

**WESTERN HEIGHTS INDEPENDENT SCHOOL
DISTRICT I-41
OF OKLAHOMA COUNTY, OKLAHOMA**

**AMENDED SCHOOL BUDGET
AND FINANCING PLAN
FOR APPROPRIATED FUNDS**

Fiscal Year 2024-25

PREPARED BY:

**MATT GINDHART
CHIEF FINANCIAL OFFICER**

December 9, 2024

RECEIVED
DEC 20 2024
State Auditor
and Inspector

Oklahoma

TO THE INDEPENDENT SCHOOL DISTRICT #41 BOARD OF EDUCATION:

The Western Heights Public School District Fiscal Year 2024-25 Amended Financial Plan of appropriated funds is herewith submitted for the approval of the Board of Education under the authority of a Resolution by the Board of Education dated May 13, 2024 in accordance with the Oklahoma School District Budget Act. The budget presents 35 mills of ad valorem taxation for the General Fund, 5 mills of ad valorem taxation for the Building Fund, and 24.79 mills of ad valorem taxation for the Sinking Fund with appropriate millage adjustment factors in Oklahoma county.

The total amended budget of appropriated funds equals \$43,815,000, which includes \$39,215,000 for the General Fund, \$4,600,000 for the Building Fund, modifying the approved budget of appropriated funds which equaled \$42,071,990, which included \$37,959,445 for the General Fund and \$4,112,545 for the Building Fund.

Sinking Fund Estimate of Needs attached for information purposes.

The 2024-25 amended annual budget is presented to the Independent School District #41 of Oklahoma County Board of Education for their approval.

A handwritten signature in black ink, appearing to read 'Matthew A. Gindhart', written over a horizontal line.

Matthew A. Gindhart, Chief Financial Officer/Treasurer

**INDEPENDENT SCHOOL DISTRICT #41
WESTERN HEIGHTS PUBLIC SCHOOLS
FISCAL YEAR 2024-2025
Summary of Estimated Expenditures**

		GOVERNMENTAL FUNDS		
		General Fund	Special	Total
		11	Revenues	Approp
		FY 2024-25	21	Funds
ALL APPROPRIATED FUNDS		FY 2024-25	FY 2024-25	FY 2024-25
1000	INSTRUCTION	19,700,000	0	19,700,000
2000	SUPPORT SERVICES:			
2100	Support Services-Students	3,100,000	0	3,100,000
2200	Support Services-Instructional Staff	2,300,000	0	2,300,000
2300	Support Services-General Administration	1,800,000	0	1,800,000
2400	Support Services-School Administration	2,700,000	0	2,700,000
2500	Support Services-Business	2,100,000	0	2,100,000
2600	Operation and Maintenance of Plant	3,400,000	4,600,000	8,000,000
2700	Student Transportation Services	1,500,000	0	1,500,000
2000	TOTAL SUPPORT SERVICES	16,900,000	4,600,000	21,500,000
3000	OPERATION OF NON-INSTRUCTION SERVICES			
3100	Child Nutrition Program Operations	2,600,000	0	2,600,000
3200	Other Enterprise Services	0	0	0
3300	Community Service Operations	0	0	0
3000	TOTAL OPER OF NON-INSTRUCTION SERV	2,600,000	0	2,600,000
4000	FACILITIES ACQUISITION/CONSTRUCTION	10,000	0	10,000
5000	OTHER OUTLAYS	5,000	0	5,000
	TOTAL EXPENDITURES	39,215,000	4,600,000	43,815,000

**INDEPENDENT SCHOOL DISTRICT #41
WESTERN HEIGHTS PUBLIC SCHOOLS
FISCAL YEAR 2024-2025
Summary of Estimated Revenues and Fund Balance**

