VILLAGE OF VILLA PARK
Village of Villa Park
Villa Park Recreation Center
320 E. Wildwood Avenue
Villa Park, IL 60181

Special Budget Meeting

Village Board of Trustees

October 20, 2025 **6:00 PM**

Public participation is invited. When called upon, please approach the microphone and state your name. Kindly limit your remarks to 3 minutes.

1. **Call to Order - Roll Call**
2. **Pledge of Allegiance**
3. **Public Comments**
4. **Presentation**
   a. 2026 Budget Workshop and Department Presentations
5. **Ordinance for First Reading**
   a. An Ordinance of the Village of Villa Park, DuPage County, Illinois, Amending Article III of Chapter 3 of the Villa Park Municipal Code to Create Class IIII, LLLL, and ZZZZ Liquor Licenses And Regulate Liquor License Operations.
6. **Resolutions**
   a. A Resolution of the Village of Villa Park, DuPage County, Illinois, Authorizing and Approving a Proposal from Baker Tilly to Provide Forensic Accounting and Consulting Services.
7. **Executive Session**
8. **Adjournment**

The Village Recreation Center is subject to the requirements of the Americans with Disabilities Act of 1990. An elevator is operational during normal work hours and also during evenings. Individuals with special needs are requested to contact the Village's Compliance Officer at (630) 834-8500 so that reasonable accommodations can be made for those persons.

The Village of Villa Park

Budget Workshop

October 20, 2025

General Fund Revenues

- Property Tax reflects CPI which was reported at 2.9% by the US Bureau of Labor Statistics
- Police Pension Contribution – amount required to prevent negative funding $2,510,059
- Fire Pension Contribution – amount required to prevent negative funding $1,336,391
- The cannabis tax allocated to the police and fire pension funds has been reclassified as an expense rather than revenue, and has accordingly been removed from the revenue section
- Current projections estimate total revenues at $27.1M

Administration and Public Affairs

Administration & Public Affairs

Public Affairs

- Elected official salaries, commissions, legal services, general village membership dues and conferences, sales tax rebates, and employee appreciation

Manager’s Office

- Salaries and training for Village Manager’s Office staff
- Village Manager’s Office staff includes the Village Manager, Assistant Village Manager, and Executive Assistant

Information Technology

- Software annual service agreements and renewals, equipment maintenance, security systems,and salary for Information Technology Manager

Administration & Public Affairs

- 2026 Budget Initiatives
  - Public Affairs
    - Appreciation Events
      - Employee Appreciation/Service Award Event
      - Commissioner Appreciation Reception
    - Commission requests
      - Commissions have been reconstituted.
      - We are still reviewing some requests.
      - Increased costs for video recording commissions/closed captioning services
  - Village Manager’s Office
    - Minimal changes
      - Complete moving Assistant Village Manager expenses from Finance to Village Manager’s Office budget
      - Separated Human Resources from Assistant Village Manager position
      - Added Village Administrative Aide Position for increased workload

Administration & Public Affairs

- 2026 Budget Initiatives
  - Information Technology
    - Estimated increase
    - Continuing consolidation of department software costs into IT budget
    - Investments in software technologies to improve efficiencies and customer service:
      - Customer Relationship Management Software
      - BS&A ERP Software Implementation
      - Time and Attendance Software
      - Agenda Management Software
      - Recreation Software
    - Planning for Community Recreation Center
      - Temporary Staffing
      - Equipment Evaluation

Finance

$100,000 Benefits not previously allocated to Finance – 13% of expenses

Personnel costs account for 86% of the total expenses in the Finance Department's Budget

There are 3 expenses included under Contractual services: (11% of the Finance Department's budget)

- Audit – 83% of this line item
- Publishing of the Annual Treasurer's Report & Production services for utility billing

Community Development

- Personnel is 66.8% of the Community Development Budget
- Increase in Personnel due to increase in code enforcement services
- Economic Development Consultant added in this budget
- Deputy Director position is not being filled at this time

Community & Economic Development Special Projects

- Train car relocation
  - Donation from several partners including the car itself, transport, materials
  - Village responsible for cover, security system, interior remodel, historical plaque
- Branding & Identity Plan
  - Create Village standards including logos, fonts, colors used on all Village correspondence including print, media, etc.
  - Could also include gateway signage, wayfinding signage, streetscape furniture

Central Services

- This department has been restructured for FY 2026. The salaries for the Communications staff, the HR Manager, and the Payroll Analyst are now allocated to this department, (originally in the Village Manager's department) as these roles provide support across all divisions within the Village.
- Risk management coverage is expected to increase approximately 15-20%
  - Budgeted for $1,238,034 (depending on annual financial audit)
    - Currently working with a broker to review other options
- Added new Software to track claims and employee evaluations
- Changing our scheduling program from Time-Pro to UKG
- Changing our FOIA Program from GovQA to Civil Plus
- Implementing and EAP Program ($2,000)

Who we are?

- One Chief-Two Deputy Chiefs
- Six Patrol Sergeants/ /One Training Supervisor /One Detective Sergeant
- * Twenty One Patrol Officers/ One Federal Assigned Detective / Six Detectives
- Four Part Time Officers
- Two Full time CSO- Two PT CSO
- One Records Supervisor-Six Records Clerks
- One Evidence Custodian FT

Major Causes of Budgetary Increases

SALARY INCREASES

SPIRALING EQUIPMENT/ VENDOR COSTS

TRAINING HOURS DUE TO THE SAFE-T ACT

BUDGET INCREASE

- 2026 Supervisor Union Negotiation 5.5% (3.25% cola increase plus equity adjustment 2.25% increase)
- 2026 Patrol Officer Union Negotiation 7% (3.25% cola increase plus equity adjustment 3.75% increase)
- 2026 AFSCME 3.25% increase additionally adjustment in classification(s)
- Department's estimated cost per Officer = $2,550 annually (Based on 2026 Average Salary)
- Total Cost = 39 Officers X $2,550 = $99,450
- These costs apply to new training mandated

New Equipment/ Facilities Requests

Three Squad Cars

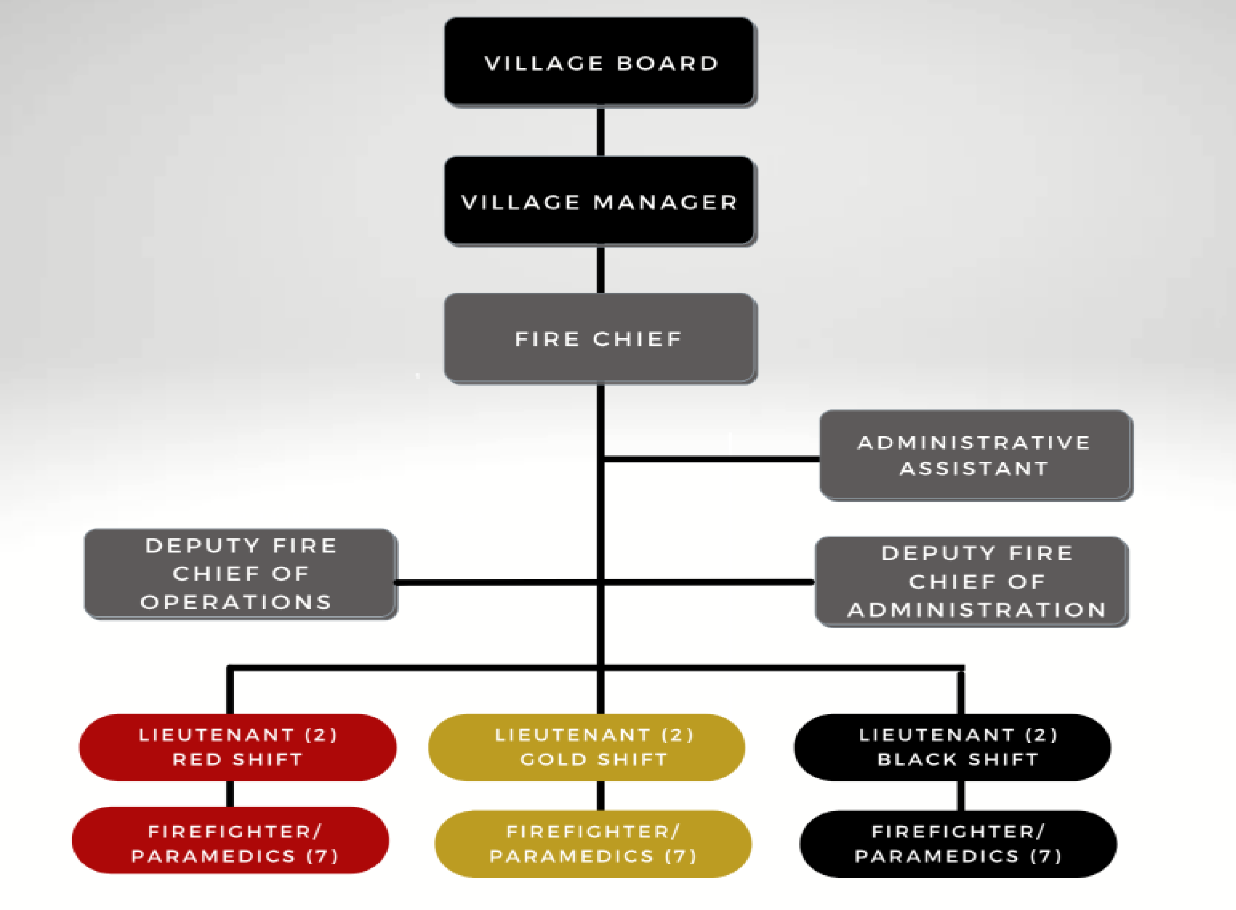
One Admin Car

From Fund 11 - Capital

FIRE BUDGET – STATIONS & PERSONNEL

Fire Station #81 - 1440 S. Ardmore Ave.

Fire Station #82 - 102 W. Plymouth Ave.

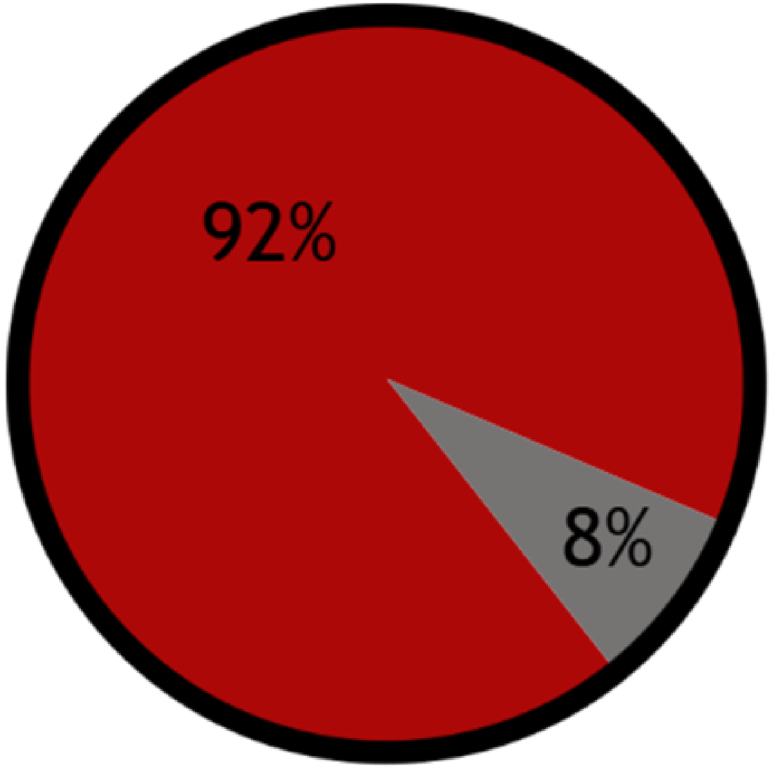


FIRE BUDGET – DIVISION CONSOLIDATION

Implemented a streamlined budget format to simplify financial tracking, improve clarity, and enhance the decision-making process

Previous Divisions	New Division
211 – Administration 212 – Prevention/Protection 232 – Ambulance Operations	211 – Fire

FIRE BUDGET - BREAKDOWN



SALARIES & BENEFITS

This includes salaries, pension contributions, insurance contributions, and contractual obligations.

OPERATIONAL EXPENSES

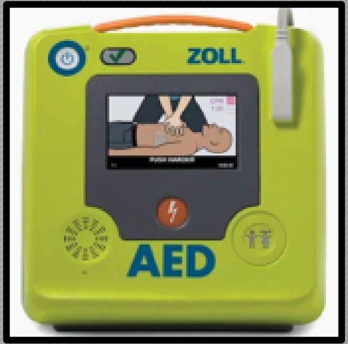
This includes fire equipment, DU-COMM fees, training, public education, maintenance, and supplies to operate two fire stations.

FIRE BUDGET – ADDITIONAL STAFFING

ADDITION OF 3 FULL-TIME FIREFIGHTER/PARAMEDICS

- Increase the chances of having at least a partially staffed engine if the ambulance is on a call
- Addresses the Union's safety concerns
- **Initial Estimated Cost:** $232,212 + benefits
- **Funding Option:** Increase ambulance fees to the full cost report

FIRE BUDGET - EQUIPMENT



Village AEDs

Final Replacement Purchase 3 of 3

Lifepak 35 Cardiac Monitors (2)

Stryker Powered Stair Chairs (2)

FIRE BUDGET – FUTURE CONSIDERATIONS

CY 2027

- Medic 80 Ambulance Replacement
  - *Ordered 2024 → Delivery 2027*
- Medic 80 Stryker Cot & Load System
- Officer 82 Vehicle Replacement

CY 2029

- Medic 81 Ambulance Replacement
  - *Order 2026 → Delivery 2029*
- Medic 81 Stryker Cot & Load System

FIRE BUDGET - CONCLUSION

The Villa Park Fire Department strives to continue providing the highest level of service to the community while acting in a financially responsible manner.

