

MEMO

MARESSA TREAT,
OKLAHOMA COUNTY CLERK

To: Excise Board Members
From: Finance Department, Office of the County Clerk
Date: April 16, 2026

During the regularly scheduled Budget Board meeting held on Thursday, April 16, 2026, the County Clerk Finance Department presented the Preliminary General Fund Statement of Revenues for the upcoming FY 2026–2027 Annual Adopted Budget.

During that presentation, the BET Chairman raised a question regarding the total revenue figure of \$163,252,323.00. Following the meeting, the Finance team met with the BET Chairman and Vice-Chairman to review the FY26-27 Preliminary General Fund Statement of Revenues and all supporting data in detail. This review confirmed that the FY26-27 Preliminary General Fund Statement of Revenues presented at the meeting was accurate.

Summary of Attached FY26-27 Preliminary General Fund Statement of Revenues:

- **Page 1:** Reflects the Oklahoma County FY2026-27 Amended Budget total of \$142,717,127; total revenue collected as of March 31, 2026, of \$134,639,887; and projected FY 2025–2026 year-end revenues of \$162,075,061. It also includes a projected FY 2026–2027 beginning fund balance of \$38,250,947 and total sources available of \$163,252,323 (estimated revenues).
- **Page 2:** Details estimated revenues for April through June totaling \$28,920,686 to complete FY 2025–2026. This page also incorporates the previously identified \$14,050,971 cash surplus from the FY 2025–2026 amended budget process, now properly included in FY 2026–2027 projections.
- **Page 3:** Provides a comparison between the FY 2025–2026 Amended Budget and Projected Budget year-end totals.
- **Page 4:** Includes a pie chart illustrating revenue distribution by category.
- **Page 5:** Shows the FY 2026–2027 projected fund balance of \$38,250,947, which ties directly to the fund balance reported on Page 1.

Based on this confirmation, the Budget Evaluation Team (BET) Chairman, Vice-Chairman, County Clerk, and Finance team agree that the Preliminary General Fund Statement of Revenues of \$163,252,323.00 are accurate and that there is no need to call a special Budget Evaluation Team (BET) meeting or a special Budget Board meeting. The statement attached to this memo reflects the same information that was publicly presented during the April 16 Budget Board meeting.

All elected officials have been made aware of the follow-up review and this determination. However, if the Chairman or any members of the Budget Board would prefer to convene a special meeting to review the figures again, the County Clerk's Finance department is fully available to accommodate that request.

Based on our review of 19 O.S. §1441, the Budget Board is not required to take formal action on the Preliminary General Fund Statement of Revenues; it must simply be prepared by a date set by the Board. The statute does not

mandate approval or other action on the Preliminary Statement of Revenues as it does for the final adopted budget. The revenue figures included in the attached statement will be used by the Budget Evaluation Team (BET) and the Budget Board as we continue working toward finalizing the FY 2026–2027 budget ahead of the July 1 deadline.

