Attached information taken from the Audit Report/Records for the City of Red Bud, Illinois for the Fiscal Year Ended April 30, 2026. Subscribed and sworn this 3rd Day of November, 2026.

Michael F. Doiron, Treasurer

I, Joanne Cowell, Clerk of the City of Red Bud, Randolph County, Illinois do hereby certify that the attached is a true copy of the Annual Report for the Fiscal Year Ended April 30, 2026.

Joanne Cowell, Clerk

CITY OF RED BUD, ILLINOIS
STATEMENT OF NET POSITION
MODIFIED CASH BASIS
APRIL 30, 2026

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	$ 7,568,198	$ 4,186,882	$ 11,755,080
Certificates of deposit	1,677,995	950,000	2,627,995
Loans receivable, current	108,248	-	108,248
Total current assets	9,354,441	5,136,882	14,491,323
Noncurrent assets			
Loans receivable	302,923	-	302,923
Capital assets, net of depreciation	7,572,273	7,997,004	15,569,277
Total noncurrent assets	7,875,196	7,997,004	15,872,200
Total assets	$ 17,229,637	$ 13,133,886	$ 30,363,523
LIABILITIES			
Current liabilities			
Note payable, current	$ -	$ 14,517	$ 14,517
Total current liabilities	-	14,517	14,517
Noncurrent liabilities			
Consumer deposits	-	111,583	111,583
Note payable	-	50,810	50,810
Total noncurrent liabilities	-	162,393	162,393
Total liabilities	$ -	$ 176,910	$ 176,910
NET POSITION			
Net investment in capital assets	$ 7,572,273	$ 7,931,677	$ 15,503,950
Restricted:			
ARPA funds	299,462	-	299,462
Culture and recreation	1,246,596	-	1,246,596
Highways and streets	1,425,437	-	1,425,437
Unrestricted	6,685,869	5,025,299	11,711,168
Total net position	$ 17,229,637	$ 12,956,976	$ 30,186,613

The notes to the financial statements are an integral part of this statement

CITY OF RED BUD, ILLINOIS
STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS
FOR THE YEAR ENDED APRIL 30, 2026

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total
Primary government:							
Governmental activities:							
General government	$ 444,738	$ 96,013	$ 57,565	$ 911,682	$ 620,522	$ -	$ 620,522
Public safety	1,256,437	-	-	-	(1,256,437)	-	(1,256,437)
Highways and streets	1,126,874	-	-	-	(1,126,874)	-	(1,126,874)
Culture and recreation	639,217	46,908	8,181	-	(584,128)	-	(584,128)
Total governmental activities	3,467,266	142,921	65,746	911,682	(2,346,917)	-	(2,346,917)
Business-type activities:							
Electric	6,461,267	6,063,986	-	-	-	(397,281)	(397,281)
Gas	1,623,117	1,606,255	-	-	-	(16,862)	(16,862)
Water	1,021,158	846,006	-	-	-	(175,152)	(175,152)
Sewer	593,951	508,799	-	-	-	(85,152)	(85,152)
Total business-type activities	9,699,493	9,025,046	-	-	-	(674,447)	(674,447)
Total	$ 13,166,759	$ 9,167,967	$ 65,746	$ 911,682	(2,346,917)	(674,447)	(3,021,364)
General revenues:							
Taxes:							
Property					639,922	181,033	820,955
Intergovernmental:							
Sales taxes					1,289,959	-	1,289,959
Use taxes					34,126	-	34,126
Replacement taxes					20,639	-	20,639
Motor fuel taxes					174,778	-	174,778
Income taxes					692,335	-	692,335
Excise taxes					2,777	-	2,777
Hotel motel taxes					8,691	-	8,691
Cannabis use taxes					5,667	-	5,667
Gaming taxes					156,460	-	156,460
Interest income					178,732	74,507	253,239
Rents					40,020	-	40,020
Reimbursements					38,633	-	38,633
Other					150,317	57,529	207,846
Gain from sale of capital assets					12,281	35,000	47,281
Total general revenues					3,445,337	348,069	3,793,406
Changes in net position					1,098,420	(326,378)	772,042
Net position - beginning					16,131,217	13,283,354	29,414,571
Net position - ending					$ 17,229,637	$ 12,956,976	$ 30,186,613