Department of Public Works

- 34 - Full Time Employees
- Up to 8 - Seasonal Employees for Operations
- 2 – Engineering Interns

- Requested positions
  - 1 Additional utility maintenance
  - 1 Additional street maintenance
  - 1 Arborist

Public Works
Fund 10-180 – Garage (FLEET)

- Total Expenses - $959,436
- Personnel - $407,100 (42% of expenses)
- Increase in Parts Budget to $150,000 (35% increase) due to increase in pricing
- Increase in Gas and Diesel Budget to $310,000 (7% increase)
- Overall Budget approximately same as 2025 Budget

Public Works
Fund 10-190 – Engineering

- Total Expenses $522,660
- Personnel - $470,160 (90% of expenses) moved back from Fund 60
- Training for Conferences and maintain P.E. licenses

Public Works
Fund 10-240- Garbage

- The curbside collection and disposal of household solid waste, brush, and recyclable materials from single-family residences and multi-family dwellings of less than four units.
- LRS contract with annual 5% increase in set fee which expires in 2028
- Electronic Recycling every 3rd Saturday of the Month – New Vendor in 2025
  - 40% reduction in cost of service from previous vendor
- Cost of billing has been reduced with switch to BS&A

- Overall Budget $1,980,000 (projected overall 3% increase)

Public Works – Streets and Forestry
Fund: 10-521 Public Works
Combined Funds 10-251 PW Admin, 10-255 Traffic, 10-256 PW Storm, 10-257 PW Street Maintenance, and 10-258 PW Forestry

- Total Expenses - $1,983,358
- Personnel moved back from Fund 60
  - $1,540,758 total cost (78% of total expenses)
  - Includes cost for promotions and proposed additional laborer
- Motor Fuel Eligible Expenses moved to Fund 32 - MFT
- Contractual Tree Trimming - $200,000
- Contractual Tree Planting 150 trees- $60,000

Capital Building and Grounds Fund: 11

Revenue

- General Fund Backed
- DCEO State Grants - $225,000

Capital Expenses –$3.687 Million

- Fire
  - Fire Station 81 (Board Approved) - $1.2 Million
  - Fire Station 82 Improvements - $780,000
- Police-
  - Perimeter Fence - $300,000
  - Interior Renovations – $125,000
- Parks
  - Lufkin Landscape - $200,000
  - Lions Baseball Field - $300,000
- Public Works & Community Development
  - Generator Replacement - $70,000
  - AC Unit- $75,000
- Village Hall
  - Interior Renovations - $50,000
  - Plumbing Improvements - $50,000

TIF 7 – St. Charles Road

- Projects included:
  - Design and construction of additional Village visitor parking on Home Avenue
  - Design of water main lining on St. Charles Road
- Façade, Tenant, and Site Improvement Grants budgeted (1 each at maximum $25,000 match)
- Land acquisition budgeted for opportunities identified with consultant

TIF 6 – North Avenue

- Projects included:
  - Finishing the engineering of the W. Terrace alley (west of Ardmore)
  - Construction of the W. Terrace alley
  - Patching of the North Metra Lot
  - Resurfacing of the South Metra Lot
  - Marketing signage within the district
- Land acquisition budgeted for opportunities identified with consultant

TIF 5 - Kenilworth

- Projects included:
  - Remaining engineering of the connection between Park Boulevard to the Prairie Path and Museum
  - Construction of the connection between Park Boulevard to the Prairie Path/Museum and changes to the parking lot
  - Marketing signage for Old Town
- Façade, Tenant, and Site Improvement Grants budgeted (1 each at maximum $25,000 match)
- Payment to Kenilworth Townhomes included
- Land acquisition budgeted for opportunities identified with consultant

TIF 4 – Old St. Charles Road

TIF closed and all funds will be transferred at the end of 2025

TIF 3 – North Avenue

- Projects included:
  - Design of North Avenue frontage road
  - Demolition of acquired properties including the Wawak property acquired in 2025
  - Fencing of the Public Works yard
  - Engineering and construction of a detention basin south of Byer Rabbit
  - Improvements to the Ellsworth drainage ditch adjacent to the proposed Belle Tire
- Façade, Tenant, and Site Improvement Grants budgeted (3 each at maximum $25,000 match)
- Land acquisition budgeted for opportunities identified with consultant (remediation of property also included)

Public Works Motor Fuel Tax Fund: 32

Revenue

- Allocation from IDOT- $980,000
- Interest - $100,000
- Fund Balance - $848,187

Operating Expenses - $346,500

- Purchase of Salt - $112,000
- Purchase of materials - $74,500
- Purchase of Steet Lights and Electricity - $130,000

Capital Expenses –$1.405 Million

- Park Ave (Ardmore to Cornell)- $575,000
- Street Resurfacing - $500,000
  - Adams from Ardmore to Summit
  - Frank from Summit to Grant
- Village Share of the IL 64 Signal Modernization - $330,000

Hotel / Motel Tax
Fund 24

- The Village's tax rate is 5% of the total gross rental receipts for businesses renting or leasing rooms. The cap for this tax is 6%.
- This tax can be used for various purposes, including promoting tourism and conventions within the Municipality and attracting nonresident overnight visitors.
- The Village has historically used these funds to subsidize the Parks department
- The average amount collected is between $105k - $155K annually

NEDSRA
Fund 34

- We pay into yearly $177,574 (varies minimally year to year)
- Capital Projects
  - Engineered Wood Fiber reimbursement of $10,000
  - ADA Transition Plan (every 10 years; last one done in 2013) update every 5 years - $22, 820
- Projects can be reimbursed through this Fund
- Serves over 140 residents of Villa Park

Recreation
Fund 35

- VPRC GL accounts have been moved from Fund 41 to Fund 35
- Payment 3 of 5 for fitness center equipment $38,800
- Shade umbrella for roof terrace $6,000
- Merging Summer programs with Fall, Winter & Spring programs
- Increase in revenue due to fitness center membership
- Created Summer Concert series account

Parks
Fund 36

- Addition of a Foreman for the Parks Department
- Other Contractual Services
    - Twin Lakes Native Area Management $30,000
    - North Ave Streetscape Maintenance $15,000
    - Landscaping Maintenance $15,000
    - Portable Toilets $20,000

Pool
Fund 41

- Non – Capital Outlay
  - Replace Lane Line Reel and Cover $5,500
  - Replace safety training equipment $4,500
- Bath house underground plumbing improvements
- Bath house electrical improvements

Capital Requests
Parks & Recreation (Fund 11)

- Lufkin Park Landscape Screenings Project
- Lions Park Ball field Renovation Project
- Prairie Path Train Car Donation Project
- Police Department Lot Security Fencing Project
- ComEd Grant Lighting Upgrade Projects at Police and Public Works
- Parks Department Office Workspace Improvements and Restroom Renovation

Public Works Street Improvement Fund: 60

Revenue - $2.572 Million

- Sales Tax - $2.170 Million
- State Grants - $250,000
- Interest – varies
- Fund Balance Referendum -
- Fund Balance Sales Tax -

Capital Expenses Non-Referendum - $3.863 Million

- Engineering Services - $2.258 Million
  - Ardmore Ave, Villa Ave, Villa Ave Bridge, Michigan and Iowa (Plymouth to Ridge), and Maintenance Projects
- Construction- $1.525 Million
  - Public Works Yard Improvement, portions of Harvard (Jackson to Madison), Yale, Washington Separation Sect. 2 (pending IEPA Loan), and Westmore & Wisconsin (Pending IEPA Loan)

Capital Expenses Referendum –$3.195 Million

- Engineering Services - $555,400
  - Jackson (Addison to Ardmore), Yale (Jackson to Madison), Westmore and Wisconsin.
- Construction – $2.625 Million
  - Jackson (Addison to Ardmore), Yale (Jackson to Madison), and Washington Separation Section 2 (pending IEPA Loan), and Westmore and Wisconsin (pending IEPA loan)

Capital Equipment Replacement Fund: 65

Revenue

- Debit Service Bonds - $267,000
- General Fund Backed

Lease Payments- $341,800

- Enterprise Lease - $185,000
- BMO Harris Lease - $156,800

Capital Expenses –$1.113 Million

- Single Axial Plow Truck (Board Approved 2024) - $726,000
- 3 Front Line Squads
- 1 Extend Cab Pickup Truck
- 1 SUV Replacement for PW
- 1 SUV Replacement for Fire
- Compact Mini-Excavator for PW/Utilities
- Power Stair Chair Replacement for Fire (refunded from previous purchase)

Public Works Stormwater Fund: 68

Revenue

- Storm water Fee - $583,000
- Capital Fund Transfer
- Grant Reimbursement
- Cost Share with Residents – 50% of Drainage Assistance Program
- Storm water Detention Buyout fees - Pending Economic Development Projects
- Permit Review fees

Operations - $158,700

- Operations - 24% increase from previous year
  - Increase in Native Planting Maintenance Budget w/ addition of Jackson Pond

Capital Expenses –$758,000

- Drainage Assistance Program $75,000
- Stormwater Improvements – Ellsworth Ditch improvement
- Yale Ave. (Jackson to Madison)

Public Works Water Fund: 82

Revenue

- User Charges - $6.488 Million
- Lead Service Replacement Participation- $100,000
- Permit Fee & Meter Install – Various ($27,000)
- Utility Sales Tax Transfer - $435,000 (amount may change

Operating Expenses - $5.386 Million

- Operations - $1.986 Million
  - Personal - $835,816 (42% of operational expenses)
  - IEPA Loan Repayment (1 Loan) - $65,640
- Purchase of Water - $3.4 Million

Capital Expenses –$1.515 Million

- Lead Service Investigation and Replacement - $275,000
- Cornell Revisor Repairs - $575,000
- Capital Items Non-Infrastructure
  - Increase in material cost for in-house replacements
  - System wide meter replacement of SR-II meters to iPerl/Omni meters & battery replacements on Omni meters

Public Works Wastewater Fund: 83

Revenue

- User Charges - $2.304 Million
- Combined sewer separation fee funding - $470,000
- IEPA Loans - $6.052 Million (Pending approval)
  - Combined Sewer Separation
  - Master Plan Sewer Rehab Projects
- Utility sales tax transfers – $975,000 (amount may change)

Operating Expenses - $2.070 Million

- Maintenance of collection system
- Personnel- $869,011 (42% of operational expenses)
  - Includes cost for additional laborer
- Continue IEPA loan repayments (6 loans) - $555,060

Capital Expenses –$7.732 Million

- Sewer Reimbursement Program
- Supervisory Control And Data Acquisition (SCADA) System Upgrades
- Wet Weather Flow Treatment Facility and CSO Improvements
- Washington Sewer Separation Phase 2 - Pending IEPA Loan
- Wisconsin (Washington to Kenilworth) & Westmore (St. Charles to Tracks) – Pending IEPA Loan

MEMORANDUM

TO:	Village Board of Trustees
FROM:	Ryan Morton, Village Attorney
DATE:	October 20, 2025
SUBJECT:	An Ordinance of the Village of Villa Park, DuPage County, Illinois, Amending Article III of Chapter 3 of the Villa Park Municipal Code to Create Class IIII, LLLL, and ZZZZ Liquor Licenses And Regulate Liquor License Operations.

RECOMMENDED ACTION:
This is an ordinance amending Article III of Chapter 3 of the Villa Park Municipal Code to create three new classes of liquor licenses and revise certain regulations involving liquor license operations. This ordinance is a trustee initiative, proposed in writing by Trustee Kozar and seconded by Trustee Konstatos. This is a first reading.

BACKGROUND:
At its October 13, 2025 regular meeting, the Village Board considered a recommendation by the Local Liquor Control Commission to increase annual fees for certain liquor licenses. Following an amendment on the floor, the Village Board approved an ordinance that further increased those pour license fees, but only for liquor licenses that also allow video gaming. The approved ordinance did not increase the fees for AAAA (tavern) or EEEE (restaurant) liquor licenses, which prohibit video gaming. Trustee Kozar proposes the creation of three other liquor license classes that prohibit video gaming, with fees consistent with current fees for comparable licenses. The other changes in this ordinance ensure consistency with these new licenses and incorporate statutory regulations.

DISCUSSION:
Most of the changes in this ordinance simply create three new liquor license classes. Other changes to classifications and tables were simply to create administrative consistency. The three new classes are IIII (restaurant sit-down bars), LLLL (banquet facilities), and ZZZZ (family recreation and entertainment centers). These on-site consumption licenses are identical to the I, L, and Z licenses, respectively, except that they prohibit video gaming.

Section 10 of the ordinance contains the only changes not related to those three new license classifications. The Illinois Video Gaming Act (230 ILCS 40/65) was amended in the past few years to require that terminal operators pay half the terminal fee for video gaming terminals (with licensed establishments paying the other half). This will ensure that the Village Code matches the statute. This Section also adds a requirement that an owner, manager, or employee over the age of 21 must be present during all hours of operation of video gaming terminals. This change ensures consistency with other regulations that require employees to be 21 years of age to serve alcohol at a licensed establishment.

