Finance Committee Meeting

Tuesday, August 25, 2026 5:45 PM
Board Assembly Room, 1250 West Broadway Avenue, Minneapolis, Minnesota 55411

1) **Call to Order and Roll Call**

2) **Approval of the Agenda**

3) **Acceptance of Minutes**

3)a. April 28, 2026

3)b. May 5, 2026

4) **Reports and Discussion**

4)a. Financial Statements

4)a.1. July 2026 Financial Statements

4)b. Fiscal Year 2026 Audit Update

4)c. 2027 Property Tax Levy Update

4)d. Finance Business Operations & Organizational Design Assessment Review

5) **Action Items**

5)a. Resolution certifying the proposed property tax levy for payable 2027 (2026-0064)

6) **Adjournment**

OFFICIAL MINUTES
MINNEAPOLIS BOARD OF EDUCATION

FINANCE COMMITTEE MEETING
April 28, 2026

CALL TO ORDER AND ROLL CALL

Committee Chair Abdul Abdi called the meeting to order at 5:45 p.m., a quorum being present.

Present: Collin Beachy, Kim Ellison, Joyner Emerick, Abdul Abdi (4)
Absent: Adriana Cerrillo (1)
Also present: Student Representative Webster.

Director Emerick participated via interactive technology.

APPROVAL OF AGENDA

Beachy moved to approve the agenda. Ellison seconded the motion.

On a roll call vote, the agenda was approved with the following result:

Aye:	Beachy, Ellison, Emerick, Abdi (4)
Nay:	(0)
Abstain:	(0)
Absent:	Cerrillo (1)

ACCEPTANCE OF MINUTES

Beachy moved to approve the minutes from the March 24, 2026 meeting. Ellison seconded the motion.

On a voice vote, the motion was adopted with the following result:

Aye:	Beachy, Ellison, Emerick, Abdi (4)
Nay:	(0)
Abstain:	(0)
Absent:	Cerrillo (1)

REPORTS AND DISCUSSION

Financial Statements

Staff presented financial statements for the month of March 2026.

Fiscal Year 2027 Budget Development Update

Staff provided an update on the Budget process for 2027.

General Fund Balance Update

Staff provided an update on the General Fund Balance for 2027.

Chair Abdi and staff noted that a special Finance Committee meeting will be added to the schedule for review and referral to the full board of the 2026-27 Budget Proposal.

Corrective Action Plans in Response to the Fiscal Year 2025 Audit

Staff presented the plan for corrective action from the 2025 audit report.

ADJOURNMENT

Without objection, Chair Abdi adjourned the meeting at 7:02 p.m.

Minutes submitted by Nandi O’Brien, School Board Administrator and Assistant Clerk.
Meeting materials: https://meetings.boardbook.org/Public/Agenda/1807?meeting=741890

OFFICIAL MINUTES
MINNEAPOLIS BOARD OF EDUCATION

SPECIAL FINANCE COMMITTEE MEETING
May 5, 2026

CALL TO ORDER AND ROLL CALL

Committee Chair Abdul Abdi called the meeting to order at 5:00 p.m., a quorum being present.

Present: Collin Beachy, Kim Ellison, Joyner Emerick, Abdul Abdi (4)
Absent: Adriana Cerrillo (1)

Director Emerick participated via interactive technology.

APPROVAL OF AGENDA

Beachy moved to approve the agenda. Ellison seconded the motion.

On a roll call vote, the agenda was approved with the following result:

Aye: Beachy, Ellison, Emerick, Abdi (4)
Nay: (0)
Abstain: (0)
Absent: Cerrillo (1)

REPORTS AND DISCUSSION

Fiscal Year 2027 Budget Development Update

Staff provided an update on the Budget process for 2027.

ACTION ITEMS

Proposed Fiscal Year 2026-2027 Budget (2026-0036)

Beachy moved to refer the Resolution Approving the 2026-27 Budget (2026-0036) to the full board. Ellison Seconded the motion.

On a roll call vote, the motion was approved with the following result:

Aye: Beachy, Ellison, Emerick, Abdi (4)
Nay: (0)
Abstain: (0)
Absent: Cerrillo (1)

Proposed Fiscal Year 2026-2027 Capital Plan and Budget (2026-0038 and 2026-0039)

Ellison moved to refer the Resolution Approving the Fiscal Year 2027 Capital Plan and Budget (2026-0038 and 2026-0039) to the full board. Beachy seconded the motion.

On a roll call vote, the motion was approved with the following result:

Aye: Beachy, Ellison, Emerick, Abdi (4)
Nay: (0)
Abstain: (0)
Absent: Cerrillo (1)

ADJOURNMENT

Without objection, Chair Abdi adjourned the meeting at 5:36 p.m.

Minutes submitted by Nandi O'Brien, School Board Administrator and Assistant Clerk.
Meeting materials: https://meetings.boardbook.org/Public/Agenda/1807?meeting=744056

Monthly Financial Report

July 31, 2026

Unaudited Report

Prepared By: Finance Division
Prepared for: Finance Committee

MINNEAPOLIS PUBLIC SCHOOLS

Special School District No.1
Minneapolis, Minnesota

www.mpls.k12.mn.us
John B. Davis Education and Service Center
1250 W. Broadway Ave. Minneapolis, MN 55411