		GOVERNMENTAL FUNDS		
			Special	Total
		General Fund	Revenues	Approp
		11	21	Funds
ALL APPROPRIATED FUNDS		FY 2024-25	FY 2024-25	FY 2024-25
LOCAL SOURCES OF REVENUE:				
1110	Ad Valorem Taxes (Current)	16,950,000	2,422,500	19,372,500
1120	Ad Valorem Taxes (Prior)	150,000	25,000	175,000
1190	Other Taxes	30,000	0	30,000
1310	Interest Earnings	500,000	32,000	532,000
1500	Reimbursements	720,000	0	720,000
1600	Other Local	1,000	468,000	469,000
1700	Child Nutrition Programs	8,000	0	8,000
TOTAL LOCAL SOURCES OF REVENUE		18,359,000	2,947,500	21,306,500
INTERMEDIATE SOURCES OF REVENUE:				
2100	County 4 Mill Levy	800,000	0	800,000
2200	County App.(Mortgage Tax)	120,000	0	120,000
2300	Resale of Property	0	0	0
2000	TOTAL INTERMEDIATE SOURCES OF REVENUE	920,000	0	920,000
STATE SOURCES OF REVENUE:				
3110	Gross Production Tax	25,000	0	25,000
3120	Motor Vehicle Collections	1,000,000	0	1,000,000
3130	Rural Electric	0	0	0
3140	School Land Earnings	400,000	0	400,000
3150	Vehicle Stamp Tax	0	0	0
3200	State Aid--General Operations	6,375,000	0	6,375,000
3300	State Aid--Competitive Grants	50,000	0	50,000
3400	State--Categorical	365,000	0	365,000
3500	State Special Programs and Other Sources	0	0	0
3600	State-Other State Sources	14,000	0	14,000
3700	Child Nutrition Programs	17,000	0	17,000
3800	State Vocational Programs	90,000	0	90,000
3000	TOTAL STATE SOURCES OF REVENUE	8,336,000	0	8,336,000
FEDERAL SOURCES OF REVENUE:				
4100	Grants-In-Aid	72,200	0	72,200
4200	Federal Disadvantaged and Disabilities	2,400,000	0	2,400,000
4300	Individuals with Disabilities	700,000	0	700,000
4400	Federal Minority	100,000	0	100,000
4500	Federal Operations	28,700	0	28,700
4600	Federal Other Funds	4,731,665	1,600,000	6,331,665
4700	Child Nutrition Programs	2,400,000	0	2,400,000
4800	Federal Vocational Education	91,500	0	91,500
4000	TOTAL FEDERAL SOURCES OF REVENUE	10,524,065	1,600,000	12,124,065
SUB TOTAL REVENUE SOURCES		38,139,065	4,547,500	42,686,565
GRAND TOTAL REVENUE		38,139,065	4,547,500	42,686,565
BEG FUND BALANCE		1,916,472	960,565	2,877,037
TOTAL AVAILABLE		40,055,537	5,508,065	45,563,602

**WESTERN HEIGHTS PUBLIC SCHOOLS
SUMMARY OF ESTIMATED REVENUES**

		ACTUAL REVENUE	ACTUAL REVENUE	6/27/24 BUDGET	12/9/24 BUDGET
	GENERAL FUND	FY 22-23	FY 23-24	FY 24-25	FY 24-25
	LOCAL SOURCES OF REVENUE:				
1110	Ad Valorem Taxes (Current)	15,569,364	16,386,088	16,500,000	16,950,000
1120	Ad Valorem Taxes (Prior)	130,660	169,590	150,000	150,000
1190	Other Taxes	432,775	5,324	30,000	30,000
1310	Interest Earnings	182,708	554,068	500,000	500,000
1500	Reimbursements	244,718	307,117	300,000	720,000
1600	Other Local	814	1,468	1,000	1,000
1700	Child Nutrition Programs	29,201	7,574	8,000	8,000
	TOTAL LOCAL SOURCES OF REVENUE	16,590,240	17,431,229	17,489,000	18,359,000
	INTERMEDIATE SOURCES OF REVENUE:				
2100	County 4 Mill Levy	741,129	878,110	600,000	800,000
2200	County App.(Mortgage Tax)	143,442	120,606	125,000	120,000
2300	Resale of Property	38,229	33,687	0	0
	TOTAL INTERMEDIATE SOURCES OF REVENUE	922,801	1,032,403	725,000	920,000
	STATE SOURCES OF REVENUE:				
3110	Gross Production Tax	38,964	24,876	25,000	25,000
3120	Motor Vehicle Collections	990,907	1,117,138	1,000,000	1,000,000
3140	School Land Earnings	371,759	440,703	400,000	400,000
3150	Vehicle Stamp Tax	634	8,555	0	0
3160	Farm Implement Tax	577	0	0	0
3190	Other Dedicated Revenue	70,912	0	0	0
3200	State Aid-General Operations	4,420,035	6,186,428	6,100,000	6,375,000
3300	State Aid-Competitive Grants	37,363	51,758	50,000	50,000
3400	State-Categorical	259,554	353,077	352,000	365,000
3600	State-Other State Sources	15,318	14,194	14,000	14,000
3700	Child Nutrition Programs	15,792	17,244	17,000	17,000
3800	State-Vocational Programs	50,855	99,175	90,000	90,000
	TOTAL STATE SOURCES OF REVENUE	6,272,669	8,313,149	8,048,000	8,336,000
	FEDERAL SOURCES OF REVENUE:				
4100	Federal Direct	57,430	72,102	72,200	72,200
4200	Federal Disadvantaged Students	2,326,937	2,312,424	2,400,000	2,400,000
4300	Individuals with Disabilities	826,337	703,278	750,000	700,000
4400	Title IV, V, VI and X	100,415	109,205	100,000	100,000
4500	Other Intermediate Sources	29,580	23,707	28,700	28,700
4600	Other Miscellaneous Sources	4,826,696	4,184,407	4,000,000	4,731,665
4700	Child Nutrition Programs	2,141,495	2,252,543	2,200,000	2,400,000
4800	Federal Vocational Education	95,314	18,000	91,500	91,500
	TOTAL FEDERAL SOURCES OF REVENUE	10,404,205	9,675,665	9,642,400	10,524,065
	TOTAL	34,189,914	36,452,446	35,904,400	38,139,065
5100	Transfer From Other Funds	425	425	0	0
	GRAND TOTAL	34,190,339	36,452,871	35,904,400	38,139,065

