

**STATE OF ILLINOIS  
IN THE CIRCUIT COURT OF THE SEVENTEENTH JUDICIAL CIRCUIT  
COUNTY OF WINNEBAGO**

**JESUS PEREIRA, Solely in his Official Capacity as the Duly  
appointed and qualified Superintendent of the VETERANS  
ASSISTANCE COMMISSION OF WINNEBAGO COUNTY,  
a Special District and a Unit of Local Government of the  
State of Illinois,**

**Plaintiff,**

**vs.**

**COUNTY OF WINNEBAGO, a Non-Home Rule Unit of  
Local Government of the State of Illinois, JOSEPH V.  
CHIARELLI, AARON BOOKER, JAMES WEBSTER  
RAY THOMPSON, BRAD LINDMARK, DAVID TASSONI,  
KEITH MCDONALD, PAUL ARENA, JOHN BUTITTA,  
JOHN PENNY, JOSEPH HOFFMAN, KEVIN McCARTHY,  
JAIME SALGADO, ANGIE GORAL, TIM NABORS,  
CHRISTOPHER SCROL, CHRISTINA VALDEZ,  
RAY THOMPSON, VALERIE HANSERD,  
ANGELA FELLERS, and JOHN SWEENEY,**

**Defendants.**

**2025-MR-0000050**

**NO. 25 MR \_\_\_\_\_**

**COMPLAINT FOR MANDAMUS, DECLARATORY JUDGMENT  
AND FOR INJUNCTIVE RELIEF**

**NOW COMES** the Jesus Pereira, Superintendent of the Veterans Assistance Commission of Winnebago County, Plaintiff herein, by and through his counsel of record, THE LAW OFFICES OF MICHAEL J. PHILLIPS, and hereby complains of each of the above-named Defendants as follows, and respectfully requests that this Honorable Court enter an Order of Declaratory Judgment declaring the invalid the non-discretionary appropriation of certain funds of the County of Winnebago and an Order of Mandamus compelling each of the Defendants, or any of their officials, officers, employees or agents, from any further such insufficient level of appropriation and budgeting for the Plaintiff's Fiscal Year for 2025, and for all Fiscal Years thus following, as well as ordering the repayment to the Plaintiff's Treasury of any illegally insufficient expenditures, and in support thereof, states as follows:

## IDENTIFICATION OF PARTIES

1. That Jesus Pereira, solely in his Official Capacity as the duly appointed and qualified Superintendent of the Veterans Assistance Commission of Winnebago County, the Plaintiff herein (hereinafter referred to as the “VACWC” or as “the Plaintiff”), and the VACWC is a Special District and a Unit of Local Government of the State of Illinois as provided in Section 1 of Article VII of the 1970 Constitution of the State of Illinois, as amended.

2. That the VACWC is separate and distinct from the County of Winnebago.

3. That the County of Winnebago and each of the individual Defendants as named above, the Defendant herein, (hereinafter, collectively referred to as the “COUNTY”) is a Unit of Local Government of the State of Illinois as provided in Section 1 of Article VII of the 1970 Constitution of the State of Illinois, as amended, and

4. That the COUNTY is separate and distinct governmental entity from the VACWC and at all times relevant hereto has a population of less than three million (3,000,000) persons.

5. That Section 7 of Article VII of the Illinois Constitution of 1970, as amended, the VACWC is a Non-Home Rule Unit of Local Government of the State of Illinois.

6. That Section 8 of Article VII of the Illinois Constitution of 1970, as amended, provides that the VACWC is a Special District and a Non-Home Rule Unit of Local Government of the State of Illinois because said Constitutional provision provides, in pertinent part, as follows:

units of local government, which exercise limited governmental powers or powers in respect to limited governmental subjects shall have only powers granted by law.

7. That Defendant JOSEPH V. CHIARELLI is named herein not in his individual capacity but solely in his official capacity as the Elected Chair of the Winnebago County Board pursuant to Section 2-5006 of the Illinois Counties Code [codified as 55 ILCS 5/2-5006] and is the Chief Executive Office of the COUNTY pursuant to Section 4(a) and 6(a) of the Illinois Constitution of 1970, as amended.

8. That the following Defendants are named herein not in their individual capacities, but solely in their Official Capacities as Members of the Winnebago County Board which is the elected Governing Board for the COUNTY and passed the COUNTY’s FY 2025 Annual Appropriation Ordinance: AARON BOOKER, JAMES WEBSTER, RAY THOMPSON, BRAD LINDMARK, DAVID TASSONI, KEITH MCDONALD, PAUL ARENA, JOHN BUTITTA, JOHN PENNY, JOSEPH HOFFMAN, KEVIN MCCARTHY, JAIME SALGADO, ANGIE GORAL, TIM NABORS, CHRISTOPHER SCROL, CHRISTINA VALDEZ, MICHAEL THOMPSON, VALERIE HANSERD, ANGELA FELLERS and JOHN SWEENEY.

## APPLICABLE LAW

9. That the Illinois Military Veterans Assistance Act (codified as 330 ILCS 45/0.01, *et seq.*) (hereinafter, the “MVAA”) authorized the creation of the VACWC and governs the operations of the VACWC.

10. That the Illinois Counties Code (codified as 55 ILCS 5/1-1001, *et seq.*) (hereinafter the “Counties Code”) authorized the creation of the COUNTY and governs the operations of the COUNTY.

11. That within the last 18 months the Illinois General Assembly and the Illinois Governor enacted two Public Acts amending the provisions of the MVAA (that is, Public Act 102-732 effective on January 1, 2023 and Public Act 102-1132 effective as of February 10, 2023), and altered the relationship between the VACWC and the COUNTY. A true, correct and complete copy of Public Act 102-732 is marked as “EXHIBIT G to Complaint For Mandamus,” attached hereto and incorporated by reference as if fully set forth herein. A true, correct and complete copy of Public Act 102-1132 is marked as “EXHIBIT H to Complaint For Mandamus,” attached hereto and incorporated by reference as if fully set forth herein.

12. That at all times relevant hereto after amendment by Public Acts 102-732 and 102-1132, there was in effect a Section 2 of the MVAA which provides in pertinent part as follows:

(330 ILCS 45/2) (from Ch. 23, par. 3082)

**Sec. 2. The purpose of this Act is, in part, to provide, in accordance with this Section, just and necessary assistance and services to military veterans who served in the Armed Forces of the United States and whose last discharge from the service was honorable or general under honorable conditions, to their families, and to the families of deceased veterans with service who need such assistance and services. The following actions shall be taken in support of that purpose:**

**(1) The . . . county board shall provide such sums of money as may be just and necessary to be drawn by the commander, quartermaster or commandant of any veterans service organization, in the city or town, or the superintendent of any Veterans' Assistance Commission of the county, upon the recommendation of the assistance committee of that veterans service organization or Veterans' Assistance Commission.**

**(A) Funding for Veterans Assistance Commissions may be derived from 3 sources, if applicable:**

**(i) a tax levied under Section 5-2006 of the Counties Code and Section 12-21.13 of the Illinois Public Aid Code;**

**(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 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.**

(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 Veterans' Assistance Commission located in the district of . . . such county board shall apply to the circuit court of the district or county for relief by mandamus upon the . . . county board requiring . . . 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.

(bold-faced emphasis added).

13. That at all times relevant hereto after amendment by Public Acts 102-732 and 102-1132, there was in effect a Section 9 of the MVAA which provides in pertinent part as follows:

(330 ILCS 45/9) (from Ch. 23, par. 3089)  
Sec. 9. Veterans Assistance Commission.

(a) In counties having 2 or more veteran service organizations as may be recognized by law, the veteran service organizations may come together to form a Veterans Assistance Commission of such county. . . .

(8) The county may, at its discretion, appoint a representative to the Commission who may attend any public meeting of the Commission. That representative shall be a veteran, may not have voting rights, may not hold any office or title on the Commission, and may not be present during any nonpublic meeting of the Commission, except as authorized in this Act. For matters of executive session, the non-voting county appointee may attend meetings that are closed in accordance with paragraphs (1), (3), (5), (6), or (11) of subsection (c) of Section 2 of the Open Meetings Act for litigation matters not relating to litigation between the Commission and the County. . . .

(b) The Commission 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 Commission** to carry out the spirit and intent of this Act. . . .

(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 Commission and reported to the full Commission membership.** . . .

(k) **The Veterans Assistance Commission shall be in charge of the administration of any benefits** provided under Articles VI and IX of the Illinois Public Aid Code for military veterans and their families. . . .

(n) To further the intent of this Act of assisting military veterans, this Act is to be construed so that the Veterans Assistance Commission shall provide needed services to eligible veterans.

(bold-faced emphasis added).

14. That at all times relevant hereto after amendment by Public Acts 102-732 and 102-1132, there was in effect a Section 10 of the MVAA which provides in pertinent part as follows:

(330 ILCS 45/10) (from Ch. 23, par. 3090)

Sec. 10. Superintendents and counties.

. . . .

(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. . . .

(f) **The county shall also provide to the employees of the Commission all benefits available to county employees,** including, but not limited to, benefits Employer contributions and costs for these benefits, services, and coverages may come from Commission funds.

(g) **The county board shall,** in any county where a Veterans Assistance Commission 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 Veterans Assistance Commission,** 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 Commission to reimburse the superintendent,** officers, delegates and employees for certain expenses which are approved by the Commission.

(**bold-faced emphasis** added).

15. That at all times relevant hereto after amendment by Public Acts 102-732 and 102-1132, there was in effect a Section 5-2006 of the Counties Code which provides in pertinent part as follows:

(55 ILCS 5/5-2006) (from Ch. 34, par. 5-2006)

Sec. 5-2006. Tax for Veterans Assistance Commission. The county board of each county having a population of less than 3 million in which there is a Veterans Assistance Commission as provided in Section 9 of the Military Veterans Assistance Act may levy a tax of not to exceed .03% of the assessed value annually on all taxable property of the county, for the purpose of providing assistance to military veterans and their families pursuant to such Act. . . . **The proceeds of any tax so levied shall be used exclusively for the assistance purposes authorized thereunder, and a portion thereof may be expended for the salaries of any officers or employees of the Veterans Assistance**

**Commission, for the authorized reimbursement of any officer or employee of the Veterans Assistance Commission, as provided in Section 10 of the Military Veterans Assistance Act, or for any other expenses incident to the administration of such assistance.**

The tax shall be separate from all other taxes which the county is authorized to levy on the aggregate valuation of the property within the county and shall not be included in any tax limitation of the rate upon which taxes are required to be extended, but shall be excluded therefrom and in addition thereto. The tax shall be levied and collected in like manner as the general taxes of the county, and, when collected, shall be paid into a special fund in the county treasury and used only as herein authorized, or disbursed from the county treasury of a county in which a properly organized Veterans Assistance Commission is authorized under Section 3-11008 of this Code.

(**bold-faced emphasis** added).

16. That at all times relevant hereto after amendment by Public Acts 102-732 and 102-1132, there was in effect a state statute commonly known as the Illinois Public Aid Code codified as 305 ILCS 5/1-1, *et seq.* (hereinafter, the "PAC") which included therein Section 12-21.13 and which provides in pertinent part as follows:

(305 ILCS 5/12-21.13) (from Ch. 23, par. 12-21.13)

Sec. 12-21.13. . . . In a county of less than 3 million population in which there is created a County Veterans Assistance Commission, **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 .02% of the last known assessed value of the taxable property in the county,** or which will equal .03% of such assessed value if such higher amount is authorized by the electors of the county, as provided in Section 5-2006 of the Counties Code.

(**bold-faced emphasis** added).

17. That on or about February 25, 2016, the Office of the Illinois Attorney General issued an Informal Opinion No. I-16-102 to the Boone County State's Attorney stating his opinion that the MVAA required Boone County to appropriate funds from its County General Fund to pay the rent for an office for the Boone County Veterans Assistance Commission because such type of expense could not be paid from the VACBC's Real Estate Tax Levy. A true, correct and complete copy of said Attorney General Opinion is marked as "EXHIBIT I To Complaint For Mandamus," attached hereto, and hereby incorporated by reference.

18. That on or about November 27, 2024, the Office of the Illinois Attorney General issued a Mediation Opinion to the Sangamon County State's Attorney stating his opinion that the MVAA prohibited Sangamon County from determining the amount of funds that were needed by the Sangamon County Veterans Assistance Commission to provide "just, necessary and needed" services to military veterans and/or their families. A true, correct and complete copy of said Attorney General Opinion is marked as "EXHIBIT J To Complaint For Mandamus," attached hereto, and hereby incorporated by reference.

19. That on or about December 5, 2024, the Office of the Illinois Attorney General issued an Informal Opinion No. I-24-0028 to the Winnebago County State's Attorney stating his opinion that the MVAA required Winnebago County to appropriate funds from its County General Fund to pay for Information Technology ("IT") services and equipment for the VACWC and that the costs of said IT services and equipment could not come from the proceeds of the real estate tax levy of the VACWC. A true, correct and complete copy of said Attorney General Opinion is marked as "EXHIBIT K To Complaint For Mandamus," attached hereto, and hereby incorporated by reference.

## BACKGROUND FACTS

20. That on or about May 30, 2024 the full VACWC certified to the COUNTY a Budget for Fiscal Year 2025 in the amounts of Eight Hundred Seventy-Five Thousand Five Hundred Dollars and No Cents (\$875,500.00) for the costs of providing just, necessary and needed services to military veterans and/or their families pursuant to Section 2(1) of the MVAA) and the amount of Seven Hundred Sixty-Four Thousand Three Hundred Three Dollars and One Cent (\$764,303.01) for the operational costs of the VACWC pursuant to Sections 10(e) and 10(g) of the MVAA, as amended, including the salaries of the Superintendent and employees of the VACWC, thus amounting to a total budgeted amount of One Million, Six Hundred Thirty-Nine Thousand, Eight Hundred Three Dollars and One Cent (\$1,639,803.01). A copy of the VACWC's certified and VACWC-Approved Budget for FY 2025 is marked as "EXHIBIT A To Complaint For Mandamus," attached hereto and incorporated by reference as if fully set forth herein.

21. That the COUNTY's and the VACWC's Fiscal Year 2025 began on October 1, 2024 and will thus end on September 30, 2025 (hereinafter, "FY 2025").

22. That for the first time because of changes required by Public Acts 102-0732 and 102-1132 the VACWC's proposed FY 2025 Budget includes amounts for the VACWC to fund the payments for the costs of the Employer's Contributions for the benefits offered to the employees of the VACWC through the Illinois Municipal Retirement Fund or any other applicable COUNTY retirement fund, health, life, and dental insurance, and workers compensation insurance. Previous to the enactment of Public Acts 102-732 and 102-1132 the VACWC provided no benefits to its employees.

23. That based upon information and belief, the COUNTY has calculated that Equalized Assessed Value for the COUNTY for FY 2025 will be Six Billion One Hundred Thirty-Four Million Five Hundred and Fifty-Five Thousand Eight Hundred Nineteen Dollar and No Cents (\$6,134,555,819.00) (hereinafter referred to as the "EAV"). A true, correct and complete copy of the COUNTY's projected EAV for FY 2025 is on the document entitled "Winnebago County Analysis of Property Tax Levies and Estimated Tax Rates Fiscal Year Ending September 30, 2025" which is marked as "EXHIBIT B To Complaint For Mandamus," attached hereto and incorporated by reference as if fully set forth herein.

24. That 0.02% of the above EAV amounts to One Million Two Hundred Twenty-Six Thousand Nine Hundred Eleven Dollars and Sixteen Cents (\$1,226,911.16).

25. That the amount specified in Paragraph 21 immediately above is the maximum amount of funds which the VACWC could receive during FY 2025 from its real estate tax levy as further described in Paragraphs 15 and 16 above.

26. That the amounts Approved and Budgeted by the VACWC and Appropriated by the COUNTY are shown in a Chart marked as "EXHIBIT C to Complaint For Mandamus," attached hereto and incorporated by reference as if fully set forth herein.

27. That also prior to May 30, 2024, that pursuant to Section 2(1) of the MVAA, as amended, the VACWC submitted to the COUNTY a budget for FY 2025 consisting of Twenty-



Two line item expenditure categories in the total budgeted amount of One Million Six Hundred Thirty-Nine Thousand Eight Hundred Three Dollars and One Cent (\$1,639,803.01), including the sum of Five Hundred Thousand Hundred Dollars (\$500,000) for direct payments to eligible military veterans and/or their families and indirect payments to vendors for services or goods provided to the eligible military veterans and/or their families required to pay for the just, necessary and needed services provided to the eligible military veterans and their families.

28. That prior to May 30, 2024, that also pursuant to Section 2(1) of the MVAA, as amended, the VACWC recommended to the COUNTY that it designate the sum of Three Hundred Seventy-Five Thousand Five Hundred Dollars (\$375,500.00) to fund the non-salary administrative expenses of providing additional non-financial just, necessary and needed services to the eligible military veterans and their families required by Section 2(1) of the MVAA, as amended.