ORDINANCE NO. ______

AN ORDINANCE OF THE VILLAGE OF VILLA PARK, DUPAGE COUNTY, ILLINOIS, AMENDING ARTICLE III OF CHAPTER 3 OF THE VILLA PARK MUNICIPAL CODE TO CREATE CLASS IIII, LLLL, AND ZZZZ LIQUOR LICENSES AND REGULATE LIQUOR LICENSE OPERATIONS

WHEREAS, the Village of Villa Park (the "Village") is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State of Illinois; and,

WHEREAS, the Village President and Board of Trustees of the Village of Villa Park (the “Corporate Authorities”) are charged with the responsibility of regulating the sale and distribution of alcoholic liquor within the Village; and,

WHEREAS, Article IV of the Liquor Control Act of 1934, 235 ILCS 5/4-1, authorizes the Corporate Authorities to determine the number, kind and classification of licenses for the retail sale of alcoholic liquor; to determine the amount of the local license fees to be paid for the various kinds of licenses to be issued in the Village; to regulate or prohibit the presence of persons under the age of twenty-one (21) years on the premises of licensed retail establishments of various kinds and classifications where alcoholic liquor is drawn, poured, mixed or otherwise served for consumption on the premises; to prohibit any minor from drawing, pouring, or mixing any alcoholic liquor as an employee of any retail licensee; to prohibit any minor from at any time attending any bar and from drawing, pouring or mixing any alcoholic liquor in any licensed retail premises; and to establish such further regulations and restrictions upon the issuance of and operations under local licenses not inconsistent with law as the public good and convenience may require; and,

WHEREAS, the Corporate Authorities have determined that it is necessary to establish additional classifications of licenses for the retail sale of alcoholic liquor; and

WHEREAS, the Video Gaming Act, 230 ILCS 40/65, requires the cost of any fee for the operation of a video gaming terminal to be shared equally between the terminal operator and the applicable licensed establishment, licensed veterans establishment, or licensed fraternal establishment; and

WHEREAS, the Corporate Authorities find that it is desirable, necessary, and in the best interests of the residents of the Village to amend the Villa Park Municipal Code to create the new license classifications of IIII, LLLL, and ZZZZ to authorize establishments to sell alcoholic liquor at retail for on-premises consumption without video gaming; to establish and clarify operational conditions upon liquor licensees; and to clarify payment responsibilities for video gaming terminal operational fees to align with State law, all to promote the health, safety, and welfare of the residents of the Village and the general public.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Villa Park, DuPage County, Illinois, as follows:

Section 1: The facts and statements contained in the preambles to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

Section 2: Section 3-303 ("Classification") of Article III ("Licenses") of Chapter 3 ("Alcoholic Liquor") of the Villa Park Municipal Code is hereby amended by deleting the following stricken language and adding the underlined language to read, as follows:

Sec. 3-303. – Classification.

Village retail alcoholic liquor licenses are hereby divided into classes as follows:

(a) ~~*Class AAA—Tavern, beer and wine only:* Class AAA licenses shall authorize the sale at retail of beer and wine only to patrons for consumption on the premises described in the license and the sale of beer and wine at retail in original packages for consumption off the premises.~~ *Class A—Tavern, restricted:* Class A licenses shall authorize the sale at retail of alcoholic liquors for consumption on the premises described in the license but no sales of any alcoholic beverages for consumption off the premises.

(b) *Class AA—Tavern, unrestricted:* Class AA licenses shall authorize the sale at retail of alcoholic liquors for consumption on the premises described in the license and the sale of any alcoholic liquor at retail in original packages for consumption off the premises.

(c) ~~*Class A—Tavern, restricted:* Class A licenses shall authorize the sale at retail of alcoholic liquors for consumption on the premises described in the license but no sales of any alcoholic beverages for consumption off the premises.~~ *Class AAA—Tavern, beer and wine only:* Class AAA licenses shall authorize the sale at retail of beer and wine only to patrons for consumption on the premises described in the license and the sale of beer and wine at retail in original packages for consumption off the premises.

(d) *Class AAAA-Tavern, unrestricted.* Class AAAA licenses shall prohibit video gaming terminals but shall authorize the sale at retail of alcoholic liquors for consumption on the premises described in the license and the sale of any alcoholic liquor at retail in original packages for consumption off the premises.

(~~d~~e) *Class B—Package:* Class B licenses shall authorize the sale at retail of alcoholic liquor in original packages only, but not for consumption on the premises where sold.

(~~e~~f) *Class C—Club:* Class C licenses shall authorize the sale at retail of alcoholic liquors by a bona fide social or fraternal organization or club organized under the laws of the state, and not for pecuniary profit, solely for the promotion of some common object other than the sale or consumption of alcoholic liquors, to its members, their guests, and/or functions officially sanctioned by the organization or club, for consumption with the premises maintained by the club.

(~~f~~g) *Class D—Full package, grocery or drug store:* Class D licenses shall authorize the sale at retail of alcoholic liquors, and only in the original packages, by persons engaged in the sale of foods and foodstuffs, commonly known as grocers or groceries and only as an incident to such drug or grocery business and not to be consumed on the premises described in the license.

(~~g~~h) *Class D-1—Full package, convenience store:* Class D-1 licenses shall authorize the sale at retail of alcoholic liquors on the premises specified in their original package and not for consumption on the premises of a retail establishment commonly known as a convenience store subject to the following conditions and restrictions:

(1) That the premises shall be a convenience store which primarily sells food, beverages and convenience items often in conjunction with other uses such as a filling station or restaurant which other uses shall be considered the principal use,

(2) The total floor and cooler space dedicated for the display of alcoholic liquor is limited to not more than twenty (20) percent of the gross floor area of the convenience store,

(3) The display area of alcoholic beverages shall be compact and confined in a single area approved by the local liquor control commissioner,

(4) Wine and spirits shall not be sold in containers less than 750 ml,

(5) Beer shall not be sold in quantities of less than four (4) cans or bottles to any customer,

(6) Each transaction for the sale of alcoholic liquor shall be with point-of-sale equipment that shall scan the identification of the customer as to verify age,

(7) Window signs used for advertising the sale of alcoholic liquor shall be limited to twenty (20) percent of the permitted total widow sign area.

(~~h~~i) *Class EE—Restaurant, restricted, beer and wine only:* Class EE licenses shall authorize the sale at retail in restaurants of beer and wine only to patrons at tables on the premises described in said license. Patrons are to be served only if they are seated at a table. The alcoholic beverages are to be consumed only in the portion of the premises described in the license in which food is ordered and served to patrons, and then only as part of the food ordered by and served to said patrons provided that the sale of liquor produces less than fifty (50) per cent of the total gross receipts for such restaurant.

(~~i~~j) *Class EEE—Restaurant, unrestricted:* Class EEE licenses shall authorize the sale at retail in restaurants of alcoholic liquors to patrons at tables on the premises described in said license. Patrons are to be served only if they are seated at a table. The alcoholic beverages are to be consumed only in the portion of the premises described in the license in which food is ordered and served to patrons, and then only as part of the food ordered by and served to said patrons provided that the sale of liquor produces less than fifty (50) percent of the total gross receipts for such restaurant.

(~~i-1~~) ~~*Class AAAA-Tavern, unrestricted.* Class AAAA licenses shall prohibit video gaming but shall authorize the sale at retail of alcoholic liquors for consumption on the premises described in the license and the sale of any alcoholic liquor at retail in original packages for consumption off the premises.~~

(~~j~~k) *Class EEEE—Restaurant, Unrestricted.* Class EEEE licenses shall prohibit video gaming terminals but shall authorize the sale at retail in restaurants of alcoholic liquors to patrons at tables on the premises described in said license. Patrons are to be served only if they are seated at a table. The alcoholic beverages are to be consumed only in the portion of the premises described in the license in which food is ordered and served to patrons, and then only as part of the food ordered by and served to said patrons provided that the sale of liquor produces less than fifty (50) percent of the total gross receipts for such restaurant.

(~~k~~l) *Class G—Special events, by the day:* Class G licenses shall authorize the sale at retail of beer and wine only by a bona fide educational, fraternal, political, civic, religious, or nonprofit organization only, and only on special occasions, and only for consumption on the premises described in the license, and only on the specific dates designated in the license. Such license may be issued by the local liquor control commissioner, but only upon evidence of proper liquor liability insurance coverage.

(~~l~~m) *Class H—Package, grocery or drug store:* Class H licenses shall authorize the sale at retail of beer and wine only, and only in original packages, and in no event to be consumed on the premises described in the application of said license.

(~~m~~n) *Class I—Restaurant sit-down bar, unrestricted:* Class I licenses shall authorize the sale at retail of alcoholic liquor in restaurants to patrons, the same to be consumed by patrons only at tables or at a bar on the premises described in said license. Patrons are to be served only if they are seated at a table or at a bar.

(o) *Class IIII—Restaurant sit-down bar, unrestricted:* Class IIII licenses shall prohibit video gaming terminals but shall authorize the sale at retail of alcoholic liquor in restaurants to patrons, the same to be consumed by patrons only at tables or at a bar on the premises described in said license. Patrons are to be served only if they are seated at a table or at a bar.

(~~n~~p) *Class J—Municipal and/or park district, restricted:* Class J licenses shall authorize the retail sale of alcoholic liquors on the premises owned wholly or jointly by municipalities and/or park districts under their corporate powers to contract or otherwise associate pursuant to Article VII of the 1970 Illinois Constitution and/or the Park District Code (Chapter 105, Section

1-1 et seq., of the Illinois Revised Statutes of 1977) in connection with the operation of an established food service facility during time when food is dispensed for consumption of the premises.

(~~o~~q) *Class K*—Class K licenses shall authorize the holder thereof to offer to the patrons of the licensed establishment, for the purpose of tasting or sampling, various and sundry different products of alcoholic liquor, free of cost. Such license shall be valid for only one (1) day and may be issued by the local liquor control commissioner upon evidence of proper insurance coverage, the amount to be determined at the discretion of the local liquor control commissioner. Further, Class K licenses may only be issued to licensees holding one (1) of the following other licenses authorized by this section: Class B, Class D, Class J, and Class H.

(~~p~~r) *Class K-1*—Class K-1 licenses shall authorize the holder of a such license to offer to customers of an establishment, that either (i) is not licensed to sell alcoholic liquor or (ii) is licensed only to sell packaged beer and wine for consumption off the premises, one (1) or more drinks for sampling purposes, free of cost, provided the total quantity of the sampling package, regardless of the number of containers in which the alcoholic liquor is being served, does not exceed one (1) ounce of distilled spirits; seven (7) one (1) ounce tastings or one (1) eight (8) ounce glass of wine; or sixteen (16) ounces of beer. In any event, all provisions of section 3-416 shall apply to an on-premises retail licensee that conducts product sampling, and no more than one (1) sampling package shall be provided to a patron each day.

(~~q~~s) *Class L*—Class L ~~L~~licenses shall authorize the retail sale of alcoholic liquor for consumption on premises described in the license where the business is that of a banquet facility. A banquet facility is any place kept, used, maintained, advertised or held out as a place where a prearranged private party, function or event for a specific social or business occasion may be held, either by invitation or reservation and not open to the general public, where the guests in attendance are served in a room designated and used exclusively for a private party, function or event, and where prepared meals and alcoholic beverages are sold pursuant to a contract.

(t) *Class LLLL*—Class LLLL licenses shall prohibit video gaming terminals but shall authorize the retail sale of alcoholic liquor for consumption on premises described in the license where the business is that of a banquet facility. A banquet facility is any place kept, used, maintained, advertised or held out as a place where a prearranged private party, function or event for a specific social or business occasion may be held, either by invitation or reservation and not open to the general public, where the guests in attendance are served in a room designated and used exclusively for a private party, function or event, and where prepared meals and alcoholic beverages are sold pursuant to a contract.

(~~r~~u) *Class Z—Family recreation and entertainment center:* ~~A~~ Class Z licenses shall authorize the sale of alcoholic liquor to patrons in the licensed premises where the premises are used for a family recreation and entertainment center business, subject to the following terms and conditions:

(1) Alcoholic liquor shall be ordered only in the designated alcohol service area, and alcoholic liquor shall be consumed only in the designated alcohol service area of the premises;

(2) The licensee shall provide both physical limitations and employee supervision to prevent ordering or consumption of alcoholic liquor out of the designated alcohol service area; and

(3) The designated alcohol service area shall be delineated on a floor plan on file with and approved by the liquor commissioner, together with a plan to limit service outside of the designated alcohol service area of the premises.

(v) *Class ZZZZ—Family recreation and entertainment center:* Class ZZZZ licenses shall prohibit video gaming terminals but shall authorize the sale of alcoholic liquor to patrons in the licensed premises where the premises are used for a family recreation and entertainment center business, subject to the following terms and conditions:

(1) Alcoholic liquor shall be ordered only in the designated alcohol service area, and alcoholic liquor shall be consumed only in the designated alcohol service area of the premises;

(2) The licensee shall provide both physical limitations and employee supervision to prevent ordering or consumption of alcoholic liquor out of the designated alcohol service area; and

(3) The designated alcohol service area shall be delineated on a floor plan on file with and approved by the liquor commissioner, together with a plan to limit service outside of the designated alcohol service area of the premises.

"Restaurant" as that term is used in any of the provisions of this or any other section relating to alcoholic liquor shall have the same meaning as defined in the 235 ILCS 5/1-3.23.

