

2026 IL App (4th) 251160

NOS. 4-25-1160, 4-25-1169 cons.

IN THE APPELLATE COURT

OF ILLINOIS

FOURTH DISTRICT

FILED

September 15, 2026

Carla Bender

4th District Appellate
Court, IL

SANGAMON COUNTY, ILLINOIS,	)	Appeal from the
Plaintiff-Appellee,	)	Circuit Court of
v. (No. 4-25-1169)	)	Sangamon County
SANGAMON COUNTY VETERANS ASSISTANCE	)	No. 25MR90
COMMISSION,	)	
Defendant-Appellant.	)	
_____	)	
	)	
THE VETERANS ASSISTANCE COMMISSION OF	)	No. 25MR91
SANGAMON COUNTY and ASHTI DAWSON, in Her	)	
Official Capacity as Superintendent of the Sangamon	)	
County Veterans Assistance Commission,	)	
Plaintiffs-Appellants,	)	
v. (No. 4-25-1160)	)	
THE COUNTY OF SANGAMON, a Body Politic and	)	
Corporate; THE SANGAMON COUNTY BOARD;	)	
ANDY VAN METER, in His Official Capacity as	)	
Chairman of the Sangamon County Board; HARRY	)	
FRAASE, JR., CASEY CONSTANT, DAVID	)	
MENDENHALL, JEFFREY A. THOMAS, PAM	)	
DEPPE, TRACY SHEPPARD, CRAIG HALL, TOM	)	
RADER, TOM MADONIA, JR., PAUL TRUAX,	)	
JAMES SCHACKMANN, MARC AYERS, BRAD	)	
MILLER, JOEL TJELMELAND, JR., TIM KRELL,	)	
GREG STUMPF, ANNETTE FULGENZI, SAM	)	
CAHNMAN, VERA SMALL, LINDA DOUGLAS-	)	
WILLIAMS, REGGIE GUYTON, GINA LATHAN,	)	
TONY DELGIORNO, JENNIFER DEANER, JUSTIN	)	
DAVSKO, ABE FORSYTH, KEVIN McGUIRE, and	)	
CATHY SCAIFE, in Their Official Capacities as	)	
Members of the Sangamon County Board; BRIAN	)	
McFADDEN, in His Official Capacity as County	)	
Administrator for the County of Sangamon; JOE	)	
AIELLO, in His Official Capacity as Treasurer of the	)	
County of Sangamon; ANDY GOLEMAN, in His	)	
Official Capacity as Auditor of the County of Sangamon;	)	

and CHARLIE STRATTON, in His Official Capacity as	)	
Director of Human Resources of the County of	)	Honorable
Sangamon,	)	Jennifer M. Ascher,
Defendants-Appellees.	)	Judge Presiding.

JUSTICE HARRIS delivered the judgment of the court, with opinion.
Justices Doherty and Grischow concurred in the judgment and opinion.

OPINION

¶ 1 These consolidated appeals arose from a dispute between appellants, the Veterans Assistance Commission of Sangamon County and its superintendent, Ashti Dawson (collectively, the VAC), and appellees, Sangamon County, the Sangamon County Board and its members, and several Sangamon County officers (collectively, the County), over the funding of the VAC under the Military Veterans Assistance Act (Act) (330 ILCS 45/1 *et seq.* (West 2024)). The VAC and the County filed separate actions in the trial court to determine their rights and responsibilities under the Act. The parties also filed motions for judgment on the pleadings in both cases. The court granted the County’s motion and denied the VAC’s requested relief. The VAC appeals, arguing the court misconstrued the Act. We affirm in part, reverse in part, and remand for further proceedings.

¶ 2 I. BACKGROUND

¶ 3 A. The Act

¶ 4 The purpose of the Act is to provide “just and necessary assistance and services” to military veterans, their families, and the families of deceased veterans. *Id.* § 2. The statute authorizes the creation of county VACs and their funding by the county. *Id.* §§ 9(a), 2(1), 10. Specifically, the Act states that “[i]n counties having [two] or more veteran service organizations *** , the veteran service organizations may come together to form a [VAC] of such county.” *Id.* § 9(a). The VAC is composed of “delegates and alternates” from the veteran service organizations

and acts “as the central service office for all veterans and their families and for the families of deceased veterans.” *Id.* Additionally, the VAC may select or appoint a superintendent, who is vested with the executive powers of the VAC. *Id.* §§ 9(c), 10(a).

¶ 5 The Act sets forth various duties and responsibilities of the VAC and its superintendent. Relevant to this appeal, section 9(b), (g) of the Act states as follows:

“(b) The [VAC] and its selected or appointed superintendent shall have oversight of the distribution of all moneys and supplies appropriated for the benefit of military veterans and their families, subject to such rules, regulations, administrative procedures or audit reviews as are required by this Act and as are necessary as approved by the [VAC] to carry out the spirit and intent of this Act. No warrant authorized under this Act may be issued for the payment of money without the presentation of an itemized statement or claim, approved by the superintendent of the [VAC].

* * *

(g) Each [VAC] 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. Those policies shall then be considered the policies of the [VAC] and they shall be implemented and adhered to, accordingly, by the superintendent and by the [VAC]. The [VAC] shall amend its adopted policies whenever a county board amends an applicable policy within 60 days of the county board amendment.” *Id.* § 9(b), (g).

¶ 6 Section 2 of the Act is titled “[m]anner of providing assistance.” *Id.* § 2. It provides that, in support of the Act’s stated purpose of providing “just and necessary assistance and services” to veterans and their families, the following actions should be taken:

“(1) The supervisor of general assistance or the county board shall provide such sums of money as may be just and necessary to be drawn by *** the superintendent of any [VAC] of the county, upon the recommendation of the *** [VAC].

(A) Funding for [VACs] may be derived from 3 sources, if applicable:

(i) a tax levied under Section 5-2006 of the Counties Code [(55 ILCS 5/5-2006 (West 2024))] and Section 12-21.13 of the Illinois Public Aid Code [(305 ILCS 5/12-21.13 (West 2024))];

(ii) funds from the county general corporate fund; and

(iii) State funds from the Department of Human Services.

(B) The minimum amount to be provided annually to [VACs] is provided in Section 12-21.13 of the *** Public Aid Code, unless the delegates of the County [VAC] determine that a lesser amount covers the just and necessary sums.

