

**RUTLAND TOWNSHIP & RUTLAND ROAD DISTRICT**  
**SUPERVISOR'S ANNUAL FINANCIAL STATEMENT - FYE MARCH 31, 2026**

**TOWN CASH BALANCES - BEGINNING OF YEAR (04/01/25)**

GENERAL FUND	14,947	}	
BMO MONEY MARKET FUND	102,339		
GENERAL ASSISTANCE FUND	34,906		
			<b>152,192</b>

**ROAD DISTRICT CASH BALANCES - BEGINNING OF YEAR (04/01/25)**

PERMANENT ROAD FUND	14,218	}	
ROAD & BRIDGE FUND	92,628		
EQUIPMENT FUND	62,276		
MONEY MARKET FUND	367,166		
			<b>536,288</b>

	<u>TOWN</u>	<u>ROAD</u>	<u>TOTAL</u>
<b>TOTAL CASH BALANCES - BEGINNING OF YEAR (04/01/25)</b>	<b><u>152,192</u></b>	<b><u>536,288</u></b>	<b><u>688,480</u></b>

**REVENUE:**

Property Taxes	390,677	629,456	1,020,133
Replacement Taxes	6,193	9,681	15,874
Interest Income	7,021	17,133	24,154
Service Fees (Road Permit, Culvert Access, & Utility Permits)	-	8,414	8,414
TOIRMA Rebate	2,755	1,790	4,545
Rental Income	-	-	-
Fines - Kane County Circuit Court	1,732	-	1,732
Miscellaneous Revenue	2,139	5,212	7,351
<b>TOTAL REVENUE:</b>	<b><u>410,517</u></b>	<b><u>671,686</u></b>	<b><u>1,082,203</u></b>

**EXPENSES:**

*Administrative Expenses:*

Personnel - Elected Officials (wages, income taxes, etc.)	108,989	21,249	130,238
Personnel - Road District Crew (wages, income taxes, etc.)	-	195,283	195,283
Trustee Fees	5,170	-	5,170
Contractual Services	7,746	83,624	91,370
Miscellaneous Admin/Office Expense	-	449	449
Audit Expense, Legal/Consulting & Accounting Services	4,625	21,935	26,560
Insurance - Workers' Comp., Property, Liability	4,935	13,108	18,043
Utilities, Heating, Telephone, Fax, Online Services, & Website Maintenance	3,115	16,337	19,452
Maintenance & Repairs - Buildings & Equipment	8,264	28,385	36,649
Commodities/Office Supplies	5,333	57,159	62,492
Capital Equipment Purchase & Rental	2,260	372,765	375,025
QuickBooks Processing Fees	2,140	7,177	9,317
<b>Total Administrative Expenses</b>	<b><u>152,577</u></b>	<b><u>817,471</u></b>	<b><u>970,048</u></b>

*Assessor Expenses:*

Personnel (wages,taxes,benefits)	155,670	-	155,670
Transportation Reimbursement	766	-	766
Contractual Services	3,063	-	3,063
Commodities/Office Supplies	325	-	325
Utilities, Telephone, Fax, Online & Tech Services	17,750	-	17,750
Legal/Consulting Services	-	-	-
Capital Equipment Purchases	-	-	-
Software and Licenses	8,650	-	8,650
Other Expenditures	-	-	-
<b>Total Assessor Expenses</b>	<b><u>186,224</u></b>	<b><u>-</u></b>	<b><u>186,224</u></b>

(Buena Vista) Cemetery Maintenance	2,208	-	2,208
Building & Grounds	3,123	-	3,123
General Assistance	2,000	-	2,000

**GRAND TOTAL EXPENSES:** **346,132** **817,471** **1,163,603**

**EXCESS (DEFICIT) - REVENUE OVER EXPENSES:** 64,385 (145,785) (81,400)

**TOTAL CASH BALANCES - END OF YEAR (03/31/26)** **214,486** **304,165** **518,651**

**TOWN CASH BALANCES - END OF YEAR (03/31/26)**

GENERAL FUND	27,885	}	
IL FUNDS MONEY MARKET FUND	152,696		
GENERAL ASSISTANCE FUND	33,905		
			<b>214,486</b>

**ROAD DISTRICT CASH BALANCES - END OF YEAR (03/31/26)**

PERMANENT ROAD FUND  
MONEY MARKET FUND  
EQUIPMENT FUND  
ROAD AND BRIDGE FUND

12,600	}	<b>304,165</b>
37,722		
140,633		
113,210		

Prepared by Raúl Lemus, Rutland Township Supervisor & Treasurer