Restriction. No "restaurant" license shall be issued or reissued unless the sale of liquor produces less than fifty (50) percent of the total gross receipts for any such restaurant.

Section 3: Section 3-309.1 ("BASSET Training Required") of Article III ("Licenses") of Chapter 3 ("Alcoholic Liquor") of the Villa Park Municipal Code is hereby amended by deleting the following stricken language and adding the underlined language to read, as follows:

Sec. 3-309.1. – BASSET training required.

* * *

(b) Except as provided in subsection (c), each new and renewal application for a Class A, AA, AAA, AAAA, B, D, D-1, K, K-1, EE, EEE, EEEE, F, H, I, IIII, L, LLLL, ~~and~~ Z, and ZZZZ liquor license shall be accompanied with proof of completion of a BASSET program for all persons who sell or serve alcoholic beverages, all management personnel working on premises, and anyone whose job description entails the checking of identification for the purchase of alcoholic beverages pursuant to that license.

* * *

Section 4: Section 3-313 ("Number of Licenses") of Article III ("Licenses") of Chapter 3 ("Alcoholic Liquor") of the Villa Park Municipal Code is hereby amended by deleting the following stricken language and adding the underlined language to read, as follows:

Sec. 3-313. – Number of licenses.

(a) There shall be in effect at any one time no more than the number of licenses indicated below:

Class	**Maximum Number**
AAAA	0
AAA	3
AA	10
A	4
B	7
C	1
D	9
D-1	6
EEEE	1
EEE	4
EE	10
F	0
G	Issued at the discretion of the local liquor commissioner

H	4
IIII	0
I	10
J	1
K	Issued at the discretion of the local liquor commissioner
K-1	1
LLLL	0
L	0
ZZZZ	0
Z	1

* * *

Section 5: Section 3-314 ("Original Issuance Fee") of Article III ("Licenses") of Chapter 3 ("Alcoholic Liquor") of the Villa Park Municipal Code is hereby amended by deleting the following stricken language and adding the underlined language to read, as follows:

Sec. 3-314. – Original issuance fee.

(a) The original issuance fee for all liquor licenses within the village shall be as hereinafter set forth:

Class of License	**Definition**	**Original Issuance Fee**
AAAA	*Class AAAA-Tavern, unrestricted*. Class AAAA licenses shall prohibit video gaming but shall authorize the sale at retail of alcoholic liquors for consumption on the premises described in the license and the sale of any alcoholic liquor at retail in original packages for consumption off the premises.	$1,900.00
AAA	Tavern, beer and wine only: Class AAA licenses shall authorize the sale at retail of beer and wine only to patrons for consumption on the premises described in the license and the sale of beer and wine at retail in original packages for consumption off the premises.	$1,900.00
AA	Tavern, unrestricted: Class AA licenses shall authorize the sale at retail of alcoholic liquors for consumption on the premises described in the license and the sale of any alcoholic liquor at retail in original packages for consumption off the premises.	$3,000.00

A	Tavern, restricted: Class A licenses shall authorize the sale at retail of alcoholic liquors for consumption on the premises described in the license but no sales of any alcoholic beverages for consumption off the premises.	$2,500.00
B	Package: Class B licenses shall authorize the sale at retail of alcoholic liquor in original packages only, but not for consumption on the premises where sold.	$2,500.00
C	Club: Class C licenses shall authorize the sale at retail of alcoholic liquors by a bona fide social or fraternal organization or club organized under the laws of the state, and not for pecuniary profit, solely for the promotion of some common object other than the sale or consumption of alcoholic liquors, to its members, their guests, and/or functions officially sanctioned by the organization or club, for consumption with the premises maintained by the club.	$750.00
D	Full package, grocery or drug store: Class D licenses shall authorize the sale at retail of alcoholic liquors, and only in the original packages, by persons engaged in the sale of foods and foodstuffs, commonly known as grocers or groceries and only as an incident to such drug or grocery business and not to be consumed on the premises described in the license.	$2,400.00
D-1	Full package, convenience store: Class D-1 licenses shall authorize the sale at retail of alcoholic liquors on the premises specified in their original package and not for consumption on the premises of a retail establishment commonly known as a convenience store subject to the following conditions and restrictions: 1. That the premises shall be a convenience store which primarily sells food, beverages and convenience items often in conjunction with other uses such as a filling station or restaurant which other uses shall be considered the principal use; 2. The total floor and cooler space dedicated for the display of alcoholic liquor is limited to not more than twenty (20) percent of the gross floor	$2,100.00

	area of the convenience store; 3. The display area of alcoholic beverages shall be compact and confined in a single area approved by the local liquor control commissioner; 4. Wine and spirits shall not be sold in containers less than seven hundred fifty (750) ml; 5. Beer shall not be sold in quantities of less than four (4) cans or bottles to any customer; 6. Each transaction for the sale of alcoholic liquor shall be with point-of-sale equipment that shall scan the identification of the customer as to verify age; 7. Window signs used for advertising the sale of alcoholic liquor shall be limited to twenty (20) percent of the permitted total window sign area.	
EEEE	Restaurant, Unrestricted: Class EEEE licenses shall prohibit video gaming but shall authorize the sale at retail in restaurants of alcoholic liquors to patrons at tables on the premises described in said license. Patrons are to be served only if they are seated at a table. The alcoholic beverages are to be consumed only in the portion of the premises described in the license in which food is ordered and served to patrons, and then only as part of the food ordered by and served to said patrons provided that the sale of liquor produces less than fifty (50) percent of the total gross receipts for such restaurant.	$2,000.00
EEE	Restaurant, unrestricted: Class EEE licenses shall authorize the sale at retail in restaurants of alcoholic liquors to patrons at tables on the premises described in said license. Patrons are to be served only if they are seated at a table. The alcoholic beverages are to be consumed only in the portion of the premises described in the license in which food is ordered and served to patrons, and then only as part of the food ordered by and served to said patrons provided that the sale of liquor produces less than fifty (50) percent of the total gross receipts for such restaurant.	$2,500.00

EE	Restaurant, restricted, beer and wine only: Class EE licenses shall authorize the sale at retail in restaurants of beer and wine only to patrons at tables on the premises described in said license. Patrons are to be served only if they are seated at a table. The alcoholic beverages are to be consumed only in the portion of the premises described in the license in which food is ordered and served to patrons, and then only as part of the food ordered by and served to said patrons provided that the sale of liquor produces less than fifty (50) percent of the total gross receipts for such restaurant.	$2,000.00
G	Special events, by the day: Class G licenses shall authorize the sale at retail of beer and wine only by a bona fide educational, fraternal, political, civic, religious, or nonprofit organization only, and only on special occasions, and only for consumption on the premises described in the license, and only on the specific dates designated in the license. Such license may be issued by the local liquor control commissioner, but only upon evidence of proper liquor liability insurance coverage. No fee shall be charged for a Class G license issued by the local liquor control commissioner for a village-sponsored event.	$75.00 per day
H	Package, grocery or drug store: Class H licenses shall authorize the sale at retail of beer and wine only, and only in original packages, and in no event to be consumed on the premises described in the application of said license.	$2,000.00
IIIII	Restaurant sit-down bar, unrestricted: Class IIII licenses shall prohibit video gaming but shall authorize the sale at retail of alcoholic liquor in restaurants to patrons, the same to be consumed by patrons only at tables or at a bar on the premises described in said license. Patrons are to be served only if they are seated at a table or at a bar.	$2,750.00
I	Restaurant sit-down bar, unrestricted: Class I licenses shall authorize the sale at retail of alcoholic liquor in restaurants to patrons, the same to be consumed by patrons only at tables or at a bar on the premises described in said license. Patrons are to be served only if they are seated at a table or at a bar.	$2,750.00

J	Municipal and/or park district, restricted: Class J licenses shall authorize the retail sale of alcoholic liquors on the premises owned wholly or jointly by municipalities and/or park districts under their corporate powers to contract or otherwise associate pursuant to Article VII of the 1970 Illinois Constitution and/or the Park District Code (105 ILCS 1-1 et seq.) in connection with the operation of an established food service facility during time when food is dispensed for consumption of the premises.	No fee
K	Class K licenses shall authorize the holder thereof to offer to the patrons of the licensed establishment, for the purpose of tasting or sampling, various and sundry different products of alcoholic liquor, free of cost. Such license shall be valid for only one (1) day and may be issued by the local liquor control commissioner upon evidence of proper insurance coverage, the amount to be determined at the discretion of the local liquor control commissioner. Further, Class K licenses may only be issued to licensees holding one (1) of the following other licenses authorized by this section: Class B, Class D, Class J, and Class H.	$10.00 per day
K-1	Class K-1 licenses shall authorize the holder of a such license to offer to customers of an establishment, that either (i) is not licensed to sell alcoholic liquor or (ii) is licensed only to sell packaged beer and wine for consumption off the premises, one (1) or more drinks for sampling purposes, free of cost, provided the total quantity of the sampling package, regardless of the number of containers in which the alcoholic liquor is being served, does not exceed one (1) ounce of distilled spirits; seven (7) one-ounce tastings or one (1) eight-ounce glass of wine; or sixteen (16) ounces of beer. In any event, all provisions of section 3-416 shall apply to an on-premises retail licensee that conducts product sampling, and no more than one (1) sampling package shall be provided to a patron each day.	$1,000.00
LLLL	Banquet: Class LLLL licenses shall prohibit video gaming but shall authorize the retail sale of alcoholic liquor for consumption on premises described in the license where the business is that of a banquet facility. A banquet facility is any	$2,000.00

	place kept, used, maintained, advertised or held out as a place where a prearranged private party, function or event for a specific social or business occasion may be held, either by invitation or reservation and not open to the general public, where the guests in attendance are served in a room designated and used exclusively for a private party, function or event, and where prepared meals and alcoholic beverages are sold pursuant to a contract.	
L	Banquet: Class L licenses shall authorize the consumption on premises described in the license where the business is that of a banquet facility. A banquet facility is any place kept, used, maintained, advertised or held out as a place where a prearranged private party, function or event for a specific social or business occasion may be held, either by invitation or reservation and not open to the general public, where the guests in attendance are served in a room designated and used exclusively for a private party, function or event, and where prepared meals and alcoholic beverages are sold pursuant to a contract.	$2,000.00
ZZZZ	Family recreation and entertainment center: Class ZZZZ licenses shall prohibit video gaming but shall authorize the sale of alcoholic liquor to patrons in the licensed premises where the premises are used for a family recreation and entertainment center business, subject to the following terms and conditions: 1. Alcoholic liquor shall be ordered only in the designated alcohol service area, and alcoholic liquor shall be consumed only in the designated alcohol service area of the premises; 2. The licensee shall provide both physical limitations and employee supervision to prevent ordering or consumption of alcoholic liquor out of the designated alcohol service area; and 3. The designated alcohol service area shall be delineated on a floor plan on file with and approved by the liquor commissioner, together with a plan to limit service outside of the designated alcohol service area of the premises.	$2,700.00

Z	Family recreation and entertainment center: ~~A~~ Class Z licenses shall authorize the sale of alcoholic liquor to patrons in the licensed premises where the premises are used for a family recreation and entertainment center business, subject to the following terms and conditions: 1. Alcoholic liquor shall be ordered only in the designated alcohol service area, and alcoholic liquor shall be consumed only in the designated alcohol service area of the premises; 2. The licensee shall provide both physical limitations and employee supervision to prevent ordering or consumption of alcoholic liquor out of the designated alcohol service area; and 3. The designated alcohol service area shall be delineated on a floor plan on file with and approved by the liquor commissioner, together with a plan to limit service outside of the designated alcohol service area of the premises.	$2,700.00

* * *

Section 6: Section 3-316 ("Annual Fee") of Article III ("Licenses") of Chapter 3 ("Alcoholic Liquor") of the Villa Park Municipal Code is hereby amended by deleting the following stricken language and adding the underlined language to read, as follows:

Sec. 3-316. - Annual fee.