(2) If any supervisor of general assistance or county board fails or refuses after such recommendation to provide just and necessary sums of money for such assistance, then *** the superintendent of any [VAC] located in the district of such supervisor of general assistance or such county board shall apply to the circuit court of the district or county for relief by *mandamus* upon the supervisor of general

assistance or county board requiring him, her or it to pay, or to appropriate and pay such sums of money, and upon proof made of the justice and necessity of the claim, the circuit court shall grant the sums so requested.

(3) Such sums of money shall be drawn in the manner now provided under Section 5-2006 of the Counties Code and Section 12-21.13 of the Illinois Public Aid Code. Orders of commanders, quartermasters, commandants, or superintendents of those veterans service organizations or those [VACs] shall be proper warrants for the expenditure of such sums of money.” *Id.*

¶ 7 Section 12-21.13 of the Illinois Public Aid Code (305 ILCS 5/12-21.13 (West 2024)) sets forth how a local governmental unit may qualify for state funds to supplement the local funds that it receives for public aid purposes. Relevant to this appeal, it provides as follows:

“In a county of less than 3 million population in which there is created a County [VAC], the county shall levy for assistance to military veterans and their families, within the time that such levy is authorized to be made, a tax of an amount which, when added to the unobligated balance available for such purpose at the close of the preceding fiscal year will equal [0].02% of the last known assessed value of the taxable property in the county[.]” *Id.*

¶ 8 The Act also contains specific provisions related to the funding of the VAC’s office. 330 ILCS 45/10 (West 2024). Specifically, section 10(e), (g) of the Act provides as follows:

“(e) The county shall provide for the funding of the office and provide all necessary furnishings, supplies, and services as passed by the county board in its annual appropriation, and the county shall provide or fund services, including, but not limited to, human resources and payroll support; information technology

services and equipment; telephone services and equipment; printing services and equipment; postage costs; and liability insurance. ***

(g) The county board shall, in any county where a [VAC] is organized, in addition to sums appropriated for these just, necessary, and needed services as provided by law and approved by the Commission under this Act, appropriate such additional sums, upon recommendation of the [VAC], to properly compensate, in accordance with the requirements of subsection (g) of Section 9 and subsection (e) of this Section, the officers and employees required to administer such assistance. The county board shall also provide funds to the [VAC] to reimburse the superintendent, officers, delegates and employees for certain expenses which are approved by the [VAC].” *Id.* § 10(e), (g).

¶ 9 B. The Parties’ Disputes

¶ 10 In 2024, disputes arose between the parties regarding the VAC’s funding by the County and the payment of some of its legal expenses. Specifically, for fiscal year 2025 (FY 2025), the VAC requested that the County appropriate \$739,686 for its funding, but the County appropriated only \$529,938. In 2024 and 2025, the VAC also submitted warrants to the County for the payment of its legal expenses, which the County did not pay.

¶ 11 In February 2025, both the County and the VAC filed actions in the trial court over their funding disputes. In Sangamon County case No. 25-MR-90, the County filed a three-count complaint for a declaratory judgment and other relief against the VAC, asking “that the court declare the rights and responsibilities of the parties” under the Act. According to the County, the VAC interpreted the Act as (1) requiring the County to annually appropriate a minimum amount

of funds that was “equal to 0.02% of the last known assessed value of the taxable property in [the] County,” which was approximately \$1.2 million in FY 2025 and (2) providing that the County had “no oversight authority” over the VAC’s expenditure of taxpayer funds. It alleged, however, that under the Act, the VAC was required to demonstrate that any funds it sought were “needed to provide just, reasonable, and necessary services and assistance to veterans.” The County maintained that it denied portions of the VAC’s FY 2025 funding request due to the VAC’s failure to make such a showing.

¶ 12 In count I of its complaint, the County alleged that it was the VAC’s contention that the “ ‘amount to be provided’ ” to the VAC as set forth in section 2(1)(B) of the Act (*id.* § 2(1)(B)) “must equal the payments the County makes on behalf of the VAC in the same fiscal year.” It maintained that contention was incorrect and asked the trial court to enter a declaratory judgment stating that the minimum amount it was to “ ‘provide’ ” for the VAC’s use in a fiscal year under section 2(1)(B) was not the same amount “required to be paid [by the County] to or on behalf of the VAC in that fiscal year.”

¶ 13 In connection with count II of its complaint, the County argued that the VAC had interpreted section 2(1)(B) of the Act as requiring a minimum annual appropriation to the VAC “of at least 0.02% of the last known assessed value of the taxable property in Sangamon County.” It maintained that the VAC’s interpretation of section 2(1)(B) contradicted provisions of the Act that limited the VAC’s spending to only “just, needed, and/or necessary” expenses. It also asserted that the VAC was “obligated to comply with County budgeting policies,” which required the VAC to justify its funding requests. The County asked the trial court to enter a declaratory judgment, providing as follows:

“[T]he VAC must make a reasonable and good faith determination of the just and

necessary sums requested in each fiscal year, in accordance with County budgeting policies, before demanding that the County appropriate funds of at least 0.02% of the last known assessed value of the taxable property in [the] County.”

¶ 14 Finally, in count III, the County asserted that the VAC had taken the position that “it alone has the authority to determine what expenses are just and necessary.” The County argued, however, that under the Act, the VAC did not have “unfettered power” and that it had oversight authority through its budget process. The County alleged that, for FY 2025, the VAC submitted a total funding request that was approximately 179% higher than its last funding request and asserted that the VAC’s FY 2025 request included “significant expenses with no explanation of how they are just, needed, or necessary.” According to the County, the VAC sought, without justification, net pay increases of 42.6% for its superintendent, 75.6% for its assistant superintendent, and 90% for a veteran service officer, as well as a \$27,000 travel appropriation for “sending some of the VAC’s staff to just two conferences.” The County complained that the VAC’s requests failed to include any analysis of comparable salaries paid to similarly situated employees. Further, it alleged the VAC’s proposed travel budget for five of its employees was “approximately 23% of the travel budget for all [the] County’s employees” and “more than the total travel budget that the Sangamon County Sheriff’s Office proposed for its 100-plus employees.” The County asked the trial court to enter a declaratory judgment providing that the County was “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.”

¶ 15 The same day the County filed its action, the VAC filed its own six-count complaint for *mandamus* and declaratory relief in Sangamon County case No. 25-MR-91. Only counts I and II of the VAC’s complaint are relevant to this appeal. In connection with those counts, the VAC

alleged that the County had refused to abide by its statutory obligations under the Act by failing to fund the VAC for FY 2025 as mandated. The VAC further alleged that it had attempted to resolve its dispute with the County “by invoking an informal dispute resolution mechanism provided for in the [Act],” which involved requesting an informal opinion from the Military and Veterans Rights Bureau of the Office of the Illinois Attorney General (Bureau). It asserted that in November 2024, an attorney with the Bureau issued an informal opinion “confirming that the County’s FY[]2025 budget did not comply with the minimum funding requirements set forth in the [Act].” However, despite the informal opinion from the Bureau, “the County ha[d] refused to reverse course and honor its obligations under the [Act].”