OKLAHOMA COUNTY STATEMENT OF REVENUES GENERAL FUND 1001 SOURCE		AMENDED BUDGET FY 25/26	ACTUAL REVENUE 3/31/2026	YTD Projected FY 25/26	FY 26-27 PROJECTIONS	Change from 25-26 Budget	% Change	Notes
Property Tax:								
1.	Advalorem Tax- Current	\$ 99,786,443	\$ 98,438,978	\$ 105,309,419	\$ 102,281,799	\$ 2,495,356	2.5%	Per Assessor/Assessed Valuation
2.	Advalorem Tax- Prior	3,289,885	1,379,367	2,211,189	1,990,070	(1,299,814)	-39.5%	90%
3.	Protest Taxes Released	-	-	-	-	-		
4.	Homestead Exemption	-	-	-	-	-		
5.	Misc Property Taxes	648,520	760,201	796,609	716,948	68,428	10.6%	90%
	Total Property Taxes	\$ 103,724,847	\$ 100,578,546	\$ 108,317,217	\$ 104,988,817	\$ 1,263,970	1.2%	
Intergovernmental Revenues:								
6.	Motor Vehicle Stamps	316,706	254,371	339,161	305,245	(11,462)	-3.6%	90%
7.	Motor Vehicle Collections	1,063,791	872,160	1,162,880	1,046,592	(17,199)	-1.6%	90%
8.	Revaluation-Cities & Schools	5,844,088	5,844,088	5,844,088	6,316,813	472,725	8.1%	Reval Budget
9.	Juvenile Justice-Lunches	141,325	107,495	143,327	128,994	(12,330)	-8.7%	90%
10.	Juvenile Detention Services	2,840,978	484,408	2,840,978	2,840,978	-	0.0%	\$155.67 per day rate x 50 beds
11.	Juvenile Court Maintenance	81,900	64,194	84,669	81,900	-	0.0%	\$6,824.97 per month
12.	Juvenile Rent (DHS)	481,392	136,115	181,487	481,392	-	0.0%	\$15,123.92/mth from DHS
13.	Juvenile-Alt to Detention/Transportation	1,381	9,350	12,467	11,221	9,839	712.4%	90%
14.	Juvenile-Link	(10,889)	2,110	2,813	2,532	13,421	-123.3%	90%
15.	Juvenile-State Boarding	2,284	1,104	1,104	-	(2,284)	-100.0%	
16.	JUV GPS FEES	878	240	320	1,200	323	36.8%	\$1,200 estimate for the whole year
17.	Pharmacy Reimb	350,000	-	-	-	(350,000)		County Pharmacy \$305K + HAU \$34K
18.	DA Revolving	376,500	173,377	231,170	376,500	-	0.0%	Per DA State Est of Needs
19.	Election Board- Salary	104,937	61,206	87,469	104,937	-	0.0%	\$8,744.76/month (includes benefits)
20.	Election Board- Expense	100,055	-	-	-	(100,055)		90%
21.	Election Board- Municipality Reimb	30,000	-	4,500	30,000	-	0.0%	
22.	Court Fund Maintenance	447,659	295,978	490,868	447,659	-		\$64,963.25 mth-Fixed per agreement
23.	Social Services Pharmacy Grant	30,000	-	-	-	(30,000)		No longer receiving funds since Social Services discontinued
24.	Juvenile Grant Funds-State	-	800	800	-	-		
25.	Court House Reimb	250,000	188,962	250,000	250,000	-		Per Court Clerk
	Total Intergovernmental	\$ 12,452,983	\$ 8,495,958	\$ 11,678,100	\$ 12,425,961	\$ (27,022)	-0.2%	
Charge for Services:								
26.	County Clerk Fees	5,273,391	4,351,277	5,801,702	5,221,532	(51,859)	-1.0%	90%
27.	County Treasurer Fees	2,889	2,860	3,813	3,432	543	18.8%	90%
28.	Public Records	4,198	3,470	4,627	4,164	(34)	-0.8%	90%
29.	Miscellaneous Charge for Services	2,535	1,949	2,599	2,339	(195)	-7.7%	90%
	Total Charges for Services	\$ 5,283,013	\$ 4,359,556	\$ 5,812,742	\$ 5,231,468	\$ (51,545)	-1.0%	
	Interest Income - County	3,500,000	3,083,553		1,800,000			
	Interest Income - ARPA	1,500,000	1,363,227		110,000			
	Interest Income	\$ 5,000,000	\$ 4,446,780	\$ 5,221,780	\$ 1,910,000	\$ (3,090,000)	-61.8%	Per Treasurer
Miscellaneous Revenue:								
30.	PBA Residual/Admin Overhead	50,000	50,000	50,000	50,000	-	0.0%	(PBA Mgmt Agreement)
31.	PBA Reimb for Vicinity	51,000	-	-	-	(51,000)	-100.0%	ICB Portion of billing-6% (\$850,000)
32.	Criminal Justice Authority Reimb	72,624	54,504	72,672	72,624	-		MOU-County Clerk, Treasurer & Benefits
33.	Royalty	21,602	16,175	21,567	19,410	(2,192)	-10.1%	90%
34.	Rental-Misc	324	710	800	800	476	146.9%	Shoe Shine & Soc Services Rent
35.	Retirement Reimb for Bailiff's	-	-	-	-	-	#DIV/0!	\$382.66/mth reimb for 1 State Bailiffs
36.	Remington Park-Tax	24,242	22,050	29,401	26,461	2,218	9.1%	90%
37.	Miscellaneous Reimbursements	33,497	612,613	263,505	135,834	102,338	305.5%	90%
38.	ARPA Reimbursements							
39.	OSU CAMA Reimb	-	-	553,313	140,000			
	Total Miscellaneous	\$ 253,289	\$ 756,053	\$ 991,258	\$ 445,130	\$ 51,840	20.5%	
	Total Revenue	\$ 126,714,133	\$ 118,636,893	\$ 132,021,096	\$ 125,001,376	\$ (1,712,757)	-1.4%	
	Operating Transfers In	-	-	-	-	-		
	Operating Transfers Out	-	-	-	-	-		
	Fund Balance	16,002,994	\$ 16,002,994	30,053,965	38,250,947	22,247,953	139.0%	
	Total Sources Available	\$ 142,717,127	\$ 134,639,887	\$ 162,075,061	\$ 163,252,323	\$ 20,535,196	14.4%	\$14,050,971 for FY25-26 surplus and \$6,098,499 FY26-27 total sources