(a) The annual fee for liquor licenses in the village shall be as follows:

Class	**Definition**	**Annual Fee**
AAAA	*Class AAAA-Tavern, unrestricted*. Class AAAA licenses shall prohibit video gaming but shall authorize the sale at retail of alcoholic liquors for consumption on the premises described in the license and the sale of any alcoholic liquor at retail in original packages for consumption off the premises.	$1,900.00

AAA	Tavern, beer and wine only: Class AAA licenses shall authorize the sale at retail of beer and wine only to patrons for consumption on the premises described in the license and the sale of beer and wine at retail in original packages for consumption off the premises.	$5,700.00
AA	Tavern, unrestricted: Class AA licenses shall authorize the sale at retail of alcoholic liquors for consumption on the premises described in the license and the sale of any alcoholic liquor at retail in original packages for consumption off the premises.	$9,000.00
A	Tavern, restricted: Class A licenses shall authorize the sale at retail of alcoholic liquors for consumption on the premises described in the license but no sales of any alcoholic beverages for consumption off the premises.	$7,500.00
B	Package: Class B licenses shall authorize the sale at retail of alcoholic liquor in original packages only, but not for consumption on the premises where sold.	$2,500.00
C	Club: Class C licenses shall authorize the sale at retail of alcoholic liquors by a bona fide social or fraternal organization or club organized under the laws of the state, and not for pecuniary profit, solely for the promotion of some common object other than the sale or consumption of alcoholic liquors, to its members, their guests, and/or functions officially sanctioned by the organization or club, for consumption with the premises maintained by the club.	$750.00
D	Full package, grocery or drug store: Class D licenses shall authorize the sale at retail of alcoholic liquors, and only in the original packages, by persons engaged in the sale of foods and foodstuffs, commonly known as grocers or groceries and only as an incident to such drug or grocery business and not to be consumed on the premises described in the license.	$2,400.00
D-1	Full package, convenience store: Class D-1 licenses shall authorize the sale at retail of alcoholic liquors on the premises specified in their original package and not for consumption on the premises of a retail establishment commonly	$2,100.00

	known as a convenience store subject to the following conditions and restrictions: 1. That the premises shall be a convenience store which primarily sells food, beverages and convenience items often in conjunction with other uses such as a filling station or restaurant which other uses shall be considered the principal use; 2. The total floor and cooler space dedicated for the display of alcoholic liquor is limited to not more than twenty (20) percent of the gross floor area of the convenience store; 3. The display area of alcoholic beverages shall be compact and confined in a single area approved by the local liquor control commissioner; 4. Wine and spirits shall not be sold in containers less than seven hundred fifty (750) ml; 5. Beer shall not be sold in quantities of less than four (4) cans or bottles to any customer; 6. Each transaction for the sale of alcoholic liquor shall be with point-of-sale equipment that shall scan the identification of the customer as to verify age; 7. Window signs used for advertising the sale of alcoholic liquor shall be limited to twenty (20) percent of the permitted total window sign area.	
EEEE	Restaurant, Unrestricted: Class EEEE licenses shall prohibit video gaming but shall authorize the sale at retail in restaurants of alcoholic liquors to patrons at tables on the premises described in said license. Patrons are to be served only if they are seated at a table. The alcoholic beverages are to be consumed only in the portion of the premises described in the license in which food is ordered and served to patrons, and then only as part of the food ordered by and served to said patrons provided that the sale of liquor produces less than fifty (50) percent of the total gross receipts for such restaurant.	$2,000.00

EEE	Restaurant, unrestricted: Class EEE licenses shall authorize the sale at retail in restaurants of alcoholic liquors to patrons at tables on the premises described in said license. Patrons are to be served only if they are seated at a table. The alcoholic beverages are to be consumed only in the portion of the premises described in the license in which food is ordered and served to patrons, and then only as part of the food ordered by and served to said patrons provided that the sale of liquor produces less than fifty (50) percent of the total gross receipts for such restaurant.	$7,500.00
EE	Restaurant, restricted, beer and wine only: Class EE licenses shall authorize the sale at retail in restaurants of beer and wine only to patrons at tables on the premises described in said license. Patrons are to be served only if they are seated at a table. The alcoholic beverages are to be consumed only in the portion of the premises described in the license in which food is ordered and served to patrons, and then only as part of the food ordered by and served to said patrons provided that the sale of liquor produces less than fifty (50) percent of the total gross receipts for such restaurant.	$6,000.00
G	Special events, by the day: Class G licenses shall authorize the sale at retail of beer and wine only by a bona fide educational, fraternal, political, civic, religious, or nonprofit organization only, and only on special occasions, and only for consumption on the premises described in the license, and only on the specific dates designated in the license. Such license may be issued by the local liquor control commissioner, but only upon evidence of proper liquor liability insurance coverage. No fee shall be charged for a Class G license issued by the local liquor control commissioner for a village-sponsored event.	$75.00 per day
H	Package, grocery or drug store: Class H licenses shall authorize the sale at retail of beer and wine only, and only in original packages, and in no event to be consumed on the premises described in the application of said license.	$2,000.00

IIIII	Restaurant sit-down bar, unrestricted: Class IIII licenses shall prohibit video gaming but shall authorize the sale at retail of alcoholic liquor in restaurants to patrons, the same to be consumed by patrons only at tables or at a bar on the premises described in said license. Patrons are to be served only if they are seated at a table or at a bar.	$2,750.00
I	Restaurant sit-down bar, unrestricted: Class I licenses shall authorize the sale at retail of alcoholic liquor in restaurants to patrons, the same to be consumed by patrons only at tables or at a bar on the premises described in said license. Patrons are to be served only if they are seated at a table or at a bar.	$8,250.00
J	Municipal and/or park district, restricted: Class J licenses shall authorize the retail sale of alcoholic liquors on the premises owned wholly or jointly by municipalities and/or park districts under their corporate powers to contract or otherwise associate pursuant to Article VII of the 1970 Illinois Constitution and/or the Park District Code (105 ILCS 1-1 et seq.) in connection with the operation of an established food service facility during time when food is dispensed for consumption of the premises.	No fee
K	Class K licenses shall authorize the holder thereof to offer to the patrons of the licensed establishment, for the purpose of tasting or sampling, various and sundry different products of alcoholic liquor, free of cost. Such license shall be valid for only one (1) day and may be issued by the local liquor control commissioner upon evidence of proper insurance coverage, the amount to be determined at the discretion of the local liquor control commissioner. Further, Class K licenses may only be issued to licensees holding one (1) of the following other licenses authorized by this section: Class B, Class D, Class J, and Class H.	$10.00 per day
K-1	Class K-1 licenses shall authorize the holder of a such license to offer to customers of an establishment, that either (i) is not licensed to sell alcoholic liquor or (ii) is licensed only to sell packaged beer and wine for consumption off the premises, one (1) or more drinks for sampling purposes, free of cost, provided the total quantity of the sampling package, regardless of the number	$1,000.00

	of containers in which the alcoholic liquor is being served, does not exceed one (1) ounce of distilled spirits; seven (7) one-ounce tastings or one (1) eight-ounce glass of wine; or sixteen (16) ounces of beer. In any event, all provisions of section 3-416 shall apply to an on-premises retail licensee that conducts product sampling, and no more than one (1) sampling package shall be provided to a patron each day.	
LLLL	Banquet: Class LLLL licenses shall prohibit video gaming but shall authorize the retail sale of alcoholic liquor for consumption on premises described in the license where the business is that of a banquet facility. A banquet facility is any place kept, used, maintained, advertised or held out as a place where a prearranged private party, function or event for a specific social or business occasion may be held, either by invitation or reservation and not open to the general public, where the guests in attendance are served in a room designated and used exclusively for a private party, function or event, and where prepared meals and alcoholic beverages are sold pursuant to a contract.	$2,000.00
L	Banquet: Class L licenses shall authorize the consumption on premises described in the license where the business is that of a banquet facility. A banquet facility is any place kept, used, maintained, advertised or held out as a place where a prearranged private party, function or event for a specific social or business occasion may be held, either by invitation or reservation and not open to the general public, where the guests in attendance are served in a room designated and used exclusively for a private party, function or event, and where prepared meals and alcoholic beverages are sold pursuant to a contract.	$6,000.00

ZZZZ	Family recreation and entertainment center: Class ZZZZ licenses shall prohibit video gaming but shall authorize the sale of alcoholic liquor to patrons in the licensed premises where the premises are used for a family recreation and entertainment center business, subject to the following terms and conditions: 1. Alcoholic liquor shall be ordered only in the designated alcohol service area, and alcoholic liquor shall be consumed only in the designated alcohol service area of the premises; 2. The licensee shall provide both physical limitations and employee supervision to prevent ordering or consumption of alcoholic liquor out of the designated alcohol service area; and 3. The designated alcohol service area shall be delineated on a floor plan on file with and approved by the liquor commissioner, together with a plan to limit service outside of the designated alcohol service area of the premises.	$2,700.00
Z	Family recreation and entertainment center: A Class Z license shall authorize the sale of alcoholic liquor to patrons in the licensed premises where the premises are used for a family recreation and entertainment center business, subject to the following terms and conditions: 1. Alcoholic liquor shall be ordered only in the designated alcohol service area, and alcoholic liquor shall be consumed only in the designated alcohol service area of the premises; 2. The licensee shall provide both physical limitations and employee supervision to prevent ordering or consumption of alcoholic liquor out of the designated alcohol service area; and 3. The designated alcohol service area shall be delineated on a floor plan on file with and approved by the liquor commissioner, together with a plan to limit service outside of the designated alcohol service area of the premises.	$8,100.00

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<u>Section 7</u>: Section 3-401 ("Sales During Certain Hours Unlawful; Closing Hours") of Article IV ("Operational Rules and Regulations") of Chapter 3 ("Alcoholic Liquor") of the Villa Park Municipal Code is hereby amended by deleting the following stricken language and adding the underlined language to read, as follows:

Sec. 3-401. – Sales during certain hours unlawful; closing hours.

* * *

(b) It shall be unlawful for patrons to remain, during the closing hours specified in this chapter, on the premises operated under a Class <u>AAAA, Class</u> AAA, Class AA, Class A, or Class B license, or in the bar area under a Class I <u>or Class IIII</u> license, in accordance with the terms of this chapter. The closing hours must be posted and prominently displayed on the premises.

* * *

<u>Section 8</u>: Section 3-402.2 ("Family Recreation and Entertainment Center") of Article IV ("Operational Rules and Regulations") of Chapter 3 ("Alcoholic Liquor") of the Villa Park Municipal Code is hereby amended by deleting the following stricken language and adding the underlined language to read, as follows:

Sec. 3-402.2. - Family recreation and entertainment center.

Due to the unique combination of activities associated with a family recreation and entertainment center use and the sale and consumption of alcoholic liquor on the premises, the licensee shall provide adequate security personnel at all times during operation. The liquor commissioner shall approve the security plan for the establishment and periodically review the licensee's security measures to determine whether adequate security is being provided as required herein. In addition, the liquor commissioner shall conduct an annual review of the business and may recommend elimination of the Class Z <u>or Class ZZZZ</u> liquor license category if the business is not operated in accordance with the applicable codes and ordinances of the village.

<u>Section 9</u>: Section 3-408 ("Sales, Purchases or Possession by Minors, Drunkards, Etc.") of Article III ("Licenses") of Chapter 3 ("Alcoholic Liquor") of the Villa Park Municipal Code is hereby amended by deleting the following stricken language and adding the underlined language to read, as follows:

Sec. 3-408. - Sales, purchases or possession by minors, drunkards, etc.

* * *

(l) Any person under twenty-one (21) years of age is prohibited from attending bar, selling, drawing, pouring, mixing, conveying, delivering, or in any way serving any alcoholic liquor or other beverage or food, or being employed in any capacity whatsoever by any licensee to whom one (1) of following classes of license has been issued: <u>Class AAAA,</u> Class AAA, Class AA, Class A.

* * *

<u>**Section 10**</u>**:** Section 3-409 ("Gambling, Entertainment and Dancing") of Article IV ("Operational Rules and Regulations") of Chapter 3 ("Alcoholic Liquor") of the Villa Park Municipal Code is hereby amended by deleting the following stricken language and adding the underlined language to read, as follows:

Sec. 3-409. – Gambling, entertainment and dancing.

* * *

(d) *Video gaming.*

* * *

(3) The fee to operate a video gaming terminal in the village shall be two hundred and fifty dollars ($250.00) <u>per terminal</u>. <u>The cost of this fee shall be shared equally between the terminal operator and the applicable licensed establishment, licensed fraternal establishment, or licensed veterans establishment.</u>

(4) Video gaming terminals may not be operated on any premises that is: (i) located within 1,000 feet of a horse racing or riverboat gambling facility; or (ii) located within 100 feet of a school or a place or worship.

(5) There shall not be more than six (6) video gaming terminals on any premises.

(6) Video gaming terminals must be located in an area that is restricted to persons over twenty-one (21) years of age. The entrance to such area must be within the view of at least one (1) employee who is over twenty-one (21) years of age. An owner, manager or employee of the licensee over twenty-one (21) years of age shall be present during all hours of operation when video gaming terminals are available for use by the public.

* * *

Section 11: That if any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

Section 12: That all ordinances, resolutions, motions, or orders in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 13: That this Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

ADOPTED THIS _____ DAY OF _______________, 2025, pursuant to a roll call vote as follows:

AYES: ______________________________________
NAYS: ______________________________________
ABSENT: ______________________________________
ABSTENTION: ______________________________________

APPROVED this ____ day of ____________, 2025

____

Kevin Patrick, President of the
Village of Villa Park, DuPage County, Illinois

ATTESTED and filed in my office,
this ____ day of ____________, 2025

____

Ordinance No. ________

Rolf Laukant, Clerk of the Village
of Villa Park, DuPage County, Illinois

MEMORANDUM

TO:	Village Board of Trustees
FROM:	Mike Rivas, Village Manager
DATE:	October 20, 2025
SUBJECT:	A Resolution of the Village of Villa Park, DuPage County, Illinois, Authorizing and Approving a Proposal from Baker Tilly to Provide Forensic Accounting and Consulting Services.

RECOMMENDED ACTION:
This resolution would approve a proposal from Baker Tilly to conduct forensic accounting and consulting services for the Village. This resolution is a trustee initiative, proposed in writing by Trustee Alfano and seconded by Trustee Sabri. Staff gathered and analyzed multiple proposals and recommends the Board accept the proposal from Baker Tilly.

BACKGROUND:
The Village Board has received multiple staff reports over the past few months detailing numerous financial mistakes that had been made by prior employees and contractors. Trustee Alfano believes that a forensic financial audit is necessary to provide the Board, the Village Manager, and Village staff with a more detailed understanding of where the Village currently stands financially. The Village solicited proposals from four firms that engage in governmental forensic auditing services. The Village received three proposals, from Baker Tilly, Benford Brown & Associates, and Greene Forensic Accounting Solutions. Staff determined Baker Tilly's proposal is most suitable for the Village.

