

**IN THE CIRCUIT COURT OF THE SEVENTH JUDICIAL CIRCUIT  
SANGAMON COUNTY, ILLINOIS**

SANGAMON COUNTY,

Plaintiff,

v.

SANGAMON COUNTY VETERANS  
ASSISTANCE COMMISSION,

Defendant.

)  
)  
)  
)  
)  
)  
)  
)  
)  
)  
)

No. 2025-MR-90

**FILED**

OCT 07 2025

*Joseph B. Poeschl* 26  
Clerk of the  
Circuit Court

**ORDER**

This matter comes before the Court on Sangamon County's Motion for Judgment on the Pleadings and the Sangamon County Veterans Assistance Commission's Motion for Judgment on the Pleadings, each arising in consolidated cases 2025-MR-90 and 2025-MR-91, respectively. The court, having reviewed the pleadings, hearing oral arguments on August 29, 2025, and being fully advised in the premises, hereby finds and orders as follows:

**BACKGROUND**

Sangamon County, Illinois (the "County"), and the Sangamon County Veterans Assistance Commission (the "VAC"), present a dispute concerning the interpretation and application of the Military Veterans Assistance Act ("MVAA"), which governs the establishment and operation of Veterans Assistance Commissions throughout Illinois. The parties each initiated separate legal proceedings that concern, in part, the interpretation and application of the MVAA's provision regarding the "amount to be provided" to the VAC for its operations in any given fiscal year.

The County asks that this court grant it declaratory relief as to its Counts I, II, and III, which request: (1) a declaration of the amount of money that must be annually appropriated to the

VAC pursuant to the MVAA; (2) a declaration that the VAC has an obligation to make a reasoned and good-faith determination of the just and necessary sums required for the VAC's upcoming fiscal year, in accordance with County budgeting policies, before recommending that the County appropriate funds of at least 0.02% of the last known assessed value of the taxable property in Sangamon County; and (3) a declaration that the County is vested with the authority to make determinations as to whether VAC requests for expenditures are just, reasonable, and necessary and in compliance with applicable laws governing the approval of such expenditures.

Count I of the VAC's Complaint seeks a writ of *mandamus* directing the County "to undertake all actions, steps and procedures necessary to revise the County's FY 2025 budget to provide \$739,686 to the VACSC for FY2025." Count II of the VAC's Complaint seeks a writ of *mandamus* ordering the County "to undertake all actions, steps and procedures necessary to pay the November 2024 Warrant, December 2024 Warrant, and January 2025 Warrant, and any and all other outstanding warrants," with "pre-judgment interest."

### **LEGAL STANDARD**

Section 2-615(e) of the Illinois Code of Civil Procedure permits a party to seek judgment on the pleadings when there are no genuine issues of material fact and the movant is entitled to judgment as a matter of law.

### **ANALYSIS**

1. Section 2(1)(B) of the MVAA does not establish the minimum amount that must be appropriated annually to the VAC by the County;
2. The MVAA requires the VAC to provide information regarding the justice and necessity of its appropriation and payment recommendations to the County pursuant to Section 2 of the MVAA; and

3. The “adopt” and “adapt” requirements of Section 9(g) requires the VAC to comply with the substantive portions of all applicable County policies, including but not limited to budgeting and procurement policies, and does not permit adaptations that would materially alter or render County policies ineffective or superfluous when applied to the VAC.

### **Section 2(1)(B)**

“The cardinal rule of statutory construction is to ascertain and give effect to the true intent of the legislature.” *Cleeton v. SIU Healthcare, Inc.*, 2023 IL 128651, ¶ 28. “The most reliable indicator of legislative intent is found in the statutory language, given its plain and ordinary meaning.” *Id.* “All other rules of statutory construction are subordinate to this cardinal principle.” *In re Det. of Powell*, 217 Ill. 2d 123, 135 (2005). “If the language of a statute is clear, this court must give effect to its plain and ordinary meaning without resort to other aids of statutory construction.” *Murray v. Chicago Youth Center*, 224 Ill. 2d 213, 235 (2007).