29. That prior to May 30, 2024, pursuant to Sections 2(1) of the MVAA, as amended, the VACWC recommended to the COUNTY to fund a total amount of \$875,500 for just, necessary and needed services and assistance to eligible military veterans and their families.

30. That prior to May 30, 2024, pursuant to Sections 10(e) and 10(g) of the MVAA, as amended, the VACWC budgeted an additional amount of Seven Hundred Sixty-Four Thousand Three Hundred Three Dollars and One Cent (\$764,303.01) for FY 2025 for the costs of operating the VACWC during FY 2025.

31. The COUNTY's Finance Committee recommended to the COUNTY Board a Final FY 2025 Budget for the VACWC as is shown on the document entitled "Winnebago County Next Year / Current Year Budget Analysis," a true, correct and complete copy of which is marked as EXHIBIT D To Complaint For Mandamus," and which is attached hereto and incorporated by reference as if fully set forth herein.

32. The COUNTY's Finance Committee recommended to the COUNTY Board that it designate the sum of Three Hundred Eighty-Nine Thousand Six Hundred Ninety-Six Dollars and Ninety-Nine Cents (\$389,696.99) for the financial payments to and of behalf of eligible military veterans and also the operating costs of the VACWC to provide just, necessary and needed services to the eligible military veterans and their families as well as an amount of Seven Hundred Twenty-Nine Thousand Three Hundred Three Dollars and One Cent (\$729,303.01) for the operational costs of the VACWC during FY 2025.

33. That on or about September 26, 2024, the County Board of the COUNTY adopted the final recommendation of its Finance Committee and passed an Annual Appropriation Ordinance to appropriate a sum of One Million One Hundred Nineteen Thousand Dollars and No Cents (\$1,119,000.00) for the VACWC for FY 2025 including the sum of Three Hundred Eighty-Nine Thousand Six Hundred Ninety-Six Dollars and Ninety-Nine Cents (\$389,696.99) for the financial payments to and of behalf of eligible military veterans and also the operating costs of the VACWC to provide just, necessary and needed services to the eligible military veterans and their families and the amount of Seven Hundred Twenty-Nine Thousand Three Hundred Three Dollars and One Cent (\$729,303.01) for the operational costs of the VACWC during FY 2025. A true, correct and complete copy of said COUNTY FY 2025 Appropriation

Ordinance is marked as “EXHIBIT F To Complaint For Mandamus,” attached hereto and incorporated by reference as if fully set forth herein.

34. That in said Appropriation Ordinance the COUNTY appropriated the sums of funds as shown in the attached “EXHIBIT C To Complaint For Mandamus”.

35. That in said Appropriation Ordinance as enacted by the COUNTY stated that all but Two Thousand Dollars and No Cents (\$2,000.00) of the funding of the VACWC would come from the Real Estate Tax Levy of the VACWC and which would result in a tax rate for the VACWC tax levy of approximately 0.0183%. Attached hereto is a COUNTY document entitled “Equity Fund Forecast,” a true, correct and complete of which is marked as “EXHIBIT E To Complaint For Mandamus,” attached hereto and which is incorporated by reference as if fully set forth herein.

36. That on or about August 29, 2024, the Finance Committee of the County Board of the COUNTY made a final recommendation to transfer ZERO Dollars (\$0.00) from the COUNTY General Fund to the VACWC during FY 2025. See Exhibit D hereto.

37. That prior to October 1, 2024 the COUNTY did not and, based upon information and belief, the COUNTY does not currently plan to request any funds to be transferred to the VACWC for financial payments to military veterans from the State of Illinois during FY 2025 as it is permitted to do as authorized by Section 12-21.13 of the PAC and that, based upon information and belief, that as of September 30, 2024, there was an unused balance in the funds of the VACWC in the approximate amount of One Hundred Thirty-Six Thousand Two Hundred Forty-Two Dollars and No Cents (\$136,242.00) in VACWC funds (hereinafter, the “Carryover Funds”).

**COUNT I**  
**(Violation of MVAA Statute/Order of Mandamus/  
Failure To Fund For Just, Necessary and Needed Services By VACWC)**

1. - 37. The Plaintiff hereby adopts by reference all of the allegations in Paragraphs 1 through 37 of the Introductory Sessions of this Complaint as Paragraphs 1 through 37 of this Count.

38. That at all times since January 1, 2024, Jesus Pereira, Plaintiff herein, has served as the duly appointed and qualified Superintendent of the VACWC.

39. That as stated in Paragraph 24 above, in its Approved FY2025 Budget the VACWC has determined that the just, necessary and needed amount for the provision of direct and indirect financial services to eligible military veterans and their families during FY 2025 amounts to Eight Hundred Seventy-Five Thousand Five Hundred Dollars (\$875,000.00).

40. That for FY 2025 the Defendants failed to appropriate the VAC-approved amount as stated immediately above and only appropriated a lesser amount of Three Hundred Eighty-Nine Thousand Six Hundred Ninety-Six Dollars and Ninety-Nine (\$389,696.99) resulting in a shortage of Four Hundred Eighty-Five Thousand Eight Hundred Three Dollars and One Cent (\$485,803.01). (See "Exhibit C," attached hereto which is hereby incorporated by reference as if fully set forth herein).

41. That as to FY 2025 the COUNTY has violated the mandatory provisions of Section 2(1) of the MVAA [codified as 330 ILCS 45/2(1)] because it failed its non-discretionary duty to provide such sums of money as may be just and necessary to be drawn by the Plaintiff upon the establishment by the VACWC for the just, necessary and needed services and assistance to eligible military veterans and their families.

42. The VACWC has established a clear right to an Oder of Mandamus and the other relief requested in this Count.

43. That the VACWC has established the clear duty of the Winnebago County Board (who are public officers) to act as alleged herein.

44. That the VACWC has established the clear authority of the Winnebago County Board to comply with an Order of Mandamus as requested herein because of the violation of the COUNTY's non-discretionary duty to fund the VACWC.

45. That the Plaintiff has no adequate remedy at law because inadequate funding of the VACWC by the COUNTY could continue from year to year.

46. That without being granted relief herein, the Plaintiff and the VACWC will suffer irreparable injury.

47. That the Plaintiff has a likelihood of success on the merits herein.

**WHEREFORE**, Plaintiff respectfully requests that this Honorable Court enter an Order:

A. Declaring invalid and illegal the COUNTY's failure to fund the VACWC as outlined above for the Direct and Indirect Financial Costs to provide the just, necessary and needed expenses of providing services to the eligible military veterans and their families; and

B. Declaring that and Issuing a Preliminary Injunction and a Permanent Mandatory Injunction Compelling the Defendants to allot additional funds to include the amount needed to fully fund the Eight Hundred Seventy-Five Thousand Five Hundred Dollars and No Cents (\$875,500.00) as recommended by the VACWC to fund the Direct and Indirect Financial Costs of the just, necessary and needed expenses of providing services to the eligible military veterans and their families; and

C. Enjoining the Defendants, and all of their officers, officials, employees, agents, and other persons acting in concert therewith, from failing to appropriate future sufficient funds from the VACWC Real Estate Tax Levy and from the COUNTY's General Corporate Fund to include the reasonable amount as recommended by the VACWC to fund the Direct and Indirect Financial Costs of the just, necessary and needed expenses of providing services to the eligible military veterans and their families; and;

D. For such other and further relief as to this Honorable Court seems equitable and just.

Respectfully Submitted,

Jesus Pereira, Solely in his Official  
Capacity as Superintendent of VACWC

By:  /s/ Michael J. Phillips

Michael J. Phillips #3965

Attorney for Plaintiff

1490 Willowbrook Drive

Belvidere, IL 61008-7068

(815) 378-1479 Voice

MichaelJamesTaylorPhillips@frontier.com

## CERTIFICATE

Under the penalties imposed by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, the undersigned certifies that the statements set forth in this document are true and correct, except as to matters therein stated to be on information and belief, and as to such, the undersigned certifies as aforesaid that he verily believes the same to be true.

/s/ Michael J. Phillips

Michael J. Phillips #3965  
Attorney for Plaintiff

**COUNT II**  
**(Violation of MVAA Statute/Order of Mandamus/  
Failure to Approve or Return VACWC's Recommended Budget)**

1. – 47. The VACWC re-alleges verbatim Paragraphs 1 through 47 of Count I of this Complaint as Paragraphs 1 through 47 of Count II of this Complaint.

48. That under Illinois law if a County Board is dissatisfied with the Budget from a Veterans Assistance Commission the only allowable response is (A) for the COUNTY to approve the Veterans Assistance Commission's Budget or (B) for the COUNTY to reject and return said Budget to the Veterans Assistance Commission for possible amendment.

49. That from the May 30, 2024 submission by the VACWC to the COUNTY of the VACWC's budget to adoption of the September 29, 2024 Appropriation Ordinance by the COUNTY, the COUNTY never formally contacted the VACWC about said Recommended Budget.

50. That from the May 30, 2024 submission by the VACWC to the COUNTY of the VACWC's budget to adoption of the September 29, 2024 Appropriation Ordinance by the COUNTY, the COUNTY never returned to the VACWC the Budget with a formal rejection notice.

51. That from the May 30, 2024 submission by the VACWC to the COUNTY of the VACWC's budget to adoption of the September 29, 2024 Appropriation Ordinance by the COUNTY, the COUNTY never specifically asked the VACWC to amend its Budget.

52. That from the May 30, 2024 submission by the VACWC to the COUNTY of the VACWC's Budget to adoption of the September 29, 2024 Appropriation Ordinance by the COUNTY, the COUNTY amended the Budget as submitted by the VACWC without the consent of the VACWC and refused to fund the VACWC's Budget in compliance with Illinois law.

**WHEREFORE**, Plaintiff respectfully requests that this Honorable Court enter an Order:

A. Declaring invalid and illegal the COUNTY's failure to fund the VACWC the Budget in compliance with Illinois law as outlined above for the Financial and Non-Financial costs of the just, necessary and needed expenses of providing services to the eligible military veterans and their families as well as the administrative operating expenses of the VACWC as required by Sections 2 and 10(g) of the MVAA as amended and by Section 5-2006 of the Illinois Counties Code; and

B. Declaring that and Issuing a Preliminary Injunction and a Permanent Mandatory Injunction Compelling the Defendants to allot additional funds to the VACWC in the amounts as budgeted by the VACWC to fund the costs of the just, necessary and needed expenses of providing services to the eligible military veterans and their families as well as the operational costs of the VACWC during CY2025 and all future years; and

C. Enjoining the Defendants, and all of their officers, officials, employees, agents, and other persons acting in concert therewith, from amending the VACWC-established Budget of the VACWC without the prior consent of the VACWC in FY 2025 and for all future Fiscal Years; and;

D. For such other and further relief as to this Honorable Court seems equitable and just.

Respectfully Submitted,

Jesus Pereira, Solely in his Official  
Capacity as Superintendent of VACWC

By: /s/ Michael J. Phillips

Michael J. Phillips #3965

Attorney for Plaintiff

1490 Willowbrook Drive

Belvidere, IL 61008-7068

(815) 378-1479 Voice

MichaelJamesTaylorPhillips@frontier.com

#### CERTIFICATE

Under the penalties imposed by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, the undersigned certifies that the statements set forth in this document are true and correct, except as to matters therein stated to be on information and belief, and as to such, the undersigned certifies as aforesaid that he verily believes the same to be true.

/s/ Michael J. Phillips

Michael J. Phillips #3965

Attorney for Plaintiff

**COUNT III**  
**Violation of MVAA Statute/Order of *Mandamus*/**  
***Failure to Fund for Operational Costs of Providing Just, Necessary & Needed Services*)**

1. – 52. The VACWC re-alleges verbatim each allegation of Paragraphs 1. through 52. of Count II of this Complaint as Paragraphs 1. through 52. of Count III of this Complaint.

53. That prior to May 30, 2024, and in its Recommended CY 2025 Budget to the COUNTY, the VACWC budgeted a total amount of Three Hundred Seventy-Five Thousand Five Hundred Dollars and No Cents (\$375,500.00) for the Non-Financial Costs of providing the just, necessary and needed services to eligible military veterans and their families.

54. That said amount specified immediately above in Paragraph 53 is used by the VACWC to pay salaries, benefits, reimburse allowed expenses and purchase goods and services required in order to provide the just, necessary and needed services to eligible military veterans and their families by the VACWC pursuant to Section 5-2006 of the Illinois Counties Code (codified as 55 ILCS 5/2-006).

55. That without the requested amount the VACWC will be hindered or completely prevented from fulfilling its statutory duty to provide just, necessary and needed services to eligible military veterans and their families during FY 2025, including but not limited to its statutory duty to represent eligible military veterans during these veterans' appeals of denials of disability, medical and other benefits before the United States Veterans Administration.

56. That Sections 2 and 10 of the MVAA and Section 5-2006 of the Counties Code authorizes the VACWC to utilize a portion of its County-provided revenues to pay for the non-financial costs of providing just, needed and necessary service to eligible military veterans and their families.

57. That in its FY 2025 Appropriation Ordinance, the COUNTY allotted a total of ZERO Dollars and ZERO Cents (\$0.00) for these operational costs of providing the just, necessary and needed services to eligible military veterans and their families by the VACWC leaving a shortage of Three Hundred Seventy-Five Thousand Five Hundred Dollars and No Cents (\$375,500.00).

58. That in FY 2025 the COUNTY allotted ZERO Dollars and ZERO Cents from its County General Corporate Fund for any of the expenses of the VACWC.

**WHEREFORE**, Plaintiff respectfully requests that this Honorable Court enter an Order:

A. Declaring invalid and illegal the COUNTY's failure to fund the VACWC as outlined above for the Three Hundred Seventy-Five Thousand Five Hundred Dollar (\$375,500.00) Operational costs of providing the just, necessary and needed expenses of providing services to the eligible military veterans and their families; and



B. Declaring that and Issuing a Preliminary Injunction and a Permanent Mandatory Injunction Compelling the Defendants to amend its Appropriation Ordinance for FY 2025 to allot additional funds from the COUNTY to include the amount of Three Hundred Seventy-Five Thousand Five Hundred Dollars and No Cents (\$375,500.00) as recommended by the VACWC to fund the operational costs of the just, necessary and needed expenses of providing services to the eligible military veterans and their families; and

C. Enjoining the Defendants, and all of their officers, officials, employees, agents, and other persons acting in concert therewith, from failing to appropriate future sufficient funds in FY 2025 and in future Fiscal Years to include the reasonable amount as recommended by the VACWC to fund the Operational costs of the just, necessary and needed expenses of providing services to the eligible military veterans and their families; and;

D. For such other and further relief as to this Honorable Court seems equitable and just.

Respectfully Submitted,

Jesus Pereira, Solely in his Official  
Capacity as Superintendent of VACWC

By:  /s/ Michael J. Phillips

Michael J. Phillips #3965  
Attorney for Plaintiff  
1490 Willowbrook Drive  
Belvidere, IL 61008-7068  
(815) 378-1479 Voice  
MichaelJamesTaylorPhillips@frontier.com

#### CERTIFICATE

Under the penalties imposed by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, the undersigned certifies that the statements set forth in this document are true and correct, except as to matters therein stated to be on information and belief, and as to such, the undersigned certifies as aforesaid that he verily believes the same to be true.

/s/ Michael J. Phillips

Michael J. Phillips #3965  
Attorney for Plaintiff

**COUNT IV**  
**(Violation of MVAA Statute/Order of Mandamus/  
Failure to Fund for Operating Expenses)**

1. – 58. The VACWC re-alleges verbatim each allegation of Paragraphs 1. through 58. of Count III of this Complaint as Paragraphs 1. through 58. of Count IV of this Complaint.

59. That prior to May 30, 2024, and in its VACWC-Established FY 2025 Budget to the COUNTY, the VACWC required the COUNTY to fund a total amount of Seven Hundred Sixty-Four Thousand Three Hundred Three Dollars and One Cents (\$764,303.01) for the Administrative Expenses of the VACWC and its employees as is required by Section 10(g) of the MVAA, as amended.

60. That Section 10(g) of the MVAA, as amended, requires that:

(g) The county board **shall**, in any county where a Veterans Assistance Commission 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 Veterans Assistance Commission, 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 Commission to reimburse the superintendent, officers, delegates and employees for certain expenses which are approved by the Commission.**

(**bold-faced emphasis** added).

61. That in its FY 2025 Appropriation Ordinance, the COUNTY allotted a total of Seven Hundred Twenty-Nine Thousand Three Hundred and Three Dollars and One Cent (\$729,303.01) for these Administrative Expenses of the VACWC leaving a shortage of Thirty-Five Thousand Dollars and No Cents (\$35,000.00).

62. That without the additional Thirty-Five Thousand and No Cents (\$35,000.00) in funding the VACWC will be unable to operate as needed in order to fulfill its statutory duties of providing just, necessary and needed services to eligible military veterans and their families.