DISCUSSION:
Baker Tilly is the 6th-largest accounting firm in the U.S. with its national headquarters in Chicago. The firm includes a public sector specialization, serving nearly 4,000 state and local governmental entities. The local presence will assist in interactions with staff and familiarity with Illinois laws, while the size of the firm will help in completing the audit in a relatively timely manner.

Baker Tilly's proposal contains three phases. First, the preliminary planning phase will determine the scope of the forensic audit in consultation with Village officials and employees. The proposal is designed to look at the Village's finances over the past five years. Second, the firm will conduct a forensic review of all financial documents and activity within the scope of the audit. Third, Baker Tilly will provide a comprehensive report on its findings, including proposals for improvements and corrective actions.

The total estimated cost is $100,000 - $125,000 based on the initial wide scope of services. Staff recommends allocating the cost across all funds rather than taking it entirely from the General Fund.

Resolution No. _______

RESOLUTION OF THE VILLAGE OF VILLA PARK, DUPAGE COUNTY, ILLINOIS, AUTHORIZING AND APPROVING A PROPOSAL FROM BAKER TILLY TO PROVIDE FORENSIC ACCOUNTING AND CONSULTING SERVICES

WHEREAS, the Village of Villa Park (the "*Village*") is a duly organized and validly existing non-home rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and

WHEREAS, over the past few months, Village staff and officials discovered numerous financial mistakes had been made by previous employees and contractors of the Village, including unbudgeted expenses, improper employee benefits, and delinquent utility payments; and

WHEREAS, the Village President and Board of Trustees of the Village (the "*Corporate Authorities*") have determined that a forensic audit is necessary to identify and resolve all previous financial errors, and to ensure the Village's finances are properly situated moving forward; and

WHEREAS, the Village obtained and analyzed multiple proposals from firms that provide professional forensic auditing and consulting services; and

WHEREAS, the Corporate Authorities hereby find that it is in the best interests of the Village and its residents to accept, authorize, and approve the proposal to provide forensic accounting and consulting services related to the Village's finances submitted by Baker Tilly (the "*Proposal*") and to authorize and approve an agreement with Baker Tilly based on that Proposal.

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Villa Park, DuPage County, State of Illinois, as follows:

Section 1: The facts and statements contained in the preamble clauses to this Resolution are found to be true and correct and are hereby adopted as part of this Resolution.

Section 2: The Proposal from Baker Tilly to the Village of Villa Park (the "*Proposal*"), a copy of which is attached hereto and made a part hereof as Exhibit A, is hereby accepted and approved substantially in the form presented to the Board of Trustees of the Village, with any and all such changes, substantive or otherwise, as may be authorized by the Village Manager or Village Attorney, and incorporated into an agreement, the execution thereof by the Village President to constitute the approval of the Corporate Authorities of any and all changes or revisions therein contained.

Section 3: The officials, officers, employees, and attorneys of the Village are hereby authorized to take such further actions as are necessary to carry out the intent and purpose of this Resolution and the Proposal.

Section 4: If any section, paragraph, clause or provision of this Resolution shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Resolution.

Section 5: All ordinances, resolutions, motions, or orders in conflict with this Resolution are hereby repealed to the extent of such conflict.

Section 6: This Resolution shall be in full force and effect immediately from and after its passage and approval according to law.

PASSED this ____ day of _______________, 2025, pursuant to a roll call vote as follows:

AYES: ____________________________________

NAYS: ____________________________________

ABSENT: ____________________________________

ABSTAINING: ____________________________________

Approved this _____ day of ________________, 2025.

____

Kevin Patrick, Village President

ATTESTED and filed in my office,
this ____ day of ____________, 2025

____

Rolf Laukant, Clerk of the Village
of Villa Park, DuPage County, Illinois

Resolution No. ________

EXHIBIT A

Proposal

October 16, 2025

Village of Villa Park IL

Proposal for

Forensic Accounting and Consulting Services

Introduction to Baker Tilly's Forensic Accounting Services

This proposal marks the beginning of a valuable relationship we plan to build with The Village of Villa Park IL (herein thereafter referred to as "Villa Park"). We are confident we are the right fit to provide forward-thinking forensic accounting services. We believe our proposal meets your needs and requirements and describes our unique proposition to enhance and protect value while meeting your key objective of conducting a comprehensive forensic review of your financial operations and financial records from the last five years (2020-2025).

At Baker Tilly, we specialize in forensic accounting, fraud investigations, and financial analysis services, offering the depth of experience required to deliver objective, detailed, and well-supported findings. Our team is committed to providing exceptional service with a focus on accuracy, efficiency, and clear communication. This proposal details our qualifications, anticipated rates, and the key factors that distinguish us from other firms in the industry. We look forward to the opportunity to collaborate with you and deliver results that align with your objectives.

Thank you for your consideration and opportunity to provide you with valuable consulting services. Our team is excited to earn your trust and we look forward to discussing your questions and feedback.

We can't wait to get started.

Company profile, qualifications and experience

As your guide, we champion your goals, anticipate your challenges and pioneer new territory together.

Guiding you with our resources, reputation and reach

Our ranking as the 10th-largest accounting firm means we're actively leading and shaping the industry landscape. We have a seat at the table with regulators and public associations, which translates to the opportunity to share our clients' perspectives and bring valuable insights back to you.

What does our size mean for you? It's about having a powerhouse team of passionate professionals unafraid to roll up their sleeves and provide hands-on support. It's about team members brimming with thoughtful ideas, backed by the scale of a firm genuinely dedicated to your success.

Our size isn't just a number

It's a testament to our resilience and ability to lead you into the future, no matter the climate. With nearly a century of experience, we've honed our skills and adapted to evolving markets.

When you choose Baker Tilly, you're not just choosing a leading advisory, tax and assurance firm. You're choosing a skilled navigator for the road ahead.

10th- largest U.S. accounting firm	**6,700+** team members, 600+ principals	**90+** years in business	**1,800+** Certified Public Accountants	**$1.81B** firm revenue in FY2024	**50+** U.S. office locations	**250+** workplace and culture awards

GIVING YOU THE TOOLS YOU NEED TO NAVIGATE THE FUTURE

Baker Tilly will successfully guide you through changing landscapes with skills, stability and strength as one of the oldest and largest advisory, tax and assurance firms in the United States.

Bringing greater value, relationships and resources to our clients: Baker Tilly and Moss Adams are joining forces

On April 21, 2025, Baker Tilly and Moss Adams announced a planned combination to take effect in early June that will redefine advisory and accounting services for our clients. The merger, which will create the sixth-largest advisory CPA firm in the United States, will bring deeper industry specialization, broader geographic reach and expanded capabilities.

bakertilly X MOSSADAMS

Upholding tradition while focusing on what's ahead

Where we've been and where we're going with you!

We started by planting strong roots. From there, we never stopped growing. It was in 1931 — the height of the Great Depression — in Waterloo, Wisconsin, where Ed Virchow began providing audits to Midwestern canning companies that helped feed our nation. He built much more than a public accounting firm. He built a culture of innovation where we find new and better ways to work.

Since then, we have grown to encompass 50 different business combinations, each with its own rich history. We have augmented our scope across industries, services and areas of expertise to better serve our clients and have expanded our reach from coast to coast and around the globe.

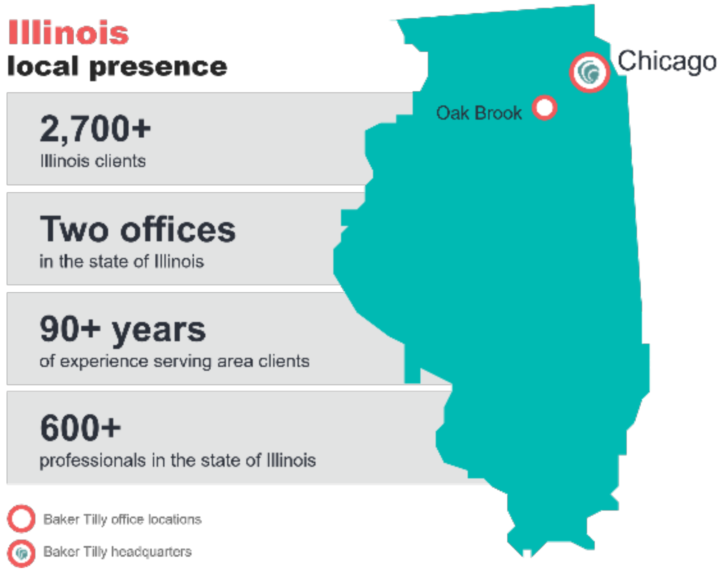
What hasn't changed? Our dedication. Our values. And our passion for enhancing and protecting our clients' organizational impact. That legacy continues with our service to you.

Investing our resources in Illinois

Chicago is our home

Illinois has one of the most diversified economies in the world. It's a center for education, culture and innovation. It's also home — Baker Tilly's national headquarters is here, and it's one of our largest offices in the United States.

Baker Tilly has more than 600 professionals across two Illinois locations are here for you. That means exceptional service from a local team passionate about protecting and enhancing your value, with the ability to draw on our firm’s broad national resources as your goals or needs evolve.



SUPPORTING ILLINOIS

A team with an in-depth understanding of economic conditions, knowledge of regional and state regulations and local assistance, you won’t have to go far.

Making a difference for Illinois communities

There is power in community. During our firm's latest annual Stewardship Week, Baker Tilly team members participated in 7,000 hours of volunteer activities in 91 communities to help build community in Illinois and nationwide.

Delivering specialized expertise to our public sector clients

State and local government is a complex, unique environment shaped by fiscal, regulatory and operational considerations not found in other sectors. We recognize this complexity and are eager to serve as a true valued advisor to the public sector, Baker Tilly formalized its dedicated public sector specialization more than 50 years ago. Our public sector practice serves nearly 4,000 state and local governmental entities, including municipalities, counties, school districts, utilities, transit organizations, airports and special authorities.

Serving large governmental entities

Baker Tilly will bring deep experience serving large governments across the nation. The following is a representative list of our recent audit and advisory clients, which includes a diverse array of high-profile public-sector entities — state agencies, local governments, public utilities, transits and K-12 school districts.

REPRESENTATIVE LIST OF OUR PUBLIC-SECTOR CLIENTS		
• Anaheim Public Utilities, CA • Austin Energy, TX • Baltimore County, MD	• Forest Preserve District of Cook County, IL • Great Lakes Water Authority, MI	• Milwaukee County, WI • New York City Board of Education Retirement System

REPRESENTATIVE LIST OF OUR PUBLIC-SECTOR CLIENTS

- Burbank Water and Power, CA
- Champaign County, IL
- Chicago Public Schools
- City of Baltimore, MD
- City of Burbank, CA
- City of Chicago, IL
- City of Dallas, TX
- City of Fort Worth, TX
- City of Highland Park, IL
- City of Houston, TX
- City of Kansas City, MO
- City of Madison, WI
- City of Milwaukee, WI
- City of Minneapolis, MN
- City of Rochester, NY
- City of San Antonio, TX
- City of Seattle, WA
- City of St. Paul, MN
- City Public Service of San Antonio, TX
- Colorado Springs Utilities, CO
- Dallas Independent School District, TX
- Detroit Water and Sewerage Department, MI
- DuPage County, IL
- Hennepin County, MN
- Illinois Department of Commerce & Economic Opportunity
- Illinois Department of Technology and Innovation
- Illinois Housing Development Association
- Illinois Racing Board
- Illinois Tollway
- Independence Power & Light, MO
- Kane County, IL
- Lake County, IL
- Las Vegas Valley Water District, NV
- Long Island Power Authority, NY
- Los Angeles Unified School District, CA
- Lower Colorado River Authority, TX
- McHenry County, IL
- Memphis Light, Gas and Water, TN
- Metra (Chicago transit), IL
- Metropolitan Chicago Water Reclamation District of Greater Chicago, IL
- Northern California Public Power Agency
- Oklahoma Municipal Power Authority
- Orlando Utility Commission, FL
- Pace Suburban Bus, IL
- Pasadena Water & Electric, CA
- Rockford Public Schools, IL
- Sacramento Municipal Utility District, CA
- San Antonio Water System, TX
- San Diego Gas & Electric, CA
- Seattle City Light, WA
- State of California
- State of Illinois
- State of Indiana
- State of Ohio
- State of Oregon
- State of Wisconsin
- University of Illinois
- University of Wisconsin
- Will County, IL

Serving as your trusted advisor for forensic, litigation and valuation services

Baker Tilly specializes in forensic, litigation and valuation services as a multidisciplinary advisory, tax and assurance firm. **For nearly 30 years, we have been retained as fraud examiners, fact finders, consulting experts, testifying experts, investigators, independent monitors, bankruptcy examiners and trustees in hundreds of complex matters across the nation, around the world and for clients in the public sector.**

You can rely on our depth of perspective from serving multinational corporations, global insurance companies, leading law firms and government entities, as well as other public sector organizations. You will receive precise and dependable financial analysis and clear insight especially to navigate complex situations that may arise from this review.