**WESTERN HEIGHTS PUBLIC SCHOOLS
SUMMARY OF ESTIMATED EXPENDITURES
AND FUND BALANCE**

		ACTUAL EXPENDED FY 22-23	ACTUAL EXPENDED FY 23-24	6/27/24 BUDGET FY 24-25	12/9/24 BUDGET FY 24-25
	GENERAL FUND				
1000	INSTRUCTION:	17,735,476	20,022,976	19,000,000	19,700,000
2000	SUPPORT SERVICES:				
2100	Support Services-Students	2,735,620	3,194,035	2,600,000	3,100,000
2200	Support Services-Instructional Staff	2,954,556	3,389,107	3,000,000	2,300,000
2300	Support Services-General Administration	1,817,238	2,406,466	2,000,000	1,800,000
2400	Support Services-School Administration	2,589,227	2,627,259	2,600,000	2,700,000
2500	Support Services-Business	1,333,600	1,390,127	1,500,000	2,100,000
2600	Operation and Maintenance of Plant	2,562,406	3,007,592	2,600,000	3,400,000
2700	Student Transportation Services	1,333,718	1,499,980	1,300,000	1,500,000
	TOTAL SUPPORT SERVICES	15,326,367	17,514,567	15,600,000	16,900,000
3000	OPERATION OF NON-INSTRUCTION SERVICES				
3100	Food Services	2,180,373	2,378,186	2,200,000	2,600,000
	TOTAL OPERATION OF NON-INSTRUCTION SERVICES	2,180,373	2,378,186	2,200,000	2,600,000
4000	FACILITIES ACQUISITION / CONSTRUCTION	111,934	163,576	110,000	10,000
5000	OTHER OUTLAYS	0	425		5,000
	TOTAL EXPENDITURES	35,354,150	40,079,729	36,910,000	39,215,000
	TOTAL REVENUES	34,189,914	36,452,871	35,904,400	38,139,065
	BEG FUND BALANCE	6,623,626	5,543,331	2,055,045	1,916,472
	TOTAL AVAILABLE	40,813,541	41,996,201	37,959,445	40,055,537
	END FUND BALANCE	5,459,391	1,916,472	1,049,445	840,537
		15.97%	5.26%	2.92%	2.20%

WESTERN HEIGHTS PUBLIC SCHOOLS
SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCE

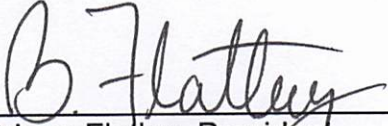
		ACTUAL REVENUE FY 22-23	ACTUAL REVENUE FY 23-24	6/27/24 BUDGET FY 24-25	12/9/24 BUDGET FY 24-25
	BUILDING FUND				
	LOCAL SOURCES OF REVENUE:				
1110	Ad Valorem Taxes (Current)	2,220,269	2,338,871	2,400,000	2,422,500
1120	Ad Valorem Taxes (Prior)	18,402	26,592	60,000	25,000
1190	Other Taxes	58,491	716	0	0
1300	Interest Earnings	3,422	0	0	32,000
1600	Other Local	0	498,982	340,000	468,000
	TOTAL LOCAL SOURCES OF REVENUE:	2,300,584	2,865,162	2,800,000	2,947,500
	STATE SOURCES OF REVENUE:				
3160	Farm Implement Tax	82	0	0	0
3190	Other Dedicated Revenue	9,801	0	0	0
	TOTAL STATE SOURCES OF REVENUE	9,882	0	0	0
	FEDERAL SOURCES OF REVENUE:				
4600	Miscellaneous Federal Sources	1,358,639	753,512	500,000	1,600,000
	TOTAL FEDERAL SOURCES OF REVENUE	1,358,639	753,512	500,000	1,600,000
6200	Interfund Transfer	0	0		
	TOTAL	3,669,105	3,618,674	3,300,000	4,547,500
		ACTUAL EXPENDED FY 22-23	ACTUAL BUDGET FY 23-24	6/27/24 BUDGET FY 24-25	12/9/24 BUDGET FY 24-25
1000	INSTRUCTION	0	0	0	0
2000	SUPPORT SERVICES	3,118,425	4,278,770	3,200,000	4,600,000
4000	FACILITIES ACQUISITION AND CONSTRUCTION		176,784		
4700	Building Improvement Services	0	0	0	0
	TOTAL	3,118,425	4,455,554	3,200,000	4,600,000
	TOTAL REVENUES	3,669,105	3,618,674	3,300,000	4,547,500
	BEG FUND BALANCE	1,246,766	1,797,446	812,545	960,565
	TOTAL AVAILABLE	4,915,871	5,416,120	4,112,545	5,508,065
	END FUND BALANCE	1,797,446	960,565	912,545	908,065
		48.99%	26.54%	27.65%	19.97%


**WESTERN HEIGHTS PUBLIC SCHOOLS, INDEPENDENT SCHOOL
DISTRICT #41
8401 SW 44
OKLAHOMA CITY, OK 73179
405-350-3410**

**ADOPTION OF 2024-2025 AMENDED SCHOOL DISTRICT BUDGET
DECEMBER 9, 2024**

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA


We, the undersigned members of the Western Heights Public School District Board of Education, of said County and State, do hereby verify that we have adopted the Western Heights Public School District Amended Budget and Financing Plan as is herewith presented this 9th day of December, 2024.


Briana Flatley, President

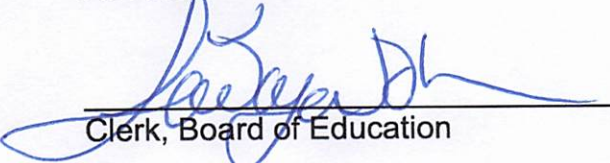

Darrin Dunkin, Vice President


Brayden Hunt, Member


Teresa Lewis, Member


Jerome Johnson, Member

ATTEST:


Clerk, Board of Education

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Oklahoma

We, do further certify that we have examined the statement of estimated needs for the current fiscal year ending June 30, 2024, as certified by the Board of Education of Western Heights Public Schools, District Number I-41 of said County and State, and its financial statement for the preceding year, and in so doing we have diligently performed the duties imposed upon this Excise Board by 68 O. S. 2001 Section 3007, by (1) ascertaining that the financial statements, as to the statistics therein contained, reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefor; (3) supplemented such estimate, after appropriate action, by an estimate of needs prepared by this Excise Board to make provision for mandatory functions based upon statistics authoritatively submitted; (4) computed the total means available to each fund in the manner provided, applying the Governing Board's estimate of revenue to be derived from surplus tax of the immediately preceding year and from sources other than ad valorem tax, or reduced such estimate to not less than the lawfully authorized ratio of the several sums realized from such sources during the preceding fiscal year or to such lesser sum as may reasonably be anticipated under altered law or circumstance and using for such determination the basic collections of the preceding year and the ratios on which distribution or apportionment must be made during the ensuing or current year.