“In construing the statutory framework, the court may also consider the reason for the law, the problems sought to be remedied, the purposes to be achieved, and the consequences of construing the statute in one way or another.” *J&J Ventures Gaming, LLC v. Wild, Inc.*, 2016 IL 119870 ¶ 25. This approach helps to avoid interpretations that lead to absurd, unreasonable, or unjust results, which the legislature likely did not intend. Courts endeavor to interpret provisions in a manner that leads to logical and fair outcomes, presuming the legislature intended to avoid absurdity and injustice. “The statute should be read as a whole and construed so as to give effect to every word, clause, and sentence; we must not read a statute so as to render any part superfluous or meaningless.” *Palm v. Holocker*, 2018 IL 123152, ¶ 21, 131 N.E.3d 462, 469 (citing *People ex rel. Department of Corrections v. Hawkins*, 2011 IL 110792, ¶ 23, 351 Ill. Dec. 832, 952 N.E.2d 624).

Section 2(1)(B) of the MVAA states that “[t]he minimum amount to be provided annually to Veterans Assistance Commissions is provided in Section 12-21.13 of the Illinois Public Aid Code, unless the delegates of the County Veterans Assistance Commission determine that a lesser amount covers the just and necessary sums.” When construed in accordance with all other applicable provisions of the MVAA and the Illinois Public Aid Code, 305 ILCS 5/12-21.13, Section 2(1)(B) does not establish an obligation to annually appropriate .02% to the VAC, but rather that sources of funding be available for appropriation to the VAC upon the VAC’s recommendation demonstrating the justice and necessity of the recommendation.

All three of the key terms used in the MVAA that address VAC fiscal matters: provide, appropriate, and pay must be considered. “Provide” means to supply or make sources of funding available. “Appropriate” means to set funds apart for a particular purpose. “Pay” means to give in return for goods or services. By distinguishing these fiscal actions and highlighting their individual meanings, the court finds that providing a minimum amount (i.e. identifying sources of available funds) for potential appropriation to the VAC is an action separate and apart from either appropriating or paying funds.

Section 2(1)(A) of the MVAA establishes the three sources of funding for a VAC: “(1) a tax levied under Section 5-2006 of the Counties Code and Section 12-21.13 of the Illinois Public Aid Code; (2) funds from the county general corporate fund; and (3) State funds from the Department of Public Health.” Section 2(1)(B) then refers to Section 12-21.13 of the Public Aid Code, which establishes the qualifications for obtaining State funds.

Section 2(1)(B) of the MVAA, read alongside Section 12-21.13 of the Public Aid Code, requires only that the County annually identify sources of funds valued at .02%, and must make such funding available for appropriation to the VAC subject to demonstration of the justice and

necessity of the VAC's recommendation. All appropriation and payment of said funds are contingent upon the VAC's demonstration that said appropriation is just, needed, and necessary for services and assistance to military veterans and their families. The court finds that the phrase "amount to be provided" in Section 2(1)(B) refers to source(s) of funding for potential VAC use and not a mandatory minimum appropriation. The MVAA's cross-reference to Section 12-21.13 of the Illinois Public Aid Code further confirms that the 0.02% threshold is a qualification for the County and VAC to access State funds, not a County obligation to annually appropriate .02% to the VAC.

Section 2(2) of the MVAA further supports this conclusion by providing veterans assistance commissions with the ability to bring a *mandamus* claim seeking a court order requiring the applicable county "to pay, or to appropriate and pay" just and necessary funds. 330 ILCS 45/2(2). This provision requires the VAC to establish its claim "upon proof made of the justice and necessity of the claim." *Id.* Section 2(2) would be meaningless surplusage if the VAC had an unfettered right to an annual appropriation of .02% with no determination of justice and necessity.

The court finds that the purpose of the 2023 amendments to Section 2(1)(B) of the MVAA, referring to Section 12-21.13 of the Illinois Public Aid Code (itself titled "Local Funds Required to Qualify for State Aid"), was to establish a requirement that all applicable counties must satisfy to obtain State funds for assistance to military veterans and their families.

Accordingly, the court finds that the MVAA does not require the County to annually appropriate to the VAC a minimum amount equal to 0.02% of the last known assessed value of the taxable property in the County or a lower amount at the direction of the VAC. The County must have at least 0.02% of funding sources available annually for potential appropriation to the VAC in order to qualify for State funding; however, the MVAA does not require that the County

automatically appropriate such amounts to the VAC. The VAC must annually submit an appropriation recommendation that demonstrates the justice and necessity of the requested funds, and thereafter, the County will make its budgetary appropriation. The County's appropriation to the VAC will then be subject to review by the circuit court if the VAC files a *mandamus* action.

