

**SECTION 2 [Sections 2 through 5 must be completed for each redevelopment project area listed in Section 1.]
FY 2018**

Name of Redevelopment Project Area (below):
Dempster Dodge - TIF District No 7

Primary Use of Redevelopment Project Area*: CBD

* Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.

If "Combination/Mixed" List Component Types:

Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):
Tax Increment Allocation Redevelopment Act X
Industrial Jobs Recovery Law _____

Please utilize the information below to properly label the Attachments.

	No	Yes
Were there any amendments to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)] If yes, please enclose the amendment (labeled Attachment A).	X	
Certification of the Chief Executive Officer of the municipality that the municipality has complied with all of the requirements of the Act during the preceding fiscal year. [65 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)] Please enclose the CEO Certification (labeled Attachment B).		X
Opinion of legal counsel that municipality is in compliance with the Act. [65 ILCS 5/11-74.4-5 (d) (4) and 5/11-74.6-22 (d) (4)] Please enclose the Legal Counsel Opinion (labeled Attachment C).		X
Statement setting forth all activities undertaken in furtherance of the objectives of the redevelopment plan, including any project implemented and a description of the redevelopment activities. [65 ILCS 5/11-74.4-5 (d) (7) (A and B) and 5/11-74.6-22 (d) (7) (A and B)] If yes, please enclose the Activities Statement (labeled Attachment D).		X
Were any agreements entered into by the municipality with regard to the disposition or redevelopment of any property within the redevelopment project area or the area within the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (7) (C) and 5/11-74.6-22 (d) (7) (C)] If yes, please enclose the Agreement(s) (labeled Attachment E).	X	
Is there additional information on the use of all funds received under this Division and steps taken by the municipality to achieve the objectives of the redevelopment plan? [65 ILCS 5/11-74.4-5 (d) (7) (D) and 5/11-74.6-22 (d) (7) (D)] If yes, please enclose the Additional Information (labeled Attachment F).	X	
Did the municipality's TIF advisors or consultants enter into contracts with entities or persons that have received or are receiving payments financed by tax increment revenues produced by the same TIF? [65 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)] If yes, please enclose the contract(s) or description of the contract(s) (labeled Attachment G).	X	
Were there any reports or meeting minutes submitted to the municipality by the joint review board? [65 ILCS 5/11-74.4-5 (d) (7) (F) and 5/11-74.6-22 (d) (7) (F)] If yes, please enclose the Joint Review Board Report (labeled Attachment H).		X
Were any obligations issued by the municipality? [65 ILCS 5/11-74.4-5 (d) (8) (A) and 5/11-74.6-22 (d) (8) (A)] If yes, please enclose any Official Statement (labeled Attachment I). If Attachment I is answered yes, then the Analysis must be attached and (labeled Attachment J).	X	
An analysis prepared by a financial advisor or underwriter setting forth the nature and term of obligation and projected debt service including required reserves and debt coverage. [65 ILCS 5/11-74.4-5 (d) (8) (B) and 5/11-74.6-22 (d) (8) (B)] If attachment I is yes, then Analysis MUST be attached and (labeled Attachment J).	X	
Has a cumulative of \$100,000 of TIF revenue been deposited into the special tax allocation fund? 65 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2) If yes, please enclose Audited financial statements of the special tax allocation fund (labeled Attachment K).		X
Cumulatively, have deposits of incremental taxes revenue equal to or greater than \$100,000 been made into the special tax allocation fund? [65 ILCS 5/11-74.4-5 (d) (9) and 5/11-74.6-22 (d) (9)] If yes, the audit report shall contain a letter from the independent certified public accountant indicating compliance or noncompliance with the requirements of subsection (q) of Section 11-74.4-3 (labeled Attachment L).		X
A list of all intergovernmental agreements in effect to which the municipality is a part, and an accounting of any money transferred or received by the municipality during that fiscal year pursuant to those intergovernmental agreements. [65 ILCS 5/11-74.4-5 (d) (10)] If yes, please enclose the list only, not actual agreements (labeled Attachment M).	X	

SECTION 3.1 - (65 ILCS 5/11-74.4-5 (d)(5)(a)(b)(d)) and (65 ILCS 5/11-74.6-22 (d) (5)(a)(b)(d))

Provide an analysis of the special tax allocation fund.

