

TITLE 23: EDUCATION AND CULTURAL RESOURCES  
SUBTITLE A: EDUCATION  
CHAPTER I: STATE BOARD OF EDUCATION  
SUBCHAPTER c: FINANCE

PART 145  
TEMPORARY RELOCATION EXPENSES

Section

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145.TABLE A Accounting Entries (Repealed)

AUTHORITY: Implementing and authorized by Section 2-3.77 of the School Code [105 ILCS 5/2-3.77].

SOURCE: Adopted at 10 Ill. Reg. 15060, effective August 28, 1986; amended at 22 Ill. Reg. 19777, effective October 30, 1998; amended at 29 Ill. Reg. 10126, effective June 30, 2005; amended at 33 Ill. Reg. 7916, effective June 1, 2009.

**Section 145.10 Definitions**

“Expenses” means the costs incurred by the board of education directly responsible for implementing the temporary relocation. Expenses shall be paid on a reimbursable basis subject to audit by the State Board of Education in accordance with Section 2-3.32 of the School [105 ILCS 5/2-3.32] and this Part.

“Qualifying event” means the destruction of a building as a result of fire, earthquake, tornado, other natural or man-made disaster, or condemnation pursuant to Section 3-14.22 of the School Code.

“Relocation” means the movement of students, equipment necessary for temporary relocation purposes, personnel, and records to a facility other than that to which they were previously assigned, as a result of a fire, earthquake, tornado, other natural or man-made disaster, or condemnation pursuant to Section 3-14.22 of the School Code [105 ILCS 5/3-14.22].

“Temporary” means persisting only from the date of the qualifying event until permanent facilities are available for those students who have been displaced, as determined by the regional superintendent of schools responsible for the affected school district.

(Source: Amended at 22 Ill. Reg. 19777, effective October 30, 1998)

**Section 145.20 General Requirements**

- a) The school board of a district making initial application for a temporary relocation expense loan or grant shall adopt and submit to the State Board of Education along with its application:
  - 1) a resolution levying the tax provided for by Section 17-2.2c of the School Code [105 ILCS 5/17-2.2c] at the maximum rate permitted thereunder, in order to repay the State of Illinois for funds received pursuant to this Part; and
  - 2) a resolution encumbering all insurance proceeds payable to the district for relocation expenses for the affected facility and providing that these proceeds shall be paid to the State Board of Education within thirty days after their receipt by the district.
- b) Each district shall remit to the State Board of Education all proceeds received by the district from the tax levied under Section 17-2.2c of the School Code no later than January 31 of the year following the calendar year to which the proceeds are attributable. Proceeds received by the district after that date may, at the district's discretion, be remitted at any time prior to the next January 31 deadline or may be held by the district and included with that payment. (That is, only one payment per year shall be required, but a district may make additional payments at its option.)
- c) Each application shall indicate:
  - 1) whether the application is for a loan, a grant, or both;
  - 2) the date and nature of the qualifying event leading to the application;
  - 3) that the school board has adopted a plan to house the displaced students permanently;
  - 4) the time required to effect the permanent solution described in the plan;
  - 5) an estimate of the necessary temporary relocation expenses to be incurred and a description of the necessity for them;
  - 6) an estimate of the amount of insurance proceeds to be received;
  - 7) an estimate of the amount of funds that can be raised through the levy of the tax called for in Section 17-2.2c of the School Code;

- 8) the amount which the district does not expect to be able to repay to the State Board of Education from funds realized under subsections (b)(6) and (7) and for which an outright grant is requested, if any; and
  - 9) an agreement to comply with Section 2-3.77 of the School Code and this Part and to authorize the State Board of Education to deduct from the district's general State aid any amount owed to the State Board under this Part which is in default.
- d) Applications shall be considered on a first come, first served basis as long as funds remain available. Districts otherwise eligible but not receiving a loan or grant due to insufficiency of the appropriation shall receive first consideration in the subsequent fiscal year.

(Source: Amended at 29 Ill. Reg. 10126, effective June 30, 2005)

**Section 145.30 Allowable Expenses**

Allowable temporary relocation expenses include the following:

- a) Lease: Leases include contracts for the purpose of providing attendance centers for displaced students; for securing any necessary equipment for operating such attendance centers; and for providing pupil transportation services to such attendance centers.
- b) Rental: Rental may include the items in subsection (a) of this Section when a rental agreement may be more advantageous to the school district than entering into a lease contract. For example, this may occur where the rental agreement covers a period of time that will be less than that obtainable through a lease contract.
- c) Renovation of leased or rental educational facilities: Renovation expenses shall be allowed only to the extent necessary to bring a leased or rented facility into compliance with the applicable requirements of the Health/Life Safety Code for Public Schools (23 Ill. Adm. Code 180).
- d) Transportation: Transportation expenses shall be allowed only to the extent that they exceed the normal transportation expenses incurred by the district in the year immediately preceding the qualifying event.
- e) Salaries: Salaries shall be allowed only to the extent that they exceed normal operating salaries of the school district in the year prior to the qualifying event and shall be documented as necessary for relocation.
- f) Architect fees: Architect fees shall be allowed only to the extent that they are documented as necessary for relocation. Such fees shall not be allowable for planning, design, or construction for any replacement facility, nor for alteration of a damaged facility.
- g) Attorney fees: Attorney fees shall be allowed only to the extent that they are documented as necessary for relocation, including for filing the levy authorized by Section 17-2.2c of the School Code and filing any insurance claim arising out of a qualifying event.
- h) Utilities: Utility expenses will be allowed only to the extent that they exceed the normal utility expenses of the school district in the year prior to the qualifying event.

- i) Interest: Interest expense is allowable if incurred due to borrowing in anticipation of the receipt of funds pursuant to this Part.
- j) Other expenses: A school district may apply for other expenses (e.g., insurance, equipment maintenance, sanitary services, property services, or supplies) only to the extent that they exceed the normal expenses of the school district in the year immediately preceding the qualifying event and are documented as being directly necessitated by the cause for relocation.

(Source: Amended at 22 Ill. Reg. 19777, effective October 30, 1998)

**Section 145.40 Documentation (Repealed)**

(Source: Repealed at 22 Ill. Reg. 19777, effective October 30, 1998)

**Section 145.50 Accounting Requirements**

When money appropriated for temporary relocation expenses is received by a school district, the money shall be deposited in the funds from which those expenses were or will be paid and shall be accounted for in accordance with the applicable provisions of 23 Ill. Adm. Code 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

(Source: Amended at 33 Ill. Reg. 7916, effective June 1, 2009)

**Section 145.60 Determination of Loan and Grant Amounts**

- a) The amount of each loan provided pursuant to this Part shall be based on allowable expenses identified in the district's application, the estimated insurance proceeds to be realized, and the yield from the tax levied as provided in this Part.
- b) The amount of each grant provided pursuant to this Part shall be based on the amount by which allowable expenses identified in the application exceed the total of the estimated insurance proceeds and the yield of the tax over a seven-year period.

(Source: Added at 22 Ill. Reg. 19777, effective October 30, 1998)

**TABLE A (Repealed)**

(Source: Repealed at 22 Ill. Reg. 19777, effective October 30, 1998)