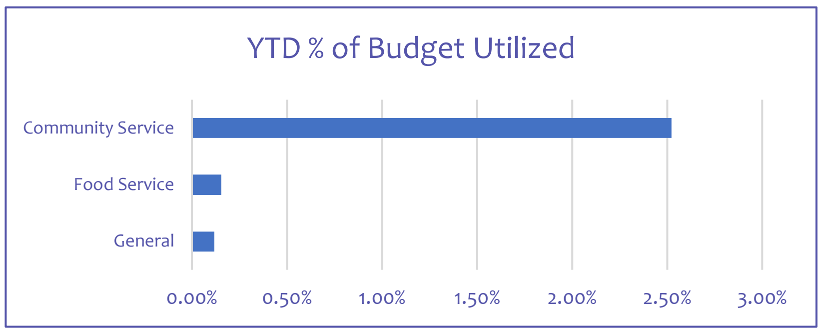
Monthly Finance Highlights

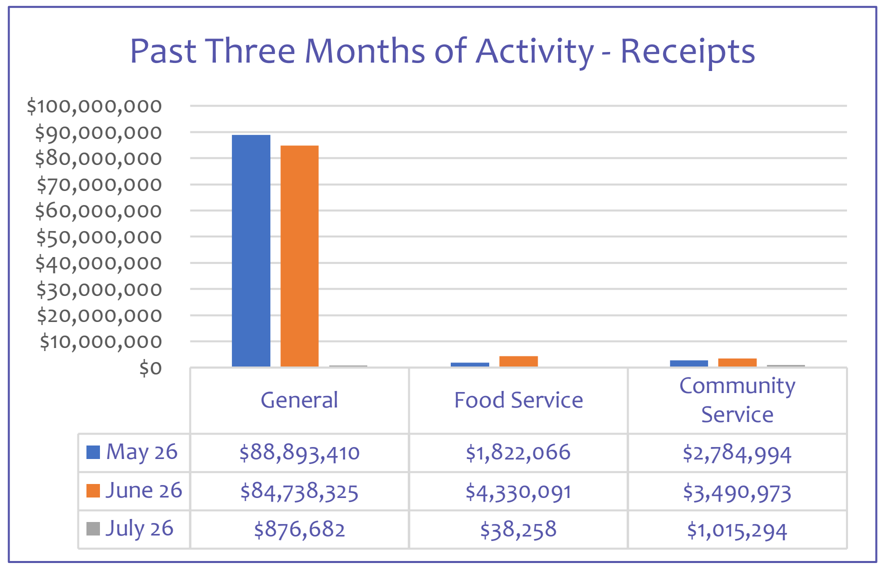
Revenue Highlights for Operating Funds
As of July 31, 2026

General Fund revenue during the month was $876,682 (YTD actuals as a % of budget totaled 5.63%). Revenue activity in other funds are stated below:

Revenue Year-To-Date Totals

General	$876,682
Food Service	$38,258
Community Service	$1,015,294



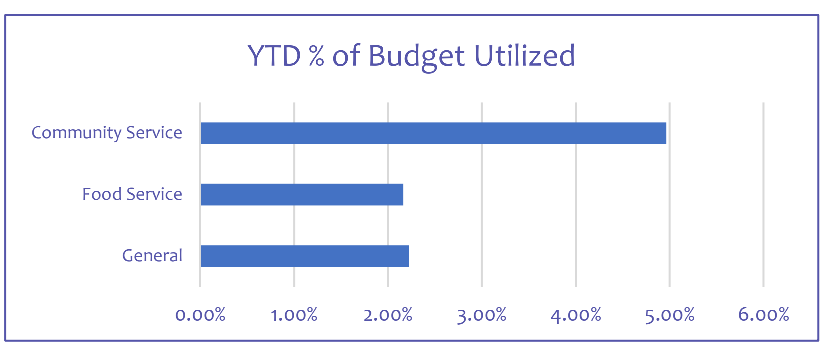


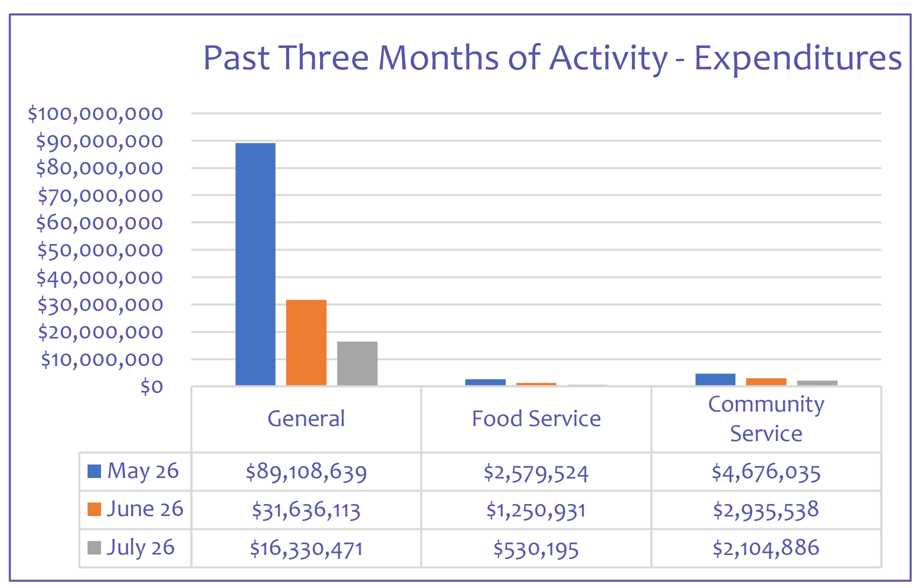
Expenditures Highlights for Operating Funds
As of July 31, 2026

General Fund expenditures during the month were $16,330,471 (YTD actuals as a % of budget totaled 2.22%). Expenditure activity in other funds are stated below:

Expenditures Year-To-Date Totals

General	$16,330,472
Food Service	$530,195
Community Service	$2,104,886





Minneapolis Public Schools
Special School District No. 1
Revenue and Expenditure Summary
Month Ended July 31, 2026

Revenue Summary

Fund	Budget	YTD Actuals	% of Budget	PY YTD Actuals	PY % of Budget
General Fund					
Local Sources	183,050,715	876,682	0.5%	772,439	0.4%
State Sources	500,816,241	-	0.0%	-	0.0%
Federal Sources	53,383,723	-	0.0%	-	0.0%
Other	-	-	-	-	0.0%
Total	737,250,679	876,682	0.1%	772,439	0.1%
Operating Funds					
Food Service Fund	24,535,441	38,258	0.2%	45,520	0.2%
Community Service Fund	40,245,093	1,015,294	2.5%	1,017,917	2.9%
Non-Operating Funds					
Building Construction Fund*	90,336,000	577,827	0.6%	730,105	0.8%
Debt Service Fund*	102,482,078	1,687,397	1.6%	1,686,436	1.7%
Total All Funds	**994,849,291**	**4,195,458**	**0.4%**	**4,252,416**	**0.4%**