FY 2018

TIF NAME:

Dempster Dodge - TIF District No 7

Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ (6,009)

SOURCE of Revenue/Cash Receipts:	Revenue/Cash Receipts for Current Reporting Year	Cumulative Totals of Revenue/Cash Receipts for life of TIF	% of Total
Property Tax Increment	\$ 136,927	\$ 184,928	8%
State Sales Tax Increment			0%
Local Sales Tax Increment			0%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest	\$ 9	\$ 10	0%
Land/Building Sale Proceeds			0%
Bond Proceeds		\$ 2,040,000	91%
Transfers from Municipal Sources			0%
Private Sources			0%
Other (identify source _____; if multiple other sources, attach schedule)		\$ 27,512	1%

All Amount Deposited in Special Tax Allocation Fund \$ 136,936

Cumulative Total Revenues/Cash Receipts \$ 2,252,450 100%

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) \$ 76,085

Transfers to Municipal Sources

Distribution of Surplus

Total Expenditures/Disbursements \$ 76,085

Net/Income/Cash Receipts Over/(Under) Cash Disbursements \$ 60,851

FUND BALANCE, END OF REPORTING PERIOD* \$ 54,842

* If there is a positive fund balance at the end of the reporting period, you must complete Section 3.3

SECTION 3.2 A- (65 ILCS 5/11-74.4-5 (d) (5) (c) and 65 ILCS 5/11-74.6-22 (d) (5)(c))

FY 2018

TIF NAME:

Dempster Dodge - TIF District No 7

ITEMIZED LIST OF ALL EXPENDITURES FROM THE SPECIAL TAX ALLOCATION FUND
(by category of permissible redevelopment project costs)

PAGE 1

Category of Permissible Redevelopment Cost [65 ILCS 5/11-74.4-3 (q) and 65 ILCS 5/11-74.6-10 (o)]	Amounts	Reporting Fiscal Year
1. Cost of studies, surveys, development of plans, and specifications. Implementation and administration of the redevelopment plan, staff and professional service cost.		
Housing and economic development	1,981	
		\$ 1,981
2. Annual administrative cost.		
		\$ -
3. Cost of marketing sites.		
		\$ -
4. Property assembly cost and site preparation costs.		
		\$ -
5. Costs of renovation, rehabilitation, reconstruction, relocation, repair or remodeling of existing public or private building, leasehold improvements, and fixtures within a redevelopment project area.		
		\$ -
6. Costs of the construction of public works or improvements.		
		\$ -

SECTION 3.2 A

PAGE 2

7. Costs of eliminating or removing contaminants and other impediments.		
		\$ -
8. Cost of job training and retraining projects.		
		\$ -
9. Financing costs.		
Transfers out	74,104	
		\$ 74,104
10. Capital costs.		
		\$ -
11. Cost of reimbursing school districts for their increased costs caused by TIF assisted housing projects.		
		\$ -
12. Cost of reimbursing library districts for their increased costs caused by TIF assisted housing projects.		
		\$ -

SECTION 3.2 A

PAGE 3

13. Relocation costs.		
		\$ -
14. Payments in lieu of taxes.		
		\$ -
15. Costs of job training, retraining, advanced vocational or career education.		
		\$ -
16. Interest cost incurred by redeveloper or other nongovernmental persons in connection with a redevelopment project.		
		\$ -
17. Cost of day care services.		
		\$ -
18. Other.		
		\$ -
TOTAL ITEMIZED EXPENDITURES		\$ 76,085

SECTION 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]

FY 2018

TIF NAME:

Dempster Dodge - TIF District No 7

Provide a description of all property purchased by the municipality during the reporting fiscal year within the redevelopment project area.

Check here if no property was acquired by the Municipality within the Redevelopment Project Area.

Property Acquired by the Municipality Within the Redevelopment Project Area.

Property (1):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (2):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (3):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (4):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

SECTION 5 - 20 ILCS 620/4.7 (7)(F)

FY 2018

TIF Name:

Dempster Dodge - TIF District No 7

Page 1 is to be included with TIF report. Pages 2 and 3 are to be included **ONLY** if projects are listed.