¶ 16 Both counts I and II of the VAC’s complaint sought *mandamus* relief. In count I, the VAC specifically alleged that section 2(1)(B) of the Act (*id.*) set forth a minimum amount of funding that the County had to provide to the VAC annually unless delegates of the VAC determined a lesser amount covered “ ‘the just and necessary sums.’ ” That minimum amount was identified as being set forth in section 12-21.13 of the Illinois Public Aid Code (305 ILCS 5/12-21.13 (West 2024)) and equaled 0.02% of the last known assessed value of the taxable property in the County. According to the VAC, it asked the County to appropriate \$739,686 for FY 2025, an amount that was “less than [0].02% of the last known assessed value of taxable property in the County.” The VAC maintained that although under the Act, \$739,686 “constituted the minimum amount of funds the County was required to appropriate,” the County failed to appropriate that amount and, instead, “appropriated only \$529,938” to the VAC. It alleged the County “lacked authority or discretion to appropriate for the [VAC] an amount of funds for FY[]2025 that was less than the amount directed by the [VAC].” As relief, the VAC asked the trial court issue 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 [VAC] for FY[]2025.”

¶ 17 In count II of its complaint, the VAC further alleged that the Act authorized it to retain attorneys, who were agents of the VAC and not the County. It alleged that in April 2024, it retained the law firm of Miller, Hall & Triggs, LLC (MHT), as its legal counsel. From June to October 2024, the VAC submitted warrants to the County, seeking payment of bills for MHT’s legal work, and the County “properly issued payment[s].” However, according to the VAC, the County refused to pay warrants it submitted for the payment of its legal services in November and December 2024 and January and February 2025. It maintained that “the County had sufficient funds” to pay the warrants and lacked the discretion or authority to refuse payment. The VAC asked the trial court to issue a writ of *mandamus* ordering the County “to undertake all actions, steps[,] and procedures necessary” to pay the outstanding warrants.

¶ 18 In July 2025, the trial court entered an order in case No. 25-MR-90 that addressed both cases. It allowed the parties to file “Cross-Motions for Judgment on the Pleadings” and combine arguments related to both cases into a single motion.

¶ 19 On July 18, 2025, the parties filed their motions. In its motion, the VAC argued it was entitled to judgment on the pleadings with respect to counts I and II of its complaint and count II of the County’s complaint. Consistent with its complaint, the VAC argued that the plain and unambiguous language of section 2(1)(B) of the Act set forth “a non-discretionary minimum funding requirement” that equaled 0.02% of the assessed value of the taxable property in the County. It maintained that the minimum funding clause in the Act was mandatory, and the County lacked the discretion to approve or reject the VAC’s request “for funding at or below the [0].02[%] threshold.” Attached to the VAC’s motion for judgment on the pleadings were the County’s responses to the VAC’s requests to admit. The VAC noted that the County admitted that the VAC’s

\$739,686 funding request was less than 0.02% of the last known assessed value of the taxable property in the County and that the County appropriated to the VAC less than its requested amount.

¶ 20 Again, the VAC also argued that the County was required to pay the warrants for its legal expenses. It asserted that under both the plain and unambiguous language of the Act and relevant case law, the County had no authority or discretion to refuse to pay for its legal expenses simply because it disagreed with the VAC's decision to incur such expenses. Additionally, the VAC noted that in its answer to the VAC's complaint, the County admitted that it had sufficient funds to pay the VAC's unpaid warrants at the time that the warrants were submitted.

¶ 21 In its motion for judgment on the pleadings, the County asked the trial court to enter declaratory judgments on all three counts of its complaint. It argued that section 2(1)(B) of the Act did not establish a minimum amount of money to be appropriated annually to the VAC and, instead, required only that counties have "a dedicated fund, a levy, or a combination thereof, to ensure that a source of funds exists" for the VAC's just and necessary expenses. The County further argued that, under the Act, it had authority to create and enforce rules regarding the budgeting and administration of funds, and the VAC was "required to justify its funding requests based on actual need, in compliance with the [Act] and standard budgeting practices." The County argued that its approach ensured that taxpayer funds were "used efficiently and effectively" and that it was "in accordance with both the plain language and the legislative intent of the [Act]." Finally, the County did not dispute that the VAC was authorized to retain legal counsel. However, it asserted that a county was not required to "blindly pay any warrant for legal fees" that the VAC submitted and that "the VAC should be responsible for payment from its own budget of any legal fees that it incurs, absent a showing that it has insufficient funds or some other reason why the County should pay them." It stated it had a "willingness to provide appropriations necessary for

the VAC to retain legal counsel” but asserted that the reasonableness of the fees at issue could not be assessed due to redactions to the billing statements the VAC provided. The County suggested that the trial court “conduct an *in camera* review of unredacted billing statements to determine whether the amounts sought [were] reasonable and appropriate for payment from public funds.”

¶ 22 In August 2025, after further briefing by the parties, the trial court conducted a hearing on the parties’ motions. On October 7, 2025, it entered a written order, granting the County’s request for declaratory relief related to each of the three counts of its complaint and denying the VAC’s requests for judgment on the pleadings as to counts I and II of its complaint for *mandamus* relief. On October 9, 2025, the court entered a final judgment in the County’s favor with respect to counts I and II of the VAC’s complaint and found there was “no just reason to delay enforcement or appeal of that judgment.”

¶ 23 The VAC appealed the trial court’s judgments in both cases and, on review, the cases were consolidated.

¶ 24 II. ANALYSIS

¶ 25 On appeal, the VAC argues that the trial court erred in granting the County’s motion for judgment on the pleadings and in denying its own motion. It contends the court misconstrued the Act and erred in failing to find that the plain text of section 2(1)(B) of the Act establishes a minimum funding requirement for the VAC and that the VAC, rather than the County, has authority over how the VAC disburses its funds. The VAC contends that the court should have denied the County’s requests for declaratory relief and issued writs of *mandamus* in its favor that directed the County to issue the VAC a supplemental appropriation and to pay the warrants for the VAC’s legal expenses.