The notes to the financial statements are an integral part of this statement

CITY OF RED BUD, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2026

	General Fund	Park Fund	Library Fund	Motor Fuel Tax Fund	Total
REVENUES					
Taxes:					
Property	$ 457,556	$ 69,348	$ 113,018	$ -	639,922
Intergovernmental:					
Sales taxes	1,289,959	-	-	-	1,289,959
Use taxes	34,126	-	-	-	34,126
Replacement taxes	15,189	-	5,450	-	20,639
Motor fuel taxes	-	-	-	174,778	174,778
Income taxes	692,335	-	-	-	692,335
Excise taxes	2,777	-	-	-	2,777
Hotel motel taxes	8,691	-	-	-	8,691
Cannabis use taxes	5,667	-	-	-	5,667
Gaming taxes	-	156,460	-	-	156,460
Grants - state	911,682	-	8,181	-	919,863
Grants - other	57,565	-	-	-	57,565
Licenses and permits	30,704	-	-	-	30,704
Fines and forfeitures	8,891	-	-	-	8,891
Charges for services	56,418	20,457	6,980	-	83,855
Interest income	113,690	6,119	1,464	57,459	178,732
Rents	38,350	1,670	-	-	40,020
Franchise fees	-	19,471	-	-	19,471
Reimbursements	38,633	-	-	-	38,633
Other	140,304	8,993	1,020	-	150,317
Total revenues	3,902,537	282,518	136,113	232,237	4,553,405
EXPENDITURES					
Current:					
General government	404,939	-	-	-	404,939
Public safety	1,192,100	-	-	-	1,192,100
Highways and streets	740,469	-	-	343,683	1,084,152
Culture and recreation	135,035	295,878	117,838	-	548,751
Capital outlay	1,882,512	84,074	-	-	1,966,586
Total expenditures	4,355,055	379,952	117,838	343,683	5,196,528
Excess (deficiency) of revenues over expenditures	(452,518)	(97,434)	18,275	(111,446)	(643,123)
OTHER FINANCING SOURCES (USES)					
Classification of long-term loans receivable	(216,762)	-	-	-	(216,762)
Proceeds from sale of capital assets	14,500	1,226	-	-	15,726
Transfers between funds	(137,889)	95,730	42,159	-	-
Net other financing sources (uses)	(340,151)	96,956	42,159	-	(201,036)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(792,669)	(478)	60,434	(111,446)	(844,159)
Fund balances - beginning	7,462,494	930,780	268,443	1,536,883	10,198,600
Fund balances - ending	$ 6,669,825	$ 930,302	$ 328,877	$ 1,425,437	$ 9,354,441

The notes to the financial statements are an integral part of this statement

CITY OF RED BUD, ILLINOIS
SCHEDULE OF ASSESSED VALUATION - TAX RATES
TAXES EXTENDED AND COLLECTED FOR TAX YEARS 2023, 2024, AND 2025

	Tax Year		
	2023	2024	2025
ASSESSED VALUATION:	$ 100,757,555	$ 107,639,391	$ 117,009,511
TAX RATES PER $100 OF ASSESSED VALUATION:			
General	0.19665	0.19480	0.20349
I.M.R.F	0.15448	0.15184	0.14566
Library	0.10891	0.10705	0.10269
Audit	0.01209	0.01189	0.01141
FICA	0.16681	0.16396	0.15728
Park/Park Maintenance	0.06784	0.06668	0.06397
Emergency Service and Disaster	0.00320	0.00315	-
School Crossing Guard	0.00884	0.00869	-
	0.71882	0.70806	0.68450
TAXES EXTENDED:			
General	$ 198,140	$ 209,682	$ 238,103
I.M.R.F	155,650	163,440	170,436
Library	109,735	115,228	120,157
Audit	12,182	12,799	13,351
FICA	168,074	176,486	184,033
Park/Park Maintenance	68,354	71,774	74,851
Emergency Service and Disaster	3,224	3,391	-
School Crossing Guard	8,907	9,354	-
	$ 724,266	$ 762,154	$ 800,931
TAXES COLLECTED:	$ 791,680	$ 820,955	
Less: Road and Bridge Taxes	(115,549)	(120,282)	
ADJUSTED TAXES COLLECTED:	$ 676,131	$ 700,673	
% COLLECTED ON THOSE EXTENDED:	93.35%	91.93%	

City of Red Bud Revenue/Expenditure Report
For the Twelve Months Ended April 30, 2026