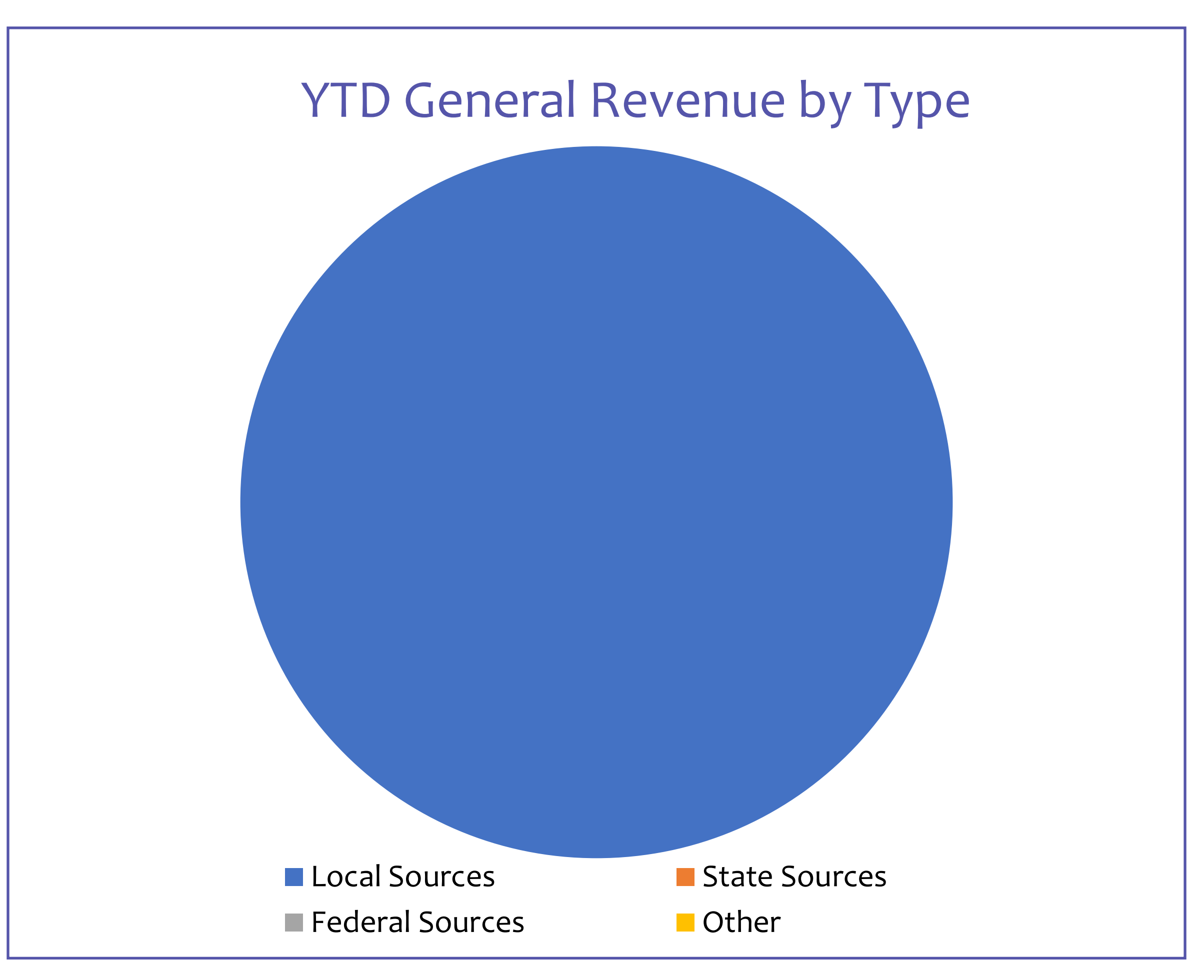
*For the purposes of this report, other financing sources are reported as revenue