¶ 26 A. Standards of Review

¶ 27 Like the grant of a motion for summary judgment, the grant of a motion for judgment on the pleadings “is proper when there are no genuine issues of material fact and the moving party is entitled to judgment as a matter of law.” *Hess v. Estate of Klammm*, 2020 IL 124649, ¶ 14. In ruling on such a motion, a court should “consider only those facts apparent from the face of the pleadings, matters subject to judicial notice, and judicial admissions in the record.” *In re Appointment of Special Prosecutor*, 2019 IL 122949, ¶ 52. “All well-pleaded facts and reasonable inferences therefrom are taken as true.” *Id.* The grant of a judgment on the pleadings is subject to *de novo* review. *Hooker v. Illinois State Board of Elections*, 2016 IL 121077, ¶ 21.

¶ 28 In this case, the parties sought *mandamus* and declaratory relief. “*Mandamus* is an extraordinary remedy to enforce, as a matter of right, the performance of official duties by a public officer where no exercise of discretion on his part is involved.” (Internal quotation marks omitted.) *McHenry Township v. County of McHenry*, 2022 IL 127258, ¶ 59. The trial court may award a writ of *mandamus* if the plaintiff establishes (1) a clear right to relief, (2) a clear duty of a public official to act, and (3) clear authority in the public official to comply with the writ. *Id.* “There also must be no other adequate remedy.” *Id.* “*Mandamus* is improper if it substitutes the court’s discretion or judgment for that of the official.” *Id.*

¶ 29 Additionally, a declaratory judgment constitutes a “binding declaration of rights” that has the force of a final judgment. 735 ILCS 5/2-701(a) (West 2024). Declaratory relief may be granted “in cases of actual controversy,” including those that involve the “construction of any statute.” *Id.*

¶ 30 Here, the parties’ disputes concern, in large part, matters of statutory interpretation. The primary goal of statutory interpretation “is to ascertain and give effect to the intent of the legislature.” *Rainey v. Retirement Board of Policemen’s Annuity & Benefit Fund of Chicago*, 2025

IL 131305, ¶ 12. The best indicator of legislative intent is the plain language of the statute and, where the statutory language is clear, it must be applied as written. *Id.* “No term should be rendered meaningless, and [courts] cannot read into the statute exceptions, limitations, or conditions the legislature did not intend.” *Id.* “In determining the plain meaning of statutory terms, we consider the statute in its entirety, the subject it addresses, and the apparent intent of the legislature in enacting it.” *Blum v. Koster*, 235 Ill. 2d 21, 29 (2009). A court “may consider the consequences of construing the statute one way or another, and in doing so, *** presume[s] that the legislature did not intend to create absurd, inconvenient, or unjust results.” *Moreland v. Retirement Board of Policemen’s Annuity & Benefit Fund of Chicago*, 2025 IL 131343, ¶ 27. Statutory construction issues are subject to *de novo* review. *Rainey*, 2025 IL 131305, ¶ 12.

¶ 31 B. Count I of the VAC's Complaint and

Count II of the County's Complaint

¶ 32 Here, count I of the VAC’s complaint and count II of the County’s complaint center on the proper interpretation of section 2(1)(B) of the Act (330 ILCS 45/2(1)(B) (West 2024)). That section states: “The minimum amount to be provided annually to [VACs] is provided in [s]ection 12-21.13 of the *** Public Aid Code, unless the delegates of the County [VAC] determine that a lesser amount covers the just and necessary sums.” *Id.*

¶ 33 According to the VAC, the plain language of section 2(1)(B) establishes a “minimum funding requirement” that dictates the minimum amount of funds that a VAC is entitled to receive each year. Based on its interpretation of the Act, the VAC maintains the trial court should have granted its request for judgment on the pleadings as to count I of its complaint for *mandamus* relief, asking that the County be required to “revise [its] FY 2025 budget” to comport with the VAC’s funding recommendation. The VAC also argues that the court should have denied

the corresponding count of the County's complaint, count II, for declaratory relief.

¶ 34 By contrast, the County argues that the language of section 2(1)(B) does not require “a mandatory minimum appropriation” but, instead, refers to “sources of funding” or “the minimum level of funding” that the County must make available for potential appropriation to the VAC (1) for the VAC's just and necessary expenses and (2) to qualify for state funding under section 12-21.13 of the Public Aid Code. The County maintains that consideration of section 2 of the Act in its entirety shows that it remains authorized to approve or disapprove the VAC's funding recommendations based on considerations of whether the requested funds are just and necessary. It argues the trial court correctly granted its motion for judgment on the pleadings and denied the VAC's request for *mandamus* relief.

¶ 35 Initially, we note the County also characterizes the VAC's request for FY 2025 funding as moot, arguing the claim relates to “a budgetary issue and that budget year has completely passed.” Generally, a reviewing court “will not decide abstract, hypothetical, or moot questions.” *In re Benny M.*, 2017 IL 120133, ¶ 17. “An appeal is moot when the issues involved in the trial court no longer exist because intervening events have made it impossible for the reviewing court to grant the complaining party effectual relief.” *Id.*

¶ 36 Here, the VAC argues it is entitled to additional FY 2025 funding under section 2 of the Act. That section expressly permits the VAC to obtain judicial review of certain funding disputes with the County. Specifically, section 2(2) of the Act (330 ILCS 45/2(2) (West 2024)), states that if a county board fails or refuses “to provide just and necessary sums of money” for “assistance,” the VAC “shall apply to the circuit court *** for relief by *mandamus*” and that the county board may be required “to appropriate and pay such sums of money.” This provision allows for effectual relief from budget disputes brought under section 2 of the Act and sets forth no time

limitations regarding such actions for relief. Accordingly, the VAC's claim for relief under section 2 is not moot.

¶ 37 However, with respect to the merits of the parties' dispute, we note that although both the VAC and the County reference and seek an interpretation of section 2(1)(B), they have ultimately failed to establish section 2's applicability to their claims. Both the VAC's and the County's arguments presume that section 2 generally applies to all types of funding under the Act. However, the plain language of the statute establishes that section 2's provisions apply to funding for direct assistance purposes, *i.e.*, the "just and necessary assistance and services" for military veterans and their families, while section 10 of the Act provides for funding for the VAC's administrative purposes, *i.e.*, funding related to the VAC's employee salaries. *Id.* §§ 2, 10(g). Neither party has alleged nor established that direct assistance funding is at issue in this case, and the County's allegations suggest only a dispute with respect to administrative funding for the VAC.