Select ONE of the following by indicating an 'X':

1. NO projects were undertaken by the Municipality Within the Redevelopment Project Area.		
2. The Municipality DID undertake projects within the Redevelopment Project Area. (If selecting this option, complete 2a.)	X	
2a. The number of projects undertaken by the municipality within the Redevelopment Project Area:	1	

LIST the projects undertaken by the Municipality Within the Redevelopment Project Area:

TOTAL:	11/1/99 to Date	Estimated Investment for Subsequent Fiscal Year	Total Estimated to Complete Project
Private Investment Undertaken (See Instructions)	\$ -	\$ -	\$ 8,000,000
Public Investment Undertaken	\$ -	\$ -	\$ 2,000,000
Ratio of Private/Public Investment	0		4

*PROJECT NAME TO BE LISTED AFTER PROJECT NUMBER

Project 1 Valle Produce

Private Investment Undertaken (See Instructions)			\$ 8,000,000
Public Investment Undertaken			\$ 2,000,000
Ratio of Private/Public Investment	0		4

Project 2

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 3

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 4

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 5

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

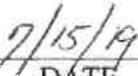
Project 6

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Re: Dempster/Dodge TIF District

I, Stephen H. Hagerty, Mayor of the City of Evanston, County of Cook, State of Illinois, do hereby certify that to the best of my knowledge, the City of Evanston complied with the requirements pertaining to the Illinois Tax Increment Redevelopment Allocation Act during the Fiscal Year beginning January 1, 2018 and ending December 31, 2018.


MAYOR


DATE

RE: Attorney Review City of Evanston Dempster/Dodge TIF District

To Whom It May Concern:

This will confirm that I am the City Attorney for the City of Evanston, Illinois. I have reviewed all information provided to me by the City staff and consultants, and I find that the City of Evanston has conformed to all applicable requirements of the Illinois Tax Increment Redevelopment Allocation Act set forth thereunder for the Fiscal Year beginning January 1, 2018 and ending December 31, 2018, to the best of my knowledge and belief.

Sincerely,


Corporation Counsel

Attachment D Statement setting forth all activities undertaken in furtherance of the objectives of the Redevelopment Plan, including:

- A. Any project implemented during the reporting Period; and
- B. A description of the redevelopment activities undertaken.

The City implemented the designation of the TIF District in order to address long standing vacancies within the shopping center and to reposition the property to improve both property tax and sales tax generation. The City continued discussions with the new property owners in order to review redevelopment plans for the shopping center. Renovation of shopping center space has included a new grocery store as part of this redevelopment project, in previous reporting year.

The City continued to monitor the implementation of a previous reporting year Development Agreement with Azzuri of Evanston, Inc for the redevelopment of a grocery store at 1908-1910 Dempster Street, and 1112-1122 Dodge Ave store titled Valli Produce Grocery Store.

Attachment H Reports Submitted by Joint Review Board.

No reports were submitted by the Joint Review Board. The Board met on December, 13, 2018.
Refer to minutes of the meeting, attached.



JOINT REVIEW BOARD MEETING

Thursday, December 13, 2018 – 9:30 am

Lorraine Morton Civic Center, 2100 Ridge Avenue, Room 2403

Members Present: Ald. Braithwaite, Mohammed Elahi, Laura Brown, Raphael Obafemi, Mary Rodino

Staff Present: Hitesh Desai, Paul Zalmezak, Johanna Leonard, Janella Hardin

Others Present: Bob Rychlicki, Mary Gavin, Ald. Rainey

Presiding Member: Alderman Braithwaite

AGENDA

1. CALL TO ORDER / DECLARATION OF QUORUM BY ALD. PETER BRAITHWAITE, CHAIR

With a quorum present, Alderman Braithwaite called the meeting to order at 9:37am.

2. APPROVAL OF JOINT REVIEW BOARD MEETING MINUTES OF NOVEMBER 29, 2017

Mohammed Elahi moved approval of the Minutes of November 29, 2017, seconded by Laura Brown. A voice vote was taken and the meeting minutes of November 29, 2017 were unanimously approved.

4. REVIEW OF ANNUAL REPORTS FOR FISCAL YEAR January 1, 2017 through December 31, 2017

Chief Financial Officer (CFO) Hitesh Desai introduced himself, Economic Development Division Manager Paul Zalmezak and Kane McKenna representative Robert Rychlicki to the Board. He provided an introduction to TIF finances and economics for each district.

A. HOWARD HARTREY T.I.F. DISTRICT 3

CFO Desai noted that this TIF closed on December 31, 2016 with a surplus distribution of a little over \$600,000 to the taxing bodies. The final TIF funds have been spent.

