u>\$20,000.00</u>

Reserves

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>\$2,125,637.50</u>
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Estimated Ambulance Fund Balance, including reserves, as of April 30, 2027	<u>\$2,043,722.50</u>
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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>\$2,125,637.50</u>
TOTAL ESTIMATED APPROPRIATIONS	<u>\$4,251,525.00</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	\$2,147,720.00
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Item 4: Corporate Personal Property Replacement Tax	50,000.00
Item 5: Interest Income	50,000.00
Item 6: Foreign Fire Insurance Tax	<u>40,000.00</u>
Sub-Total	4,088,720.00
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$4,088,720.00</u>

PART II - AMBULANCE FUND

Estimated Ambulance Fund Revenues

Item 1: Balance on hand as of April 30, 2026	\$3,989,360.00
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	80,000.00
Item 6: Ambulance Fees	<u>0.00</u>
Sub-Total	4,169,360.00
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$4,169,360.00</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

MINUTES OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT

GURNEE STATION #3

Wednesday March 18, 2026

Call to Order: President Klauber called the meeting of the Board of Trustees of the Warren-Waukegan Fire Protection District to order at 6:05 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:

President Klauber made a motion to approve WWFPD meeting minutes from January 21, 2026. Trustee Milton seconded the motion. A roll call was taken.

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

REPORTS

President's Report:

There is no President's Report at this time.

Treasurer's Report:

Trustee Wattleworth stated that he had transferred funds from the 606-account to the PMA account in February and confirmed all direct deposits would now be deposited into the PMA account. Once a pattern of transfers into the PMA has been verified, the remaining money from the 606 -account (approximately 10-20K) will be deposited into the WWFPD 592 Operating Account and the 606-account closed. The ending balance for the WWFPD is 6,871,697.05

President Klauber made a motion to approve the Treasurer's Report as presented. Trustee Wattleworth 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 \$32.00 had been paid to Cyber Construction to retain the WWFPD domain name, President Klauber had been reimbursed for his attendance at NIAFPD training, and Trustee Milton had been reimbursed for replacement of a cracked screen on his WWFPD computer.

Total expenditures submitted for approval equal **\$13,562.27**

<u>Proposed Expenditures</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Beverly Shannon	1/21/26	Recording Secretary	\$250.00
Ottosen, Dinolfo (Atty.)	1/31, 2/28/26	Legal	\$2673.00
Dam Snell	12/31/25-1/31/26	CPA	\$970.00
EMC-MC	10/31, 11/30/25	Billing Services	\$3330.78
Cyber Construction	3/2/26	IT Support	\$32.00
NIAFPD	1/20/26	Klauber Conference Fee	\$200.00
Anthony Milton	3/9, 3/18/26	Monitor Repair/Stipend	\$2849.75
Martin Klauber	3/18/26	Stipend	\$1628.37
Rian Wattleworth	3/18/26	Stipend	\$1628.37
Total			\$13,562.27

President Klauber made a motion to approve Expense Report. Trustee Wattleworth 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 there had been a number of structure fires in the district since the last meeting. First was the result of rags covered in chemicals used to refinish basement stairs that were left in a bucket and spontaneously combusted. Smoke detectors and rapid response resulted in little, mostly smoke, damage.

Next was a larger fire that took place in renovated home that was difficult to navigate due to a circuitous layout. The owner attempted to douse the fire before calling 911 which delayed response time. One was

injured, but Fire Chief Kavanaugh emphasized the importance of calling 911 immediately before addressing a fire yourself.

An additional (electrical) fire was caused by either an indoor bug zapper being used outside or a faulty extension cord and another fire took place in a detached garage with no injuries and no damage to the main structure.

Lastly, Deputy Chief Douglass invited the board members to attend the swearing in ceremony being held at Station #3 for (4) new hires on March 27th at 8:30AM.

Attorney's Report:

Ms. Trela stated that there have been changes to FOIA requests that require one to prove they are human and that the request is not AI generated.

Ms. Trela advised Trustee Wattleworth to keep an eye out for documents from the County that will require his signature.

Ms. Trela stated that Trustee Milton's reappointment to the WWFPD board was upcoming and advised him to expect a call confirming he would like to remain on the board prior to the May WWFPD board meeting.

