

MINUTES OF THE WARREN-WAUKEGAN FIRE PROTECTION DISTRICT

GURNEE STATION #2

Wednesday November 15, 2023

Call to Order: President Budil called the meeting of the Board of Trustees of the Warren-Waukegan Fire Protection District to order at 6:00 PM

Roll Call: Present: Trustee Anthony Milton, Trustee Brian Wattleworth & President Donna Budil

Other Present: Meganne Trela and Matt Simo of Ottosen, Dinolfo, Hasenbalg & Castaldo, Deputy Chief Douglass and Chief Kavanaugh and Doug Taveirne of Dam, Snell & Taveirne.

Comments from the Public: None

Approval of Minutes:

Trustee Wattleworth made a motion to approve WWFPD meeting minutes from September 20, 2023. Trustee Milton seconded the motion. A roll call was taken.

Ayes: 3

Nays: 0

Motion carried: 3/0

REPORTS

President's Report:

President Budil had nothing to report at this time.

Treasurer's Report:

Trustee Wattleworth distributed the Treasurer's Report. Trustee Wattleworth stated that after 1.2M in property tax deposits received he had purchased fixed income securities that will cover the next five payments to the Village. Current assets total approximately 7.4M.

President Budil 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 stated the report included the usual expenses. Total expenditures equal **\$7952.44**.

Proposed Expenditures	Date	Description	Amount
Beverly Shannon	9/20/23	Recording Secretary	\$200.00
Ottosen, Dinolfo et. al.	9/30 – 10/31/23	Legal	\$2773.00
Andres Medical Billing	9/30 – 10/31/23	Billing Services	\$3310.94
Dam Snell	9/30/23	CPA	\$1315.00
Cyber Construction	10/1/23	IT Services	\$137.50
Brian Wattleworth	10/12/23	MS 365 Renewal.	\$216.00
Total			\$7952.44

President Budil made a motion to approve Expense Report. Trustee Milton seconded the motion. A roll call was taken:

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

Secretary’s Report:

Trustee Milton had nothing to report at this time.

Fire Chief’s Report:

Chief Kavanaugh described an especially horrific accident that had occurred since the last board meeting and stated that many accidents are compounded when people exit their vehicles to survey the damage after a car accident and are exposed to passing traffic. Chief Kavanaugh next stated that sonar equipment allowing first responders to see in murky waters has been added to the tools at the department’s disposal and will be very helpful with water rescues. Chief Kavanaugh continued that there had been one new fireman sworn in, one retirement and one promotion since the last meeting. Three positions remain open. The Chief noted that the pandemic had pushed many to retire, and the constraints and stress put on the department during Covid-19 had resulted in a two-year loss of training, recruiting and application processing. In response to this, there is a discuss taking place on whether to lower requirements in order to widen the pool of candidates.

Deputy Chief Douglass noted that the “Training in the Park” held by the fire department had been well attended.

Attorney’s Report:

Ms. Trela stated that the 120K approved at the last meeting to address tax objections had been accepted and the issue settled.

Old Business:

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

b. **Annexations:**

The City of Waukegan sent notice of another annexation. It was a smaller property and met the annexation requirements.

None

c. **Ord. 2023-O-04, 2023 Levy / Abatement Determination**

The board discussed the proposed the Levy Ordinance for 2023 with a total of \$3,786,000.00 being levied and split equally into the corporate and ambulance funds resulting in \$1,893,000.00 in each fund. The levy increase was approximately 4.99% meaning there was no need for the truth in taxation hearing and notice.

Trustee Wattleworth made a motion to approve the 2023 Levy Ordinance 2023-O-04 in the total amount 3,786,000.00. President Budil seconded the motion. A roll call was taken:

Ayes: 3

Nays: 0

Motion carried: 3/0

Abatement Discussion

Mr. Taveirne explained the pros and cons of issuing an abatement in the amounts of 1.8M and 2.7M. Mr. Taveirne stated he had projected the effects both abatement amounts through the year 2026 and not included any capital projects that may come up. Mr. Taveirne stated that when determining the amount to abate it is important to keep a minimum balance equal to one years projected WWFPD expenses. Mr. Taveirne reminded the board that levies collected in one year are not available until the following year and that interest rates and ambulance billing are variables that cannot be fully quantified. Mr. Taveirne noted that there had been an increase in revenue from the recapture of Medicare/Medicaid money from the Federal government and that any change in policy would affect future revenue. Mr. Taveirne also noted that large abatements affect the amount that can be levied in the future. Ms. Trela stated that the public perception is that the WWFPD should only retain funds necessary to pay the Village contract. Chief Kavanaugh added that abatements allow the board to return money to the public without losing the ability to pay for large expenses in the future. At the request of the board, Mr. Taveirne and Ms. Trela will present the draft documents for an abatement in the amount of 2.7M and present them at the next board meeting.

d. **Dam, Snell & Taveirne Financial Reports**

- **2023 Audit report**
- **2023 Comptroller's Annual financial Report**
- **2023 Treasurer's Annual Financial Report**
- **Financial Reports – 2023**

Ms. Trela distributed audit packets to the board members; the other reports had been emailed to board prior to the meeting by Mr. Taveirne. Mr. Taveirne then provided a brief summary of the above reports and stated that there were no warning signs or issues with the WWFPD finances. Mr. Taveirne stated the

audit shows 957K increase in assets after all expenses are paid and an expected ending balance for 2023 of approximately 5.3M

Trustee Wattleworth made a motion to accept the audit as presented. President Budil seconded the motion. A roll call was taken:

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

New Business:

- a. **Review and approve Dam, Snell & Taveirne, Ltd. Engagement Letter**
 - **Financial reports, the general ledger and payroll tax work**

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

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

Closed Session: None


Action Items from Closed Session: None

Agenda items for next board meeting – January 17, 2024

- Abatement discussion.
- WWFPD board meeting dates.
- Preliminary discussion of budget process.
- NIAFPD Conference February 2nd & 3rd 2024.

Having no further business to come before the board, President Budil made a motion to adjourn the meeting at 7:13 PM. Trustee Wattleworth seconded the motion. A roll call was taken:

Ayes: 3 Nays: 0 Motion carried 3/0


~~Anthony Milton~~ **Brian Wattleworth**
 Secretary, Board of Trustees **Pro Tem**
 Warren-Waukegan Fire Protection District

1/17/24
 Date minutes approved