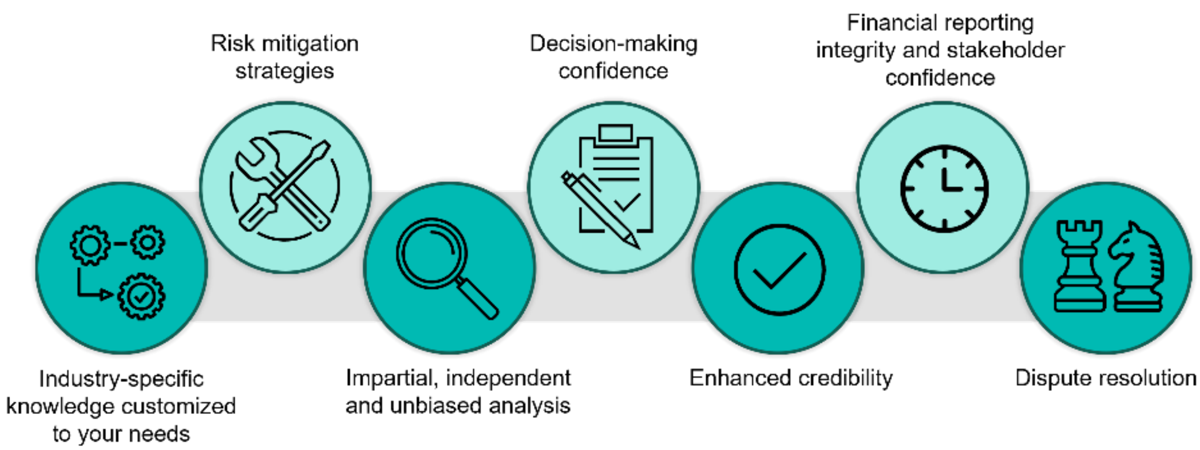
Proven experience

When precision in discovering and defining financial value is crucial, clients rely on Baker Tilly for forensic, litigation and valuation services.

Our approach goes beyond mere numbers. In each engagement, we identify pertinent issues, isolate key business metrics, assess their financial implications, and present our clients with a comprehensive, transparent financial overview. We excel at providing value at each stage of the consulting process across a broad range of matters, including:

- Investigations and compliance
- Forensic technology
- Disputes and expert services (litigation)
- Valuation
- Commercial insurance
- Restructuring
- Crisis management

Benefits of working with our forensic, litigation and valuation services team members include:



BENEFITS OF OUR FORENSICS, LITIGATION AND VALUATION SERVICES
Rely on our services to gain accurate financial analysis, expert testimony and strategic guidance that safeguards your organizations integrity and helps you achieve informed decision-making in legal and financial matters.

Forensic accounting specialization

As forensic investigative professionals, we focus on objective and process understanding, research and analytics to provide accurate and actionable conclusions of the assigned tasks. Our Forensic, Litigation and Valuation Services (FLVS) practice focuses on providing personalized services that drive measurable results while offering deep expertise and industry specialization.

We have been retained as fraud examiners, consulting experts, testifying experts, and independent monitors in hundreds of complex matters nationwide. Our FLVS professionals offer a full depth and breadth of experience to our consulting services, including initial fact finding, fraud and forensic investigations, and expert testimony, as required.

Organizations want trusted and tested advisers to assist them through their most sensitive business issues. Clients count on us because we combine our deep financial acumen with a collaborative approach to addressing their most urgent needs. We are present at the table with our clients to provide objective, fact-based findings on very sensitive claims and investigatory matters. We have built a strong reputation of supporting our clients from the identification of their issues through resolution.

FLVS BY THE NUMBERS

150+
Fraud & forensic professionals

5,000+
Forensic engagements

400+
Times testified

50+
Certified Fraud Examiners

Baker Tilly's FLVS team has provided support to outside legal counsel, public sector, insurance and corporate clients through its financial and fraud investigations of various types. We excel at delivering value at each stage of the consulting process across a broad range of matters.

Our key service offerings include:

Programs and controls

- Building global anti-fraud programs
- Continuous auditing and customized dashboards
- Internal control review, design, or enhancement
- Policies and procedures
- Fraud and FCPA risk assessments
- Third party risk management
- Distributor and vendor audits
- Supply chain analysis and review
- Due diligence of acquisition targets, merger candidates, possible joint ventures, or new business partners
- Post-acquisition forensic audits
- Development or enhancement of proactive compliance programs
- Monitoring and internal review testing of policies and procedures as part of the compliance program or pursuant to government settlement agreements

Response and analysis

- Global and domestic forensic accounting investigations
- Root cause analysis
- Analysis of books and records and other financial data
- Insurance claim quantification
- Determination and evaluation of the accounting methods used in financial reporting
- Electronic data discovery and data analytics
- Digital forensics on machines and devices
- Witness interviews and interview support
- Background and asset searches
- Preservation, organization, and production of relevant documents
- Preparation of formal reports
- Continuous auditing and continuous monitoring
- Deposition and trial testimony

Approach and methodology

We blend technology with the wisdom of our team members to deliver quality and insights. Our forensic audit offerings unravel the complexities of the public sector to reveal opportunities waiting to be explored.

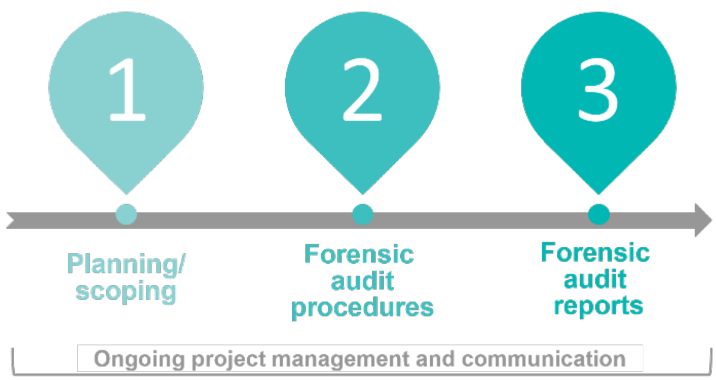
Creating a customized service plan unique to you

No one achieves breakthrough results by following well-worn pathways. Your business is a one-of-a-kind organization with unique risks and opportunities. We build our service plans accordingly. Tailoring our forensic audit service methodologies to your specific needs. Forging new routes to overcome your challenges.

Your goals, culture and the distinctive factors that impact your industry will play a role in shaping our approach. Along the way, our deep understanding of the public sector and knowledge of the unique needs will fuel our dedication to helping you achieve your goals.

Our approach to forensic accounting services

To perform the forensic review effectively, we adhere to a three-phased approach to focus resources and avoid unnecessary costs. The figure below illustrates our forensic approach at a high level.



The following pages provide an overview of the phases described above. However, this will be updated and refined throughout our discussions with you and as we gather specific process knowledge and data to ensure the approach is directly linked to the forensic review objectives.

Our Approach to Scoping your Forensic Accounting and Auditing Services

Baker Tilly adheres to a three-phased approach to focus resources and avoid unnecessary costs. The figure below illustrates our forensic approach at a high level. The following pages provide an overview of the phases, however, this will be updated and refined throughout our discussions with you, and as we continue to gather process knowledge and data to ensure the approach is directly linked to your needs and objectives.

Phase 1: Preliminary Planning and Scoping

The objective of the first phase will be to obtain an understanding of Villa Park's areas of focus and concerns, along with background information on personnel, roles, and responsibilities. We will attempt to gain a deeper knowledge of your financial operations and gain a thorough understanding of policies and procedures in place. Through consultation with your management and accounting personnel, we will understand the extent of the potentially inappropriate activity and non-compliance identified to date and any other concerns related to the engagement.

Key activities of Phase 1:

- Hold a kickoff meeting with management and designated staff to reaffirm the scope of work and relevant review period, agree on estimated timeline and objectives to complete the forensic review, establish preferred communication protocols (frequency, method, etc.) and agree on anticipated deliverables.
- Obtain an overview of the financial, operational, and internal control processes and gather an understanding of the segregation of duties, decision authority matrix and all other financial account related information and communication systems.
- Gather background information on internal investigations and audit reports, if applicable.
- Agree on protocols, expectations, goals, communication frequency and logistics.
- Develop an initial and subsequent comprehensive information request list, points of contact, and agree on data access and file transfer protocols and information sharing.
- Establish a preliminary work plan and modify initial scope and fee estimates, if necessary, based on preliminary understanding and review of phase 1 scoping.

Preliminary Cost Estimate for Phase 1: $25,000 - $30,000

Phase 2: Forensic review

Our goal for the second phase will be to conduct the forensic review, analyze necessary data, review applicable documentation and execute the agreed-upon work plan to identify and quantify instances of any potentially inappropriate or fraudulent activity. We will conduct a comprehensive forensic audit of your financial records, and related financial transactions for the previous five years.

While the completion of Phase 2 will largely depend on the outcome and insights gained from Phase 1, we have outlined below the key activities that we anticipate will be conducted during the forensic review. Phase 2 will include the work related to the forensic analysis of high-priority financial transactions and pattern detection, the identification and financial tracing of source documents.

Key activities of Phase 2:

- Collect supporting financial documents, including bank statements for the primary operating account for the last five years; and execute review processes identified in Phase 1.
- Perform a forensic review of banking activity and transaction history to identify potentially inappropriate, unusual, or fraudulent activity related to vendor and employee expenditures, including company credit card expenses, employee expense reimbursements, and any other employee related expenses such as insurance payments, bonuses, or other compensation.
- Conduct interviews with staff and other related personnel; perform additional process and subject interviews and walkthroughs, as needed.
- Conduct ad hoc meetings for questions and clarifications on the data, documents, and information, as needed.
- Attend board meetings to provide project updates, interim progress and observations, and obtain general feedback and comments.
- Inform management of any significant findings of potentially inappropriate or fraudulent activity, and recommendations as they are identified throughout the course of the review.

Preliminary Cost Estimate for Phase 2: $50,000 - $65,000

Phase 3: Final reporting

During the third phase, we will communicate procedures performed, findings and recommended next steps. We will prepare a thorough and objective forensic report.

Key activities of Phase 3:

- Present preliminary analysis, observations and/or findings, and forensic procedures performed during the review.
- Solicit input and feedback prior to finalizing our analysis report.
- Produce our comprehensive forensic audit report, including quantifying potential losses from fraudulent activity.
- Present summary of findings and proposed improvements/corrective actions to management related to strengthening internal controls and provide recommendations and/or prevention methods to address fraud or potentially fraudulent activities discovered during forensic review.

Preliminary Cost Estimate for Phase 3: $25,000 - $30,000

Total Preliminary Cost Estimate

The cost estimate below depicts our preliminary cost estimates based on our initial understanding of the engagement. We will provide weekly budget and activity updates and will notify management of any changes in scope and/or services in advance of exceeding our range of services.

Note: A retainer fee of the minimum fee range may be required for the commencement of the engagement.

Total Preliminary Cost Estimate: $100,000 - $125,000

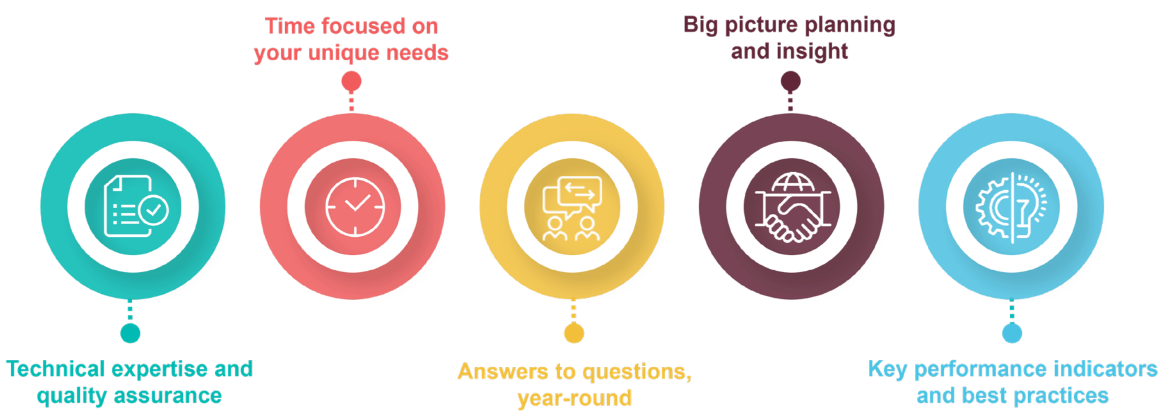
Building trust with our client-focused approach to staffing to demonstrate how important you are to our firm

The work we do matters to you, and it matters to us. Your Baker Tilly leadership team will reimagine your challenges and deliver value that exceeds your expectations to give you peace of mind. Experienced specialists chosen by your principals will contribute insights into your distinct challenges.

Your engagement leaders won't just see you off at the outset. They stay involved, keeping an open line of communication with you and the process running smoothly.

Our leaders are committed to you

Unlike other firms of our size, we commit to significant leadership involvement on every engagement – up to 35% of total engagement hours.



OUR LEADERS WILL PRIORITIZE YOUR WORK

Our principals and managers work hard to earn your trust every step of the way. By leaning into our work with your staff, they intimately understand your organization to deliver a positive impact.

Engaging a long-term team through a diverse and vibrant culture

Your Baker Tilly team will move you forward by staying in one place

Baker Tilly team members set us apart by delivering exceptional talent, thinking and service to our clients. We've worked hard to find the best, and we work hard to keep them thriving with us.

Our culture plays an important role, intentionally built to provide diversity, growth, work-life balance and much more. We take care of our people so they can take care of you. The result? **The same engagement team members will serve you long-term, building an ever-deeper knowledge of your business and culture and saving the time and cost of onboarding a new team**

Team composition

Meet the forensic audit leadership team we've assembled to achieve everything you envision. Selected intentionally for your goals and backed by our specialized resources, these individuals are collaborative and multidisciplinary. Their passion for the public sector will make them an unstoppable force on your behalf. You'll find their bios below and complete resumes.