### **Section 2(1)**

The plain text of Section 2(1) requires that County appropriations to the VAC occur “upon the recommendation of the...Veterans’ Assistance Commission”. The MVAA references the VAC’s appropriation “recommendation” several times, including, as discussed above, by Section 2(2)’s provision specifically allowing for judicial review in a *mandamus* action. If the County had no discretion to grant or deny a VAC recommendation for appropriation, there would be no need to allow for judicial review upon proof of the justice and necessity of the claim. Had the General Assembly intended to empower veterans assistance commissions to unilaterally direct appropriations and require counties to remit funding on demand, it would have used mandatory language and there would be no need to specify the court’s role in such disputes.

Legislative history further confirms that the MVAA entrusts veterans assistance commissions with initial discretion over appropriation recommendations, but not dispositive control over taxpayer funds. Notably, the MVAA provision stating that all veterans assistance commission funding requests are recommendations was not changed by either of the 2023 amendments to the MVAA. *See* 330 ILCS 45/10, emphasis added. The February 2023 amendment to the MVAA, Public Act 102-1132, reinforced this notion of County oversight by clarifying that VAC recommendations remain subject to the MVAA’s rules, procedures, and County policies. *See* 330 ILCS 45/9(b) and (g). The VAC must adopt and adapt the policies of the County in relation to

budget, compensation, and procurement, among other items. *See* 330 ILCS 45/9(g). These budgetary appropriations and expenditures are then audited annually. *See* 330 ILCS 45/9(i).

Moreover, the County Board, which is comprised of officials elected by Sangamon County voters, is the only entity accountable to the taxpayers for the appropriation of taxpayer funds for VAC purposes. On the other hand, VAC delegates, selected by veteran service organizations rather than by public election, lack the democratically-sourced accountability of the County Board. The County Board is the only entity responsive to taxpayer concerns in the appropriation process.

If the General Assembly intended for the VAC to be able to “direct” the County Board to appropriate funds, the General Assembly would (1) have used such language instead of “recommendation” and (2) would not have provided for the specific ability of the circuit court to review for the “justice and necessity” of the claimed amount. Accordingly, when construing all applicable provisions of the MVAA, it is clear that the County retains authority over appropriations to the VAC, subject to review by the circuit court if the VAC files a *mandamus* action, and the VAC does not have the authority to “direct” the County to appropriate the amount recommended by the VAC.

#### **Section 9(g)**

VACs are in fact independent units of local government, they remain subject to statutory oversight requirements and the practical need for integration with routine County policies and operations. The MVAA does not permit the VAC to act in contravention of County rules governing budgeting, procurement, personnel, or administration, and in fact requires that, “[e]ach Veterans Assistance Commission shall, in writing, adopt all applicable policies already established and in place in its respective county, including, but not limited to, policies related to compensation,

employee rights, ethics, procurement, and budget, and shall adapt those policies to fit its organizational structure.” 330 ILCS 45/9(g).

The January 2023 amendment to the MVAA, Public Act 102-732 amends Section 9(b) by removing a reference to the County Board chair in its oversight provisions. That same amendment preserved the VAC superintendent’s duty to oversee the distribution of funds appropriated to the VAC “subject to such rules, regulations, administrative procedures or audit reviews as are necessary as approved by the Commission to carry out the spirit and intent of this Act.” Thus, County oversight did not vanish; the initial level of oversight simply shifted from the County Board chair to the VAC superintendent.

In February 2023, the General Assembly again amended the MVAA by enacting Public Act 102-1132. This later adopted amendment reaffirmed the County’s oversight of VAC actions in Section 9(b) by requiring that the VAC conform its activities not only to rules and procedures “as are necessary” but also to those “required by this Act.” As discussed above, the legislature then added Section 9(g), mandating that each VAC “shall, in writing, adopt all applicable policies already established and in place in its respective county,” such as those relating to compensation, ethics, procurement, and budget, and update such policies within 60 days of any amendment by the County. By using the terms “shall...adopt...and shall adapt,” the statute compels the VAC to integrate County policies into its own governance.

Further, Public Act 102-1132 introduced Sections 10(e) and 10(f), requiring counties to supply veterans assistance commissions with human resources, payroll, IT, telephone, and printing services, as well as employee benefits to include IMRF, health, life, and dental insurance, and workers’ compensation, among other unlisted benefits. These provisions presuppose that the VAC has adopted the County’s corresponding policies so that County departments can efficiently



provide said services to VAC employees without duplicative contracts or processes. Ultimately, Section 9(b) establishes two layers of oversight: statutory mandates (“as required by this Act”) and VAC-approved procedures (“as are necessary”). Section 9(g) operationalizes the first layer by requiring the VAC to incorporate County policies into VAC operations. Sections 9(f) and 9(g) reinforce each other to ensure uniformity and accountability across all County-provided functions.