**WHEREFORE**, Plaintiff respectfully requests that this Honorable Court enter an Order:

A. Declaring invalid and illegal the COUNTY's failure to fund the VACWC as outlined above for the costs of the Administrative Expenses of the VACWC, including but not limited to the salaries and the now statutorily-required employee benefits of the Superintendent and the employees of the VACWC who provide assistance services and products to the eligible military veterans and their families; and

B. Declaring that and Issuing a Preliminary Injunction and a Permanent Mandatory Injunction Compelling the COUNTY to amend its Appropriation Ordinance for FY 2025 to allot

additional funds from the COUNTY to include the amount of Seven Hundred Sixty-Four Thousand Three Hundred Three Dollars and One Cents (\$764,303.01) for the Administrative Expenses of the VACWC and its employees. as was established by the VACWC; and

C. Enjoining the Defendants, and all of their officers, officials, employees, agents, and other persons acting in concert therewith, from failing to appropriate future sufficient funds from the COUNTY to include the reasonable amounts as recommended by the VACWC to fund the costs of the Administrative Expenses of the VACWC and its employees as required by Section 10(g) of the MVAA, as amended; and

D. For such other and further relief as to this Honorable Court seems equitable and just.

Respectfully Submitted,

Jesus Pereira, Solely in his Official  
Capacity as Superintendent of VACWC

By:  /s/ Michael J. Phillips

Michael J. Phillips #3965  
Attorney for Plaintiff  
1490 Willowbrook Drive  
Belvidere, IL 61008-7068  
(815) 378-1479 Voice

MichaelJamesTaylorPhillips@frontier.com

#### CERTIFICATE

Under the penalties imposed by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, the undersigned certifies that the statements set forth in this document are true and correct, except as to matters therein stated to be on information and belief, and as to such, the undersigned certifies as aforesaid hat he verily believes the same to be true.

/s/ Michael J. Phillips

Michael J. Phillips #3965  
Attorney for Plaintiff

**EXHIBITS  
Attached**

- A VACWC's Approved Budget for FY 2025
- B Winnebago County Analysis of Property Tax Levies and Estimated Tax Rates Fiscal Year Ending September 30, 2025
- C Chart of Finances Requested By VACWC and Appropriated By COUNTY
- D Winnebago County Next Year / Current Year Budget Analysis for VACWC
- E Equity Fund Forecast for FY 2025 for VACWC
- F COUNTY Appropriation Ordinance for FY 2025 (Only Portions Relevant to VACWC)
- G Public Act 102-732
- H Public Act 102-1132
- I Illinois Attorney General Informal Opinion No. I-16-102 to Boone County dated February 25, 2016
- J Military and Veterans Rights Bureau of the Office of the Illinois Attorney General Mediation Opinion to Sangamon County dated November 27, 2024
- K Illinois Attorney General Informal Opinion No. I-24-008 to Winnebago County dated December 5, 2024

# EXHIBIT A To Complaint For Mandamus

## Fiscal Year 2025 Budget



**WINNEBAGO COUNTY**  
ILLINOIS

Projection: 25001 - FY2025 Winnebago Co. Expenditures  
Period: Memo  
Expense Accounts

Accounts	2023 Actuals	Actuals as of 4/29/24	FY 24 Revised Budget	Dept Provided FY 2024 Projected	Admin Proposed FY 2025	Dept Requested FY2025
48100/P4810 VETERAN'S ASSISTANCE	570,102.26	653,671.37	1,115,000.00	0.00	1,639,803.01	0.00
<b>41 PERSONNEL</b>	<b>0.00</b>	<b>126,516.66</b>	<b>0.00</b>	<b>0.00</b>	<b>629,303.01</b>	<b>0.00</b>
41110 REGULAR SALARIES	0.00	126,516.66	0.00		523,644.00	
41120 TEMPORARY SALARI		0.00	0.00		0.00	
41221 LIFE INSURANCE-E	0.00	87.50	0.00		600.00	
41231 IMRF-EMPLOYER CO	0.00	6,265.28	0.00		30,000.00	
41241 FICA-EMPLOYER CO	0.00	9,294.36	0.00		35,000.00	
<b>42 SUPPLIES &amp; SERVICES</b>	<b>570,102.26</b>	<b>513,693.34</b>	<b>1,115,000.00</b>	<b>0.00</b>	<b>675,500.00</b>	
42110 SUPPLIES	0.00	5,788.46	0.00		10,000.00	
42117 NON-CAPITAL COMPUTER EQUIP	0.00	0.00	0.00		0.00	
42210 DATA PROCESSING SUPPLIES	0.00	0.00	0.00		0.00	
<b>42290 OTHER DEPARTMENTAL SUPPLIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	
43167 SOFTWARE SUBSCRIPTION	0.00	0.00	1,000.00		6,000.00	

Fiscal Year 2025 Budget



**WINNEBAGO COUNTY**  
ILLINOIS

Projection: 25001 - FY2025 Winnebago Co. Expenditures  
Period: Memo  
Expense Accounts

43183 VAC-PROF SVC SALARY REIMB	0.00	141,402.95	0.00	0.00		
43190 OTHER PROFESSIONAL SERVICES	406,714.00	126,934.00	584,800.00	100,000.00		
43210 TELEPHONE	0.00	0.00	0.00	0.00		
43212 CELL PH. WIRELESS SERVICES	0.00	2,136.31	10,000.00	10,000.00		
43220 POSTAGE	0.00	167.97	2,300.00	2,000.00		
43310 TRAVEL	0.00	1,774.92	15,000.00	20,000.00		
43420 ADVERTISING	0.00	11,170.57	20,000.00	30,000.00		
43731 AUTOMOBILE REPAIR				19,000.00		
INSURANCE(a) - All				6,000.00		
43941 DUES & MEMBERSHIPS	0.00	1,900.90	1,500.00	1,500.00		
43942 INSTRUCTION & SCHOOLING				20,000.00		
43991 VETERAN'S ASSISTANCE PAYMENTS	162,577.48	190,484.60	480,200.00	500,000.00		
44130 CENTRAL STORES XEROXING	810.78	589.35	0.00	0.00		
44235 ADMINISTRATIVE & SUPPORT	0.00	4,417.57	0.00	0.00		
48 ADMIN SUPPORT	0.00	13,461.37	0.00	0.00	135,000.00	0.00
48211 HEALTH INSURANCE EMPLOYER CONT	0.00	13,461.37	0.00	135,000.00		

**Final Draft**

**Winnebago County**  
**Analysis of Property Tax Levies and Estimated Tax Rates**  
**Fiscal Year Ending September 30, 2025**

Fund	Name	Max Rate	Fiscal Year 2024		Estimate of Fiscal Year 2025		
			Extensions	Actual Rate	Levy	Rate	Extension
0001	Corporate	No Limit	13,903,054	0.2567	14,879,421	0.2426	14,879,421
0193	I.M.R.F.	No Limit	5,221,093	0.0964	2,000,000	0.0326	2,000,000
0161	County Highway	0.20000	3,065,496	0.0566	3,061,000	0.0499	3,061,000
0162	Bridge Const W/County	0.25000	633,680	0.0117	634,000	0.0103	634,000
0163	Federal Aid Matching	0.05000	2,079,771	0.0384	2,077,000	0.0339	2,077,000
0301	County Health Department	0.10000	2,312,662	0.0427	2,312,000	0.0377	2,312,000
0194	Tort Judgements, Liability	No Limit	4,858,216	0.0897	4,853,000	0.0791	4,853,000
0192	Social Security	No Limit	3,125,073	0.0577	5,200,000	0.0848	5,200,000
0181	Veterans Assistance	0.04000	861,155	0.0159	1,120,000	0.0183	1,120,000
0131	Detention Home County	0.10000	1,641,070	0.0303	1,640,000	0.0267	1,640,000
0155	Historical Museum	0.00400	129,986	0.0024	150,000	0.0024	150,000
0401	Nursing Home	0.10000	2,821,773	0.0521	2,900,000	0.0473	2,900,000
0158	Childrens Advocacy Center	0.00400	157,066	0.0029	155,000	0.0025	155,000
0200	Revenue Recapture Adjustmer	No Limit	281,636	0.0052	-	-	-
			<b>\$ 41,091,731</b>	<b>0.7587</b>	<b>\$ 40,981,421</b>	<b>0.6680</b>	<b>\$ 40,981,421</b>

Fiscal Year 2024 (2023 Taxes) Equalized Assessed Valuation (after TIF) \$ 5,416,071,091

Estimated:

Fiscal Year 2025 (2024 Taxes) Equalized Assessed Valuation (after TIF) \$ 6,134,555,819

Estimated Increase in EAV 13.27%

**Notes:**

- 1) Under The Property Tax Extension Limitation Law (PTELL) The County Rate Cannot Exceed The Limiting Rate. The Estimated Limiting Rate For The County For 2025 Fiscal Year is \$ 0.668 Per One Hundred Dollars.
  
- 2) Public Act 094-0976 allows a tax levied to be extended at a rate exceeding the rate established for that tax by referendum provided that the rate does not exceed the statutory maximum and the overall county rate does not exceed the limiting rate for that year.
  
- 3) The levy and extension amounts in this report are currently equal but may change when taxes are extended based on adjustments for TIF districts and enterprise zones.

## EXHIBIT C To Complaint For Mandamus

### Chart of Finances Approved By VACWC and Appropriated By COUNTY

Type of Expenses	Approved By VACWC	Appropriated By COUNTY	Shortage
Payments to or on behalf of Eligible Military Veterans for Just, Necessary and Needed Expenses	\$500,000.00	\$389,696.99	\$110,303.01
Operations Costs for Above Payments (Non-Salaries)	\$375,500.00	\$0.00	\$375,500.00
Administrative Costs for VACWC Office	\$764,303.01	\$729,303.01	\$35,000.00
<b>TOTALS</b>	<b>\$1,639,803.01</b>	<b>\$1,119,000.00</b>	<b>\$520,803.01</b>



# EXHIBIT D To Complaint For Mandamus

**Winnebago County**



**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 25001 FY.025 Winnebago Co Expenditures & Revenue

FOR PERIOD 99

ACCOUNTS FOR:	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
0181 VETERAN'S ASSISTANCE FUND							
<b>48100 VETERAN'S ASSISTANCE</b>							
<b>42 SUPPLIES &amp; SERVICES</b>							
42110 SUPPLIES	.00	.00	.00	12,008.93	14,500.00	.00	_____
42117 NON-CAPITAL COMP	.00	.00	.00	329.23	330.00	.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	1,000.00	795.00	1,000.00	.00	_____
43183 VAC-PROF SVC SAL	.00	.00	.00	262,782.97	347,374.76	729,303.01	_____
43190 OTHER PROFESSION	406,714.00	584,800.00	584,800.00	140,520.00	145,000.00	.00	_____
43212 CELL PH. WIRELES	.00	.00	10,000.00	5,012.21	6,500.00	.00	_____
43220 POSTAGE	.00	.00	2,500.00	335.94	505.00	.00	_____
43310 TRAVEL	.00	.00	15,000.00	10,659.80	11,000.00	.00	_____
43420 ADVERTISING	.00	.00	20,000.00	18,343.33	20,000.00	.00	_____
43941 DUES & MEMBERSHI	.00	.00	1,500.00	2,100.90	2,500.00	.00	_____
43991 VETERAN'S ASSIST	162,577.48	530,200.00	480,200.00	329,831.67	400,000.00	389,696.99	_____
44130 CENTRAL STORES X	810.78	.00	.00	712.88	1,000.00	.00	_____
44235 ADMINISTRATIVE &	.00	.00	.00	4,506.70	4,506.70	.00	_____
42 SUPPLIES & SERVICES	570,102.26	1,115,000.00	1,115,000.00	787,939.56	954,216.46	1,119,000.00	_____
48100 VETERAN'S ASSIST	570,102.26	1,115,000.00	1,115,000.00	787,939.56	954,216.46	1,119,000.00	_____
TOTAL 0181 VETERAN'S ASSISTA	570,102.26	1,115,000.00	1,115,000.00	787,939.56	954,216.46	1,119,000.00	_____

## Fund Equity Forecast

### 0181 (48100) - Veterans Assistance Fund

This fund is used to account for the property tax levy the use of which is restricted to provide basic needs of a welfare nature to veterans. This fund is managed by County Administration.

	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET
	09/30/21	09/30/22	09/30/23	09/30/24	09/30/25
<b>Revenues</b>					
Property Taxes	\$ 659,461	\$ 661,737	\$ 648,143	\$ 854,218	\$ 1,117,000
Intergovernmental	1,155	-	-	2,245	2,000
Interest	1	130	1,288	865	-
<b>Total Revenues</b>	<u>660,617</u>	<u>661,867</u>	<u>649,431</u>	<u>857,328</u>	<u>1,119,000</u>
<b>Expenditures</b>					
Supplies & Services	<u>655,215</u>	<u>657,038</u>	<u>570,102</u>	<u>954,216</u>	<u>1,119,000</u>
<b>Total Expenditures</b>	<u>655,215</u>	<u>657,038</u>	<u>570,102</u>	<u>954,216</u>	<u>1,119,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	5,402	4,829	79,329	(96,888)	-
Fund Equity, Beginning	<u>143,570</u>	<u>148,972</u>	<u>153,801</u>	<u>233,130</u>	<u>136,242</u>
<b>Fund Equity, Ending</b>	<u><b>\$ 148,972</b></u>	<u><b>\$ 153,801</b></u>	<u><b>\$ 233,130</b></u>	<u><b>\$ 136,242</b></u>	<u><b>\$ 136,242</b></u>

**2024 CO**

**ANNUAL APPROPRIATION ORDINANCE FISCAL YEAR 2025**

**WHEREAS**, the herein contained annual budget has been prepared in accordance with “An Act in Relation to the Budgets of Counties Not Required by Law to Pass an Annual Appropriation Bill”, as amended; and,

**WHEREAS**, The Finance Committee of the County Board of the County of Winnebago, State of Illinois, has received the herein contained estimated revenues, expenditure budgets and appropriations for the various departments and funds for the fiscal year beginning October 1, 2024 and ending September 30, 2025; and,

**WHEREAS**, said schedule of appropriations which specified the several objects and purposes of each item of expense is to be known as the Annual Appropriation Ordinance. Also, said Annual Appropriation Ordinance applies to the various Federal and State Grants that are approved by the County Board or County Health Board and appropriate funding agency.

**NOW, THEREFORE, BE IT ORDAINED**, by the County Board of the County of Winnebago, Illinois, that the amounts and purposes herein specified, or so much thereof as may be authorized by law, as may be needed, be and the same are hereby appropriated from the following funds: General Fund, Public Safety Sales Tax Fund, Marriage and Civil Union Fund, Document Storage Fund, Treasurer Delinquent Tax Fund, Vital Records Fee Fund, Recorder’s Document Fee Fund, Court Automation Fund, Court Security Fee Fund, Victim Impact Panel Fee Fund, Child Support & Collection Fee Fund, Children’s Waiting Room Fund, Recorder’s Rental Housing Fee Fund, Drug Enforcement Fund (Sheriff), 9-1-1 Operations Fund (ETSB), Probation Service Fee Fund, Host Fee Fund, Neutral Site Custody Exchange Fee Fund, Coroner’s Office Fee Fund, Deferred Prosecution Program Fund, Hotel/Motel Tax Fund, Federal Forfeiture Fund (State’s Attorney), State Drug Forfeiture Fund (State’s Attorney), Check Offender Program Fund (State’s Attorney), Law Library Fund, Jail Medical Cost Fund, State’s Attorney Automation Fund, County Automation Fund, Detention Home Fund, WinGIS (County Share) Fund, Mortgage Foreclosure Mediation Fund, Specialty Courts Fund, Sheriff Electronic Citation Fee Fund, Sheriff’s Commissary Fund, CJC Fitness Fund, Historical Museum Fund, Circuit Clerk Electronic Citation Fund, Circuit Clerk Operations and Administration Fund, Children’s Advocacy Project Fund, CASA Fund, County Highway Fund, County Bridge & Improvement Fund, Federal Aid Matching Fund, Motor Fuel Tax Fund, Rebuild Illinois Fund, Veteran’s Assistance Fund, Health Insurance Fund, Employer Social Security Fund, Illinois Municipal Retirement Fund, Tort Judgment and Liability Insurance Fund, Mental Health Tax Fund, 2013C Debt Certificates Fund, 2013E Debt Certificates Fund, Baxter Road Special Tax Allocation Fund, 2015A Debt Certificates Bond Fund, 2016E Refunding Bond Fund, 2012C Refunding Bond Fund, 2017C Refunding Bond Fund, 2018 Pension Obligation Bonds Fund, 2020A GO Bond Fund, 2021A Refunding Bonds Fund, 2021B Refunding Bonds Fund, 2022 Series Go Refunding Bonds, Public Health/Grants Fund, Sheriff’s Department Grant Fund, State’s Attorney Grants Fund, Probation Grants Fund, Community Development Loan Fund, Circuit Court Grants Fund, City Election Fund, American Rescue Plan Act Fund, Office of Criminal Justice Initiatives Grants Fund, Opioid Settlement Fund, River Bluff Nursing Home Fund, Animal Services Fund, 555 North Court Street Operations Fund,

Water System–Baxter Road Fund, Internal Services Fund, Animal Services Donation Fund, Capital Projects Fund, 2012F Project Fund, , Regional Police Training Center Fund, 2024 Court-Case Management Project Fund for the fiscal year beginning October 1, 2024 and ending September 30, 2025; and,

**BE IT FURTHER ORDAINED**, that the object classifications to be used to identify the objects of expenditures within the various appropriations shall be known as personnel; supplies and services, capital outlays; debt service; transfers;

**BE IT FURTHER ORDAINED**, that the clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

Respectfully Submitted,  
**FINANCE COMMITTEE**

**(AGREE)**

**(DISAGREE)**

\_\_\_\_\_  
JOHN BUTITTA, CHAIR

\_\_\_\_\_  
JOHN BUTITTA, CHAIR

\_\_\_\_\_  
JAIME SALGADO, VICE CHAIR

\_\_\_\_\_  
JAIME SALGADO, VICE CHAIR

\_\_\_\_\_  
JEAN CROSBY

\_\_\_\_\_  
JEAN CROSBY

\_\_\_\_\_  
JOE HOFFMAN

\_\_\_\_\_  
JOE HOFFMAN

\_\_\_\_\_  
KEITH McDONALD

\_\_\_\_\_  
KEITH McDONALD

\_\_\_\_\_  
JOHN F. SWEENEY

\_\_\_\_\_  
JOHN F. SWEENEY

\_\_\_\_\_  
MICHAEL THOMPSON

\_\_\_\_\_  
MICHAEL THOMPSON

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this \_\_\_\_ day of \_\_\_\_\_ 2024.