B. WASHINGTON NATIONAL T.I.F. DISTRICT 4

This TIF is closing on December 31, 2018. Funds from this TIF paid for the \$6 million Fountain Square project and a \$500,000 streetscape project. This is the last year of property tax collection. Downtown Evanston received funding from this TIF for maintenance of the downtown district.

Community Development Director Johanna Leonard explained how this TIF is contributing \$500,000 to the Red Purple Modernization project and track improvement

at the Davis Street Station. Funds from this TIF can be used for improvements of adjacent infrastructure that benefits the area.

Ald. Braithwaite asked staff to provide a one page overview of all of the information presented today for the public. He also requested a summary communication be provided to the Evanston Roundtable and the full City Council. Ald. Rainey asked Kane, McKenna representative Bob Rychlicki to share the rules and uses of TIF funds to the public.

Economic Development Division Manager Paul Zalmezak discussed the opening of new stores in the TIF including, Target, Uncle Dan's and Colectivo Coffee.

C. HOWARD RIDGE T.I.F. DISTRICT 5

This TIF has a range of food and entertainment options. The new businesses that opened this year are Patisserie Coralie and Good 2 Go Jamaican Cuisine, who moved from the Chicago side of Howard.

A private development has been approved for 100-130 Chicago Ave, the City Grange/Peterson Garden Project. The site has been cleaned and demolished to begin construction. This development will be a for-profit, mixed income rental that will include an education, sales and demonstration space.

The next site to be sold is the Sherwin William building at 619 Howard. On that stretch of Howard there will be an eye doctor, Peckish Pig, Ward 8, North Shore Cider Company and Good 2 Go Jamaican Cuisine.

At Mary Gavin's inquiry, Community Development Director Johanna Leonard noted the property tax stepdown each year for 415 Howard.

The City expects to collect approximately \$641,000 in property taxes from this TIF.

D. WEST EVANSTON T.I.F. DISTRICT 6

This TIF does not have much in the way of increment improvement. There have been two projects developed, Y.O.U. and Sharp Edge Crossfit. Evanston Township High School (ETHS) is interested in acquiring parcels at Lake and Dodge adjacent to the school parking lot. There is also a possible expansion of C.E. Niehoff within this district.

Bob Rychlicki explained the reasons behind the County allowing segregation of underperforming buildings in a TIF moved to a separate tax code. An administrative request must be submitted to the County.

The City expects to collect approximately \$221,000 in property taxes from this TIF.

E. DEMPSTER/DODGE T.I.F. DISTRICT 7

Valli Produce completed a \$1.9 million expansion of the shopping center at Dempster and Dodge. Autozone went through DAPR and will open soon. The City expects to collect approximately \$136,000 in property taxes from this TIF.

F. CHICAGO MAIN T.I.F. DISTRICT 8

Chicago Main construction valuation is a year in arrears. We can expect property taxes in 2-3 years. The City expects to receive approximately \$226,000 in property taxes from this TIF.

4. BOARD DISCUSSION

Ald. Rainey would like to discuss the process of extending TIF boundaries. She is interested in extending Howard/Ridge to Howard/Asbury. Bob Rychlicki explained the requirements to extend a TIF, which includes an eligibility report for qualification, new legal status, discussion by the JRB, a notice to the state, holding a public hearing and sending a notice to residents in the TIF.

He also noted details of how TIF funds can be spent: 1) Cannot fund new private construction; 2) Can rehab public and private properties; 3) Must be within the TIF boundary; 4) Public improvements outside TIF boundary must benefit the TIF; 5) Land can be purchased; 5) Environmental remediation and redevelopment coordination; 6) Site preparation (demo); 7) No vertical construction.

Mary Rodino moved to accept the reports, seconded by Mohammed Elahi. Vote called and taken. The reports were accepted.