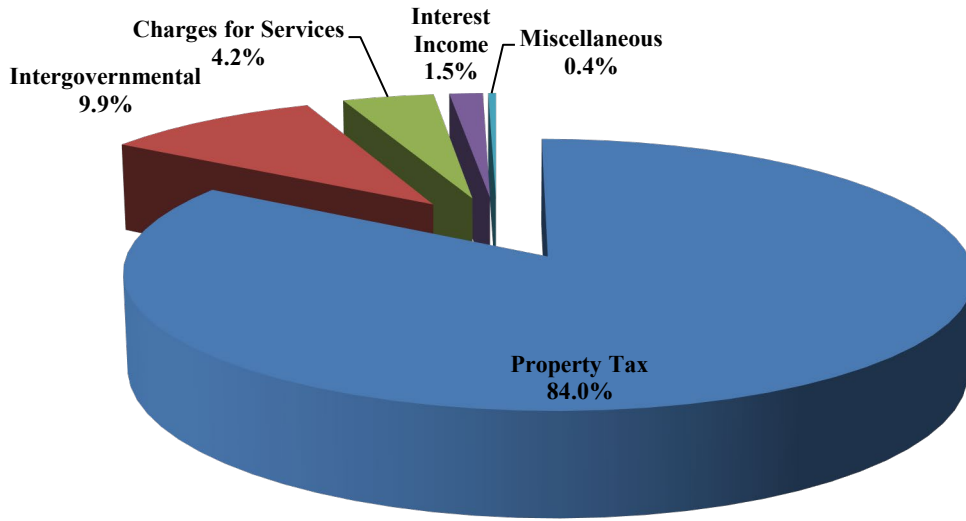
Total Sources Available 142,717,127
Less:
Transfers Out
Total Sources Available \$ 142,717,127 \$ 163,252,323 \$ 20,535,196 14.4% Actual change