ATTESTED BY:

\_\_\_\_\_  
JOSEPH CHIARELLI  
CHAIRMAN OF THE COUNTY BOARD  
OF THE COUNTY OF WINNEBAGO, ILLINOIS

\_\_\_\_\_  
LORI GUMMOW  
CLERK OF THE COUNTY BOARD  
OF THE COUNTY OF WINNEBAGO, ILLINOIS



# **WINNEBAGO COUNTY**

— ILLINOIS —

## **2025 PROPOSED BUDGET FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Prepared by the  
Finance Department  
404 Elm Street, Room 520  
Rockford, Illinois 61101  
[www.wincoil.us](http://www.wincoil.us)

**WINNEBAGO COUNTY**  
**SPECIAL REVENUE FUNDS**  
**2025 EXPENDITURE BUDGET SUMMARY**

<b>GENERAL GOVERNMENT</b>	<b>Personnel</b>	<b>Supplies &amp; Services</b>	<b>Capital Outlays</b>	<b>Debt Service</b>	<b>Administrative</b>	<b>2025 BUDGET</b>	<b>2024 REVISED BUDGET</b>
40400 Treasurer's Delinquent Tax Fee	\$ 36,732				\$ 9,574	\$ 46,306	\$ 45,426
40500 Vital Records Fee	31,446	59,250				90,696	187,460
40600 Recorders Document Fee		413,750	110,000			523,750	512,500
41200 Rental Housing Fee Fund		495,000				495,000	300,000
41700 Host Fee Fund		695,000	880,000	1,625,312		3,200,312	2,595,312
42100 Hotel/Motel Fee Fund		975,000				975,000	1,200,000
44100 WinGIS Fund (County Share)		112,000				112,000	105,000
45500 Memorial Hall/Historical Museum	93,612	97,711			10,100	201,423	298,572
48100 Veteran's Assistance		1,119,000				1,119,000	1,115,000
52500 Baxter Road Special Tax Allocation Fund		704,500				704,500	765,000
79000 Water Baxter Road Fund	17,200	172,000	38,000		2,800	230,000	168,800
81800 I39 / Baxter Water System		61,344				61,344	-
61000 City Election Fund		1,240,500				1,240,500	1,090,940
44900 County Automation Fund		413,438	73,017			486,455	58,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 178,990</b>	<b>\$ 6,558,493</b>	<b>\$ 1,101,017</b>	<b>\$ 1,625,312</b>	<b>\$ 22,474</b>	<b>\$ 9,486,285</b>	<b>\$ 8,442,009</b>

<b>1% PUBLIC SAFETY SALES TAX FUND</b>	<b>Personnel</b>	<b>Supplies &amp; Services</b>	<b>Capital Outlays</b>	<b>Debt Service</b>	<b>Administrative</b>	<b>2025 BUDGET</b>	<b>2024 REVISED BUDGET</b>
40100 Public Safety Sales Tax	\$ 4,421,000	\$ 127,672				\$ 4,548,672	\$ 4,737,531
40101 PSST Funded-State's Attorney	2,737,445	125,000				2,862,445	3,703,917
40102 PSST Funded-Public Defender	2,034,406	32,000				2,066,406	2,203,176
40104 PSST Funded-Circuit Clerk	524,715					524,715	485,207
40109 PSST Funded-Circuit Court	1,076,956	172,500				1,249,456	1,171,900
40110 PSST Funded-Probation	964,189	73,000				1,037,189	938,207
40115 PSST Funded-County Jail	14,773,806	5,994,134				20,767,940	20,180,524
40120 PSST Funded-Drug Court	149,195	131,470				280,665	273,971
40122 PSST Funded-Alternative Programs	371,120					371,120	371,120
40128 Chairman's Office of Criminal Justice Initiatives	84,046	49,563				133,609	107,459
<b>TOTAL PSST FUND</b>	<b>\$ 27,136,877</b>	<b>\$ 6,705,339</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,842,216</b>	<b>\$ 34,173,011</b>

AN ACT concerning veterans.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The Counties Code is amended by changing Section 5-2006 as follows:

(55 ILCS 5/5-2006) (from Ch. 34, par. 5-2006)

Sec. 5-2006. Tax for Veterans Assistance Commission ~~veterans assistance commission~~. The county board of each county having a population of less than 3 million in which there is a Veterans Assistance Commission as provided in Section 9 of the Military Veterans Assistance Act may levy a tax of not to exceed .03% of the assessed value annually on all taxable property of the county, for the purpose of providing assistance to military veterans and their families pursuant to such Act. Whenever not less than 10% of the electors of the county petition the county board to levy the tax at not to exceed .04% of the assessed value, the county board shall certify the proposition to the proper election officials who shall submit the proposition at the next general election in accordance with the general election law. If a majority of the electors vote in favor of the proposition, the county board may, annually, levy the tax as authorized. The proceeds of any tax so levied shall be used exclusively for the assistance



purposes authorized thereunder, and a portion thereof may be expended for the salaries or expenses of any officers or employees of the Veterans Assistance Commission or for any other expenses incident to the administration of such assistance.

The tax shall be separate from all other taxes which the county is authorized to ~~in addition to all other taxes which the county is authorized to~~ levy on the aggregate valuation of the property within the county and shall not be included in any tax limitation of the rate upon which taxes are required to be extended, but shall be excluded therefrom and in addition thereto. The tax shall be levied and collected in like manner as the general taxes of the county, and, when collected, shall be paid into a special fund in the county treasury and used only as herein authorized, or disbursed from the county treasury of a county in which a properly organized Veterans Assistance Commission is authorized under Section 3-11008 of this Code.

The limitations on tax rates herein provided may be increased or decreased under the referendum provisions of the General Revenue Law of Illinois.

If a county has levied the tax herein authorized or otherwise meets the conditions set out in Section 12-21.13 of ~~the Illinois Public Aid Code~~, to qualify for State funds to supplement local funds for public purposes under Articles III, IV, V, VI, and IX ~~VII~~ of that Code and otherwise meets the

conditions set out in Article XII of that Code for receipt of State aid, the Illinois Department of Human Services shall allocate and pay to the county such additional sums as it determines to be necessary to meet the needs of assistance to military veterans and their families in the county and expenses incident to the administration of such assistance. In counties where a Veterans Assistance Commission has been properly created, those County Veterans Assistance Commissions shall be in charge of the administration of such assistance provided under the Illinois Public Aid Code for military veterans and their families.

(Source: P.A. 89-507, eff. 7-1-97.)

Section 10. The Illinois Public Aid Code is amended by changing Section 2-14 as follows:

(305 ILCS 5/2-14) (from Ch. 23, par. 2-14)

Sec. 2-14. "Local governmental unit". Every county, city, village, incorporated town or township charged with the duty of providing public aid under Article VI; and County Veterans Assistance Commissions providing general assistance to ~~indigent-war~~ veterans and their families under Section 12-21.13 of Article XII.

However, should any Section of this Code impose the obligation of providing medical assistance to persons who are non-residents of the State of Illinois upon a local

governmental unit, the term "local governmental unit" shall not include townships. In such case the obligation for providing medical assistance to non-residents which would otherwise be the duty of a township shall become the obligation of the Department of Healthcare and Family Services.

(Source: P.A. 95-331, eff. 8-21-07.)

Section 15. The Military Veterans Assistance Act is amended by changing Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10 as follows:

(330 ILCS 45/1) (from Ch. 23, par. 3081)

Sec. 1. Definitions. As used in this Act:

"Veteran service organization" means a post, ship, camp, chapter, or detachment of a congressionally chartered or state chartered organization.

~~The term "Administrator Overseer of military veterans assistance" means the commanders of the various veteran service organizations, the superintendent of a County Veterans Assistance Commission, or other~~ , as used in this Act, shall be construed to mean all persons whose duty it is, under the existing statutes, to care for, relieve or maintain, wholly or in part, any person who may be entitled to such assistance under the statutes of the State of Illinois. This Act shall not infringe upon the mandated powers and authorities vested in

the Illinois Department of Veterans' Affairs.

(Source: P.A. 87-796.)

(330 ILCS 45/2) (from Ch. 23, par. 3082)

Sec. 2. For the just, necessary, and needed assistance and services ~~assistance~~ of military veterans, who served in the Armed Forces of the United States and whose last discharge from the service was honorable or general under honorable conditions ~~, whose last discharge from the service was honorable~~ to be eligible for assistance, their families, and the families of deceased veterans with service as described in this Section who need assistance and services.

(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 commander, quartermaster or commandant of any ~~post, ship, camp, chapter or detachment of any congressionally chartered or state chartered veterans~~ service organization, in the city or town, or the superintendent of any Veterans' Assistance Commission of the county, upon the recommendation of the assistance committee of that veterans service organization or the ~~post, ship, camp, chapter or~~ Veterans' Assistance Commission.

(A) Funding for Veterans Assistance Commissions  
may be derived from 3 sources, if applicable:

(i) a tax levied under Section 5-2006 of the

Counties Code and Section 12-21.13 of the Illinois Public Aid Code;

(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 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.

(2) If any supervisor of general assistance or county board fails or refuses after such recommendation to provide ~~any~~ just and necessary sums of money for such assistance, then the veteran service organization commander, post, chapter, or detachment or the superintendent of any Veterans' Assistance Commission 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 ~~such assistance~~.

(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 ~~by law for the assistance of the poor.~~ Orders of commanders, quartermasters, commandants, or superintendents of those veterans service organizations or those Veterans' Assistance Commissions shall be proper warrants ~~vouchers~~ for the expenditure of such sums of money.

(Source: P.A. 87-796.)

(330 ILCS 45/3) (from Ch. 23, par. 3083)

Sec. 3. In case there is no veteran service ~~post or camp of a military veterans~~ organization, in any town in which it is necessary that such assistance as provided in Section 2 should be granted, the administrator ~~overseer~~ of military veterans assistance shall accept and pay the orders drawn, as hereinbefore provided by the commander, quartermaster or commandant of any veteran service organization ~~post or camp of a military veterans organization~~, upon the recommendation of an assistance committee, who shall be residents of the said town in which the assistance may be furnished.

(Source: P.A. 87-796.)

(330 ILCS 45/4) (from Ch. 23, par. 3084)

Sec. 4. Upon the taking effect of this Act, the commander of any veteran service organization or any properly created

Veterans Assistance Commission ~~post or camp of a military veterans organization~~, which shall undertake the assistance of military veterans and their families, as hereinbefore provided, before the acts of the commander, quartermaster, or commandant shall be operative in any city or town, shall file with the city clerk of such city or town clerk of such town, or administrator ~~overseer~~ of military veterans assistance of such town or county, a notice that said veteran service organization or Veterans Assistance Commission ~~post, camp, chapter or detachment~~ intends to undertake such assistance as is provided by this Act, and such notice shall contain the names of the assistance committee of the veteran service organization or Veterans Assistance Commission ~~post, camp, chapter or detachment~~ in such city or town, and the commander and other officers of said veteran service organization or Veterans Assistance Commission ~~post, camp, chapter or detachment~~. And the commander of the veteran service organization or Veterans Assistance Commission ~~post, camp, chapter or detachment~~ shall annually thereafter, during the month of October, file a similar notice with the city or town clerk, or the administrator ~~overseer~~ of military veterans assistance, also a detailed statement of the amount of assistance furnished during the preceding year, with the names of all persons to whom such assistance shall have been furnished, together with a brief statement in such case from the assistance committee upon whose recommendation the orders

were drawn. Any person who fails or neglects so to do at the time required by this Act shall be guilty of a petty offense and fined \$250 to be recovered in the name of the county in the circuit court.

(Source: P.A. 87-796.)

(330 ILCS 45/5) (from Ch. 23, par. 3085)

Sec. 5. The auditing board of any city or town or county auditor, or the administrator ~~overseer~~ of military veterans assistance of any city, town, or county, may require of the commander, quartermaster, or commandant of any veteran service organization, or superintendent of any properly organized Veterans Assistance Commission ~~or detachment of any post or camp of a military veterans organization~~, undertaking such assistance in any city or town, a bond with sufficient and satisfactory sureties for the faithful and honest discharge of their duties under this Act.

(Source: P.A. 87-796.)

(330 ILCS 45/6) (from Ch. 23, par. 3086)

Sec. 6. ~~Overseers of military veterans assistance are hereby prohibited from sending military veterans (or their families or the families of those deceased) to any almshouse (or orphan asylum) without the full concurrence and consent of the commander and assistance committee of the post or camp of a military veterans organization having jurisdiction as provided~~



~~in Sections 2 and 3 of this Act. Military veterans with families and the families of deceased veterans, shall, whenever practicable, be provided for and assisted at their homes in such city or town in which they shall have a residence, in the manner provided in Sections 2 and 3 of this Act. Needy veterans or veterans with disabilities of the classes specified in Section 2 of this Act, who are not mentally ill, and who have no families or friends with which they may be domiciled, may be sent to any veterans home. Any less fortunate veteran of either of the classes specified in Section 2 of this Act or any member of the family of any living or deceased veteran of said classes, who may be mentally ill, shall, upon the recommendation of the commander and assistance committee of such post or camp of a military veterans organization, within the jurisdiction of which the case may occur, be sent to any mental health facility and cared for as provided for indigent persons who are mentally ill.~~

(Source: P.A. 99-143, eff. 7-27-15.)

(330 ILCS 45/7) (from Ch. 23, par. 3087)

Sec. 7. In case there shall be within the limits of any city or town more than one veteran service organization ~~post or camp of military veterans organizations~~, it shall be the duty of the commander, quartermaster, or commandant of each veteran service organization ~~post, camp, chapter or detachment~~ within such limits, to send to the commander, quartermaster,

or commandant of every other veteran service organization ~~post, camp, chapter or detachment~~, as the case may be, within said limits, on the first day of each month, a written list of the names of all persons to whom assistance has been granted during the preceding month, under the provisions of this Act.

(Source: P.A. 87-796.)

(330 ILCS 45/8) (from Ch. 23, par. 3088)

Sec. 8. The commander, quartermaster, or commandant of any veteran service organization ~~post or camp of a military veterans organization, congressionally chartered or state chartered commander~~, or the superintendent of any county Veterans' Assistance Commission of Illinois shall annually report to the Governor, on or before the first day of January of each year, such portions of the transactions of the aforementioned veteran service organization or Veterans Assistance Commission ~~veterans' organizations~~ relating thereto as the commander or superintendent ~~he~~ may deem to be of interest to that organization and the people of the State.

(Source: P.A. 87-796.)

(330 ILCS 45/9) (from Ch. 23, par. 3089)

Sec. 9. Veterans Assistance Commission.

(a) In counties having 2 or more veteran service organizations ~~posts, camps, chapters or detachments of military veterans organizations~~ as may be recognized by law, l

~~the veteran service organizations may come together to form a~~  
~~a central assistance committee may be organized to be known as~~  
~~the Veterans Assistance Commission of such county. The~~  
~~Veterans Assistance Commission of such county may act as the~~  
~~central service office for all veterans and their families and~~  
~~for the families of deceased veterans. The Commission shall be~~  
~~7~~ composed of delegates and alternates from a majority of such  
~~veteran service organizations posts, camps, units, and~~  
~~chapters or ship~~ selected annually as determined by each  
~~veteran service organization post, ship, camp, or chapter.~~  
When so organized a Commission ~~commission~~ shall be clothed  
with all the powers and charged with all the duties  
theretofore devolving upon the different veteran service  
organizations within the county ~~posts and chapters as provided~~  
~~in Section 2.~~

(1) ~~Every Beginning on January 1, 2017, and every~~  
January 1 ~~thereafter~~, all Veterans Assistance Commissions  
shall publish a notice to each veteran service  
organization ~~post, camp, unit, chapter, ship, or~~  
~~detachment of a military veterans organization~~ within  
their respective county calling on them to select  
delegates and alternates for that county's Veterans  
Assistance Commission by the methods provided in this  
subsection. The Veterans Assistance Commissions shall  
allow each veteran service organization until March 1 to  
respond, at which time those delegates and alternates

~~shall begin their term of office post, camp, unit, chapter, ship, or detachment of a military veterans organization 60 days to respond.~~

(2) Except as provided in paragraph (3), veteran service organizations ~~posts, camps, units, chapters, ships, or detachments of a military veterans organization~~ shall be permitted to select one delegate and one alternate.