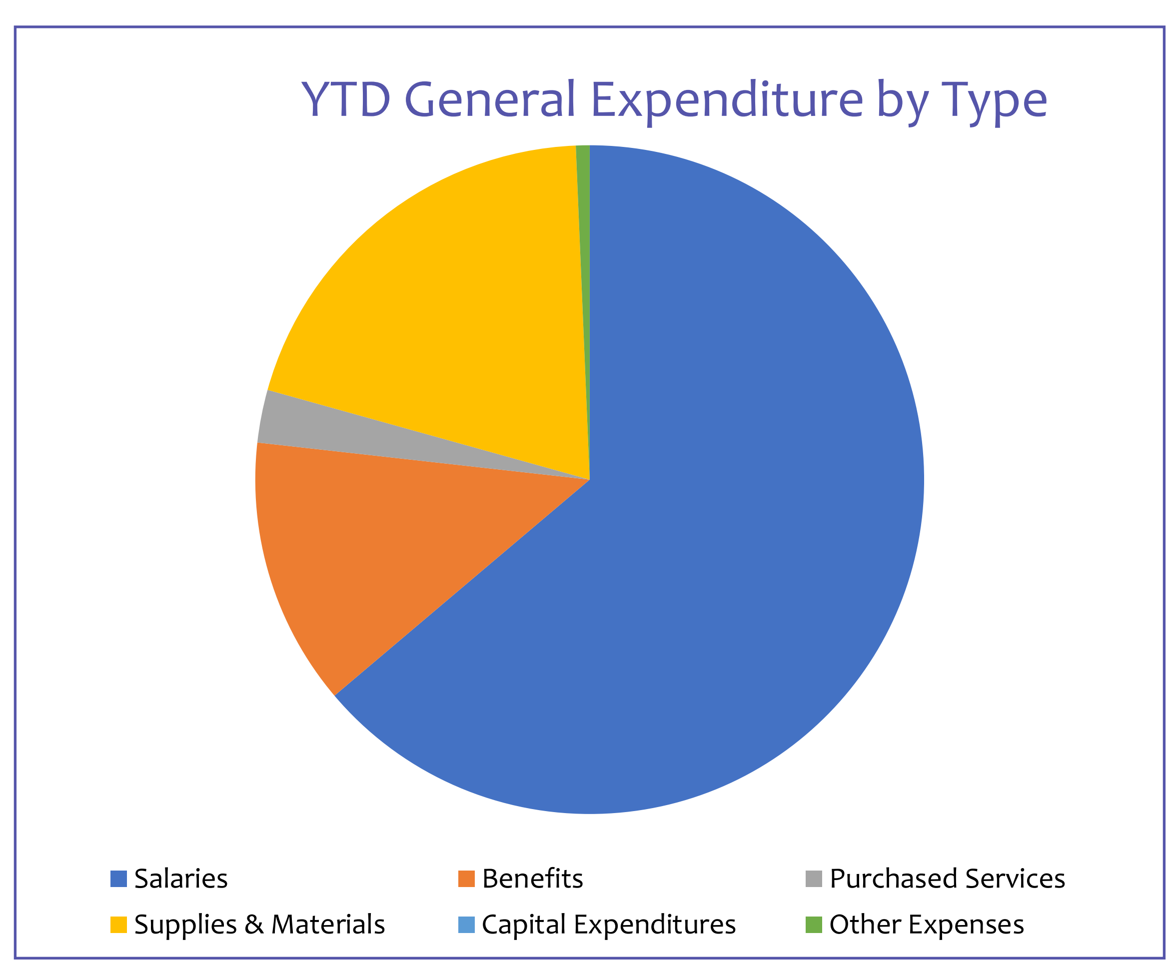
Expenditure Summary

Fund	Budget	YTD Actuals	% of Budget	PY YTD Actuals	PY % of Budget
General Fund					
Salaries	421,894,764	10,422,002	2.5%	12,682,937	3.3%
Benefits	156,782,972	2,115,115	1.3%	2,524,340	1.6%
Purchased Services	116,755,298	417,204	0.4%	(2,057,227)	-1.8%
Supplies & Materials	36,757,036	3,267,920	8.9%	1,500,790	3.6%
Capital Expenditures	506,815	-	0.0%	-	0.0%
Other Expenses	2,616,970	108,232	4.1%	31,266	0.3%
Total	735,313,855	16,330,472	2.2%	14,682,108	2.0%
Operating Funds					
Food Service Fund	24,535,441	530,195	2.2%	516,334	2.1%
Community Service Fund	42,389,002	2,104,886	5.0%	3,092,168	8.0%
Non-Operating Funds					
Building Construction Fund	148,277,954	1,851,797	1.2%	334,586	0.2%
Debt Service Fund*	102,482,078	14,312,531	14.0%	16,877,612	16.7%
Total All Funds	**1,052,998,330**	**35,129,881**	**3.3%**	**35,502,806**	**3.4%**

*For the purposes of this report, other financing uses are included in expenditures.