\$ 142,717,127 25-26 Amended Budget
\$ 20,535,196 Increase 14.4% Actual change

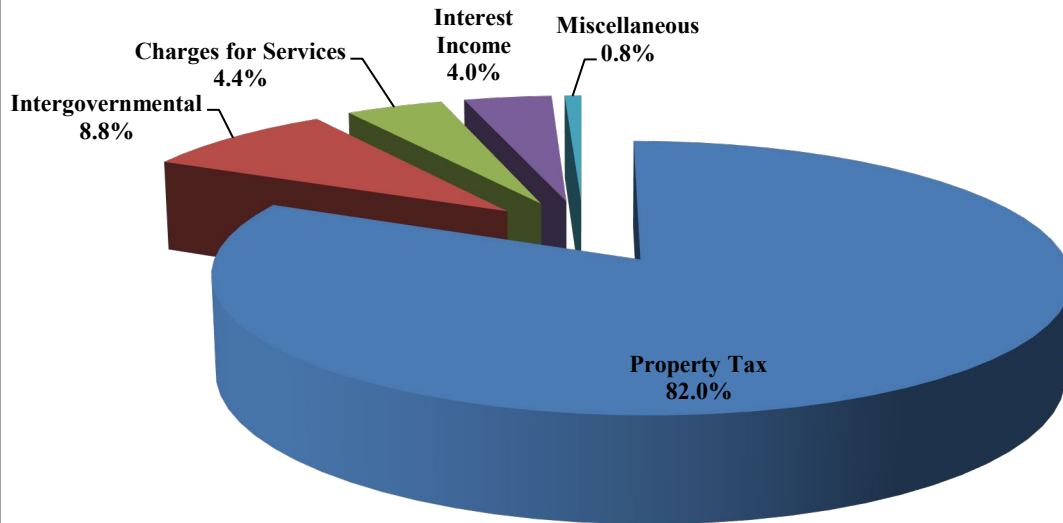
OKLAHOMA COUNTY STATEMENT OF REVENUES GENERAL FUND 1001		AMENDED BUDGET FY 25/26	ACTUAL REVENUE 3/31/2026	YTD Projected FY 25/26	April-June 2026	% Collected	Notes
SOURCE							
Property Tax:							
1.	Advalorem Tax- Current	\$ 99,786,443	\$ 98,438,978	\$ 105,309,419	\$ 6,870,441	105.5%	April June 24-25 Actual
2.	Advalorem Tax- Prior	3,289,885	1,379,367	2,211,189	831,822	67.2%	Collected in prior year
3.	Protest Taxes Released	-	-	0	-		Per Treasurer
4.	Homestead Exemption	-	-	-	-		
5.	Misc Property Taxes	648,520	760,201	796,609	36,408	122.8%	9 month avg + No Resale per Treasurer
	Total Property Taxes	\$ 103,724,847	\$ 100,578,546	108,317,217	7,738,671	104.4%	
Intergovernmental Revenues:							
6.	Motor Vehicle Stamps	316,706	254,371	339,161	84,790	107.1%	9 month avg
7.	Motor Vehicle Collections	1,063,791	872,160	1,162,880	290,720	109.3%	9 month avg
8.	Revaluation-Cities & Schools	5,844,088	5,844,088	5,844,088	0	100.0%	100% of billed
9.	Juv. Detention-Lunches	141,325	107,495	143,327	35,832	101.4%	9 month avg
10.	Juvenile Detention Services	2,840,978	484,408	2,840,978	2,356,570	100.0%	\$155.67 per day rate x 50 beds
11.	Juvenile Court Maintenance	81,900	64,194	84,669	20,475	103.4%	\$6,824.97 per month x3
12.	Juvenile Rent (DHS)	481,392	136,115	181,487	45,372	37.7%	\$15,123.92/mth from DHS
13.	Juv. Justice-Alt to Detention/Transportation	1,381	9,350	12,467	3,117	902.6%	90%
14.	Juv. Justice-Link	(10,889)	2,110	2,813	703	-25.8%	90%
15.	Juvenile-State Boarding	2,284	1,104	1,104	0		
16.	JUV GPS Fees	878	240	320	80	0.3646724	
17.	Pharmacy Reimb for Social Services	350,000	-	-	0		County Pharmacy \$305K + HAU \$34K
18.	DA Revolving	376,500	173,377	231,170	57,792	61.4%	9 month avg
19.	Election Board- Salary	104,937	61,206	87,469	26,263	83.4%	100%. \$8,754.41 per month
20.	Election Board- Expense	100,055	-	0	0	0.0%	9 month avg
21.	Election Board- Municipality Reimb	30,000	-	4,500	4,500	15.0%	April Rev +Estimated by Election Bd
22.	Court Fund Maintenance	447,659	295,978	490,868	194,890	1.0965217	\$64,963.25 mth-Fixed per agreement
23.	Social Services Pharmacy Grant	30,000	-	-	-		Per Jon
24.	Juvenile Grant Funds-State	-	800	800	0	#DIV/0!	
25.	Court House Reimb	250,000	188,962	250,000	221,551		
	Total Intergovernmental	\$ 12,452,983	\$ 8,495,958	11,678,100	3,342,655	68.2%	
Charge for Services:							
23.	County Clerk Fees	5,273,391	4,351,277	5,801,702	1,450,426	110.0%	9 month avg
24.	County Treasurer Fees	2,889	2,860	3,813	953	132.0%	9 month avg
25.	Public Records	4,198	3,470	4,627	1,157	110.2%	9 month avg
26.	Miscellaneous Charge for Services	2,535	1,949	2,599	650	102.5%	9 month avg
	Total Charges for Services	\$ 5,283,013	\$ 4,359,556	5,812,742	1,453,185	82.5%	
Interest Income		\$ 5,000,000	\$ 4,446,780	5,221,780	1,910,000	104.4%	Per Treasurer
Miscellaneous Revenue:							
27.	PBA Residual/Admin Overhead	50,000	50,000	50,000	50,000	100.0%	Per Actual
28.	PBA reimb for Vicinity	51,000	-	0	0	0.0%	6% of projections
	Criminal Justice Authority Reimb	72,624	54,504	72,672	18,168		MOU-County Clerk, Treasurer & Benefits
29.	Royalty	21,602	16,175	21,567	5,392	99.8%	9 month avg
30.	Rental-Misc	324	710	800	90	246.9%	Social Services and Shoe Shine
31.	Retirement Reimb for Bailiff's	-	-	0	0	#DIV/0!	\$382.66/mth reimb for 1 State Bailiffs
32.	Remington Park-Tax	24,242	22,050	29,401	7,350	121.3%	9 month avg
33.	Miscellaneous Reimbursements	33,497	612,613	263,505	204,204	786.7%	9 month avg-less one time amt
34.	OSU CAMA Reimb	-	-	553,313	140,000	#DIV/0!	
	Total Miscellaneous	\$ 253,289	\$ 756,053	991,258	425,204	391.4%	
	TOTAL REVENUE	\$ 126,714,133	\$ 118,636,893	\$ 132,021,096	\$ 14,869,715	104.2%	
	Operating Transfers In	-	-	0	0		
	Operating Transfers Out	-	-	-	0		
	Fund Balance	16,002,994	16,002,994	30,053,965	14,050,971		
	Total Sources Available	\$ 142,717,127	\$ 134,639,887	\$ 162,075,061	\$ 28,920,686	113.6%	