General Fund	
Revenue	4,266,511
Expenditure	4,809,607
Net Effect	(543,096)
Electric Fund	
Revenue	6,270,166
Expenditure	6,461,267
Net Effect	(191,101)
Gas Fund	
Revenue	1,669,022
Expenditure	1,623,117
Net Effect	45,905
Water Fund	
Revenue	882,088
Expenditure	1,021,158
Net Effect	(139,070)
Park & Recreation Fund	
Revenue	379,474
Expenditure	379,952
Net Effect	(478)
Library Fund	
Revenue	178,272
Expenditure	117,838
Net Effect	60,434
Security Deposit Fund	
Revenue	866
Expenditure	-
Net Effect	866
Motor Fuel Tax Fund	
Revenue	232,238
Expenditure	343,683
Net Effect	(111,445)
Sewer Fund	
Revenue	550,972
Expenditure	593,951
Net Effect	(42,979)
Sewer Bond & Interest Fund	
Revenue	-
Expenditure	-
Net Effect	-
Health Insurance Fund	
Revenue	704,818
Expenditure	737,629
Net Effect	(32,811)

City of Red Bud Vendors Over $2,500
Year Ending 4-30-2026

618 CREATIVE	6,450
AARON P. SZCZEBLEWSKI	5,000
ACE HARDWARE OF RED BUD	17,338
ALTEC INDUSTRIES INC	10,588
AMEREN IP	22,444
AMERICOM IMAGING SYSTEMS, INC.	4,619
ANIXTER INC	38,625
ANIXTER POWER SOLUTIONS LLC	4,645
ARKANSAS FLAG & BANNER INC.	12,723
AUTO CRAFTERS AUTO BODY, INC	4,187
AUTO TIRE & PARTS	15,005
AW SVCS	54,808
AXON ENTERPRISE, INC	5,079
BANK OF AMERICA BUSINESS CARD	84,735
BANNER FIRE EQUIPMENT INC	2,535
BEELMAN LOGISTICS LLC	7,588
BELLEVILLE FENCE CO INC	17,232
BHMG ENGINEERS, INC	39,234
BLUE CROSS & BLUE SHIELD OF IL	220,219
BRIDGEWELL RESOURCES LLC	24,525
BUTLER SUPPLY	7,637
BUTLER SUPPLY INC	4,283
CASELLE, LLC	15,183
CHEM-AQUA INC	5,105
CINTAS CORPORATION #731	5,275
CINTAS FIRE 636525	3,446
CITY OF WATERLOO	3,620
CIVICPLUS, LLC	4,372
COE EQUIPMENT INC	100,934
COGENT	17,750
COLUMBIA QUARRY COMPANY LLC	9,853
COMPLETE CONCRETE & DESIGN	10,205
CONSOLIDATED PIPE & SUP CO INC	7,274
CONSTRUCTION SUPPLY INC	5,743
COOPER, GILBRETH & DOYLE LAW OFFICES	14,659
CORE & MAIN LP	58,923
COUNTRY BLOOMERS LAWN CARE	3,740
CRAFCO INC	3,000
CTS TECHNOLOGY SOLUTIONS	70,107
CUSTOM TRUCK & JEEP LLC	9,455
DARREN'S AUTOMOTIVE, INC.	9,630