(3) In counties with 5 or more of the same veteran service organizations ~~posts, camps, units, chapters, ships, or detachments of the same military veterans organization,~~ all the constituent veteran service organizations ~~posts, camps, units, chapters, ships, or detachments of such military organizations~~ shall be permitted to select a single delegate and single alternate to represent that veteran service organization ~~military veterans organization~~ instead of each constituent veteran service organization ~~post, camp, unit, chapter, ship, or detachment~~ selecting one delegate and one alternate. For the purposes of meeting the majority requirement of this subsection, when the constituent groups of a veteran service organization ~~military veterans organization~~ choose to select a single delegate and single alternate, the single delegate and single alternate shall represent the aggregate percentage of the constituent groups.

(4) If a veteran service organization ~~post, camp,~~

~~unit, chapter, ship, or detachment of a military veterans organization~~ serves more than one county, then it shall be permitted to select one delegate and one alternate for the Veterans Assistance Commission in each county in which at least 25% of its members reside.

(b) The Commission superintendent ~~and the president or chairman of the county board, or some other county officer appointed by him,~~ shall have ~~general~~ oversight of the distribution of all moneys and supplies appropriated ~~by the county~~ for the benefit of military veterans and their families, subject to such rules, regulations, administrative procedures or audit reviews as are necessary as approved by the Commission ~~county board~~ 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 Commission.

~~If general assistance funds are allocated to a county for assistance to military veterans and their families as provided in the Illinois Public Aid Code, the administration of such funds and of county tax funds levied for such purpose as provided in Section 5-2006 of the Counties Code shall be subject to the supervision of the Department of Human Services in accordance with the provisions of the Illinois Public Aid Code.~~

(c) The Veterans Assistance Commission shall be in charge

of the administration of any benefits provided under Articles VI and IX of the Illinois Public Aid Code for military veterans and their families. The Veterans Assistance Commission shall represent veterans in their application for benefits through State and federal agencies, including representing veterans in their appeals of adverse decisions. The superintendent of the Veterans Assistance Commission and its employees must comply with the procedures and regulations adopted by the Veterans Assistance Commission and the regulations of the Department of Human Services. To further the intent of this Act of assisting military veterans, this Act is to be construed so that the Veterans Assistance Commission shall provide needed services to eligible veterans.

(Source: P.A. 102-484, eff. 8-20-21.)

(330 ILCS 45/10) (from Ch. 23, par. 3090)

Sec. 10. The executive powers of the Commission ~~commission~~ shall be vested in a superintendent elected by the Commission ~~who received an honorable discharge from commission from among those who served in~~ the armed forces of the United States. The ~~superintendent,~~ designated superintendent of the Veterans Assistance Commission ~~Superintendent of Veterans Assistance of the county,~~ shall, under the direction of the Commission ~~commission,~~ have charge of and maintain an office in the county building or a other central location within the county, to be used solely by the Commission ~~commission~~ for providing

~~the just, necessary, and needed services mandated by law carrying on its assistance work.~~ The county shall provide for the funding of the office and furnish all necessary supplies, including telephone, printing, stationery, and postage therefor.

The county board shall, in any county where a Veterans Assistance Commission is organized, in addition to sums appropriated for these just, necessary, and needed services as provided by law and approved by the Commission ~~assistance and emergency assistance purposes~~ under this Act, appropriate such additional sums, upon recommendation of the Veterans Assistance Commission ~~and as approved by the county board,~~ to properly compensate the officers and employees required to administer such assistance. ~~Such county board approval shall be based upon recognized and established salary guidelines developed by the county and used by the county to compensate county employees. If the county does not have established employee salary guidelines, the county board shall provide funds to the commission to compensate the superintendent and his employees in a just manner.~~ The county board shall also provide funds to the Commission ~~commission~~ to reimburse the superintendent, officers, delegates and employees for certain expenses which are approved by the Commission ~~commission~~. The superintendent and other employees shall be employees of the Veterans Assistance Commission, and no provision in this Section or elsewhere in this Act shall be construed to mean

that they are employees of the county.

Superintendents, subject to rules formulated by the Commission ~~commission~~, shall select, as far as possible, Veteran Service Officers ~~secretaries~~ and other employees from among ~~honorably discharged~~ military veterans who did not receive a bad conduct or dishonorable discharge ~~as defined in Section 2~~, or their ~~surviving~~ spouses.

In a county with less than 2,000,000 inhabitants, the superintendent may, in conformance with subsection (f) of Section 3-9005 of the Counties Code, request legal assistance from the State's Attorney serving the county in which the Veterans Assistance Commission is located.

Superintendents of all counties subject to this Act, when required by the Commission, ~~commission~~, shall give bond in the sum of \$2,000 for the faithful performance of their duties.

All persons elected or selected to fill positions provided for in this Section shall be exempt from the operation and provisions of any civil service act or laws of this State, and the secretary of the Commission ~~commission~~ shall be appointed by the superintendent. ~~However, if "The Illinois Public Aid Code", as amended, becomes applicable in any county, the Department of Human Services may exercise the powers therein designated in relation to employees engaged in the administration of assistance under this Act.~~

(Source: P.A. 102-56, eff. 7-9-21.)



Public Act 102-0732

HB5184 Enrolled

LRB102 23259 KTG 32424 b

(330 ILCS 45/11 rep.)

Section 20. The Military Veterans Assistance Act is amended by repealing Section 11.

Public Act 102-1132

HB2369 Enrolled

LRB102 11696 RAM 17030 b

AN ACT concerning State government.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The Counties Code is amended by changing Section 5-2006 as follows:

(55 ILCS 5/5-2006) (from Ch. 34, par. 5-2006)

Sec. 5-2006. Tax for Veterans Assistance Commission. The county board of each county having a population of less than 3 million in which there is a Veterans Assistance Commission as provided in Section 9 of the Military Veterans Assistance Act may levy a tax of not to exceed .03% of the assessed value annually on all taxable property of the county, for the purpose of providing assistance to military veterans and their families pursuant to such Act. Whenever not less than 10% of the electors of the county petition the county board to levy the tax at not to exceed .04% of the assessed value, the county board shall certify the proposition to the proper election officials who shall submit the proposition at the next general election in accordance with the general election law. If a majority of the electors vote in favor of the proposition, the county board may, annually, levy the tax as authorized. The proceeds of any tax so levied shall be used exclusively for the assistance purposes authorized thereunder, and a portion

thereof may be expended for the salaries ~~or expenses~~ of any officers or employees of the Veterans Assistance Commission, for the authorized reimbursement of any officer or employee of the Veterans Assistance Commission, as provided in Section 10 of the Military Veterans Assistance Act, or for any other expenses incident to the administration of such assistance.

The tax shall be separate from all other taxes which the county is authorized to levy on the aggregate valuation of the property within the county and shall not be included in any tax limitation of the rate upon which taxes are required to be extended, but shall be excluded therefrom and in addition thereto. The tax shall be levied and collected in like manner as the general taxes of the county, and, when collected, shall be paid into a special fund in the county treasury and used only as herein authorized, or disbursed from the county treasury of a county in which a properly organized Veterans Assistance Commission is authorized under Section 3-11008 of this Code.

The limitations on tax rates herein provided may be increased or decreased under the referendum provisions of the General Revenue Law of Illinois.

If a county has levied the tax herein authorized or otherwise meets the conditions set out in Section 12-21.13 of the Illinois Public Aid Code, to qualify for State funds to supplement local funds for public purposes under Articles III, IV, V, VI, and IX of that Code and otherwise meets the

conditions set out in Article XII of that Code for receipt of State aid, the Illinois Department of Human Services shall allocate and pay to the county such additional sums as it determines to be necessary to meet the needs of assistance to military veterans and their families in the county and expenses incident to the administration of such assistance. In counties where a Veterans Assistance Commission has been properly created, those County Veterans Assistance Commissions shall be in charge of the administration of such assistance provided under the Illinois Public Aid Code for military veterans and their families.

(Source: P.A. 102-732, eff. 1-1-23.)

Section 10. The Military Veterans Assistance Act is amended by changing Sections 1, 2, 8, 9, and 10 and by adding Sections 9.1, 9.2, and 12 as follows:

(330 ILCS 45/1) (from Ch. 23, par. 3081)

Sec. 1. Definitions. As used in this Act:

"Veteran service organization" means a post, ship, camp, chapter, or detachment of a congressionally chartered or state chartered organization that (i) is formed by and for veterans, (ii) has a paid membership of at least 15 individuals, and (iii) provides responsible aid, assistance, or services to the veteran community.

"Administrator of military veterans assistance" means the

commanders of the various veteran service organizations, the superintendent of a County Veterans Assistance Commission, or other persons whose duty it is, under the existing statutes, to care for, relieve or maintain, wholly or in part, any person who may be entitled to such assistance under the statutes of the State of Illinois. This Act shall not infringe upon the mandated powers and authorities vested in the Illinois Department of Veterans' Affairs.

(Source: P.A. 102-732, eff. 1-1-23.)

(330 ILCS 45/2) (from Ch. 23, par. 3082)

Sec. 2. The purpose of this Act is, in part, to provide, in accordance with this Section, For the just and 7 necessary7 and needed assistance and services to of military veterans7 who served in the Armed Forces of the United States and whose last discharge from the service was honorable or general under honorable conditions ~~to be eligible for assistance,~~ to their families, and to the families of deceased veterans with service ~~as described in this Section~~ who need such assistance and services. The following actions shall be taken in support of that purpose:

(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 commander, quartermaster or commandant of any veterans service organization, in the city or town, or the superintendent of any Veterans'

Assistance Commission of the county, upon the recommendation of the assistance committee of that veterans service organization or Veterans' Assistance Commission.

(A) Funding for Veterans Assistance Commissions may be derived from 3 sources, if applicable:

(i) a tax levied under Section 5-2006 of the Counties Code and Section 12-21.13 of the Illinois Public Aid Code;

(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 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.

(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 veteran service organization or the superintendent of any Veterans' Assistance Commission 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 Veterans' Assistance Commissions shall be proper warrants for the expenditure of such sums of money.

(Source: P.A. 102-732, eff. 1-1-23.)

(330 ILCS 45/8) (from Ch. 23, par. 3088)

Sec. 8. The commander, quartermaster, or commandant of any veteran service organization or the superintendent of any county Veterans' Assistance Commission of Illinois shall annually report to the Governor, on or before the first day of January of each year, such portions of the transactions of the aforementioned veteran service organization or Veterans Assistance Commission relating thereto as the commander or superintendent may deem to be of interest to that organization and the people of the State. A copy of that report shall be provided to the president or chairperson of the county board

and shall be made publicly available online.

(Source: P.A. 102-732, eff. 1-1-23.)

(330 ILCS 45/9) (from Ch. 23, par. 3089)

Sec. 9. Veterans Assistance Commission.

(a) In counties having 2 or more veteran service organizations as may be recognized by law, the veteran service organizations may come together to form a Veterans Assistance Commission of such county. The Veterans Assistance Commission of such county may act as the central service office for all veterans and their families and for the families of deceased veterans. The Commission shall be composed of delegates and alternates from a majority of such veteran service organizations selected annually as determined by each veteran service organization. When so organized a Commission shall be clothed with all the powers and may be charged with all the duties theretofore devolving upon the different veteran service organizations within the county as provided in Section 2.

(1) Every January 1, all Veterans Assistance Commissions shall publish a notice to each veteran service organization within their respective county calling on them to select delegates and alternates for that county's Veterans Assistance Commission by the methods provided in this subsection. The Veterans Assistance Commissions shall allow each veteran service organization until March 1 to



respond, at which time those selected and duly appointed delegates and alternates shall begin their term of office with full voting rights. Once selected, delegates and alternates are bound by the Public Officer Prohibited Activities Act.

(2) Except as provided in paragraph (3), veteran service organizations shall be permitted to select one delegate and one alternate.

(3) In counties with 5 or more of the same veteran service organizations, all the constituent veteran service organizations shall be permitted to select up to 5 delegates and 5 alternates ~~a single delegate and single alternate~~ to represent that veteran service organization instead of each constituent veteran service organization selecting one delegate and one alternate. For the purposes of meeting the majority requirement of this subsection, when the constituent groups of a veteran service organization choose to select those delegates and alternates, those selected and duly appointed delegates and alternates ~~a single delegate and single alternate, the single delegate and single alternate~~ shall represent the aggregate percentage of the constituent groups.

(4) If a veteran service organization serves more than one county, then it shall be permitted to select one delegate and one alternate for the Veterans Assistance Commission in each county in which at least 25% of its

members reside.

(5) All undertakings of, or actions taken by, the Commission shall require a vote from a majority of the full commission membership. No committee or other subgroup of delegates and alternates formed by the Commission, whether selected or appointed, may be granted the power or authority to act in the place of or on behalf of the full body of the duly selected or appointed Commission membership.

(6) No superintendent or any other employee of the Veterans Assistance Commission may retain the position of delegate or alternate or any voting rights while employed by the Veterans Assistance Commission.

(7) No committee or other subgroup of delegates and alternates formed by the Commission, whether selected or appointed, may bar any other duly appointed Commission member from attending or otherwise being present during any closed meetings or sessions of that committee or group.

(8) The county may, at its discretion, appoint a representative to the Commission who may attend any public meeting of the Commission. That representative shall be a veteran, may not have voting rights, may not hold any office or title on the Commission, and may not be present during any nonpublic meeting of the Commission, except as authorized in this Act. For matters of executive session,

the non-voting county appointee may attend meetings that are closed in accordance with paragraphs (1), (3), (5), (6), or (11) of subsection (c) of Section 2 of the Open Meetings Act for litigation matters not relating to litigation between the Commission and the County.

(b) The Commission 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 Commission 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 Commission.

(c) The superintendent of the Veterans Assistance Commission, selected, appointed, or hired by the Commission is an at-will employee who shall be answerable to, and shall report to, the Commission.

(d) The superintendent shall be evaluated annually and a written report shall be generated. A copy of the report from the evaluation shall be provided to the entire Commission membership.

(e) A superintendent may be removed from office if, after delegates from no less than 3 different veteran service

organizations file a written request calling for the superintendent's removal, there is a vote from a majority of the full Commission membership in favor of such removal.

(f) Each Veterans Assistance Commission shall establish and maintain bylaws that outline the framework, policies, and procedures for conducting the business of the Commission and for the rules and regulations that apply to its members. Those bylaws shall reflect compliance with all relevant laws at the time they are established and shall be revised as necessary to remain in compliance with current law. The establishment of those bylaws, and any revisions thereafter, shall require a minimum two-thirds majority vote of approval from a majority of the full Commission membership.

(g) Each 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. Those policies shall then be considered the policies of the Veterans Assistance Commission and they shall be implemented and adhered to, accordingly, by the superintendent and by the Commission. The Commission shall amend its adopted policies whenever a county board amends an applicable policy within 60 days of the county board amendment.

(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 Commission and reported to the full Commission membership.

(i) Each Veterans Assistance Commission shall perform an annual audit in accordance with the Governmental Account Audit Act using either the auditing services provided by its respective county or the services of an independent auditor whose services shall be paid for by the Commission. A copy of that audit report shall be provided to the president or chairperson of the county board.

(j) Veterans Assistance Commissions and county boards subject to this Act shall cooperate fully with the boards, commissions, agencies, departments, and institutions of the State. The funds held and made available by the county, the State, or any other source shall be subject to financial and compliance audits in accordance with the Illinois State Auditing Act.

(k) ~~(e)~~ The Veterans Assistance Commission shall be in charge of the administration of any benefits provided under Articles VI and IX of the Illinois Public Aid Code for military veterans and their families.

(l) The Veterans Assistance Commission shall represent veterans in their application for or attempts to obtain benefits and services through State and federal agencies, including representing veterans in their appeals of adverse decisions.

(m) The superintendent of the Veterans Assistance Commission and its employees must comply with the procedures and regulations adopted by the Veterans Assistance Commission and the regulations of the Department of Human Services.

(n) To further the intent of this Act of assisting military veterans, this Act is to be construed so that the Veterans Assistance Commission shall provide needed services to eligible veterans.

(Source: P.A. 102-484, eff. 8-20-21; 102-732, eff. 1-1-23.)

(330 ILCS 45/9.1 new)

Sec. 9.1. Violations.