YTD General Fund Revenue & Expenditure by Type



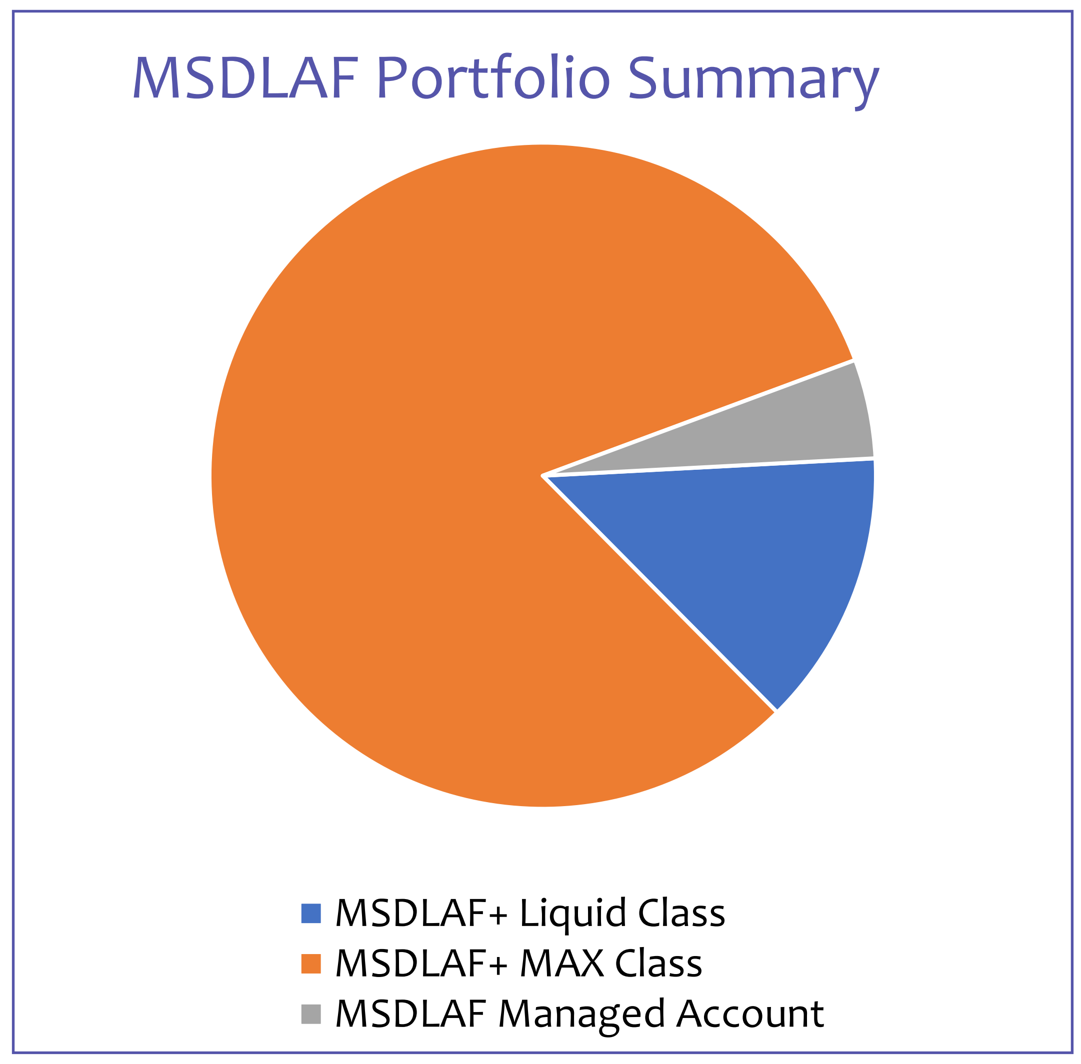


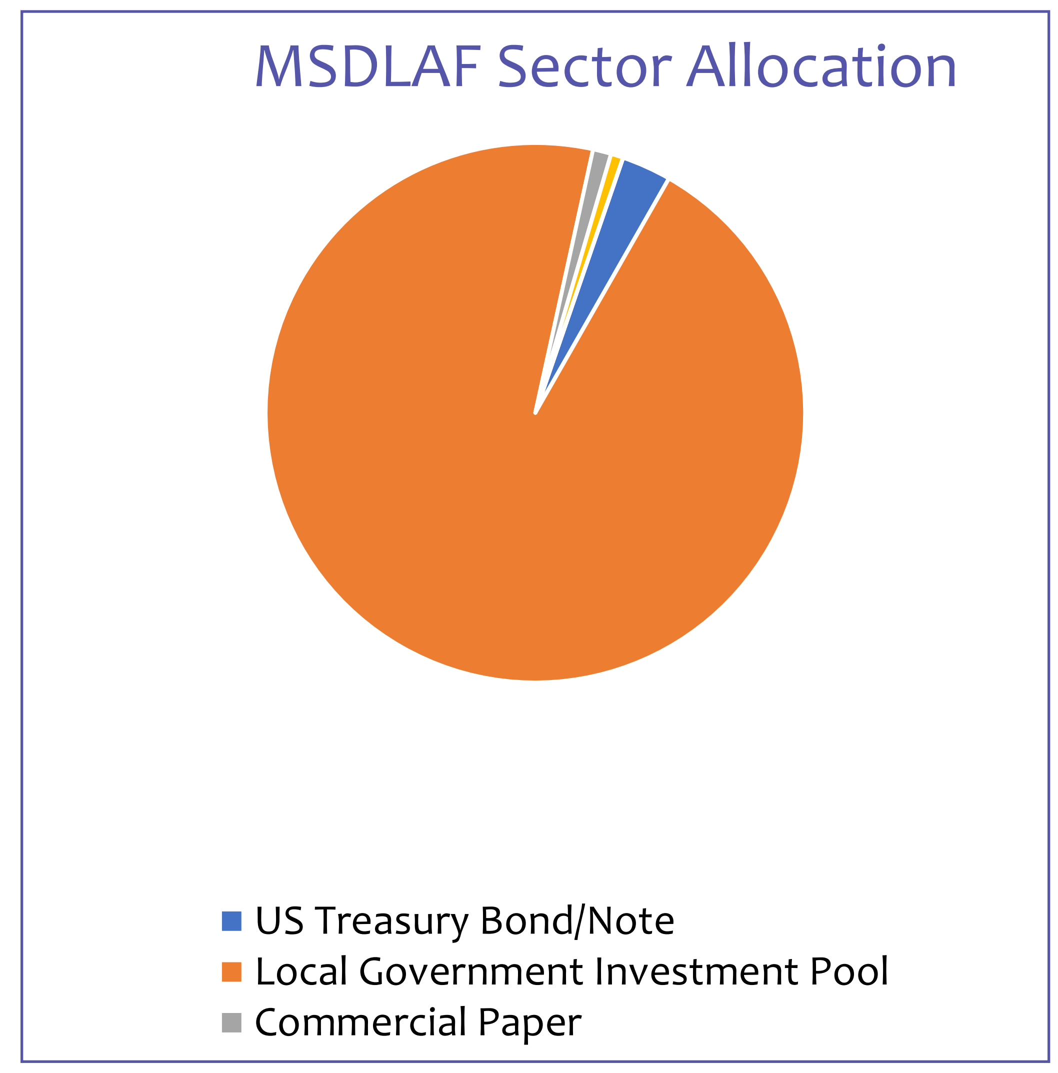
Minneapolis Public Schools
Special School District No. 1
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
Month Ended July 31, 2026