DATA TRONICS, INC	16,231
DELTA DENTAL OF ILLINOIS - RISK	43,983
DELTA MOBILE TESTING INC	2,750
DELTA-Y ELECTRIC COMPANY INC	82,500
DIEWALD UTILITY SERVICES, INC	4,800
DISCOVER DOWNSTATE ILLINOIS	4,830
DITCH WITCH WORX	5,149
DMS CONTRACTING INC	68,125
DSS CHEMICAL COMPANY	18,638
DUTCH HOLLOW SUPPLIES	5,303
ED MORSE FORD	3,978
EHRET, INC.	25,081
ELECTRO DOOR SYSTEMS INC	6,151
ELECTROREP-ENERGY PROUCTS, INC	18,646
ENSERV ENVIROMENTAL SERVICES	2,700
EQUIPMENT PRO INCORPORATED	21,733
ESO SOLUTIONS INC.	6,126
ESSENCE CHEMICAL COMPANY	7,619
EVERGREEN LAWN SERVICE	5,805
FARNSWORTH GROUP, INC.	29,082
FICK EGGEMEYER & WILLIAMSON CPA'S PC	10,800
FLETCHER-REINHARDT CO INC	54,001
FLETCHER-REINHARDT COMPANY	25,006
GAS UTILITIES ALLIANCE	9,155
GATEWAY FS INC	102,029
GELLY EXCAVATING & CONSTRUCTION INC.	1,460,184
GERMANN BRICK CONTRACTOR INC	3,100
GLANDT ROOFING LLC	21,000
GRAINGER	3,983
GREGSON CONSTRUCTION LLC	40,086
HAIER PLUMBING & HEATING, INC	3,843
HARRISONVILLE TELEPHONE CO	27,393
HENKE EXCAVATING INC	135,005
HEPLERBROOM LLC	4,633
HI-LINE ELECTRIC COMPANY, INC.	3,773
HI-WAY MOTOR CO., INC.	5,440
HUEBNER CONCRETE CONTRACT.INC	112,702
HUNTER CONSTRUCTION SERVICES, INC.	167,457
HYDRO-KINETICS CORPORATION	6,137
I DRIVES MW, LLC	4,204
IDOR-UTILITY TAX - EFT	180,565
IDPH VITAL RECORDS	3,048
IEPA BUREAU OF WATER	14,517
IEPA FISCAL SERVICES SECTION	15,614

IL MUNICIPAL ELECTRIC AGENCY	4,086,880
IL MUNICIPAL UTILITIES ASSOC	8,682
ILLINOIS HEARTLAND LIBRARY SYS	3,316
IML RISK MANAGEMENT ASSOCIATION	267,006
J & J SEPTIC TANK CLEANING	12,148
JAY'S AUTO REPAIR	11,562
KASKASKIA REGIONAL PORT DIST	3,048
KEY EQUIPMENT & SUPPLY CO	16,570
KNAPHEIDE TRUCK - ST PETERS	52,974
KONE, INC	3,768
KORTE & LUITJOHAN CONTRACTOR	6,756
LAZERWARE, INC.	4,897
LEON UNIFORM CO INC	7,530
LEXIPOL LLC	5,941
MANCHESTER PACKAGING CO INC	2,576
MCCOY CONSTRUCTION & FORESTRY, INC	127,630
METRO-AG WASTE INJECT SYS INC	57,997
MID AMERICAN TECHNOLOGY, INC.	8,200
MO MACH & ENGINEERING CO INC	69,666
MOHR SOFTWATER & RED BUD PHCE	5,912
MONROE CO IL ECONOMIC DEVEL. CO.	3,800
MONROE RANDOLPH TRANSIT DIST	3,804
MOORE ASPHALT INC	88,359
MOTOROLA SOLUTIONS INC	9,179
MPSG C/O US BANK N.A.	13,995
N & B FUEL MART	3,079
NEVOIS CONSTRUCTION INC	52,380
NORTH COUNTY NEWS INC	8,614
PACE ANALYTICAL SERVICES, LLC	4,301
POSTMASTER CITY OF RED BUD	13,218
QUALITY RENTAL	3,255
RANDOLPH COUNTY PROGRESS COMM	7,700
RANDOLPH COUNTY SHERIFF'S OFFICE	8,236
RANDY GUEBERT	7,853
RED BUD CHAMBER OF COMMERCE	7,050
RED BUD MASONIC LODGE NO. 427	7,592
RED BUD REGIONAL HOSP	2,518
RELIABLE SANITATION SERV INC	8,047
ROGER'S REDI MIX INC	12,955
ROOTER'S AMERICAN MAIN., INC.	163,954
ROY WALKER COMMUNICATIONS INC	2,592
ROY WOLFMEIER TRUCK SERV., LLC	13,782
RUSTY GUEBERT	7,853
SALGER, DARRELL	17,241