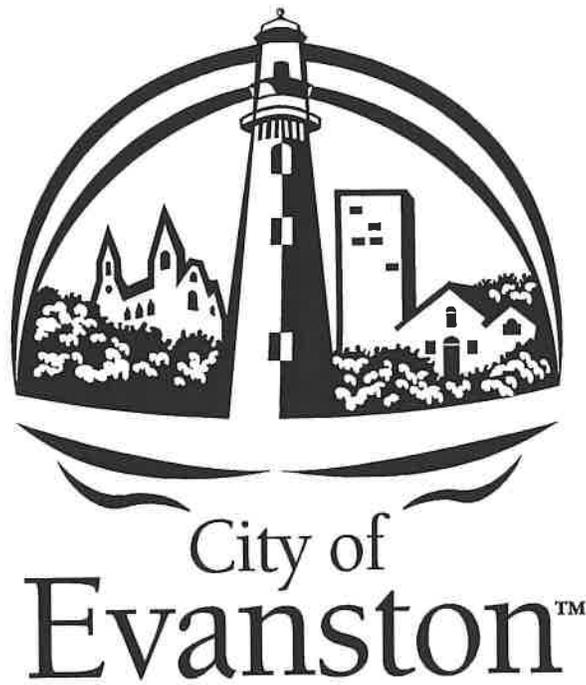
5. ADJOURNMENT

Mary Rodino moved to adjourn, seconded by Mohammed Elahi. Vote called and taken.
Meeting was adjourned at 11:10am.

Respectfully Submitted,

Janella Hardin, PHR
Administrative Secretary

City of Evanston, Illinois



*Comprehensive Annual Financial Report
For the Year Ended December 31, 2018*

CITY OF EVANSTON, ILLINOIS

Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2018

	Debt Service			
	Chicago Main Tax Increment District	Special Service Area No. 6	Washington National Tax Increment District	Dempster-Dodge Tax Increment District
Assets				
Cash and equivalents	\$ 174,197	\$ 3,099	\$ -	\$ 55,130
Investments	-	-	-	-
Receivables				
Property tax	-	221,000	-	-
Loans	-	-	-	-
Special assessments	-	-	-	-
Other	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Total Assets	\$ 174,197	\$ 224,099	\$ -	\$ 55,130
Liabilities				
Vouchers payable	\$ 288	\$ -	\$ -	\$ 288
Due to other governments	-	-	-	-
Due to component unit	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	288	-	-	288
Deferred Inflows of Resources				
Long-term notes receivable	-	-	-	-
Unavailable revenue - property taxes	-	221,000	-	-
Total Deferred Inflows of Resources	-	221,000	-	-
Total Liabilities and Deferred Inflows of Resources	288	221,000	-	288
Fund Balances				
Restricted for				
Highway Maintenance	-	-	-	-
Emergency Telephone System	-	-	-	-
HUD Approved Projects	-	3,099	-	-
Neighborhood Improvements	-	-	-	-
Debt Service	173,909	-	-	54,842
Township	-	-	-	-
Capital Improvements	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total Fund Balances (Deficit)	173,909	3,099	-	54,842
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 174,197	\$ 224,099	\$ -	\$ 55,130

Howard Ridge Tax Increment District	Debt Service		Capital Projects				Total Capital Projects	Total Nonmajor Governmental Funds
	West Evanston Tax Increment District	Total Debt Service	Capital Improvements	Special Assessment	Crown Capital			
\$ -	\$ -	\$ 232,426	\$ 8,260,938	\$ 1,371,220	\$ 4,989,385	\$ 14,621,543	\$ 18,064,493	
2,217,149	621,843	2,838,992	7,036,862	1,241,516	15,090,872	23,369,250	29,348,720	
-	-	221,000	-	-	-	-	1,646,000	
-	-	-	-	-	-	-	8,287,151	
-	-	-	-	505,950	-	505,950	505,950	
-	-	-	-	4,281	-	4,281	4,281	
-	-	-	-	-	-	-	715,757	
-	-	-	141,937	3,787	8,769	154,493	154,575	
-	-	-	1,500,000	-	-	1,500,000	1,500,000	
\$ 2,217,149	\$ 621,843	\$ 3,292,418	\$ 16,939,737	\$ 3,126,754	\$ 20,089,026	\$ 40,155,517	\$ 60,226,927	
\$ 287	\$ 1,462	\$ 2,325	\$ 3,041,336	\$ -	\$ 2,563,491	\$ 5,604,827	\$ 5,814,961	
-	-	-	-	-	-	-	98,654	
-	-	-	152	15	-	167	802,866	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	1,000,000	
287	1,462	2,325	3,041,488	15	2,563,491	5,604,994	7,716,481	
-	-	-	-	505,950	-	505,950	8,793,101	
-	-	221,000	-	-	-	-	1,646,000	
-	-	221,000	-	505,950	-	505,950	10,439,101	
287	1,462	223,325	3,041,488	505,965	2,563,491	6,110,944	18,155,582	
-	-	-	-	-	-	-	2,036,054	
-	-	-	-	-	-	-	762,065	
-	-	-	-	-	-	-	243,871	
-	-	3,099	-	-	-	-	1,539,328	
2,216,862	620,381	3,065,994	-	-	-	-	3,065,994	
-	-	-	-	-	-	-	601,694	
-	-	-	-	-	16,984,674	16,984,674	16,984,674	
-	-	-	-	-	-	-	-	
-	-	-	13,898,249	2,620,789	540,861	17,059,899	17,064,501	
-	-	-	-	-	-	-	(226,836)	
2,216,862	620,381	3,069,093	13,898,249	2,620,789	17,525,535	34,044,573	42,071,345	
\$ 2,217,149	\$ 621,843	\$ 3,292,418	\$ 16,939,737	\$ 3,126,754	\$ 20,089,026	\$ 40,155,517	\$ 60,226,927	