To the several and specific purposes of the estimated needs as certified, we have and do hereby appropriate the surplus balances of cash on hand of the prior year, estimates of income from sources other than ad valorem taxation within the limitation fixed by law, and the proceeds of ad valorem tax levy within the number of mills authorized, either by apportionment by the Legislature, allocation by the excise board or by legal election, all of which appropriations are made in so far as the available surpluses, revenues, and levies will permit, except in that we have also provided that, after deducting items consisting of cash and the revenue from all sources other than the 2024 tax and the proceeds of the 2024 tax levy are in excess of the residue of such appropriations, by a sum included for delinquent tax, computed at 10.0% of such residue. And provided further, if said School District has been ascertained to be a well defined State Aid District, the local budget, as approved and appropriated for, has been applied wholly to its operating accounts.

We further certify that the amount required to be raised from tax, excluding Homesteads, for General Revenue Fund purposes as approved, requires a total ad valorem tax levy of 35.270 Mills. Said levy is within the statutory limit, and if in excess, is within the constitutional limit and has been authorized by a vote of the people of said district, as shown by certificate of the School Board to-wit:

To this District, with valuations shown below, the Excise Board allocated 4.000 Mills, plus 15.000 Mills authorized by the Constitution, plus an emergency levy of 5.000 Mills; plus local support levy of 11.270 Mills; for a total levy for the General Fund of 35.270 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.04 Mills, and said levy has been certified as authorized by a vote of the people at an election held for that purpose. We further certify that Assessed Values used in computing Mill-vote levies have been applied as certified by the County Assessor.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Western Heights Public Schools, School District No. I-41 of said County and State, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 2001 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit Y and any other legal deduction, including a reserve of 10.0% for delinquent taxes.

ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "Y"					
County Excise Board's Appropriation of Income and Revenue	General Fund	Building Fund	Co-op Fund	Child Nutrition Fund	New Sinking Fund (Exc. Homesteads)
Appropriation Approved and Provision Made	\$ 16,952,697.62	\$ 2,422,500.59	\$ 0.00	\$ 0.00	\$ 12,484,042.77
Appropriation of Revenues:					
Excess of Assets Over Liabilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Unclaimed Protest Tax Refunds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Miscellaneous Estimated Revenues	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	None
Est. Value of Surplus Tax in Process	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	None
Sinking Fund Contributions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Surplus Building Fund Cash	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Other Than 2024 Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Balance Required	\$ 16,952,697.62	\$ 2,422,500.59	\$ 0.00	\$ 0.00	\$ 12,484,042.77
Add Allowance for Delinquency	\$ 1,695,269.76	\$ 242,250.06	\$ 0.00	\$ 0.00	\$ 624,202.14
Total Required for 2024 Tax	\$ 18,647,967.38	\$ 2,664,750.65	\$ 0.00	\$ 0.00	\$ 13,108,244.91
Rate of Levy Required and Certified	-----	-----	-----	-----	24.79 Mills

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead Exemptions have been deducted in the said School District as finally equalized and certified by the Board of Equalization for the current year 2024-2025 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
This County Oklahoma	\$ 281,211,669	\$ 213,516,377	\$ 33,992,322	\$ 528,720,368
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Total Valuations, All Counties	\$ 281,211,669	\$ 213,516,377	\$ 33,992,322	\$ 528,720,368

The assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof appropriated as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by ad valorem taxation, be raised by ad valorem taxation, we thereupon made the above levies therefor as provided by law as follows:

EXHIBIT "Y" Continued:		Primary County And All Joint Counties				
Levies Required and Certified:		Valuation And Levies Excluding Homesteads			Total Required For 2024 Tax	
County		General Fund	Building Fund	Total Valuation	General	Building
This County	Oklahoma	35.27 Mills	5.04 Mills	\$ 528,720,368	\$ 18,647,967	\$ 2,664,751
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Totals				\$ 528,720,368	\$ 18,647,967	\$ 2,664,751

Sinking Fund: 24.79 Mills

We do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 2024 without regard to any protest that may be filed against any levies, as required by 68 O. S. 2001, Section 2869.

Signed at _____, Oklahoma, this _____ day of _____, _____

Excise Board Member

Excise Board Chairman

Excise Board Member

Excise Board Secretary

Joint School District Levy Certification for Western Heights Public Schools I-41

Career Tech District Number _____ : General Fund _____

Building Fund _____

State of Oklahoma)

) ss

County of Oklahoma)

I, _____, Oklahoma County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2024.

Witness my hand and seal, on _____, _____.

Oklahoma County Clerk