Old Business:

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

New Business:

- a. **Review and possible approval of Service Contract with the Village of Gurnee**

President Klauber stated he attended a meeting with Village of Gurnee representatives and Chief Kavanaugh to discuss the upcoming renewal of the Service Contract. During the meeting it was suggested that the Village take over ambulance billing eliminating the need for an outside ambulance billing service.

President Klauber made a motion to open the floor to discussion of the Service Contract with the Village of Gurnee. Trustee Wattleworth seconded the motion.

Chief Kavanaugh explained that currently the Village codes the ambulance services into 6 categories which often do not correspond with the ambulance billing service codes leading to late invoicing and remittance of payment. A search for a better billing service has been conducted and the choices were either worse or involved fees up to 20%. Chief Kavanaugh, Deputy Chief Douglass, Doug Trveirine (WWFPD CPA) and Erica (Village accounting) have spent many hours auditing ambulance billings over the past four years and arrived at a number to plug into a formula they believe will streamline the ambulance billing process.

The plan is to reduce the service contact amount by the average annual amount of ambulance funds received by The Village then forwarded to the WWFPD less the 4% currently collected by the outside billing service.

The 4% retainage would be used to compensate the fire department and the Village for the additional work coding, invoicing and collecting ambulance billing.

This method would reduce the back and forth between Fire Department, the Village, the ambulance billing service and the WWFPD. The service contract would be reduced by 733K/year annual after the standard 3% CPI annual increase. The 3% CPI is standard policy and has been included in previous contracts.

Trustee Milton asked if hiring a part time 3rd party to independently handle the ambulance billing was a viable option. Chief Kavanaugh noted that the Village financials are public if the concern is separation and transparency. Chief Kavanaugh also shared his spreadsheet explaining how they had arrived at the 733K to be deducted annually from the service contract. Trustee Wattleworth agreed with the concept but questioned how over or under ambulance payments would be addressed after the fact. President Klauber suggested an amendment be added to the service contract that Chief Kavanaugh must present an annual report/audit of ambulance billing. Extremely large disparities could be addressed through contract renegotiation and the annual amount deducted would be revisited every three years when the service contract renews.

President Klauber made a motion to add an amendment to the service contract requiring an annual report on ambulance billing be presented to the WWFPD at the end of each fiscal year. Trustee Milton seconded the motion. A roll call was taken:

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

A roll call was taken to approve the Service Contract with the Village of Gurnee.

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

b. Review Draft FY 2026/2027 Budget & Appropriation Ordinance

Ms. Trela distributed drafts of the proposed 2026/2027 Budget and Appropriations. Ms. Trela is waiting for final feedback from Mr. Taverine. Ms. Trela stated that there were no significant differences from the previous budget with the exception of the change to amount of the service contract with the Village of Gurnee.

Ms. Trela confirmed that the required public notice will be published 30 days before the next meeting notifying the community of the agenda of May 20th meeting.

c. Statements of Economic Interest.

Ms. Trela reminded the board members to return their Statements of Economic Interest prior to the May 1st deadline or risk accruing daily penalties.

d. Approval of Dam, Snell & Taverine Engagement Letter

President Klauber stated that the cost of the WWFPD audit was \$9570.00

President Klauber made a motion to approve the Dam, Snell & Taverine Engagement Letter. Trustee Milton seconded the motion. A roll call was taken:

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

Closed Session: None

Action on items in Closed Session: None

Review agenda items for next board meeting – May 20, 2026

- Budget & Appropriations
- VFIS Accident & Sickness Insurance

Having no further business to come before the board, President Klauber made a motion to adjourn the meeting at 7:12 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

**Warren-Waukegan Fire Protection District
Agenda – Wednesday, July 15, 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 – May 20, 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 – discuss/possible action
 - b. Discuss annexations, as applicable – possible action
- VII. New Business
 - a. CY2026 Levy/Truth-in-Taxation determination – discussion
 - b. Status of Audit/Annual Financial Report – discussion
- VIII. Closed Session
- IX. Action on Items from Closed Session (if any)
- X. Review agenda for next meeting – September 16, 2026
- XI. Adjournment

Dated: May 15, 2026

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