When all applicable provisions are read together, the MVAA, as most recently amended, establishes a framework whereby the VAC is charged with initial oversight responsibility, and the obligation to submit funding recommendations to the County in compliance with adopted and adapted County policies. Thereafter, the County makes its appropriation determination based on demonstration of the justice and necessity of the VAC’s recommendation. If there is a dispute regarding whether the amount appropriated was sufficient to address the applicable just and necessary expenses, the VAC may seek relief from the circuit court.

Under the MVAA today, procedural oversight in the distribution of funds under Section 9(b) and the policy adoption requirement of Section 9(g) operate in tandem to require that VAC governance and operations integrate with County administration.

The VAC must comply with County policies and procedures in its corporate operations. The MVAA does not grant the VAC with total autonomy to disregard County administrative structure. Rather, it grants the VAC with a high degree of operational autonomy, but integrates the VAC into the broader framework of County administration for purposes of budgetary oversight and administration.

## **APPLICATION TO AND ANALYSIS OF COUNTY’S COMPLAINT IN CASE NO. 2025-MR-90**

### **A. Count I - Interpretation of the Term “Amount to Be Provided” Under the MVAA.**

Based upon the analysis outlined above, the court finds that despite the VAC's denial of Paragraph 22, judgment on the pleadings is appropriate on Count I. Therefore, Judgment is hereby entered on the pleadings in favor of the County on Count I of the County's Complaint.

**B. Count II - Requirement of Determination of Need**

Judgment is hereby entered on the pleadings in favor of the County on Count II of the County's Complaint.

**C. Count III - County Oversight Authority Over VAC Expenditures.**

Judgment is hereby entered on the pleadings in favor of the County on Count III of the County's Complaint.

**APPLICATION TO AND ANALYSIS OF  
VAC'S COMPLAINT IN CASE NO. 2025-MR-91**

**A. Count I - Mandamus to Compel Requested FY2025 Appropriation.**

Count I of the VAC's Complaint is a *mandamus* action in which the VAC requests that the Court order the County to revise the County's FY2025 budget to provide \$739,686 to the VAC for FY2025. The Court declines to do so for the following reasons.

First, the VAC asserts entitlement to what it argues is its full FY2025 budget request of \$739,686 based upon its interpretation of Section 2(1)(B) of the MVAA. As stated above, the Court finds that the VAC's proffered interpretation of the MVAA is incorrect. Contrary to the VAC's assertions, the VAC does not have the authority under the MVAA to "direct" the County to make appropriations.

Second, unless and until the VAC presents detailed justification of actual need for each component of its FY2025 request, thereby demonstrating why those sums are both just and necessary, the County shall not be required to appropriate funds beyond those amounts the County

Board previously authorized. Consequently, the Court adopts the County's interpretation of the MVAA, and the VAC's request for \$739,686 for FY2025 is denied.

Finally, the VAC seeks relief in *mandamus* pursuant to Section 2(2) of the MVAA, which requires the VAC to provide "proof made of the justice and necessity of the claim" in order for this Court to grant the requested sums. The VAC has provided a blanket demand for \$739,686 with no proof of the "justice and necessity" of the amounts requested. The VAC's argument is that it "directed" the County to appropriate the funds, so the County, and now this Court, must appropriate the amounts demanded by the VAC. Based solely on the pleadings, the VAC has not proffered any proof of the "justice and necessity" of the amount sought sufficient for this court to order the appropriation or payment of such sums. There is no argument or fact presented, by budgetary line item, as to the justice and necessity of an appropriation for a specific purpose. The VAC has yet to provide evidence to this court as to the justice and necessity of its claims, and as such, the VAC has failed to meet its burden.

In sum, the VAC seeks a writ of *mandamus* compelling the County to appropriate the full requested amount of \$739,686 for FY2025. The VAC's reliance on the 0.02% threshold as a minimum appropriation requirement is legally unsupported. In addition, the VAC has failed to provide proof of the justice and necessity of its claim, as required by Section 2(2) of the MVAA. The VAC's pleadings lack specific evidence by which this court may weigh the justice and necessity of its appropriation recommendation and claim. The court finds that the VAC must demonstrate the justice and necessity of appropriation recommendations before such funds are appropriated by the County or relief in the VAC's *mandamus* action is granted.