THE TEAM	
	**Timothy Voncina, CPA, CMA, CGMA, CFF, CFE — Principal** With more than 30 years of forensic accounting experience, focusing on measuring economic damages, litigation support, and claims analysis, Tim is a trusted advisor to the firm's insurance, law firm and corporate clients. Tim will be the lead forensic professional of this engagement. In addition to holding a CPA license, Tim is certified by the American Institute of Certified Public Accountants (AICPA) as Certified in Financial Forensics (CFF). He is also a Certified Fraud Examiner through the ACFE.
	**Dennis Romero, CPA, CFE — Senior manager** Dennis is a seasoned forensic accountant with a proven track record in forensic accounting and compliance. He has led and conducted multiple sensitive issues investigations regarding asset misappropriations, financial statement fraud and corruption. He strengthens compliance to meet increased regulatory scrutiny and delivers bottom-line results for clients through robust screening tools, technology, and compliance best practices. His expertise also includes executing investigations and audits related to regulatory actions for healthcare companies, cryptocurrency exchanges and financial service companies.
	**Michael Artiglio, CPA, CFE, CAMS — Senior manager** Michael is an experienced national security and financial crimes professional, specializing in global forensic investigations involving fraud, embezzlement, and internal audit and litigation support. He has more than 20 years of diverse financial accounting and investigations experience within law enforcement, the intelligence community, and private sector consulting and advisory.
	**Katie Rusch, CFE — Experienced Manager** Katie is a Certified Fraud Examiner with over nine years of experience in forensic accounting, investigations, and litigation support. She has experience in both public and private sectors and across a variety of industries for both individuals and businesses. Katie has experience in managing large and small-scale fraud and forensic investigations. She is skilled in fraud and forensic investigations, forensic accounting, compliance, eDiscovery and forensic technology, monitoring, data analysis, and litigation support.

PRINCIPAL

Timothy Voncina, CPA, CFF, CGMA, CMA, CFE

Timothy Voncina is a principal with Baker Tilly's forensic, litigation and valuation services practice.

Baker Tilly Advisory Group, LP

1301 W 22nd St
Suite 400
Oak Brook, IL 60523
United States

T: +1 (312) 251 4502
tim.voncina@bakertilly.com

bakertilly.com

Education

Bachelor of Business Administration in accounting
Roosevelt University
(Chicago, IL)

With more than 25 years of experience in forensic accounting, focusing on the measurement of economic damages and litigation support, Tim Voncina is a trusted advisor to the firm's insurance and law firm clients.

Tim's specialties in complex cases include contract and shareholder disputes, breach of contract, loss of profits/earnings, personal injury and wrongful death, asset tracing and insurance.

He has a specific focus on the valuation of matters in the manufacturing industry, where he understands the complexities of multifaceted manufacturing processes such as steel production, food and beverage processing and heavy machinery manufacturing. Tim has handled large claims and cases involving high profile impacts throughout the United States, Canada, Europe, Central America and Asia Pacific. Tim also brings diverse experience in commercial liability disputes, including product liability and product recall, fidelity and employee dishonesty, cyber risk and security breach, fraud and construction liability.

Working in all aspects of the due diligence and discovery phases of litigation, Tim understands how to work with lawyers to evaluate the context of a case and develop a data collection and analysis plan to measure economic damages. He has provided expert testimony based on reported findings from his analysis in both trial and alternative dispute resolution settings.

Specific experience

- Measured delay damages in regard to a contract dispute between parties involved in the construction of the fence on the U.S.-Mexico border. This project involved the review and analysis of various contract documents, plans, drawings and construction schedules
- Measured losses at various steelmaking facilities resulting from equipment failures. The measurements pertained to different types of steelmaking processes and included the detailed analysis of lost sales, increased/saved manufacturing costs and other related financial impacts
- Analyzed damages resulting from the mechanical failure of a gas turbine in a cogeneration plant. This matter involved the quantification of incremental costs for purchasing power as opposed to generating it internally, which affected operations and anticipated tax credits for the business owner and resulted in various cost inefficiencies. We worked with the business owner to obtain and review documentation supporting rebuilding costs for the equipment and structure, and validated costs incurred

Specific experience, (cont.)

- Quantified and assessed damages incurred when a multinational food processor's supply chain was disrupted and permanently altered due to the effects of a major hurricane. A detailed analysis was required of the manufacturing cost differentials that were realized when the business owner's products had to be reformulated due to key ingredients no longer being available. The project also involved the measurement of lost profits resulting from the business owner not being able to supply product to customers until the reformulations were developed and approved
- Quantified damages related to the purchase of fraudulent accounts receivable balances in a factoring arrangement with a major financial institution. The project involved an analysis of invoices purchased, a comparison of the ledgers recording the transactions and the creation of a model to demonstrate the financial impact of the scheme
- Measured damages related to a security breach of a business owner's computer network. This breach allowed perpetrators to access the business owner's banking portal and misappropriate funds through a series of transactions. We assessed forensic data on the business' computer network to identify the breach, reviewing bank accounts and transaction details to quantify misappropriated amounts and worked with the business owner to reformulate protocols to avoid a recurrence of the involved breach
- Quantified damages in a product liability matter involving agricultural growing materials. The project involved reviewing extensive records for each of the growing operations, including crop reports outlining planting dates, harvest dates, types and frequency of fertilization, the manner of irrigation used, etc. We also reviewed yield reports, pricing data based upon location, USDA statistics, weather patterns during the specific growing periods, etc. The project included working with the individual owners of the commercial growing operations, agricultural experts and representatives of farm service agencies for the various states

Court experience

- Tim has been involved in the preparation of expert accounting evidence for use in arbitration and mediation proceedings and has given testimony in depositions and trials for both plaintiffs and defendants

Industry involvement

- American Institute of Certified Public Accountants, member
- Institute of Management Accountants, member
- Association of Certified Fraud Examiners, member
- Illinois CPA Society, member

Thought leadership

- Tim has participated in numerous seminars and presentations involving the measurement of economic damages to the legal profession, insurance industry personnel and the private sector.
- "Fraud and Internal Controls," private seminar, November 2018 and January 2019
- "Cyber Risk and Breaches," private seminar, February 2017
- "Cyber Insurance Claims," private seminar, September 2015
- "Concepts of Business Income and Extra Expense Claims," private seminar, June 2015
- "Time Element Loss Analysis," private seminar, January 2015
- "Contingent Business Interruption and Cyber Related Claims," private webinar, August 2014
- "Effective Evaluation of Business Interruption Claims," Claims Management, June 2014
- "Contingent Business Interruption Issues," presented to the Property and Liability Resource Bureau, March 2014
- "Time Element Loss Analysis," private seminar, February 2014
- "Five Claims Fit for Forensic Accountants," Claims Management, July 2013

Continuing professional education

- Certified Public Accountant
- Certified Management Accountant
- Chartered Global Management Accountant
- Certified in Financial Forensics
- Certified Fraud Examiner

bakertilly

SENIOR MANAGER

Dennis Romero, CPA, CFE

Dennis Romero is a senior manager with Baker Tilly's forensic, litigation and valuation services practice.

Baker Tilly Advisory Group, LP

4601 DTC Blvd
Suite 810
Denver, CO 80237

T: +1 (720) 214 6326
dennis.romero@bakertilly.com

bakertilly.com

Education

Master of Science, Accounting
James Madison University

Bachelor of Business Administration
James Madison University

Dennis Romero is a seasoned forensic accountant with a proven track record in forensic accounting and compliance. He has led and conducted multiple sensitive issues investigations regarding asset misappropriations, financial statement fraud and corruption. He strengthens compliance to meet increased regulatory scrutiny and delivers bottom-line results for clients through robust screening tools, technology, and compliance best practices. His expertise also includes executing investigations and audits related to regulatory actions for healthcare companies, cryptocurrency exchanges and financial service companies.

Specific experience

- Led an investigation for an event management company and detected fraudulent bonus payments to executive management totaling over $500K. Collected and documented evidence from company emails between key employees and worked with Counsel through the remediation process.
- Managed an investigation related to employee embezzlement for a petroleum industry company and uncovered fraud totaling over $50K through fictious vendors, employee credit cards, and accounts payable processes.
- Led an investigation of employee theft for a multinational technology company and uncovered over $100K of business expenses that were personal in nature. The review identified weak internal control processes regarding approval processes for business expenses.
- Directed an investigation for a chemicals company and identified bribes paid to officials in Latin America. Reviewed processes related to logistics and customs to uncover the identified payments.
- Led a variety of investigations and reviews related to the Foreign Corrupt Practices Act, Anti-Money Laundering laws and sanctions from the Office of Foreign Assets Control of the United States. Reviewed processes related to procurement, marketing, donations, safety, logistics, expert/consulting services, travel and entertainment and third-party agents.

Industry involvement

- Virginia Board of Accountancy (VBOA)
- Association of Certified Fraud Examiners (ACFE)

Continuing professional education

- Certified Public Accountant
- Certified Fraud Examiner

SENIOR MANAGER

Michael Artiglio, CPA, CFE, CAMS

Michael is a senior manager with Baker Tilly's forensic, litigation and valuation services practice.

Baker Tilly Advisory Group, LP

18500 Von Karman Ave
10th Floor
Irvine, CA 92612
United States
T: +1 (949) 382 7282
michael.artiglio@bakertilly.com

bakertilly.com

Education

Bachelor of Arts in accounting and business administration
California State University of Fullerton

Michael is an experienced national security and financial crimes professional, specializing in global forensic investigations involving fraud, embezzlement, and internal audit and litigation support. He has more than 20 years of diverse financial accounting and investigations experience within law enforcement, the intelligence community, and private sector consulting and advisory.

Michael's career includes government service as a former senior forensic accountant for the Federal Bureau of Investigations (FBI), Los Angeles Division, as well as serving as a senior finance officer at the Central Intelligence Agency (CIA).

Specific experience

- Global Forensic Investigations involving complex financial crimes including fraud, embezzlement and money laundering
- Foreign Corrupt Practices Act (FCPA)
- Internal audit and litigation support
- Enterprise risk, strategy and compliance
- Third party risk and corporate due diligence

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CalCPA)
- Association of Certified Fraud Examiners (ACFE)
- Association of Certified Anti-Money Laundering Specialists (ACAMS)
- Association of Governmental Accountants

Continuing professional education

- Certified Public Accountant (CPA)
- Chartered Global Management Accountant (CGMA)
- Certified Fraud Examiner (CFE)
- Certified Anti-Money Laundering Specialist (CAMS)
- Certified Government Financial Manager (CGFM)
- Project Management Professional (PMP)

MANAGER

Katie Rusch, CFE

Katie Rusch is a manager with Baker Tilly's forensic, litigation and valuation services practice.

Baker Tilly Advisory Group, LP

20 Stanwix St
Suite 800
Pittsburgh, PA 15222
United States

T: +1 (412) 697 6412
katie.rusch@bakertilly.com

bakertilly.com

Education

Master of Science in fraud and forensics
Bachelor of Science in forensic accounting
Bachelor of Science in accounting
Bachelor of Arts in sociology with a concentration in criminal justice
Carlow University
(Pittsburgh, Pennsylvania)

Katie has more than eight years of experience in forensic accounting, investigations and litigation support. She has experience in both public and private sectors and across a variety of industries also for both individuals and businesses. Katie has experience in managing large- and small-scale fraud and forensic investigations. She is skilled in fraud and forensic investigations, forensic accounting, compliance, e-discovery and forensic technology, monitoring, data analysis, and litigation support and is experienced in utilizing data analysis tools e.g., ZyLAB, Reveal, ABBYY and Valid8.

Specific experience

- Managed a forensic review for a city auditor's office relating to an event held for a municipal to create a timeline of events and provide findings and recommendations for improvements. This engagement included reviewing financial information and other documents relating to procurement, contracts, vendors, funding, payments, and conducting interviews and utilizing forensic technology to review email communication
- Managed an investigation on an alleged financial misconduct related to the founder and former CEO of a not-for-profit over a three-year period. This investigation focused on analyzing credit cards, specific funds, vendor contracts, accounts payable, and involved interviewing former and current employees, and communicating with the alleged individual's counsel through analyses and restitution phases
- Managed a forensic investigation relating to whistleblower allegations relating to potential inflation of orders to achieve sales targets over an approx. 27-month period focusing on identifying the root cause and impact on financials. This engagement utilized forensic technology to review documents and emails in combination to reviewing transactions and supporting data and documentation
- Multinational forensic investigation for alleged financial statement fraud/overstatement of revenue over a three-year period and focused on identifying the root cause and overall impact on financial statements. This engagement utilized forensic technology to review thousands of documents and emails, and advanced data analytics and anomaly detection in conjunction to reviewing sales transactions and physical and electronic supporting data and documentation. This engagement additionally spanned into an investigation at a subsidiary in another country
- Forensic investigation for an alleged fraud and embezzlement by a municipal employee over a review period focusing on more than five years. Assisted in performing a complex investigation involving financial transactions and activity relating to accounts payable, accounts receivable, internal controls, vendors and more

Katie Rusch, CFE

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Industry involvement

- Association of Certified Fraud Examiners (ACFE)
- ACFE Greater Pittsburgh Chapter

Continuing professional education

- Certified Fraud Examiner (CFE)