

	Division of School Finance 400 NE Stinson Blvd. Minneapolis, MN 55413		District Revenues and Expenditures Budget for Fiscal Year (FY) 2025 and FY 2026				ED-00110-48			
General Information: Minnesota Statutes 2024, section 123B.10, requires that every school board shall publish the subject data of this report.										
District Name:		Columbia Heights Public Schools					District Number:	0013-01		
Fund	FY 2025 Beginning Fund Balances	FY 2025 Actual Revenues and Transfers In	FY 2025 Actual Expenditures and Transfers Out	June 30, 2025 Actual Fund Balances	FY 2026 Budget Revenues and Transfers In	FY 2026 Budget Expenditures and Transfers Out	June 30, 2026 Projected Fund Balances			
General Fund/Restricted	\$ 1,271,246	\$ 19,718,461	\$ 18,573,467	\$ 2,416,240	\$ 20,238,009	\$ 20,075,332	\$ 2,578,917			
General Fund/Other	\$ 7,067,942	\$ 47,352,316	\$ 41,712,996	\$ 12,707,262	\$ 47,916,303	\$ 47,095,193	\$ 13,528,372			
Food Service Fund	\$ 1,599,867	\$ 3,176,838	\$ 3,237,885	\$ 1,538,820	\$ 3,197,535	\$ 3,356,605	\$ 1,379,750			
Community Service Fund	\$ 39,211	\$ 1,667,495	\$ 1,321,386	\$ 385,320	\$ 1,527,306	\$ 1,595,660	\$ 316,966			
Building Construction Fund	\$ 632,817	\$ 2,008,273	\$ 2,024,769	\$ 616,321	\$ 2,085,552	\$ 1,733,212	\$ 968,661			
Debt Service Fund	\$ 579,051	\$ 2,059,187	\$ 2,059,788	\$ 578,450	\$ 2,195,109	\$ 2,063,200	\$ 710,359			
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Internal Service Fund	\$ 142,734			\$ 141,619			\$ 151,734			
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
OPEB Irrevocable Trust Fund	\$ 4,789,411	\$ 451,446	\$ 365,608	\$ 4,875,249	\$ 300,000	\$ 300,000	\$ 4,875,249			
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total - All Funds	\$ 16,122,279	\$ 76,434,016	\$ 69,295,899	\$ 23,259,281	\$ 77,459,814	\$ 76,219,202	\$ 24,510,008			
Long-Term Debt					Current Statutory Operating Debt per Minnesota Statutes, section 123B.81					
Outstanding July 1, 2024	\$ 17,637,926				Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2025			\$ -		
Plus: New Issues	\$ -									
Less: Redeemed Issues	\$ 2,287,407				Cost per student - Average Daily Membership (ADM) 06/30/2025					
Outstanding June 30, 2025	\$ 15,350,519									
Short-Term Debt					Total Operating Expenditures			\$ 57,083,407.00		
Certificates of Indebtedness	\$ -				FY 2025 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM			3,522.10		
Other Short-Term Indebtedness	\$ -				FY 2025 Operating Cost per ADM			\$ 16,207.21		
The complete budget may be inspected upon request to the superintendent.										
Comments:										

* Other Post-Employment Benefits (OPEB)