¶ 38 Section 2 of the Act states that the statute's purpose is "to provide, *in accordance with* [section 2], just and necessary assistance and services to" veterans and their families. (Emphasis added.) *Id.* § 2. It then sets forth the funding process for such assistance and services, stating that the actions described in section 2 "shall be taken in support of [section 2's stated] purpose." *Id.* Section 2 references only direct assistance funding, not funding related to any administrative need of the VAC.

¶ 39 Instead, it is section 10 of the Act that authorizes funding for the VAC over and above what the VAC needs to provide direct assistance to veterans and their families. *Id.* § 10. Section 10(g) states as follows:

"The county board shall, in any county where a [VAC] is organized, in addition to sums appropriated for these just, necessary, and needed services as provided by law

and approved by the Commission under this Act, appropriate such additional sums, upon recommendation of the [VAC], to properly compensate, in accordance with the requirements of subsection (g) of Section 9 and subsection (e) of this Section, the officers and employees required to administer such assistance. The county board shall also provide funds to the [VAC] to reimburse the superintendent, officers, delegates and employees for certain expenses which are approved by the [VAC].” *Id.* § 10(g).

Notably, section 10(g) specifically authorizes a county to appropriate sums “in addition to” funds appropriated to the VAC for “just, necessary, and needed services.” *Id.* Section 10 does not reference the funding procedures provided for in Section 2.

¶ 40 Case authority also supports the finding that section 2 is not applicable to all types of funding authorized by the Act. In *Lavite v. Dunstan*, 2019 IL App (5th) 170114, ¶¶ 53, 65, the Fifth District recognized that “under section 2 of the Act, the VAC submits its recommendation for its direct assistance budget to the county board.” Further, it noted that section 10 of the Act authorized the appropriation of additional sums for the VAC’s administrative needs. *Id.* ¶¶ 54, 65. Critically, although the court held that the processes for determining the VAC’s annual budget pursuant to sections 2 and 10 were effectively the same under the version of the Act at issue before it, it did not hold that section 2’s process applied to the additional funds authorized by section 10. *Id.* ¶ 54.

¶ 41 In *Veterans Assistance Comm’n of Will County v. County Board of Will County*, 274 Ill. App. 3d 32, 35 (1995), the Third District similarly noted that sections 2 and 10 applied to different types of funds appropriated to the VAC: (1) “just and necessary amounts for veterans’ benefits” in section 2 and (2) “additional sums to compensate the VAC’s superintendent and

employees” in section 10. Like in *Lavite*, the reviewing court found that “[w]hether determining the amount of veterans’ benefits or the compensation of VAC personnel, the procedure to be followed is the same.” *Id.* at 37. Significantly, however, the court made clear that the proper procedure for determining the amount of each type of fund should be derived from the language of the specific section that authorizes the funds. *Id.* at 37 n.2 (relying on the “terms and language” of section 10 to find that section 10 provided for *mandamus* relief, like in section 2).

¶ 42 Accordingly, the plain language of the Act establishes that the procedures set forth in section 2 of the statute, including the “minimum amount” requirement of section 2(1)(B), apply to the funding procedures for the VAC’s direct assistance funds. Those procedures are not applicable to the VAC’s administrative funds, which are authorized and governed by section 10 of the Act. In this case, the parties seek an interpretation of section 2(1)(B), despite neither party having alleged nor argued that the County failed or refused to appropriate all the direct assistance funds that the VAC requested. Because the parties have not shown any dispute regarding the County’s appropriation of direct assistance funds, section 2 is not relevant. Additionally, where the parties have not established the relevancy of section 2 to their claims, it is unnecessary for this court to construe its provisions, including the “minimum amount” language of section 2(1)(B) (330 ILCS 45/2(1)(B) (West 2024)).

¶ 43 Specifically, with respect to count I of its complaint, the VAC sought *mandamus* relief, arguing that the County failed to appropriate the required minimum amount of funds under section 2(1)(B). As stated, a writ of *mandamus* may be awarded if the plaintiff establishes (1) a clear right to relief, (2) a clear duty of a public official to act, and (3) clear authority in the public official to comply with the writ. *McHenry Township*, 2022 IL 127258, ¶ 59. Since section 2 of the Act concerns direct assistance funds, the VAC cannot establish a clear right to relief under the

provisions of that section without alleging and showing that the County failed or refused the VAC's FY 2025 budget recommendation for direct assistance funds. The VAC has raised no such allegations or argument in this case and, thus, cannot establish it is entitled to a judgment on the pleadings as to count I of its complaint for *mandamus* relief.

¶ 44 On appeal, the VAC also argues that the trial court erred in granting the County's request for judgment on the pleadings in count II of its complaint for declaratory relief based upon its requested interpretation of section 2(1)(B). As stated, a declaratory judgment may be granted "in cases of actual controversy." 735 ILCS 5/2-701(a) (West 2024). "The essential requirements for asserting a declaratory judgment action are (1) a plaintiff with a legal, tangible interest, (2) a defendant with an opposing interest, and (3) an actual controversy between the parties involving those interests." *Cahokia Unit School District No. 187 v. Pritzker*, 2021 IL 126212, ¶ 36.

¶ 45 Again, in the context of the present case, absent allegations that the County failed or refused to appropriate all the direct aid funds recommended by the VAC for FY 2025, the County cannot establish an actual controversy between it and the VAC with respect to the procedures set forth in section 2. The County makes no such claim, and instead, its allegations suggest only a dispute between the parties regarding the amount of administrative funds appropriated to the VAC under section 10. In its complaint, the County alleged conflicts regarding the salaries of VAC employees and amounts requested for the VAC's travel expenses. As stated, section 2(1)(B) has no application to section 10 and the funds authorized under that section.

¶ 46 Additionally, although the County's allegations do suggest a controversy regarding the VAC's funding under section 10, on this record, the County has not established its entitlement to a judgment on the pleadings as to count II of its complaint. The grant of a motion for a judgment on the pleadings "is proper when there are no genuine issues of material fact and the moving party

is entitled to judgment as a matter of law.” *Hess*, 2020 IL 124649, ¶ 14. Here, in seeking relief, both the County and the VAC have operated under the mistaken belief that section 2 of the Act is applicable to all types of funding authorized by the statute. Absent that mistaken belief, the VAC’s position regarding the County’s administrative funding decisions is unclear. At the very least, a genuine issue of material fact exists with respect to whether there remains an actual controversy between the parties based upon the funding procedures of section 10. Thus, the trial court should also have denied the County’s request for declaratory relief in count II of its complaint.