(See independent auditor's report.)

CITY OF EVANSTON, ILLINOIS

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds

For the Fiscal Year Ended December 31, 2018

	Special Revenue			
	Motor Fuel Tax	Emergency Telephone System	Neighborhood Improvement	Affordable Housing
Revenues				
Taxes	\$ -	\$ 1,478,608	\$ -	\$ 58,700
Special assessments	-	-	-	-
Intergovernmental	1,906,519	-	-	-
Charges for services	-	-	-	-
Investment income	47,034	13,504	1,066	14,449
Miscellaneous	-	-	-	-
Contributions	-	-	-	125,000
Other	-	862	-	9,417
Total Revenues	1,953,553	1,492,974	1,066	207,566
Expenditures				
Current				
General management and support	-	-	-	-
Public safety	-	839,539	-	-
Public works	-	-	-	-
Housing and economic development	-	-	163	318,955
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Fiscal agent fees	-	-	-	-
Total Expenditures	-	839,539	163	318,955
Excess (Deficiency) of Revenues Over Expenditures	1,953,553	653,435	903	(111,389)
Other Financing Sources (Uses)				
Issuance of bonds	-	-	-	-
Issuance of loans	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	166,761	-	-	-
Transfers (out)	(2,457,990)	(73,366)	-	-
Total Other Financing Sources (Uses)	(2,291,229)	(73,366)	-	-
Net Change in Fund Balances	(337,676)	580,069	903	(111,389)
Fund Balances (Deficit), January 1	2,373,730	181,996	170,171	1,476,544
Fund Balances (Deficit), December 31	\$ 2,036,054	\$ 762,065	\$ 171,074	\$ 1,365,155

Special Revenue							
HOME	Community Development Block Grant	Community Development Loan	Neighborhood Stabilization Program 2	Special Service District No. 4	Good Neighbor	General Assistance	Total Special Revenue
\$ -	\$ -	\$ -	\$ -	\$ 341,934	\$ -	\$ 913,827	\$ 2,793,069
-	-	-	-	-	-	-	-
300,423	1,511,105	-	33,844	-	-	-	3,751,891
-	-	-	-	-	-	-	-
5,451	-	5,086	-	24	2,718	10,175	99,507
-	-	-	-	-	1,000,000	-	1,125,000
27,477	14,346	114,531	-	-	-	14,724	181,357
333,351	1,525,451	119,617	33,844	341,958	1,002,718	938,726	7,950,824
-	-	-	-	-	70,000	981,531	1,051,531
-	-	-	-	-	-	-	839,539
-	-	-	-	-	-	-	-
335,304	1,519,413	199,035	29,196	370,000	-	-	2,772,066
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
335,304	1,519,413	199,035	29,196	370,000	70,000	981,531	4,663,136
(1,953)	6,038	(79,418)	4,648	(28,042)	932,718	(42,805)	3,287,688
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	166,761
-	(6,792)	-	(4,648)	-	(930,000)	-	(3,472,796)
-	(6,792)	-	(4,648)	-	(930,000)	-	(3,306,035)
(1,953)	(754)	(79,418)	-	(28,042)	2,718	(42,805)	(18,347)
9,277	64,107	252,612	-	(198,794)	1,884	644,499	4,976,026
\$ 7,324	\$ 63,353	\$ 173,194	\$ -	\$ (226,836)	\$ 4,602	\$ 601,694	\$ 4,957,679

(This schedule is continued on the following pages.)