OKLAHOMA COUNTY STATEMENT OF REVENUES GENERAL FUND 1001		AMENDED BUDGET	YTD Projected	Projected vs	% of
SOURCE		FY 25/26	FY 25/26	Budget	Budget
Property Tax:					
1.	Advalorem Tax- Current	\$ 99,786,443	\$ 105,309,419	\$ 5,522,976	105.5%
2.	Advalorem Tax- Prior	3,289,885	2,211,189	\$ (1,078,695)	67.2%
3.	Protest Taxes Released	-	-	\$ -	
4.	Homestead Exemption	-	-	\$ -	
5.	Misc Property Taxes	648,520	796,609	\$ 148,089	122.8%
Total Property Taxes		\$ 103,724,847	\$ 108,317,217	\$ 4,592,370	104.4%
Intergovernmental Revenues:					
6.	Motor Vehicle Stamps	316,706	339,161	\$ 22,455	107.1%
7.	Motor Vehicle Collections	1,063,791	1,162,880	\$ 99,089	109.3%
8.	Revaluation-Cities & Schools	5,844,088	5,844,088	\$ -	100.0%
9.	Juvenile Justice-Lunches	141,325	143,327	\$ 2,002	101.4%
10.	Juvenile Detention Services	2,840,978	2,840,978	\$ -	100.0%
11.	Juvenile Court Maintenance	81,900	84,669	\$ 2,769	103.4%
12.	Juvenile Rent (DHS)	481,392	181,487	\$ (299,905)	37.7%
13.	Juvenile-Alt to Detention/Transportation	1,381	12,467	\$ 11,086	902.6%
14.	Juvenile-Link	(10,889)	2,813	\$ 13,702	-25.8%
16.	JUV GPS FEES	878	320	\$ (558)	36.5%
17.	Pharmacy Reimb	350,000	-	\$ (350,000)	0.0%
18.	DA Revolving	376,500	231,170	\$ (145,330)	61.4%
19.	Election Board- Salary	104,937	87,469	\$ (17,468)	83.4%
20.	Election Board- Expense	100,055	-	\$ (100,055)	0.0%
21.	Election Board- Municipality Reimb	30,000	4,500	\$ (25,500)	15.0%
22.	Court Fund Maintenance	447,659	490,868	\$ 43,209	109.7%
23.	Social Services Pharmacy Grant	30,000	-	\$ (30,000)	0.0%
24.	Juvenile Grant Funds-State	-	800	\$ 800	#DIV/0!
25.	Court House Reimb	250,000	250,000	\$ -	100.0%
Total Intergovernmental		\$ 12,452,983	\$ 11,678,100	\$ (774,884)	93.8%
Charge for Services:					#DIV/0!
26.	County Clerk Fees	5,273,391	5,801,702	\$ 528,311	110.0%
27.	County Treasurer Fees	2,889	3,813	\$ 924	132.0%
28.	Public Records	4,198	4,627	\$ 429	110.2%
26.	Conditional Bond Release-Fees	-	-	\$ -	#DIV/0!
29.	Miscellaneous Charge for Services	2,535	2,599	\$ 65	102.5%
Total Charges for Services		\$ 5,283,013	\$ 5,812,742	\$ 529,729	110.0%
Interest Income - County		3,500,000			0.0%
Interest Income - ARPA		1,500,000			
Interest Income		\$ 5,000,000	\$ 5,221,780	\$ 221,780	104.4%
Miscellaneous Revenue:					
30.	PBA Residual/Admin Overhead	50,000	50,000	\$ -	
31.	PBA Reimb for Vicinity	51,000	-	\$ (51,000)	0.0%
32.	Criminal Justice Authority Reimb	72,624	72,672	\$ 48	100.1%
33.	Royalty	21,602	21,567	\$ (35)	99.8%
34.	Rental-Misc	324	800	\$ 476	246.9%
31.	Reimburse Resale Property Exp.	-	-	\$ -	#DIV/0!
35.	Retirement Reimb for Bailiff's	-	-	\$ -	#DIV/0!
36.	Remington Park-Tax	24,242	29,401	\$ 5,158	121.3%
37.	Miscellaneous Reimbursements	33,497	263,505	\$ 230,008	786.7%
38.	ARPA Reimbursements			\$ -	#DIV/0!
39.	OSU CAMA Reimb	-	140,000	\$ -	
Total Miscellaneous		\$ 253,289	\$ 577,945	\$ 184,655	228.2%
Total Revenue		\$ 126,714,133	\$ 131,607,783	\$ 4,753,650	103.9%
Operating Transfers In		-	-	-	
Operating Transfers Out		-	-	-	
Fund Balance		16,002,994	30,053,965	14,050,971	
Total Sources Available		\$ 142,717,127	\$ 161,661,748	\$ 18,804,621	