¶ 47 Under the circumstances presented, we find no error by the trial court in denying the VAC’s request for judgment on the pleadings in count I of its complaint in case No. 25-MR-91. However, we find the court did err in granting the County’s request for a judgment on the pleadings in count II of its complaint in case No. 25-MR-90, and we reverse that portion of the court’s judgment.

¶ 48 C. Count II of the VAC’s Complaint

¶ 49 On appeal, the VAC further argues that the trial court erred by denying its request, in count II of its complaint, for a writ of *mandamus* directing the County to pay the VAC’s warrants for its legal expenses. The VAC contends that, in November and December 2024 and January and February 2025, it submitted warrants for its legal expenses to the County. It asserts that although the County admitted that it had “sufficient funds to cover those expenses,” it refused to disburse funds pursuant to the warrants. The VAC maintains the County lacked authority for its refusal because, under the Act, only the VAC has oversight authority over the disbursement of its funds.

¶ 50 On appeal, the County initially argues that this court lacks jurisdiction to consider the trial court’s denial of the VAC’s demand for the payment of its legal expenses. It asserts that the court’s denial of the VAC’s request for relief pursuant to count II of its complaint did not

constitute a final order because it was based on a finding of a lack of sufficient proof of the VAC's claim and not necessitated by a contrary ruling on the County's complaint.

¶ 51 Illinois Supreme Court Rule 304(a) (eff. Mar. 8, 2016) permits an appeal from a final judgment that does not dispose of an entire proceeding when “the trial court has made an express written finding that there is no just reason for delaying either enforcement or appeal or both.” “By its terms, Rule 304(a) applies only to final judgments or orders.” *Blumenthal v. Brewer*, 2016 IL 118781, ¶ 24. Thus, a Rule 304(a) finding entered by the trial court “will make a final order appealable, but it can have no effect on a nonfinal order.” *Id.* “If the order is in fact not final, inclusion of the special finding in the trial court's order cannot confer appellate jurisdiction.” *Id.* “An order or judgment is considered to be final and appealable for purposes of this rule if it terminates the litigation between the parties on the merits or disposes of the rights of the parties, either on the entire controversy or a separate part thereof.” *Id.* ¶ 23.

¶ 52 Additionally, as stated, this case arose out of motions for judgment on the pleadings filed by the parties, which are similar to motions for summary judgment. “Ordinarily, the denial of summary judgment [or a judgment on the pleadings] is not appealable, because such an order is interlocutory in nature.” *Clark v. Children's Memorial Hospital*, 2011 IL 108656, ¶ 119; see *Bulletproof Plumbing Corp. v. Ohlson*, 2025 IL App (1st) 232007-U, ¶ 14 (“[T]he denial of a motion for judgment on the pleadings is an interlocutory order that is not appealable despite a Rule 304(a) finding.”). However, one recognized exception to the rule is

“when the parties have filed cross-motions for summary judgment [or judgment on the pleadings] and one party's motion is granted and the other party's denied. Because the order disposes of all issues in the case, review of the denial of summary judgment [or judgment on the pleadings] may be had.” *Clark*, 2011 IL 108656,

¶ 119.

¶ 53 In response to the County’s jurisdictional claim, the VAC argues “that in determining whether an order is final, one should look to its substance and effect rather than to its form.” *Clemons v. Mechanical Devices Co.*, 202 Ill. 2d 344, 350 (2002). Further, it contends that in denying its request for judgment on the pleadings as to count II of its complaint, the trial court rejected the core legal theory of its claim—that the County lacked authority or discretion to refuse to pay its warrants for legal services. According to the VAC, the court’s ruling prevented it from succeeding on its claim and amounted to a final order. Additionally, it contends that count III of the County’s complaint for declaratory relief was based on a conflicting interpretation of the Act, such that resolution of that claim in the County’s favor necessarily resulted in the denial of count II of the VAC’s complaint.

¶ 54 We agree with the VAC and find that we have jurisdiction to review the trial court’s denial of count II of its complaint for *mandamus* relief. As argued by the County, the court’s order states that its denial of count II of the VAC’s complaint was “due to the lack of sufficient proof.” However, the court’s comments clearly show that its decision was based on its rejection of the VAC’s interpretation of the Act and its acceptance of the County’s competing interpretation. As stated, the VAC argued that the County lacked discretion or authority under the Act to deny warrants for the payment of its expenses. In count III of its complaint for declaratory relief, the County asked that the court enter a declaratory judgment, stating that the County was “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 expenditure.” The court relied on the County’s arguments in connection with count III of its complaint in suggesting that the payment of the VAC’s warrants was subject to County discretion

and oversight. Specifically, the court stated as follows:

“It is also unclear to the court whether there was a policy requiring itemized invoices to support payment of warrants, which is an issue of fact preventing the requested relief at this time. Pursuant to section 9(g) of the [Act] *** if such a policy exists the VAC must adopt such County policies and adapt the same to accommodate the VAC’s organizational structure.”

¶ 55 Notably, count III of the County’s complaint appears to address VAC “expenditures” in general and not solely the issue of the payment of the VAC’s warrants for its legal expenses. Nevertheless, resolution of that claim in the County’s favor resolved the specific issue presented by the VAC in count II of its complaint with finality. In other words, a finding that the County had authority and discretion to deny the payment of the VAC’s warrants meant that the VAC could not prevail on its claim for *mandamus* relief. Thus, we find it appropriate to reach the merits of the VAC’s claim.

¶ 56 Again, the VAC argues that under the Act, the County had no authority or discretion to refuse to pay the warrants for its legal expenses. The County responds, in part, by asserting that the Act required the VAC to adhere to applicable county policies, including, potentially, the presentation “of itemized statements” to the County prior to the payment of the warrants. It also argues that the VAC was required to prove the “justice and necessity” of the warrants.

¶ 57 As noted, the Act states that the executive powers of the VAC are vested in its superintendent. 330 ILCS 45/10(a) (West 2024). The Act requires the County to provide funds to the VAC through the processes set forth in sections 2 and 10. See *id.* §§ 2, 10. Section 10(g) provides that the funding provided by the County “shall” include funds “to reimburse the superintendent, officers, delegates and employees for certain expenses which are *approved by the*

[VAC].” (Emphasis added.) *Id.* § 10(g). Such language establishes that “the VAC has authority over its personnel and its operational expenses.” *Lavite*, 2019 IL App (5th) 170114, ¶ 59. Regarding oversight authority for distributions and the authorization of warrants, section 9(b), (h) of the Act also states as follows:

“(b) The [VAC] and its selected or appointed superintendent shall have oversight of the distribution of all moneys and supplies appropriated for the benefit of military veterans and their families, subject to such rules, regulations, administrative procedures or audit reviews as are required by this Act and as are necessary as approved by the [VAC] to carry out the spirit and intent of this Act. No warrant authorized under this Act may be issued for the payment of money without the presentation of an itemized statement or claim, approved by the superintendent of the [VAC].”