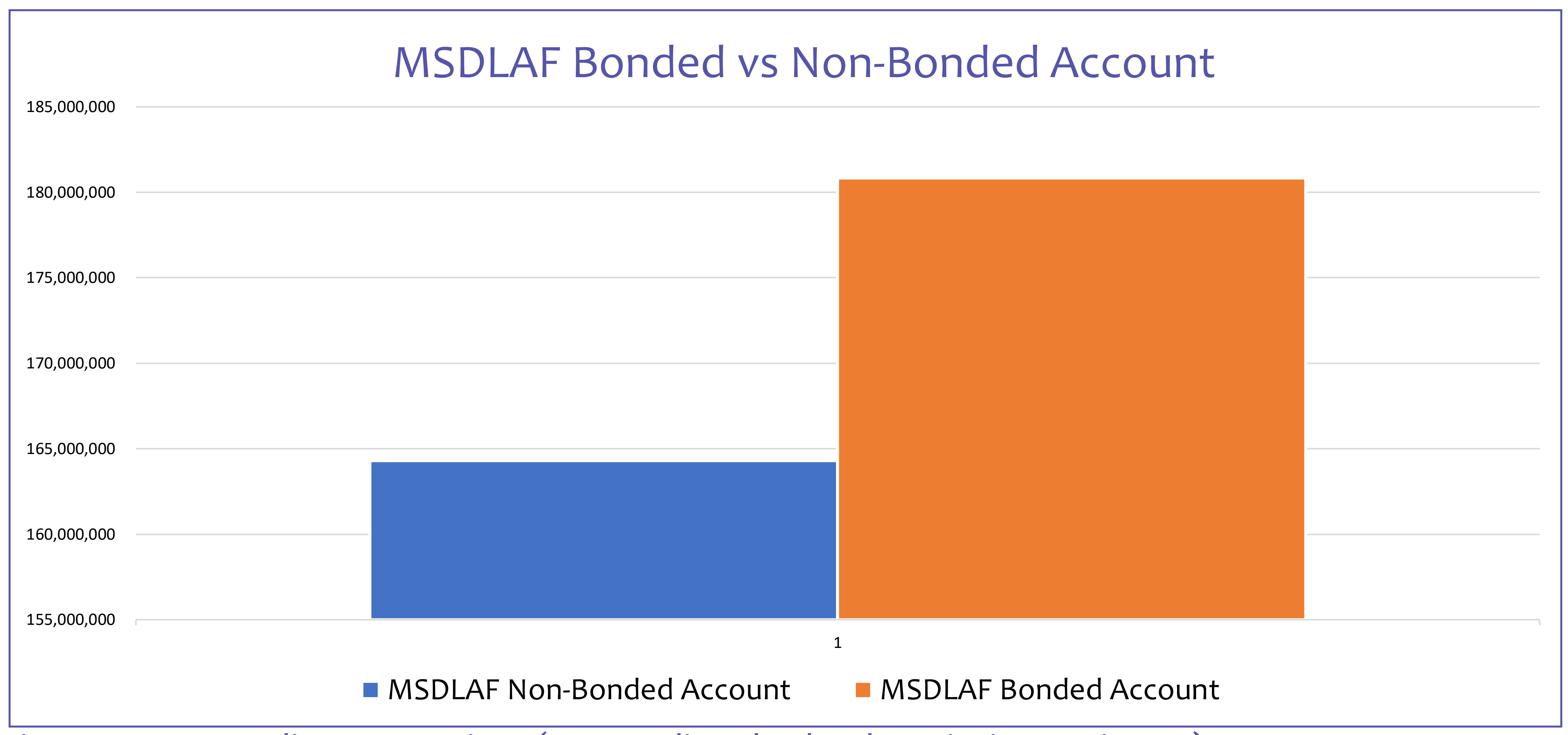
	Budget	YTD Actuals	% of Budget	PY YTD Actuals	PY % of Budget
Revenues					
Local sources					
Property taxes	173,184,748	-	0.0%	-	0.0%
Earnings on investments	2,000,000	572,242	28.6%	571,947	28.6%
Other local and county revenues	7,865,967	304,440	3.9%	200,492	1.0%
Revenue from state sources	500,816,241	-	0.0%	-	0.0%
Revenue from federal sources	53,383,723	-	0.0%	-	0.0%
Sale and other conversion of assets	-	-	-	-	0.0%
Total Revenues	**737,250,679**	**876,682**	**0.1%**	**772,439**	**0.1%**
Expenditures					
Current					
Administration	26,239,249	1,580,756	6.0%	1,757,071	7.8%
District support services	52,858,278	3,432,737	6.5%	3,265,971	5.7%
Elementary and secondary regular	277,448,837	3,458,726	1.2%	3,830,277	1.4%
Vocational education instruction	3,797,604	2,145	0.1%	13,423	0.2%
Special education instruction	170,203,850	2,994,455	1.8%	3,049,488	2.0%
Community education and services		-		-	0.0%
Instructional support services	48,068,843	1,557,947	3.2%	1,541,931	3.3%
Pupil support services	104,583,702	1,295,545	1.2%	30,250	0.0%
Sites and buildings	49,387,580	2,008,161	4.1%	1,193,696	2.6%
Fiscal and other fixed cost programs	2,219,097	-	0.0%	-	0.0%
Capital Outlay					
Administration	-	-	-	-	
District support services	-	-	-	-	0.0%
Elementary and secondary regular	116,318	-	-	-	0.0%
Vocational education instruction	239,982	-	-	-	0.0%
Special education instruction	-	-	-	-	0.0%
Instructional support services	97,975	-	0.0%	-	0.0%
Pupil support services	-	-	-	-	0.0%
Sites and buildings	52,540	-	0.0%	-	0.0%
Total Expenditures	**735,313,855**	**16,330,471**	**2.2%**	**14,682,108**	**2.0%**
Excess of Revenues Over (Under) Expenditures	1,936,824	(15,453,789)		(13,909,669)	
Other Financing Sources					
Lease financing	-	-	0.0%		0.0%
Total Other Financing Sources	-	-	-	-	-

Minneapolis Public Schools
Special School District No. 1
Cash Position & Minnesota School District Liquid Asset Fund Investment Fair Market Values
Month Ended July 31, 2026

MSDLAF Investment Accounts*	2026 July
MSDLAF	
General Investments	16,716,732
General	143,607,966
Payroll	3,985,816
2017B GO Bonds (LTFM)	7
2017C COP's	3,073
2019A GO Bonds	550
2019B GO Bonds (LTFM)	4,281,417
2020B GO Bonds	20
2020C GO Bonds (LTFM)	7,291,201
2021B GO Bonds	30
2021C GO Bonds (LTFM)	1,102,347
2022A GO Bonds	3,651,847
2022B GO Bonds (LTFM)	9,204,371
2023A GO Bonds	12,450,648
2023B GO Bonds	19,571,082
2024A GO Bonds	26,517,951
2024B GO BOND (LTFM)	7,181,232
2025A GO Bonds	48,860,381
2025B GO Bonds (LTFM)	40,717,032
2025C GO Bonds	246
Total Fair Market Value	**345,143,952**
Non MSDLAF Accounts*	
US Bank	-
Wells Fargo	686,035
Cash with Fiscal Agents	44,538,660
Student Activity Accounts	722,851
Total Non MSDLAF	**45,947,546**
Total Cash & Investments	**391,091,498**