(a) If the Attorney General has reasonable cause to believe that there is or has been a violation of Section 8 or 9 or subsection (a), (b), or (c) of Section 10, 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. The court, in its discretion, may exercise all powers necessary, including, but not limited to: injunction; mandamus; revocation; forfeiture or suspension of any funding, rights, privileges, responsibilities, or support, as deemed necessary to ensure compliance; and any other action the court may deem appropriate.

(b) Prior to initiating a civil action, the Attorney General shall conduct a preliminary investigation to determine whether there is reasonable cause to believe that a violation

is being or has been committed and whether the dispute can be resolved without litigation. In conducting this investigation, the Attorney General may:

(1) require the individual, group, or entity to file a statement or report in writing under oath or otherwise, as to all information the Attorney General may consider necessary;

(2) examine under oath any person alleged to have participated in or with knowledge of the alleged violation;

(3) issue subpoenas or conduct hearings in aid of any investigation; or

(4) examine any record, book, document, account, or paper as the Attorney General may consider necessary.

(c) Service by the Attorney General of any notice requiring a person to file a statement or report, or of a subpoena upon any person, shall be made:

(1) personally by delivery of a duly executed copy thereof to the person to be served or, if a person is not a natural person, in the manner provided by the Code of Civil Procedure when a complaint is filed; or

(2) by mailing by certified mail a duly executed copy thereof to the person to be served at the person's last known abode or principal place of business within this State.

(d) Whenever any person fails to comply with any subpoena

issued under this Section or whenever satisfactory copying or reproduction of any material requested in an investigation cannot be done and the person refuses to surrender the material, the Attorney General may file in any appropriate circuit court, and serve upon the person, a petition for a court order for the enforcement of the subpoena or other request.

Any person who has received a subpoena issued under subsection (b) may file in the appropriate circuit court, and serve upon the Attorney General, a petition for a court order to modify or set aside the subpoena or other request. The petition must be filed either: (1) within 20 days after the date of service of the subpoena or at any time before the return date specified in the subpoena, whichever date is earlier, or (2) within a longer period as may be prescribed in writing by the Attorney General.

The petition shall specify each ground upon which the petitioner relies in seeking relief under this subsection and may be based upon any failure of the subpoena to comply with the provisions of this Section or upon any constitutional or other legal right or privilege of the petitioner. During the pendency of the petition in the court, the court may stay, as it deems proper, the running of the time allowed for compliance with the subpoena or other request, in whole or in part, except that the petitioner shall comply with any portion of the subpoena or other request not sought to be modified or



set aside.

(e) In the administration of this Act, the Attorney General may accept an Assurance of Voluntary Compliance with respect to any violation of the Act from any person or entity who has engaged in, is engaging in, or was about to engage in such violation. Evidence of a violation of an Assurance of Voluntary Compliance shall be prima facie evidence of a violation of this Act in any subsequent proceeding brought by the Attorney General against the alleged violator.

(330 ILCS 45/9.2 new)

Sec. 9.2. Remedies.

(a) Whenever the Attorney General has reason to believe that any person, group, or entity is violating, has violated, or is about to violate Section 8 or 9 or subsection (a), (b), or (c) of Section 10, the Attorney General may bring an action in the name of the People of the State against the person, group, or entity to restrain by preliminary or permanent injunction the use of any practice that violates Section 8 or 9 or subsection (a), (b), or (c) of Section 10. In such an action, the court may award restitution to recoup the loss of moneys set aside to provide services to veterans or any other relief that the court deems proper.

(b) In addition, the court may assess a civil penalty not to exceed \$5,000 for each violation of Section 8 or 9 or subsection (a), (b), or (c) of Section 10.

(c) In any action brought under the provisions of Section 8 or 9 or subsection (a), (b), or (c) of Section 10, the Attorney General is entitled to recover costs.

(d) If a court orders a party to make payments to the Attorney General and the payments are to be used for the operations of the Office of the Attorney General or a party agrees, in an out-of-court settlement, to make payment to the Attorney General for the operations of the Office of the Attorney General, then moneys shall be deposited into the Attorney General Court Ordered and Voluntary Compliance Payment Projects Fund. Moneys in the Fund shall be used, subject to appropriation, for the performance of any function pertaining to the exercise of the duties of the Attorney General, including, but not limited to, enforcement of any law of this State and conducting public education programs. However, any moneys in the Fund that are required by the court or by an agreement to be used for a particular purpose shall be used for that purpose.

(330 ILCS 45/10) (from Ch. 23, par. 3090)

Sec. 10. Superintendents and counties.

(a) The executive powers of the Commission shall be vested in a superintendent selected or appointed ~~elected~~ by a vote from a majority of the full Commission membership and who shall have received an honorable discharge from the armed forces of the United States.

(b) Superintendent vacancies shall be filled, whether long-term or temporarily, at the next regularly scheduled full Commission meeting or within 30 days at a specially convened meeting, whichever comes sooner, and shall be selected by a vote from a majority of the full Commission membership.

(c) Any individual who may be tasked with assuming the duties of or may be vested with the executive powers of a superintendent, whether as acting or interim superintendent, must be selected or appointed by a vote from a majority of the full Commission membership and must have received an honorable discharge from the armed forces of the United States.

(d) The designated superintendent of the Veterans Assistance Commission of the county shall, under the direction of the Commission, have charge of and maintain an office in the county building or a central location within the county, to be used solely by the Commission for providing the just, necessary, and needed services mandated by law.

(e) The county shall provide for the funding of the office and ~~provide furnish~~ 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. Any litigation or legal settlement that has a financial impact to

the county is subject to the approval of the county board.  
~~telephone, printing, stationery, and postage therefor.~~

(f) The county shall also provide to the employees of the Commission all benefits available to county employees, including, but not limited to, benefits offered through the Illinois Municipal Retirement Fund or any other applicable county retirement fund; health, life, and dental insurance; and workers compensation insurance. Employer contributions and costs for these benefits, services, and coverages may come from Commission funds. Counties not currently providing benefits to Commission employees must comply with this subsection within 90 days after the effective date of this amendatory Act of the 102nd General Assembly.

(g) The county board shall, in any county where a Veterans Assistance Commission 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 Veterans Assistance Commission, 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 Commission to reimburse the superintendent, officers, delegates and employees for certain expenses which are approved by the Commission. The superintendent and other employees shall be employees of the

Veterans Assistance Commission, and no provision in this Section or elsewhere in this Act shall be construed to mean that they are employees of the county.

(h) Superintendents, subject to rules formulated by the Commission, shall select, as far as possible, Veteran Service Officers and other employees from among military veterans, including those who have served or may still be serving as members of the Illinois National Guard or a reserve component of the armed forces of the United States, who did not receive a bad conduct or dishonorable discharge or other equivalent discharge thereof, or their spouses, surviving spouses, or children. Employees of the Commission shall be at-will employees.

(i) In a county with less than 2,000,000 inhabitants, the superintendent may, in conformance with subsection (f) of Section 3-9005 of the Counties Code, request ~~legal assistance~~ from the State's Attorney serving the county in which the Veterans Assistance Commission is located, an opinion upon any question of law relating to a matter in which the county Veterans Assistance Commission may be concerned. With regard to matters involving Section 8 or 9 or subsection (a), (b), or (c) of Section 10, the State's Attorney shall confer with the Office of the Attorney General before rendering an opinion.

(j) Superintendents of all counties subject to this Act, when required by the Commission, shall give bond in the sum of \$2,000 for the faithful performance of their duties.

(k) All persons ~~elected or~~ selected or appointed to fill positions provided for in this Section shall be exempt from the operation and provisions of any civil service act or laws of this State, and the secretary of the Commission shall be appointed by the superintendent.

(Source: P.A. 102-56, eff. 7-9-21; 102-732, eff. 1-1-23.)

(330 ILCS 45/12 new)

Sec. 12. Home rule. A home rule unit may not operate, act, or fail to act in a manner that is inconsistent with the provisions of this Act. This Section is a limitation under subsection (i) of Section 6 of Article VII of the Illinois Constitution on the concurrent exercise by home rule units of powers and functions exercised by the State.

Section 999. Effective date. This Act takes effect upon becoming law.



## Boone County Government

1212 LOGAN AVENUE, SUITE 102  
BELVIDERE, ILLINOIS 61008  
PHONE: (815)-547-4770 FAX: (815)-547-3579

May 18, 2016

Mr. Greg Kelm  
1310 W. Lincoln Ave.  
Belvidere, IL 61008

Dear Mr. Kelm,

This is to confirm that per a recent phone conversation between our County Administrator, Ken Terrinoni, and yourself, the County will begin paying the VAC expenses for rent, phone, internet, gas, and electric as incurred by the Commission. It is believed that the informal opinion issued by the Attorney General on February 25<sup>th</sup>, 2016, provides justification for this expense to be incurred by the County, and not paid by the VAC tax levy.

Once again I thank the Veterans for their service to our Country.

Sincerely,

Bob Walberg  
Chairman, Boone County

## Ken Terrinoni

---

**From:** Ken Terrinoni  
**Sent:** Friday, March 18, 2016 10:48 AM  
**To:** County Board  
**Subject:** FW: VAC opinion  
**Attachments:** 20160318093219331.pdf

Dear Board Members,

Please note the informal opinion from The Attorney General about the County's obligation to cover the rent expenses for the VAC.

Thanks,

Ken

Kenneth Terrinoni | County Administrator | Boone County, Illinois  
1212 Logan Avenue Suite 102 | Belvidere Illinois 61008  
Phone: 815.547.4770 | Fax: 815.547.3579 | [ktboone@boonecountyil.org](mailto:ktboone@boonecountyil.org)

---

**From:** Michelle Courier  
**Sent:** Friday, March 18, 2016 10:05 AM  
**To:** Ken Terrinoni  
**Subject:** VAC opinion

Please find attached the Attorney General's Informal Opinion on whether the County can use the proceeds of the property tax levied for rent. Please share this opinion with the County Board. In her opinion, she narrowly construed the statute on how levy proceeds can be used. Specifically, because the statute does not expressly provide that rent can be paid for with the proceeds, coupled with the County's obligation to provide space, it is her opinion that the tax proceeds cannot be used for rent.

This is not a binding opinion. However, if asked for a formal opinion, it would be. My recommendation would be to not pay rent out of the proceeds. If the County Board believes that rent should be paid out of the proceeds, I recommend that they ask for legislation from our state representatives to provide such authority.

Sincerely,

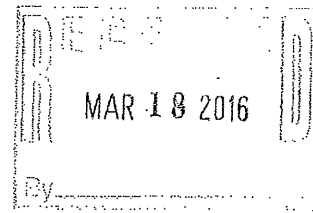
Michelle J. Courier  
Boone County State's Attorney

601 N. Main, Suite 302  
Belvidere, IL 61008  
(815)547-8199  
[stateatt@boonecountyil.org](mailto:stateatt@boonecountyil.org)

NOTICE OF CONFIDENTIALITY: Please note that this email or attachments may contain confidential or privileged communications protected under the attorney-client privilege or otherwise. This communication is intended only for the use of the individual and/or entity to which it is addressed. If you are not the intended recipient, or the employee/agent responsible to deliver this email and attachments to the intended recipient, you are hereby notified that any review, use, dissemination, distribution, disclosure, copying or taking of any action in reliance on the contents of this email is strictly prohibited. If you have received this email in error, please



immediately notify the Boone County State's Attorney's Office by calling 815-544-0868 and permanently deleting the original email and attachments. Thank you.



OFFICE OF THE ATTORNEY GENERAL  
STATE OF ILLINOIS

**Lisa Madigan**  
ATTORNEY GENERAL

February 25, 2016

I-16-002

**COUNTIES:**

Provision of Office Space for  
the Veterans Assistance Commission

The Honorable Michelle J. Courier  
State's Attorney, Boone County  
601 North Main Street  
Belvidere, Illinois 61008

Dear Ms. Courier:

I have your letter inquiring whether a county may pay rent for office space to house its veterans assistance commission (Commission) in a privately-owned building from the proceeds of a tax levied pursuant to section 5-2006 of the Counties Code (55 ILCS 5/5-2006 (West 2014)). For the reasons discussed below, the proceeds of a tax levied pursuant to section 5-2006 of the Counties Code may not be used to pay rent for a Commission's office.

**BACKGROUND**

Commissions are organized pursuant to the Military Veterans Assistance Act (the Act) (330 ILCS 45/0.01 *et seq.* (West 2014)) to provide financial assistance to honorably discharged veterans, their families, and the families of deceased veterans. 330 ILCS 45/2 (West 2014). The Act authorizes the organization of a Commission in any county having two or more posts, camps, chapters, or detachments of congressionally or State-chartered military veterans organizations. 330 ILCS 45/9 (West 2014). A Commission is comprised of one delegate and one alternate from each qualifying military veterans organization within the county. The delegates, together with the Commission superintendent, are charged with administering the provisions of the Act. 330 ILCS 45/9, 10 (West 2014).

Commissions do not have the authority to levy taxes. A Commission's operating funds may be derived from several statutory sources: appropriations from the county's general corporate or operating fund (330 ILCS 45/2, 10 (West 2014)); a special property tax levied pursuant to section 5-2006 of the Counties Code; and/or State funding, if authorized by section 12-21.13 of the Illinois Public Aid Code (the Public Aid Code) (305 ILCS 5/12-21.13 (West 2014)).<sup>1</sup> Section 5-2006 of the Counties Code, which authorizes a special levy to fund a Commission's operations, provides, in pertinent part:

The county board of each county having a population of less than 3 million<sup>2</sup> in which there is a Veterans Assistance Commission \* \* \* may levy a tax of not to exceed .03% of the assessed value annually on all taxable property of the county, for the purpose of providing assistance to military veterans and their families pursuant to such Act. \* \* \* *The proceeds of any tax so levied shall be used exclusively for the assistance purposes authorized thereunder, and a portion thereof may be expended for the salaries or expenses of any officers or employees of the Veterans Assistance Commission or for any other expenses incident to the administration of such assistance.* (Emphasis added.)

---

<sup>1</sup>State funding under section 12-21.13 of the Public Aid Code is only available to Commissions located in counties where the county board has levied the Commission-related tax authorized by section 5-2006 of the Counties Code. Section 12-21.13 provides, in pertinent part:

To qualify for State funds to supplement local funds for public aid purposes, a local governmental unit shall, except as hereinafter provided, levy within the time that such levy is authorized to be made a tax \* \* \* [on] the last known total equalized value of all taxable property in the governmental unit.

In a county of less than 3 million population in which there is created a County Veterans Assistance Commission, 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 proceeding fiscal year will equal .02% of the last known assessed value of the taxable property in the county, or which will equal .03% of such assessed value if such higher amount is authorized by the electors of the county, as provided in Section 5-2006 of the Counties Code.

<sup>2</sup>2010 Federal decennial census figures indicate that the population of Boone County is 54,165. See Illinois Blue Book 439 (2013-2014).

Section 5-2006 further provides that counties that levy the Commission-related property tax may qualify to receive State aid to fund the activities of the Commission:

*If a county has levied the tax herein \* \* \* or otherwise meets the conditions set out in Section 12-21.13 of "the Illinois Public Aid Code", to qualify for State funds to supplement local funds for public purposes \* \* \* and otherwise meets the conditions \* \* \* for receipt of State aid, the Illinois Department of Human Services shall allocate and pay to the county such additional sums as it determines to be necessary to meet the needs of assistance to military veterans and their families in the county and expenses incident to the administration of such assistance. (Emphasis added.)*

According to the information you have provided, Boone County has levied the tax authorized by section 5-2006 for providing assistance to military veterans and their families. You have not indicated, however, whether the Commission receives State public assistance funds pursuant to section 12-21.13 of the Public Aid Code. The Boone County Board is contemplating renting the Commission office space in a privately-owned building in a central location. You have inquired whether the proceeds of the property tax authorized by section 5-2006 may be used to pay for the office rental.

#### ANALYSIS

Section 10 of the Act (330 ILCS 45/10 (West 2014)) addresses the county's provision of office space and funding to the Commission, and provides, in pertinent part:

*The executive powers of the commission shall be vested in a superintendent \* \* \* [who] shall, under the direction of the commission, have charge of and maintain an office in the county building or other central location, to be used solely by the commission for carrying on its assistance work. The county shall provide the office and furnish all necessary supplies [to a Commission], including telephone, printing, stationery and postage therefor.*

The county board shall, in any county where a Veterans Assistance Commission is organized, in addition to sums appropriated for assistance and emergency assistance purposes under this Act, appropriate such additional sums, upon

recommendation of the Veterans Assistance Commission and as approved by the county board, to properly compensate the officers and employees required to administer such assistance. \* \* \* The county board shall also provide funds to the commission to reimburse the superintendent, officers, delegates and employees for certain expenses which are approved by the commission. (Emphasis added.)

The primary purpose of statutory construction is to give effect to the intent of the General Assembly, the best indicator of which is the language of the statute, given its plain and ordinary meaning. *Blum v. Koster*, 235 Ill. 2d 21, 29 (2009). In determining the plain meaning of a statute, one must consider the statute in its entirety, the subject it addresses, and the apparent intent of the General Assembly in enacting it. *Blum*, 235 Ill. 2d at 29.