* * *

(h) No warrant authorized under this Act may be issued for the payment of money without the presentation of an itemized statement or claim, approved by the superintendent of the [VAC] and reported to the full [VAC] membership.” *Id.* §§ 9(b), (h).

¶ 58 The Act’s provisions establish that once funds are appropriated to the VAC, oversight authority over the disbursement of those funds is vested in the VAC and its superintendent. There is no dispute that the VAC’s superintendent draws appropriated funds held by the County for use by the VAC. Section 9 of the Act establishes that warrants for the payment of money must be supported by an itemized statement or claim approved by the VAC’s superintendent and reported to the VAC’s members. Only the VAC and its superintendent have

oversight authority over the distribution of the VAC’s money. That oversight is subject only “to such rules, regulations, administrative procedures or audit reviews as are required by this Act and as are necessary as approved by the [VAC].” *Id.* § 9(b). The current provisions of the Act, thus, identify no oversight role for the County regarding the distribution of appropriated funds.

¶ 59 As the VAC points out, prior to 2023, the Act provided that both the VAC’s superintendent and the president or chairman of the county board had “general oversight of the distribution of all moneys and supplies appropriated by the county for the benefit of military veterans and their families.” 330 ILCS 45/9(b) (West 2022). However, following the 2023 amendments to the Act, the language authorizing general oversight authority by the county board was removed from section 9(b). See 330 ILCS 45/9(b) (West 2024).

¶ 60 In *Lavite*, 2019 IL App (5th) 170114, ¶ 59, the Fifth District addressed a similar issue regarding the payment of warrants for attorney fees under a version of the Act that predated the 2023 amendments and held as follows: “[W]e do not believe the shared-oversight provision empowers the [county] defendants to unilaterally refuse payment of a properly executed warrant for professional services, such as attorney fees, simply because they disagree with the VAC’s decision on that particular expense.” The court explained that the VAC was authorized to retain attorneys and other professionals, who were agents of the VAC and not the county. *Id.* It also pointed out that, like the current version of section 9(b), the earlier version of that section vested the VAC’s superintendent, not the county board, “with authority to review and approve itemized invoices.” *Id.*

¶ 61 In asserting that it maintains some oversight authority over the VAC’s expenditures under the Act, the County has relied on section 9(g) of the Act (330 ILCS 45/9(g) (West 2024)), which was added to the statute through the February 2023 amendments. (Pub. Act 102-1132 (eff.

Feb. 10, 2023)). That provision provides:

“Each [VAC] 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. Those policies shall then be considered the policies of the [VAC] and they shall be implemented and adhered to, accordingly, by the superintendent and by the [VAC]. The [VAC] shall amend its adopted policies whenever a county board amends an applicable policy within 60 days of the county board amendment.” 330 ILCS 45/9(g) (West 2024).

¶ 62 Section 9(g) sets forth responsibilities of the VAC and its superintendent to adopt policies of the County and adapt them to fit its organizational structure. The plain language of that section does not grant the county oversight authority over the VAC’s expenditures after appropriation, which section 9(b) places distinctly with the VAC. It also does not grant the County any authority to enforce compliance with its policies. Rather, the Act gives the ability to enforce compliance with section 9 to the attorney general. Notably section 9.1(a) of the Act (*id.* § 9.1(a)) states as follows:

“If the Attorney General has reasonable cause to believe that there is or has been a violation of Section *** 9 *** then the Attorney General may commence a civil action in the name of the People of the State to enforce the provisions of this Act in any appropriate circuit court.”

¶ 63 Here, we agree with the VAC that the Act grants it, and not the County, oversight over the disbursement of its appropriated funds. However, as the VAC recognizes, to be entitled to the payment of warrants for its legal expenses, it had to establish that there were sufficient

appropriated funds to pay the warrants. More specifically, the VAC was required to show that there were sufficient *VAC funds* to pay the warrants. See *Hazen v. County of Peoria*, 138 Ill. App. 3d 836, 842 (1985) (holding “the attorney for the VAC is not entitled to compensation from general county funds but rather must be paid from VAC funds”); see *Lavite*, 2019 IL App (5th) 170114, ¶ 65 (finding that because the Act provided for annual funding for “distinct purposes,” the VAC could not utilize funds appropriated for direct assistance to pay administrative expenses). In its complaint, the VAC alleged that “[a]t the time the [VAC] submitted each of the *** unpaid warrants to the County for payment, *the County* had sufficient funds to pay such warrants.” (Emphasis added.) In answering the VAC’s complaint, the County admitted that specific allegation. However, as the County asserts on appeal, while the VAC’s allegation and its admission establish that there were sufficient *County funds*, they fall short of establishing that there were sufficient *VAC funds* to pay the warrants.

¶ 64 The VAC suggests that because it does not receive custody and control over funds that are appropriated for its use, it was sufficient for it to allege that there were ample County funds with which to pay the warrants. We disagree. An allegation that the County has sufficient available funds to pay the warrants is not the same as an allegation that the VAC has sufficient funds available that had been appropriated for its use to pay the warrants.

¶ 65 In so finding, we clarify that our holding is limited to the specific allegations presented by the VAC in this case. Notably, the VAC has not alleged, in connection with count II of its complaint, that there are insufficient funds available from which to pay the warrants due to the County’s failure to make an adequate appropriation. Our holding does not prevent the VAC from raising such a claim on remand, nor would it prevent such claims in other cases. See *Lavite*, 2019 IL App (5th) 170114, ¶ 54 (stating the process for determining the budget for the VAC’s

administrative expenses under section 10, “including the right to seek *mandamus* relief, is the same as provided in section 2 of the Act”); *Will County*, 274 Ill. App. 3d at 37 n.2 (finding section 10 provided for *mandamus* relief like the *mandamus* relief provided for in section 2).

¶ 66 Given the specific circumstances presented, we find that a genuine issue of material fact exists with respect to the VAC’s right to *mandamus* relief in count II of its complaint. As a result, the trial court did not err in denying the VAC’s request for a judgment on the pleadings as to that count.