General Fund Budgeted Revenue FY 2025-26



General Fund Projected Revenue FY 2025-26



26-27 General Fund- Fund Balance

Beginning Cash Balance at 7-1-25	\$ 36,290,370	
25-26 Reserves	(6,236,404)	
Beginning Fund Balance at 7-1-25	<u>\$ 30,053,965</u>	
25-26 Budgeted Revenue	\$ 126,714,133	
25-26 Projected Revenue	132,021,096	
Total revenue collected over budget	<u>\$ 5,306,963</u>	1.
25-26 Budgeted Expenditures	\$ 142,717,127	
25-26 Estimated Actual Expenditures-Departments	(125,576,474)	
25-26 Unbudgeted Lapsed Funds	14,050,971	
Total 25-26 Estimated Lapsed Funds	<u>\$ 31,191,624</u>	2.
25-26 Estimated Department Budget Lapse at 2%	(2,212,513)	
25-26 General Fund Reserve Balance	(3,749,280)	
Total 25-26 Estimated Lapsed Funds	<u>(5,961,793)</u>	
Reserved from 24-25 Budget	6,236,404	
Actual 24-25 Payments in 25-26	(4,484,044)	
Total 24-25 Lapsed Funds	<u>\$ 1,752,360</u>	3.
Budgeted Cash Transfers Out	-	
Actual Cash Transfers Out	-	
Total Transfers above budgeted	<u>\$ -</u>	4.
Total Fund Balance for 26-27	<u>\$ 38,250,947</u>	

The 26-27 Fund Balance is determined by:

1. 25-26 Estimated Revenue collections over budgeted
2. 25-26 Gen Fund Budget est. lapse 4.2%
3. 24-25 Budgeted reserves that were not spent
4. 25-26 additional cash transfers.