Pursuant to the plain language of section 10 of the Act, the county is required to provide the Commission with an office "in the county building or other central location[.]" Further, Illinois courts have long held that statutes requiring county boards to provide proper rooms, offices, or facilities create a mandatory duty. Compare *Knuepfer v. Fawell*, 96 Ill. 2d 284, 293-94 (1983) (statute requiring the county to "provide proper rooms and offices" for the circuit court "establishes a mandatory duty"), citing *People ex rel. Director of Finance v. YWCA of Springfield*, 86 Ill. 2d 219, 237 (1981) (statutory duty of county board to provide courthouse is imperative); *People ex rel. Goodman v. Wabash R.R. Co.*, 395 Ill. 520, 531 (1946) (county is mandated by statute to keep and maintain county courthouse); *County of Mercer v. Wolff*, 237 Ill. 74, 77 (1908) (county has statutory duty to erect or otherwise provide suitable courthouse, jail, or other necessary county buildings, and duty is imperative although county board has discretion regarding size and cost of buildings); with *Redmond v. Novak*, 86 Ill. 2d 374, 382-83 (1981) (in the absence of a statutory provision requiring the county to provide office space to a county board of election commissioners, the county is not required to provide such space free of charge).<sup>3</sup>

---

<sup>3</sup>This office has reached similar conclusions. See, e.g., 1974 Ill. Att'y Gen. Op. 144, 145 (statute requiring the county board to "provide proper rooms and offices" for the circuit court imposes a duty on the county to provide office space for a judge of the circuit court who is assigned to the county or who otherwise discharges judicial functions in the county); Ill. Att'y Gen. Inf. Op. No. I-99-033, issued July 19, 1999, at 3 (section 5-1106 of the Counties Code (55 ILCS 5/5-1106 (West 1998)) imposes a "mandatory duty" upon the county board to provide, equip, and furnish offices and rooms for the various county officers and court clerks, but it is within the board's discretion to determine the style, size, and location of such offices); see also Ill. Att'y Gen. Inf. Op. No. I-92-012, issued February 25, 1992 (addressing whether the "lease" of office space in a county courthouse to several entities, including a Commission, is the use of public property for a public purpose and concluding that the county is required by statute to provide office space to the Commission and that the lease of space to a Commission serves a proper public purpose).

Section 10 of the Act thus establishes a mandatory obligation for counties to provide office space to Commissions. Nothing in the language of section 10 prohibits the county from providing the Commission with rented office space in a non-county building. Consequently, the county may rent office space in a privately-owned building for the use of the Commission to satisfy its obligations.

With regard to the proper source of funding to pay for the rental of office space for the Commission, section 5-2006 of the Counties Code provides that the proceeds of the special tax levy for providing assistance to military veterans and their families must be used "exclusively for the assistance purposes authorized [under the Act]," including "the salaries or expenses of any officers or employees of the Veterans Assistance Commission or for any other expenses incident to the administration of such assistance." 55 ILCS 5/5-2006 (West 2014). With regard to counties that qualify for the receipt of State aid under section 12-21.13 of the Public Aid Code, section 5-2006 further provides that the Illinois Department of Human Services shall allocate such additional sums as it deems necessary, in part, for "expenses incident to the administration of such assistance."

Neither section 5-2006 of the Counties Code, nor section 12-21.13 of the Public Aid Code, expressly authorizes the use of the special tax proceeds or the supplemental State public aid funds for office rental expenses. Although office rental for a Commission could arguably fall within the general category of "expenses incident to the administration of assistance[.]"<sup>4</sup> section 10 of the Act places a mandatory obligation on counties to provide office space to Commissions. In the absence of specific language in section 5-2006 referencing the use of the levy proceeds for the payment of the rental cost of office space<sup>5</sup> and recognizing the fact that the payment of rent would reduce the amount of funds available for the primary purpose of funding assistance to veterans and their families, the cost of appropriate office space should not be paid from the proceeds of a tax levied pursuant to section 5-2006 of the Counties Code or from public aid funds available to a Commission pursuant to section 5-2006 and section 12-21.13 of the Public Aid Code.

---

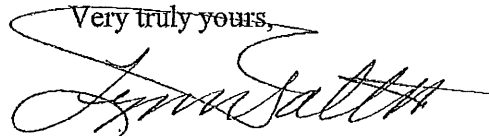
<sup>4</sup>In informal opinion No. I-97-014, issued May 22, 1997, this office concluded that the authority of a township to levy a general assistance tax "necessary to provide assistance to persons" as provided by the Public Aid Code includes the payment of rent for the use of the township's office facilities. However, in contrast to the current circumstances, the informal opinion specifically notes that there was no express statutory requirement that the township provide office facilities. Ill. Att'y Gen. Inf. Op. No. I-97-014 at 3.

<sup>5</sup>For example, section 10 of the Act imposes a duty on the county board to appropriate funds "to properly compensate the officers and employees required to administer such assistance." Section 5-2006 of the Counties Code specifically provides that a portion of the taxes levied "may be expended for the salaries or expenses of any officers or employees of the Veterans Assistance Commission[.]"

**CONCLUSION**

Section 10 of the Military Veterans Assistance Act imposes an affirmative duty on counties to provide office space for veterans assistance commissions. If appropriate office space is not available in county-owned facilities, the rental cost of office space for a Commission should not be paid from the proceeds of the property tax levied pursuant to section 5-2006 of the Counties Code.

This is not an official opinion of the Attorney General. If we can be of further assistance, please advise.

Very truly yours,  


LYNN E. PATTON  
Senior Assistant Attorney General  
Chief, Public Access and Opinions Division

LEP:KMC:KAS:ap

EXHIBIT J To Complaint For Mandamus



OFFICE OF THE ATTORNEY GENERAL  
STATE OF ILLINOIS

**KWAME RAOUL**  
ATTORNEY GENERAL

November 27, 2024

Joel A. Benoit  
Assistant State's Attorney  
Civil Division Chief  
Sangamon County State's Attorney  
Room 402 County Complex  
200 South Ninth Street  
Springfield, Illinois 62701

Shawn Miller  
Chairperson  
Veterans Assistance Commission of Sangamon County  
901 South 11th Street  
Springfield, Illinois 62703

Joshua D. Herman  
Partner  
Miller, Hall & Triggs, LLC  
416 Main Street, Suite 1125  
Peoria, Illinois 61602

Re: Veterans Assistance Commission of Sangamon County

Dear Mr. Benoit, Mr. Miller, and Mr. Herman,

Thank you all for participating in the Illinois Attorney General's mediation process. I very much appreciate your time and efforts, and your dedication. This letter serves as the culminating response to the initial Request for Assistance (RFA) concerning this matter.

500 South 2nd Street  
Springfield, Illinois 62701  
(217) 782-1090 • Fax: (217) 782-7046

115 South LaSalle Street  
Chicago, Illinois 60603  
(312) 814-3000 • Fax: (312) 814-3806

1745 Innovation Drive, Suite C  
Carbondale, Illinois 62903  
(618) 529-6400 • Fax: (618) 529-6416

Individuals with hearing or speech disabilities can reach us by using the 7-1-1 relay service.

[www.IllinoisAttorneyGeneral.gov](http://www.IllinoisAttorneyGeneral.gov)



As you are aware, this mediation between the Veterans Assistance Commission of Sangamon County (VACSC) and Sangamon County (the County) was initiated when Shawn Miller, Chairperson of the VACSC, submitted a RFA to the Military and Veterans Rights Bureau (MVRB) of the Office of the Illinois Attorney General. Upon reviewing the RFA and correspondence from Brian McFadden, Sangamon County Administrator, to Shawn Miller on the matter, I sent an initial mediation letter to Sangamon County Administrator Brian McFadden. I later received a response from Sangamon County Assistant State's Attorney (ASA) Joel Benoit on behalf of Sangamon County. ASA Benoit's response included copies of correspondence from Attorney Joshua Herman of Miller, Hall & Trigs, LLC, on behalf of the VACSC to County Administrator McFadden and ASA Benoit, and ASA Benoit's subsequent response to Attorney Herman.

I have reviewed all the correspondence offered in support of both positions. Additionally, I have met telephonically with Chairperson Miller, Attorney Herman, and ASA Benoit. Having reviewed the correspondence and discussed the matter with each party, I drafted this letter in an attempt to identify the legal issues and offer an explanation and analysis of the applicable provisions of the Military Veterans Assistance Act (MVAA). The issues are defined as follows: (1) Is there a minimum amount that the County is mandated to fund the VACSC? If so, does the MVAA establish the minimum amount, or is the minimum amount only that which the VACSC can demonstrate to be just and necessary? (2) Must the VACSC adopt the County's employee policies regarding compensation without adjustment for its own employees?

As stated above, this letter attempts to explain the relevant provisions of the MVAA and the application of those provisions to the issues raised in this mediation. The explanation and application of the MVAA herein are specific to the facts and questions that pertain solely to this mediation. This letter is not a formal or informal opinion of the Illinois Attorney General, nor should this letter be construed as legal advice.

**Is there a minimum amount that the County is mandated to fund the VACSC? If so, does the MVAA establish the minimum amount, or is the minimum amount only that which the VACSC can demonstrate to be just and necessary?**

Yes, the MVAA establishes the minimum amount that the County is mandated to fund the VACSC. The MVAA mandates that a county with a Veterans Assistance Commission (VAC) shall fund that VAC. <sup>1</sup> Paragraph (1) of Section 2 of the MVAA provides that "[t]he 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 commander, quartermaster or commandant of any veterans service organization, in the city or town, or the superintendent of any Veterans' Assistance

---

<sup>1</sup> 330 ILCS 45/2(1).

Commission of the county..."<sup>2</sup> The MVAA further requires that this funding meet a minimum threshold.<sup>3</sup> Subparagraph (B) of paragraph (1) of Section 2 of the MVAA provides 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."<sup>4</sup>

Section 2 of the MVAA clearly establishes the minimum amount that is mandated for the funding of a VAC. Even prior to Public Act 102-732, a county was required to fund its VAC. However, Public Act 102-732 now specifies what the minimum amount of that funding shall be. This minimum threshold should not be ignored or replaced with the notion that the general standard for determining the correct amount of that funding is what a county finds to be just and necessary. The General Assembly included the statutory language concerning the minimum amount in Public Act 102-732. Statutory language should be construed in such a manner as to render no word or phrase superfluous or meaningless.<sup>5</sup> In this case, the specific provision identifying the minimum amount to be provided annually to a VAC carries its meaning. Subparagraph (B) of paragraph (1) of Section 2 of the MVAA identifies the minimum threshold of funding by establishing that there is a minimum funding amount, and by pointing to the Illinois Public Aid Code for the determination of that minimum amount.

Section 12-21.13 of the Illinois Public Aid Code addresses local funds that are required to qualify for State aid, and provides in relevant part:

"In a county of less than 3 million population in which there is created a County Veterans Assistance Commission, 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 .02% of the last known assessed value of the taxable property in the county, or which will equal .03% of such assessed value if such higher amount is authorized by the electors of the county, as provided in Section 5-2006 of the Counties Code."<sup>6</sup>

The MVAA points to the Illinois Public Aid Code for the purpose of identifying the minimum amount of VAC funding. The position that the minimum amount of .02% of the last known assessed value of the taxable property in the county is only applicable where a county seeks State funding is not in keeping with the intent of the General Assembly or the language of

---

<sup>2</sup> *Id.*

<sup>3</sup> See 330 ILCS 45/2(1)(B).

<sup>4</sup> 330 ILCS 45/2(1)(B).

<sup>5</sup> *Kraft, Inc. v. Edgar*, 138 Ill. 2d 178, 189, 561 N.E.2d 656, 149 Ill. Dec. 286 (1990).

<sup>6</sup> 305 ILCS 5/12-21.13.

the MVAA. Such reading of subparagraph (B) of paragraph (1) of Section 2 of the MVAA would undo the legislative intent to fund VACs at a set minimum threshold and negate any requirement for a minimum funding threshold unless a county sought State funds. This would run afoul of the purpose of the MVAA, which is “in part, to provide, in accordance with this Section, just and necessary assistance and services to military veterans”.<sup>7</sup>

Section 2 of the MVAA points to Section 12-21.13 of the Illinois Public Aid Code for the calculation of the minimum amount to be provided annually to a VAC. The MVAA contains no conditional provision concerning qualification for State funding; that language is found in the Illinois Public Aid Code. Accordingly, the MVAA minimum funding requirement is not predicated upon whether a county seeks State funding pursuant to the Illinois Public Aid Code. The mandate of the MVAA is not forfeited by the provision of the Illinois Public Aid Code concerning local funds to qualify for State aid. The MVAA mandate concerning the minimum amount of VAC funding exists independently and relies upon the Illinois Public Aid Code for the purpose of calculating that minimum amount. In other words, Section 2 of the MVAA points us to Section 12-21.13 of the Public Aid Code for the dollar amount, not for the conditional provision concerning qualifying for State funds.

Some consideration should be given to the processes by which these funds are to be disbursed to the VAC. Although the law mandates the funding of a VAC at a minimum threshold, the law does not mandate that such funding be transferred to a VAC as a lump sum. Paragraph (3) of Section 2 of the MVAA establishes the means by which funds shall be drawn. The mechanism by which funds are dispersed is established in the Counties Code and Illinois Public Aid Code. “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...”<sup>8</sup>

The remaining consideration is the proper application of “just and necessary” as the phrase pertains to the minimum funding mandate. ASA Benoit’s letter to Mr. Herman, dated May 8, 2024 relies upon *Lavite v. Dunstan* for the position that determining what constitutes “just, necessary, and needed...” is determined through the annual budgeting process.<sup>9</sup> The letter goes on to correctly note that *Lavite* was decided before the most recent amendment to the MVAA. This is relevant because, as mentioned above, Public Act 102-732 amended the general mandate that a county fund its VAC with the specific provision 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,…”<sup>10</sup>

---

<sup>7</sup> 330 ILCS 45/2.

<sup>8</sup> 330 ILCS 45/2(3).

<sup>9</sup> See *Lavite v. Dunstan*, 2019 IL App (5<sup>th</sup>) 170114 (2019) at para. 53.

<sup>10</sup> 330 ILCS 45/2(1)(B).

The fundamental rule of statutory construction is to ascertain and give effect to the intent of the legislature.<sup>11</sup> Moreover, "[i]t is a fundamental rule of statutory construction that where there exists a general statutory provision and a specific statutory provision, either in the same or another act, which both relate to the same subject, the specific provision controls and should be applied."<sup>12</sup> Here, as the newer and more specific language controls the general, a comparison of the general "just and necessary" language with the specific provision concerning a "minimum amount" of funding for VACs will show that the specific reference to a minimum amount controls the general provision.

Whether a lesser amount may constitute the required funding to adequately see to the "just, necessary and needed assistance" is a determination to be made by the VACSC. The minimum amount is statutorily established as the threshold "... **unless** the delegates of the County Veterans Assistance Commission determine that a lesser amount covers the just and necessary sums."<sup>13</sup> If the County takes it upon itself to decide on a lesser amount, the MVAA provides for a remedy for the VACSC in circuit court.<sup>14</sup> In such cases, the MVAA directs the VACSC to file a writ in circuit court. It is foreseeable that in such instance, a pertinent consideration might be which entity, the County or the VACSC, is best suited to determine what is the just, necessary, and needed funding amount to assist the veterans of Sangamon County.

#### **Must the VACSC adopt the County employee policies regarding compensation without adjustment for its own employees?**

Yes, the VACSC must adopt the County employee policies regarding compensation. However, the VACSC must also **adapt** those policies to fit its own organizational structure, thereby adjusting the policies for itself. Those policies then become the policies of the VACSC. The MVAA sets forth three provisions that are most relevant to the analysis of the questions concerning employee policies and compensation.

First, subsection (g) of Section 10 of the MVAA mandates that the County shall provide funding for VACSC employees' compensation upon the recommendation of the VACSC. Second, subsection (g) of Section 10 of the MVAA further provides that the VACSC employees are employees of the VACSC and not the County.

"The county board shall, in any county where a Veterans Assistance Commission 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,

<sup>11</sup> *Gaffney v. Bd. of Trs.*, 2012 IL 110012, ¶ 56, 969 N.E.2d 359, 360 Ill. Dec. 549.

<sup>12</sup> *People v. Villarreal*, 152 Ill. 2d 368, 379, 604 N.E.2d 923, 928, 178 Ill. Dec. 400 (1992).

<sup>13</sup> 330 ILCS 45/2(1)(B), emphasis provided.

<sup>14</sup> 330 ILCS 45/2(2).

appropriate such additional sums, upon recommendation of the Veterans Assistance Commission, 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 superintendent and other employees shall be employees of the Veterans Assistance Commission, and no provision in this Section or elsewhere in this Act shall be construed to mean that they are employees of the county.”<sup>15</sup>

Third, subsection (g) of Section 9 of the MVAA requires the VACSC to adopt the County employee policies regarding compensation, and then adapt the policies to fit the VACSC.