¶ 67 D. Counts I and III of the County’s Complaint

¶ 68 On appeal, the VAC further contends that the trial court erred in granting the County’s motion for judgment on the pleadings as to counts I and III of its complaint for declaratory relief. It asserts that a genuine issue of material fact existed with respect to the County’s claim in count I and that the court misconstrued the Act in granting count III.

¶ 69 1. *Count I of the County’s Complaint*

¶ 70 In connection with count I of its complaint, the County asked the trial court to “enter a declaratory judgment stating that [the] entirety of the minimum level of the ‘amount to be provided’ for the VAC’s use in any fiscal year is not required to be paid to or on behalf of the VAC in that fiscal year.” Its request was based on a claim, in paragraph 22 of its complaint, that the VAC had taken the position that funds appropriated for its use in any fiscal year had to “equal the payments the County makes on behalf of the VAC in the same fiscal year.” As the VAC points out on appeal, it denied paragraph 22 in its answer to the County’s complaint.

¶ 71 Again, a declaratory judgment may be granted “in cases of actual controversy.” 735 ILCS 5/2-701(a) (West 2024). “The essential requirements for asserting a declaratory judgment action are (1) a plaintiff with a legal, tangible interest, (2) a defendant with an opposing interest,

and (3) an actual controversy between the parties involving those interests.” *Cahokia Unit School District No. 187*, 2021 IL 126212, ¶ 36. “In the declaratory judgment context, an actual controversy means a concrete dispute admitting of an immediate and definitive determination of the parties’ rights, the resolution of which will aid in the termination of the controversy or some part thereof.” (Internal quotation marks omitted.) *Id.* The requirement of an actual controversy ensures that a court does not “pass judgment on mere abstract propositions of law, render an advisory opinion, or give legal advice as to future events.” (Internal quotation marks omitted.) *Id.*

¶ 72 The VAC argues the County has failed to establish that count I of its complaint involves an actual controversy. We agree. As stated, the County’s claim in count I was premised on the allegation that the VAC was asserting that funds appropriated for its use in any fiscal year had to “equal the payments the County makes on behalf of the VAC in the same fiscal year.” The VAC denied that it had taken such a position, which suggests, instead, that the parties agreed that all amounts appropriated to the VAC in a fiscal year did not have to be actually paid to the VAC in that same fiscal year. At the very least, the VAC’s denial of the County’s allegation creates a genuine issue of material fact with respect to the County’s claim. As such, the County was not entitled to a judgment on the pleadings as to count I of its complaint, and the trial court erred in granting the County’s motion.

¶ 73 *2. Count III of the County’s Complaint*

¶ 74 In count III of its complaint for declaratory relief, the County asserted that it had oversight authority over the VAC’s funding requests through its budget process. It referenced section 9(g) of the Act (330 ILCS 45/9(g) (West 2024)), which it stated “requires the VAC to adopt the County’s policies, including but not limited to those policies concerning compensation, employee rights, ethics, procurement, and budget.” The County asserted that section 9(g) restrains

“the VAC’s claimed unfettered power to determine which funding requests are just, reasonable, and necessary.” The County asked the trial court to enter a declaratory judgment providing that the County was “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.”

¶ 75 As set forth above, “[t]he essential requirements for asserting a declaratory judgment action are (1) a plaintiff with a legal, tangible interest, (2) a defendant with an opposing interest, and (3) an actual controversy between the parties involving those interests.” *Cahokia Unit School District No. 187*, 2021 IL 126212, ¶ 36. “In the declaratory judgment context, an actual controversy means a concrete dispute admitting of an immediate and definitive determination of the parties’ rights, the resolution of which will aid in the termination of the controversy or some part thereof.” (Internal quotation marks omitted.) *Id.*

¶ 76 Here, the County’s request for relief in count III is broadly worded, generally referencing VAC “expenditures” under the Act. It has relied on the contentions it raised in count III when addressing both the appropriation process set forth in section 2 of the Act and in responding to the VAC’s claim regarding the payment of warrants for its legal expenses. Notably, however, the VAC’s claim with respect to section 2’s appropriations process was that it was entitled to a minimum funding appropriation under section 2(1)(B) that the County could not unilaterally deviate below. The VAC did not argue that, absent that specific interpretation, the County lacked authority to evaluate its funding requests and consider whether they were “just and necessary.” Count II of the County’s complaint for declaratory relief directly addressed the VAC’s opposing view of section 2(1)(B)’s “minimum amount” language (330 ILCS 45/2(1)(B) (West 2024)). The broad allegations of count III fail to address any other “concrete dispute” between the

parties with respect to that section. *Cahokia Unit School District No. 187*, 2021 IL 126212, ¶ 36; see *Lincoln University v. Logan County*, 2025 IL App (4th) 241012, ¶ 34 (“If the controversy is theoretical, rather than actual, then the [declaratory judgment] claim is premature.”).

¶ 77 Moreover, as discussed, the parties have failed to allege or establish that section 2 is relevant to their claims. Section 2 concerns the appropriation process for direct assistance funds to the VAC, and neither party argues that the County failed to appropriate to the VAC the amount of direct aid funds that the VAC recommended. Accordingly, to the extent count III of the County’s complaint is directed at the VAC’s interpretation of section 2 of the Act, the County has failed to establish that it was entitled to judgment in its favor as a matter of law.

¶ 78 Additionally, to the extent count III of the County’s complaint was directed to the VAC’s argument regarding the warrants for its legal expenses, we also find the County failed to establish it is entitled to judgment as a matter of law. For the reasons already stated, the Act grants the VAC, not the County, oversight over the disbursement of its appropriated funds. Thus, we also find the trial court erred by granting the County’s motion for judgment on the pleadings as to count III of its complaint for declaratory relief.

¶ 79 III. CONCLUSION

¶ 80 For the reasons stated, we reverse the trial court’s grant of the County’s motion for judgment on the pleadings as to all three counts of its complaint in case No. 25-MR-90. We otherwise affirm the court’s judgment denying the VAC’s motion for judgment on the pleadings in counts I and II of its complaint in case No. 25-MR-91. We remand for further proceedings in both cases.

¶ 81 No. 4-25-1160, Affirmed and remanded.

¶ 82 No. 4-25-1169, Reversed and remanded.

***Sangamon County v. Sangamon County Veterans Assistance Comm’n,
2026 IL App (4th) 251160***

Decision Under Review: Appeal from the Circuit Court of Sangamon County, Nos. 25-MR-90, 25-MR-91; the Hon. Jennifer M. Ascher, Judge, presiding.

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