Accordingly, the court denies VAC's motion for judgment on the pleadings with respect to Count I of the VAC's Complaint.

**B. Count II - Mandamus to Compel Payment of Legal Fees.**

The VAC's position is that if it presents the County with a VAC-approved warrant for attorneys' fees, even if that warrant provides no detail regarding the legal services rendered, the County must honor the warrant and make payment if, at the time the warrant is presented, there is an unobligated balance in the VAC appropriation account sufficient to pay the warrant. In support of its position, the VAC relies upon *Lavite v. Dunstan*, 2019 IL App (5th) 170144 (2019) ("*Lavite III*").

According to *Lavite III*, the VAC may retain attorneys to provide professional services, and such attorneys are agents of the VAC, not the County. *Lavite III*, ¶59. When a veterans assistance commission superintendent reviews and approves an attorneys' invoice for services rendered to that veterans assistance commission in a given fiscal year, and submits an unsupported (unless county policy requires itemized invoices to accompany warrant (*See Id.* at ¶63)) invoice to the county for payment within the same fiscal year at a time when there is a sufficient balance in the fund appropriated for administrative services, the county must process and pay the warrant. *Id.* at ¶60. A veterans assistance commission's attorneys' fees may not be paid from funds the county appropriates for direct aid to veterans. *Id.* at 65. Further, veterans assistance commission expenses, including legal services, incurred in one fiscal year may not be paid from funds appropriated for a subsequent fiscal year. *Id.* at 65.

The VAC is seeking an order from this court directing the County to pay all outstanding VAC warrants for legal services beginning with the November 2024 warrant. The Complaint specifies neither when these warrants were received by the County nor the balance of the funds appropriated for VAC administrative purposes on the various dates the County received the warrants. This court has no information regarding the outstanding amount for payment of legal

invoices based upon the pleadings submitted in this case. Without such information, the court would be entering a blind order without any knowledge or insight as to the final result. It is also unclear to the court whether there was a policy requiring itemized invoices to support payments of warrants, which is an issue of fact preventing the requested relief at this time. Pursuant to Section 9(g) of the MVAA, which was enacted after *Lavite III*, if such a policy exists the VAC must adopt such County policies and adapt the same to accommodate the VAC's organizational structure.

The court treats the County's refusal to pay the invoices at issue as a Section 2(2) denial of a payment request under the MVAA. The court may only award *mandamus* relief pursuant to Section 2(2) of the MVAA upon proof of the justice and necessity of the attorneys' fees contained in the applicable invoices. The VAC's pleadings have failed to demonstrate such justice and necessity of the claim.

The court denies the *mandamus* relief sought in Count II of the VAC's Complaint to the extent that it seeks an order requiring the County to pay the described legal invoices. The court further orders that to provide such relief, the VAC must demonstrate the justice and necessity of the amounts claimed. Without such information, this court has insufficient proof pursuant to Section 2(2) of the MVAA.

WHEREFORE, IT IS HEREBY ORDERED as follows:

- 1) The declaratory relief requested in Count I of the County's Complaint is granted, in that the entirety of the "amount to be provided" to the VAC (i.e. the annual sources for available VAC funding identified by the County) in any fiscal year is not automatically required to be appropriated or paid to the VAC in that fiscal year.
- 2) The declaratory relief requested in Count II of the County's Complaint is granted, in that the VAC must make a reasoned and good faith determination of the just and necessary sums

requested in each fiscal year before requesting that the County appropriate any amount of funds for its use in any fiscal year. Such funding request shall be based on actual need, shall be in accordance with adopted and adapted County budgeting policies, and shall be substantiated by supporting information to prove the justice and necessity of the funds requested in accordance with the MVAA.

- 3) The declaratory relief requested in Count III of the County's Complaint is granted, in that the County is vested with the authority to make determinations as to whether VAC requests for expenditures are just, reasonable, and necessary and in compliance with applicable laws governing the approval of such expenditures. This oversight authority arises both from the terms of the MVAA and from the obligations inherent in the County Board's duty as the legislative body responsible to oversee all expenditure of public funds in Sangamon County.
- 4) The *mandamus* relief sought in the VAC's Count I is denied for the reasons set forth herein.
- 5) The *mandamus* relief sought in the VAC's Count II is denied due to the lack of sufficient proof pursuant to Section 2(2) of the MVAA.
- 6) This constitutes the Decision, Order, and Judgment of the Court.

October 7, 2025

  
\_\_\_\_\_  
Judge