CITY OF EVANSTON, ILLINOIS

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds

For the Fiscal Year Ended December 31, 2018

	Debt Service			
	Chicago Main Tax Increment District	Special Service Area No. 6	Washington National Tax Increment District	Dempster- Dodge Tax Increment District
Revenues				
Taxes	\$ 222,235	\$ 222,944	\$ 5,714,572	\$ 136,927
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment income	23	34	(9,836)	9
Miscellaneous				
Contributions	-	-	-	-
Other	-	-	-	-
Total Revenues	222,258	222,978	5,704,736	136,936
Expenditures				
Current				
General management and support	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Housing and economic development	1,981	222,086	598,840	1,981
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Fiscal agent fees	-	-	-	-
Total Expenditures	1,981	222,086	598,840	1,981
Excess (Deficiency) of Revenues Over Expenditures	220,277	892	5,105,896	134,955
Other Financing Sources (Uses)				
Issuance of bonds	-	-	-	-
Issuance of loans	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(107,561)	-	(10,368,440)	(74,104)
Total Other Financing Sources (Uses)	(107,561)	-	(10,368,440)	(74,104)
Net Change in Fund Balances	112,716	892	(5,262,544)	60,851
Fund Balances (Deficit), January 1	61,193	2,207	5,262,544	(6,009)
Fund Balances (Deficit), December 31	\$ 173,909	\$ 3,099	\$ -	\$ 54,842

Debt Service		Capital Projects					Total
Howard Ridge Tax Increment District	West Evanston Tax Increment District	Total Debt Service	Capital Improvements	Special Assessment	Crown Capital	Total Capital Projects	Total Nonmajor Governmental Funds
\$ 622,345	\$ 217,949	\$ 7,136,972	\$ -	\$ -	\$ -	\$ -	\$ 9,930,041
-	-	-	-	198,966	-	198,966	198,966
-	-	-	206,797	-	-	206,797	3,958,688
-	-	-	59,572	-	-	59,572	59,572
121	12,404	2,755	198,793	39,573	183,395	421,761	524,023
-	-	-	-	-	-	-	1,125,000
29,501	11,311	40,812	-	-	1,250,000	1,250,000	1,472,169
651,967	241,664	7,180,539	465,162	238,539	1,433,395	2,137,096	17,268,459
-	-	-	1,044,704	73,388	-	1,118,092	2,169,623
-	-	-	441,189	-	-	441,189	1,280,728
-	-	-	-	-	9,452,254	9,452,254	9,452,254
2,141,142	6,831	2,972,861	-	-	-	-	5,744,927
-	-	-	11,399,581	-	-	11,399,581	11,399,581
-	-	-	-	299,800	-	299,800	299,800
1,401	17,218	18,619	-	3,936	-	3,936	22,555
39,831	-	39,831	181,585	1,903	308,742	492,230	532,061
2,182,374	24,049	3,031,311	13,067,059	379,027	9,760,996	23,207,082	30,901,529
(1,530,407)	217,615	4,149,228	(12,601,897)	(140,488)	(8,327,601)	(21,069,986)	(13,633,070)
3,570,000	-	3,570,000	9,675,439	277,004	24,385,000	34,337,443	37,907,443
3,131	-	3,131	-	-	-	-	3,131
32,079	-	32,079	599,457	-	1,243,655	1,843,112	1,875,191
-	-	-	8,260,353	-	-	8,260,353	8,427,114
(105,319)	(30,000)	(10,685,424)	(793,576)	(513,427)	(316,380)	(1,623,383)	(15,781,603)
3,499,891	(30,000)	(7,080,214)	17,741,673	(236,423)	25,312,275	42,817,525	32,431,276
1,969,484	187,615	(2,930,986)	5,139,776	(376,911)	16,984,674	21,747,539	18,798,206
247,378	432,766	6,000,079	8,758,473	2,997,700	540,861	12,297,034	23,273,139
\$ 2,216,862	\$ 620,381	\$ 3,069,093	\$ 13,898,249	\$ 2,620,789	\$ 17,525,535	\$ 34,044,573	\$ 42,071,345

(See independent auditor's report.)



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**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH
STATE OF ILLINOIS PUBLIC ACT 85-1142**

The Honorable Mayor
Members of the City Council
City of Evanston, Illinois

We have examined management's assertion that the City of Evanston, Illinois (the City) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2018. As discussed in that representation letter, management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with statutory requirements.

In our opinion, management's assertion that the City of Evanston, Illinois, complied with the aforementioned requirements for the year ended December 31, 2018, is fairly stated in all material respects.

Sikich LLP

Naperville, Illinois
June 27, 2019