“Each 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... and shall adapt those policies to fit its organizational structure. Those policies shall then be considered the policies of the Veterans Assistance Commission...”<sup>16</sup>

It should be noted that the MVAA does not grant the County any enforcement authority in this matter. In this light, taking the relevant provisions of the MVAA together with the principle that the VACSC is a unit of local government will lead to the understanding that the VACSC has certain mandates under the MVAA as well as a measure of autonomy.<sup>17</sup> The VACSC must adopt the County’s employment policies; however, the VACSC has the authority to adapt such policies, including those policies pertinent to employee compensation, according to its organizational structure, thereby making the policies its own.

The issue of the VACSC’s autonomy seems to underpin the County’s positions, at least to some extent. However, in addition to the provisions of the MVAA cited herein, caselaw clearly addresses the issue of a VAC’s autonomy in relation to the county in which it serves. In a case involving a VAC and the county in which that VAC served, the Illinois Appellate Court stated “[h]ere, the board seeks to reduce benefits to veterans in need. If we were to adopt defendants’ assertion that section 9 gives the board supremacy over the VAC, we would be granting the board the power to thwart the very purpose of the Act. This we cannot do.”<sup>18</sup>

In closing, although the MVAA requires the VACSC to apply to the circuit court of

---

<sup>15</sup> 330 ILCS 45/10(g).

<sup>16</sup> 330 ILCS 45/9(g).

<sup>17</sup> See Attorney General Opinion 99-022.

<sup>18</sup> *Veterans Assistance Comm’n v. County Board*, 274 Ill. App. 3d at 37, 654 N.E.2d at 222-23.

Sangamon County for relief by mandamus if the County fails or refuses to fund the VACSC's recommendation for funding, MVRB remains available for further mediation or assistance in reaching a proper outcome. If there are additional facts or considerations that were not addressed in this letter and are pertinent to the analyses offered, please feel free to contact me directly. Please note that the Illinois Attorney General's mediation process is not adversarial in nature and is designed with the sole purpose of ensuring that Illinois law is correctly applied. We do not represent the VACSC or the County in this matter.

I recognize that these issues are nuanced and complex. Please do not hesitate to contact me at (217) 725-3882 or via email at [Ronald.Michel@ilag.gov](mailto:Ronald.Michel@ilag.gov) with questions. Thank you.

Respectfully,



Ronald Michel  
Assistant Attorney General  
Military and Veterans' Rights Bureau

CC: Brian McFadden, Sangamon County Administrator

500 South 2nd Street  
Springfield, Illinois 62701  
(217) 782-1090 • Fax: (217) 782-7046

115 South LaSalle Street  
Chicago, Illinois 60603  
(312) 814-3000 • Fax: (312) 814-3806

1745 Innovation Drive, Suite C  
Carbondale, Illinois 62903  
(618) 529-6400 • Fax: (618) 529-6416

Individuals with hearing or speech disabilities can reach us by using the 7-1-1 relay service.

[www.IllinoisAttorneyGeneral.gov](http://www.IllinoisAttorneyGeneral.gov)



**OFFICE OF THE ATTORNEY GENERAL**  
STATE OF ILLINOIS

**KWAME RAOUL**  
ATTORNEY GENERAL

December 5, 2024

I – 24-008

**COUNTIES:**

Provision of Information Technology Services  
for the Veterans Assistance Commission

The Honorable J. Hanley  
State's Attorney, Winnebago County  
400 West State Street, Suite 619  
Rockford, Illinois 61101

Dear Mr. Hanley:

We have your letter inquiring whether the county may pay for information technology services and equipment and other supplies for its veterans assistance commission (Commission) from the proceeds of a tax levied pursuant to section 5-2006 of the Counties Code (55 ILCS 5/5-2006 (West 2022)) or from the county's general corporate fund. For the reasons stated below, the proceeds of a tax levied pursuant to section 5-2006 of the Counties Code may not be used to pay for information technology services and equipment for the Commission's office. Accordingly, expenses for information technology services and equipment for the Commission must instead be paid from the county's general corporate fund.

**BACKGROUND**

Commissions are organized pursuant to the Military Veterans Assistance Act (the Act) (330 ILCS 45/0.01 *et seq.* (West 2022)) to provide financial assistance and services to veterans whose last discharge from the service was honorable or was general under honorable conditions, their families, and the families of deceased veterans. 330 ILCS 45/2 (West 2022). The Act authorizes the organization of a Commission in any county having two or more veteran service organizations. 330 ILCS 45/9(a) (West 2022). A Commission is comprised of delegates



and alternates from each qualifying veteran service organization within the county. 330 ILCS 45/9(a) (West 2022). The delegates, together with the Commission superintendent, are charged with administering the provisions of the Act. 330 ILCS 45/9(a), (b), 10(a) (West 2022).

Commissions do not have the authority to levy taxes. Funding for Commissions may be derived from three sources, if applicable: (1) a special property tax levied pursuant to section 5-2006 of the Counties Code and section 12-21.13 of the Illinois Public Aid Code (the Public Aid Code) (305 ILCS 5/12-21.13 (West 2022));<sup>1</sup> (2) appropriations from the county's general corporate fund; and (3) State funds from the Department of Human Services.<sup>2</sup> 330 ILCS 45/2(1)(A)(i) through (1)(A)(iii) (West 2022). The minimum amount of funds to be provided annually to the Commission is set out in section 12-21.13 of the Public Aid Code, unless the delegates of the Commission "determine that a lesser amount covers the just and necessary sums." 330 ILCS 45/2(1)(B) (West 2022); *see also* 330 ILCS 45/2(3) (West 2022) (money shall be drawn in the manner provided under section 5-2006 of the Counties Code and section 12-21.13 of the Public Aid Code).

According to the information you have provided, Winnebago County's Commission is seeking information technology services and equipment and other supplies from the county.<sup>3</sup> The Commission has requested that these expenditures be funded through the county's general corporate fund and not the tax levy authorized by section 5-2006 of the Counties Code. You have inquired whether the county's general corporate fund or revenue from the tax levied pursuant to section 5-2006 of the Counties Code is the proper funding source for the requested services.

---

<sup>1</sup>State funding under section 12-21.13 of the Public Aid Code is only available to Commissions located in counties where the county board levied the Commission-related tax authorized by section 5-2006 of the Counties Code. Section 12-21.13 provides, in pertinent part:

In a county of less than 3 million population in which there is created a County Veterans Assistance Commission, 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 .02% of the last known assessed value of the taxable property in the county, or which will equal .03% of such assessed value if such higher amount is authorized by the electors of the county, as provided in Section 5-2006 of the Counties Code.

<sup>2</sup>With respect to the third source of funding, counties that levy the Commission-related property tax may qualify to receive State aid from the Department of Human Services under section 12-21.13 of the Public Aid Code to fund the activities of the Commission. *See* 55 ILCS 5/5-2006 (West 2022); 305 ILCS 5/12-21.13 (West 2022). We have not been provided with information indicating whether the Commission receives State funding.

<sup>3</sup>You have not specified the "other supplies" to which you are referring. We will assume for purposes of your inquiry that "other supplies" falls within a category of information technology equipment.



## ANALYSIS

The primary purpose of statutory construction is to give effect to the intent of the General Assembly, the most reliable indicator of which is the language of the statute, given its plain and ordinary meaning. *People v. Casler*, 2020 IL 125117, ¶ 24. In determining the plain meaning of a statute, one must consider the statute in its entirety, the subject it addresses, and the apparent intent of the General Assembly in enacting it. *Midwest Sanitary Service, Inc. v. Sandberg, Phoenix & Von Gontard, P.C.*, 2022 IL 127327, ¶ 24.

Section 10 of the Act (330 ILCS 45/10 (West 2022)) addresses the county's provision of funding for the Commission's office and related services and provides, in pertinent part:

(a) The executive powers of the Commission shall be vested in a superintendent selected or appointed by a vote from a majority of the full Commission membership and who shall have received an honorable discharge from the armed forces of the United States.

\* \* \*

(d) The designated superintendent of the Veterans Assistance Commission of the county shall, under the direction of the Commission, have charge of and maintain an office in the county building or a central location within the county, to be used solely by the Commission for providing the just, necessary, and needed services mandated by law.

(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.* (Emphasis added.)

Subsection 10(e) of the Act (330 ILCS 45/10(e) (West 2022)) thus requires the county to "provide for the funding" of the Commission's office and to "provide or fund services, including, but not limited to, \* \* \* information technology services and equipment[.]" However, section 10 of the Act does not explicitly indicate the proper funding source for information technology services and equipment.

Section 5-2006 of the Counties Code, which authorizes a special tax levy to fund a Commission's operations, provides, in pertinent part:

The proceeds of any tax so levied shall be used exclusively for the assistance purposes authorized thereunder, and a portion thereof may be expended for the salaries of any officers or employees of the Veterans Assistance Commission, for the authorized reimbursement of any officer or employee of the Veterans Assistance Commission, as provided in Section 10 of the Military Veterans Assistance Act, or for any other expenses incident to the administration of such assistance.

Section 5-2006 further provides that counties that levy the Commission-related property tax may qualify to receive State aid to fund the activities of the Commission:

If a county has levied the tax herein \* \* \* or otherwise meets the conditions set out in Section 12-21.13 of the Illinois Public Aid Code, to qualify for State funds to supplement local funds for public purposes \* \* \* and otherwise meets the conditions \* \* \* for receipt of State aid, the Illinois Department of Human Services shall allocate and pay to the county such additional sums as it determines to be necessary to meet the needs of assistance to military veterans and their families in the county and expenses incident to the administration of such assistance.

Section 5-2006 thus provides that the proceeds of the special tax levy for providing assistance to military veterans and their families must be used "exclusively for the assistance purposes authorized [under the Act]," including "the salaries of any officers or employees of the Veterans Assistance Commission, for the authorized reimbursement of any officer or employee of the Veterans Assistance Commission, as provided in Section 10 of Military Veterans Assistance Act, or for any other expenses incident to the administration of such assistance."

In informal opinion No. I-16-002, issued February 25, 2016, this office was asked to determine whether a county may pay rent for office space to house its Commission in a privately-owned building from the proceeds of the tax levied pursuant to section 5-2006 of the Counties Code (55 ILCS 5/5-2006 (West 2014)). Informal opinion No. I-16-002 concluded that rent for private office space for a Commission's office could not be funded by the proceeds of the property tax or the supplemental State public aid funds pursuant to section 5-2006 of the Counties Code and section 12-21.13 of the Public Aid Code. In reaching this conclusion,

informal opinion No. I-16-002 noted that section 10 of the Act (330 ILCS 45/10 (West 2014)) imposed a mandatory obligation on the county to provide office space for the Commission.<sup>4</sup> Ill. Att'y Gen. Inf. Op. No. I-16-002 at 3-5.

Next, with regard to the proper source of funding for rental of office space, informal opinion No. I-16-002 examined the language of section 5-2006 of the Counties Code, which was substantially similar to the language set out above. Because section 5-2006 of the Counties Code did not contain "specific language \* \* \* referencing" costs of rent and using the proceeds for rent "would reduce the amount of funds available" for assistance to veterans and their families, informal opinion No. I-16-002 concluded that neither the proceeds from the special tax under section 5-2006 of the Counties Code nor the State public aid funds under section 12-21.13 of the Public Aid Code could be used for the cost of rent for the Commission's office.<sup>5</sup> Ill. Att'y Gen. Inf. Op. No. I-16-002 at 5.

Subsequent to the issuance of informal opinion No. I-16-002, the General Assembly amended several provisions of the Act and section 5-2006 of the Counties Code. First, Public Act 102-732, effective January 1, 2023, amended section 2 of the Act to explicitly reference the three sources of funding available to the county for Commissions and to expressly define the minimum amount of funding required to be provided annually to a Commission.<sup>6</sup> Public Act 102-1132, effective February 10, 2023, further amended section 10 of the Act, in pertinent part, to require the county to "provide or fund services" to the Commission "including, but not limited to \* \* \* information technology services and equipment[.]"<sup>7</sup> Additionally, Public

---

<sup>4</sup>After informal opinion No. I-16-002 was issued, the Illinois Appellate Court similarly noted that section 10 "mandates that the county provide the office for the [Commission] and furnish it with all the necessary supplies." *Veterans Assistance Comm'n of Grundy County v. County Board of Grundy County*, 2016 IL App (3d) 130969, ¶ 48. In 2022, the General Assembly amended section 10 of the Act to require the county to "provide for the funding of the office[.]" (Emphasis added.) See Public Act 102-732, effective January 1, 2023. The legislative debates for House Bill 5184, which as enacted became Public Act 102-732, provide no rationale for the change from the county's obligation to "provide the office" to "provide for the funding of the office[.]"

<sup>5</sup>In *Lavite v. Dunstan*, 2019 IL App (5th) 170114, ¶ 66, the Illinois Appellate Court similarly indicated that the proceeds raised from this annual tax levy "must be used exclusively for the veterans assistance purposes authorized under the Act." In an unpublished opinion issued after informal opinion No. I-16-002 and *Lavite*, the Illinois Appellate Court cited section 5-2006 of the Counties Code to suggest that the cost of office space could be considered "expenses incident to the administration of such assistance[.]" *Tangen v. Lake County*, 2022 IL App (2d) 200634-U, ¶ 70.

<sup>6</sup>Specifically, Public Act 102-732 amended section 2 of the Act by providing that the minimum amount to be provided annually by counties to the Commission was to be determined under the standards of section 12-21.13 of the Public Aid Code, unless the delegates of the Commission "determine that a lesser amount covers the just and necessary sums." Public Act 102-1132 also amended section 2 of the Act, but those changes are not relevant to the instant inquiry.

<sup>7</sup>Section 10 of the Act was also amended by Public Act 102-732 and by Public Act 102-056. However, none of the changes made by these enactments are relevant to the instant inquiry.

Act 102-1132 amended section 5-2006 of the Counties Code to include the "authorized reimbursement of any officer or employee of the Veterans Assistance Commission, as provided in Section 10 of the Military Veterans Assistance Act" as an authorized use of proceeds.<sup>8</sup>

None of the recent enactments change the analysis applied in informal opinion No. I-16-002.<sup>9</sup> While subsection 10(e) of the Act now places an affirmative obligation on the county to provide funding for information technology services and equipment for the Commission, the General Assembly did not amend section 5-2006 of the Counties Code to explicitly permit the proceeds of the special tax levy to be used to pay these expenditures. Because the Act places a mandatory obligation on the county to provide or fund information technology services and equipment, such costs do not fall under the "expenses incident to the administration of such assistance" in section 5-2006 of the Counties Code.<sup>10</sup> Further, using proceeds from the tax levy to pay for services not explicitly authorized by section 5-2006 would "reduce the amount of funds available for the primary purpose of funding assistance to veterans and their families[.]" Ill. Att'y Gen. Inf. Op. No. I-16-002 at 5.

Based upon the foregoing, the county may not use proceeds from the tax levied pursuant to section 5-2006 of the Counties Code to fund information technology services and equipment. Accordingly, the county must pay for these services from the county's general corporate fund.

## CONCLUSION

Section 10 of the Military Veterans Assistance Act imposes an affirmative duty on counties to provide or fund information technology services and equipment for veterans

---

<sup>8</sup>Section 5-2006 of the Counties Code was also amended by Public Act 102-732, but none of those changes are relevant to the instant inquiry.

<sup>9</sup>The specific source of funding for the specified items was not discussed during the legislative debates on either enactment. Rather, the legislative sponsors in each chamber made general remarks indicating that both enactments were intended to clarify the role of counties with respect to Commissions. *See* Remarks of Rep. Kifowit, January 10, 2023, House Debate on House Bill No. 2369 (which upon enactment became Public Act 102-1132), at 71-72 ("[w]hat this culminates is a lot of legislative intent \* \* \* in addition to a lot of court cases \* \* \* with the legislation that goes back decades, multiple decades, \* \* \* stat[ing] \* \* \* that the VAC[ ] is \* \* \* a bit of a separate entity from the county. And that still maintains today"); Remarks of Sen. Wilcox, March 31, 2022, Senate Debate on House Bill No. 5184 (which upon enactment became Public Act 102-732), at 14 ("House Bill 5184 \* \* \* reiterates rulings out of the court systems establishing that the VAC's are the administrators of \* \* \* military assistance and reduces some rub between VAC's and county boards").

<sup>10</sup>Rather, the only additional authorized use for proceeds from the property tax levied under section 5-2006 after the issuance of informal opinion No. I-16-002—"for the authorized reimbursement of any officer or employee of the Veterans Assistance Commission as provided in Section 10 of the Military Veterans Assistance Act"—does not address information technology services and equipment.

The Honorable J. Hanley - 7

assistance commissions. The cost for such services and equipment should not be paid from the proceeds of the property tax levied pursuant to section 5-2006 of the Counties Code and must be paid from the county's general corporate fund.

This is not an official opinion of the Attorney General. If we may be of further assistance, please advise.

Very truly yours,



KRISTIN M. CREEL  
Assistant Attorney General  
Chief, Public Access and Opinions Division

KMC:LAS:DRL:an