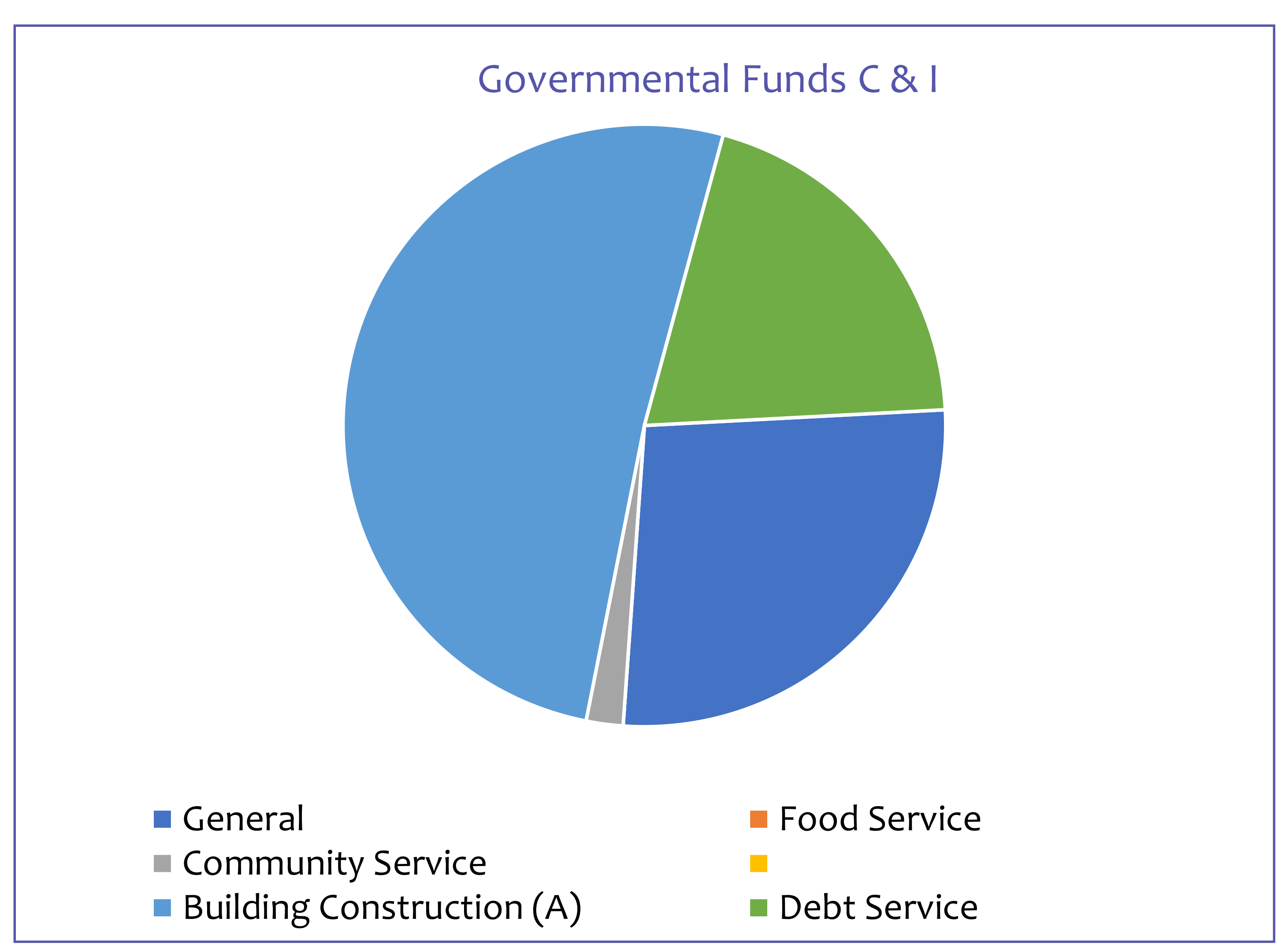




*Note 1: These amounts represent cash balances and do not take into account pending transactions (outstanding checks, deposits in transit, etc.).
*Note 2: Cash & Investments balances for non-governmental funds may also be displayed above, however aren't included in cash on hand table.
*Note 3: All investments held at the Minnesota School District Liquid Asset Fund adhere to MPS investment Policy 3296 & 3296A, as well as state & federal guidelines.

Month End Governmental Funds Cash and Investments

Governmental Funds	Balances
Operating Funds	
General	$123,227,910
Food Service	$0
Community Service	$9,026,008
Non-Operating Funds	
Building Construction **(A)**	$233,629,763
Debt Service	$91,178,310