SCOTT KIEFER	13,763
SENTINEL EMERGENCY SOLUTIONS LLC	8,161
SIDENER ENVIRONMENTAL SERV INC	12,122
SONS OF LIBERTY GUN WORKS	17,528
SOUTHERN ILLINOIS NOW	2,748
SOUTHERN ILLINOIS POWER CO-OP	22,286
SOUTHWESTERN ILLINOIS COLLEGE	2,915
STANDARD INSURANCE COMPANY	3,652
SYDENSTRICKER NOBBE PARTNERS	11,312
T & M CONTROLS	20,483
TERRY DURIN CO	12,642
THE CHARLES MACHINE WORKS, INC.	44,960
THE DAVEY TREE EXPERT COMPANY	13,245
TOTAL ECLIPSE, INC.	6,469
TROST PLASTICS INC	7,520
TRUE RX HEALTH STRATEGISTS	38,157
UHS PREMIUM BILLING (UHC)	363,486
ULTRA PLAY SYSTEMS INC	8,716
UTILITY FINANCIAL SOLUTIONS, LLC	22,100
UTILITY GAS MANAGEMENT	979,651
UTILITY SAFETY & DESIGN, INC	25,534
VERIZON WIRELESS	6,676
VERMEER SALES & SERVICE MI INC	135,333
VIPOWER SERVICES LLC	5,837
VOLKERT INC	65,282
WARNING LITES OF SOUTHERN ILLINOIS LLC	6,291
WATER SOLUTIONS UNLIMITED, INC.	198,123
WILLIAM C. ACKERMANN	16,249
WILNAT, INC	7,617
WILSON & SON HEATING & AIR,INC	7,369
WOODY'S MUNICIPAL SUPPLY INC	24,954
Other Disbursements Less Than $2,500	139,958

Information taken from the vendor payment records for the City of Red Bud.

CITY OF RED BUD PAYROLL TOTALS FOR THE FISCAL YEAR ENDING 04-30-2026

UNDER $25,000

AUBUCHON, ROBERT
BRAUN, JANET
CAITO, NATHAN
COLE, TIFFANI
COWELL, JOANNE G
CRAFTON, KENDALL
DEMOND, JEREMY
DETERDING, EMERSON
DOIRON, MICHAEL F.
DONJON, KYLE
DUGAN, WYATT
EASTER, CLAUDE
FRIESS, JEDA
GROHMANN, ANDREW
GROHMANN, ZACHARY
GUEBERT, CURTIS
HANEBUTT, WILLIAM R
HARBAUGH, SUSAN
HARGET, CASEY
HENRY, BLAKE
HENTIS, JAMES
HICKS, JEFFREY
HOAGLAND, AVA
HOLZUM II, JOHN
JOHNSON, JOSH
JUNG, MEGAN
KELLERMAN-STINES, CARVER
KRICK, TRAVIS
LANDGRAF, KARLA
LASLEY, ALAN
LETCHER, ANDREA
LUCHT, CHASE
MCCARTHY, BAILEE
MUELLER, PATRICK
NEFF, JASON
NEVOIS, RODNEY
PARSONS, BRYCE
PIEL, ALAN
RAHN, ADDELYN
SALGER, LOGAN
SAYLES, DEREZ
STENZEL, QUENTIN B.
STORIE, AARON
SUMNER, KATHY
SUMNER, STEVEN
VOSS, SCOTT
WAGENKNECHT, CHASE
WAGNER, MATTHEW
WIRTH, JOSHUA
WITTENAUER, DAVID
WOLTER, MAX
ZIPFEL, KYLIE
ZIPFEL, ROBERT

CITY OF RED BUD PAYROLL TOTALS FOR THE FISCAL YEAR ENDING 04-30-2026

BETWEEN $25,000 AND $49,999

COOPER, KRISTY
JOOST, JAMIE
LANGE, AARON
MOLL, DANIEL
STELLHORN III, THEODORE

BETWEEN $50,000 AND $74,999

ALLEN, DEREK
BAUER, HUNTER
BECKER, SCOTT
BRITTINGHAM, ROBERT
COLLINS, MICHAEL
COWELL, ELIZABETH N
HEWITT, CHRISTOPHER L
KOESTER, DANIEL
LANDGRAF, JILL
MOELLER, BARBARA S
RIEKE, PATRICIA R
SCHLUETER, BYRON
STELLHORN, ASHLEY
WALSH III, ADREN
WILLIAMS, CARL T

BETWEEN $75,000 AND $99,999

BRITTINGHAM, JOHN A
CLELAND, TYLER
CRAFTON, CLIFF
CRAFTON, CLINT
KOESTER, JEFFREY
LEDLOW, JOSEPH
MERTZ, STEPHEN
MUELLER, JEFFREY T
RINEHART, NICHOLAS
SHIELDS, MATTHEW
VANDORN, MICHAEL

BETWEEN $100,000 AND $124,999

ECKART, JOSHUA

Total compensation to all full and part-time employees taken from reports filed by the City of Red Bud for the Fiscal Year ending April 30, 2026 is $2,422,626