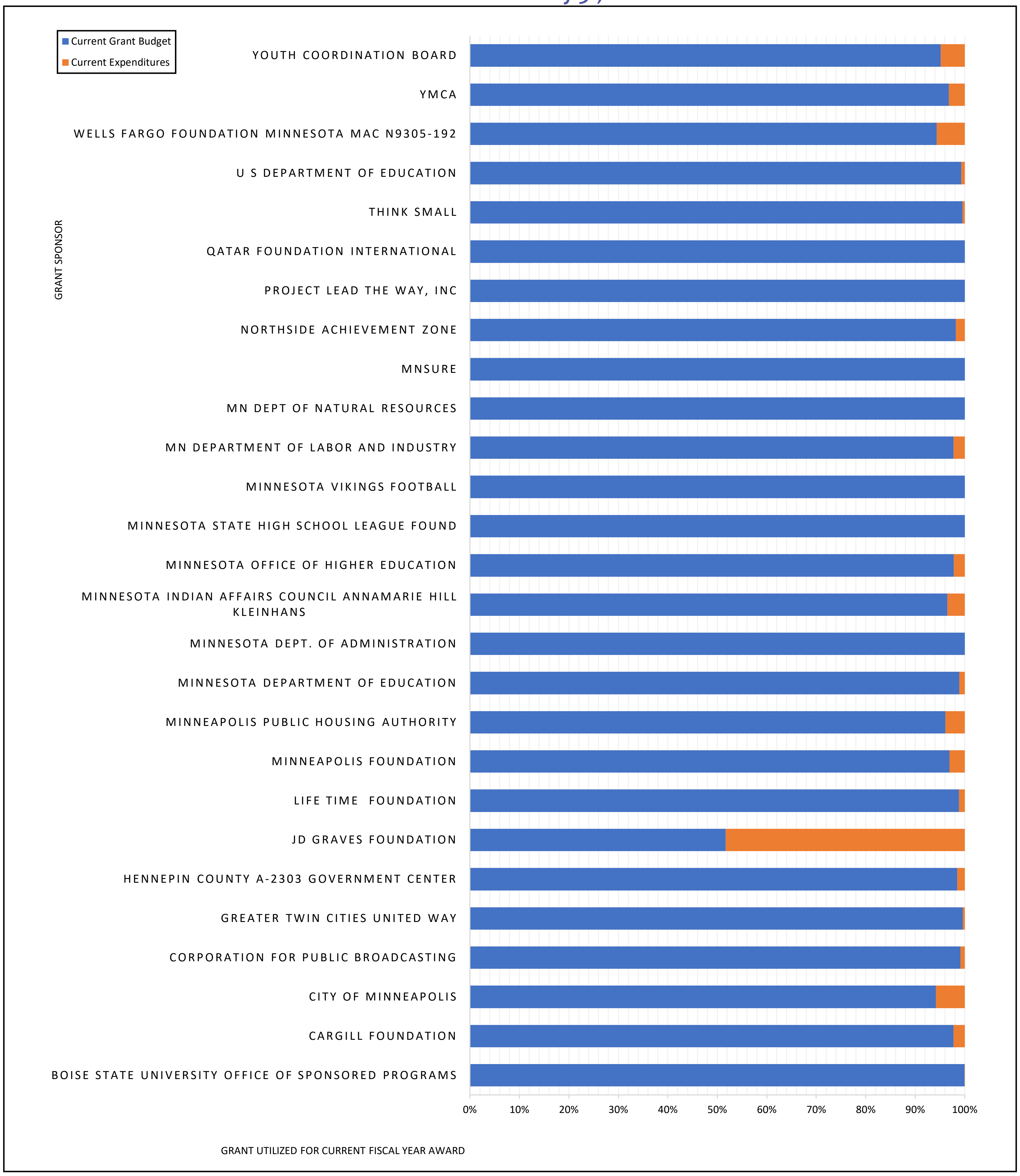


(A) A significant portion of The District's Cash and Investment is in the building construction fund. This funding must be spent on capital projects.

Minneapolis Public Schools
Special School District No. 1
Grant Awards and Expenditures
Month Ended July 31, 2026

Grant Sponsor	Current Grant Budget	Current Expenditures
Boise State University Office of Sponsored Programs	467,872	65
Cargill Foundation	716,306	16,452
City of Minneapolis	405,679	25,028
Corporation for Public Broadcasting	47,885	426
Greater Twin Cities United Way	9,127	37
Hennepin County A-2303 Government Center	523,669	8,113
JD Graves Foundation	17,222	16,078
Life Time Foundation	20,300	232
Minneapolis Foundation	1,184,498	37,750
Minneapolis Public Housing Authority	790,645	32,195
Minnesota Department of Education	44,826,009	500,837
MINNESOTA DEPT. OF ADMINISTRATION	108,000	0
Minnesota Indian Affairs Council Annamarie Hill Kleinhans	500,001	18,203
Minnesota Office of Higher Education	587,284	13,358
Minnesota State High School League Found	1,156	-
Minnesota Vikings Football	92,985	-
MN Department of Labor and Industry	509,998	11,974
MN Dept of Natural Resources	5,000	-
MNSure	50,000	-
Northside Achievement Zone	555,890	10,135
PROJECT LEAD THE WAY, INC	9,750	-
Qatar Foundation International	43,315	-
Think Small	1,337,757	6,257
U S Department of Education	4,642,644	32,847
Wells Fargo Foundation Minnesota MAC N9305-192	40,000	2,408
YMCA	972,913	32,204
Youth Coordination Board	348,999	17,719
Grand Total	**58,814,903**	**782,318**

Minneapolis Public Schools
Special School District No. 1
Grant Utilization for Current Fiscal Year Award
Month Ended July 31, 2026



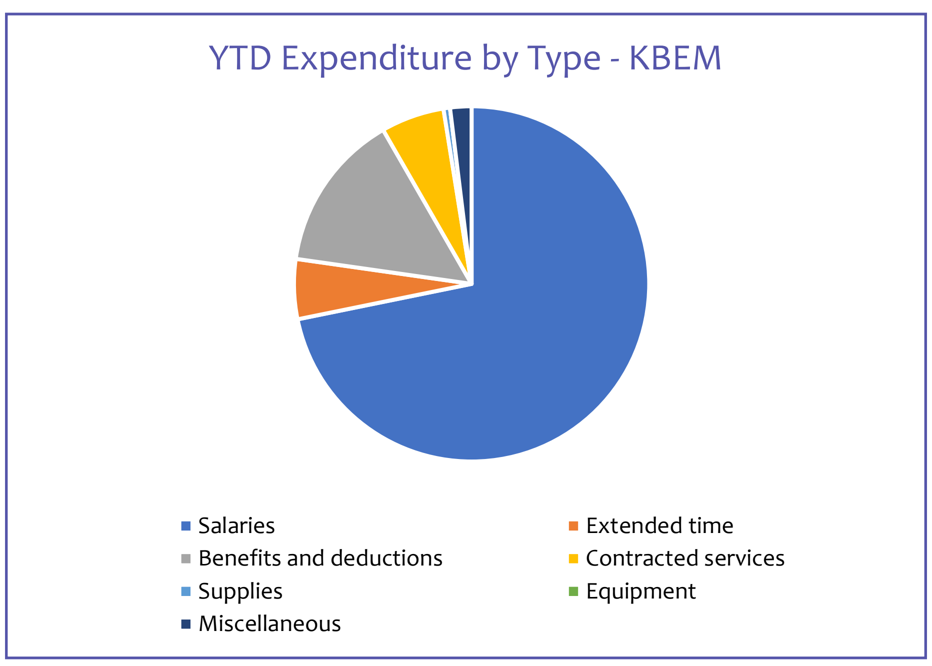
Minneapolis Public Schools
Special School District No. 1
Budget and Actual Expenditures - KBEM
Month Ended July 31, 2026

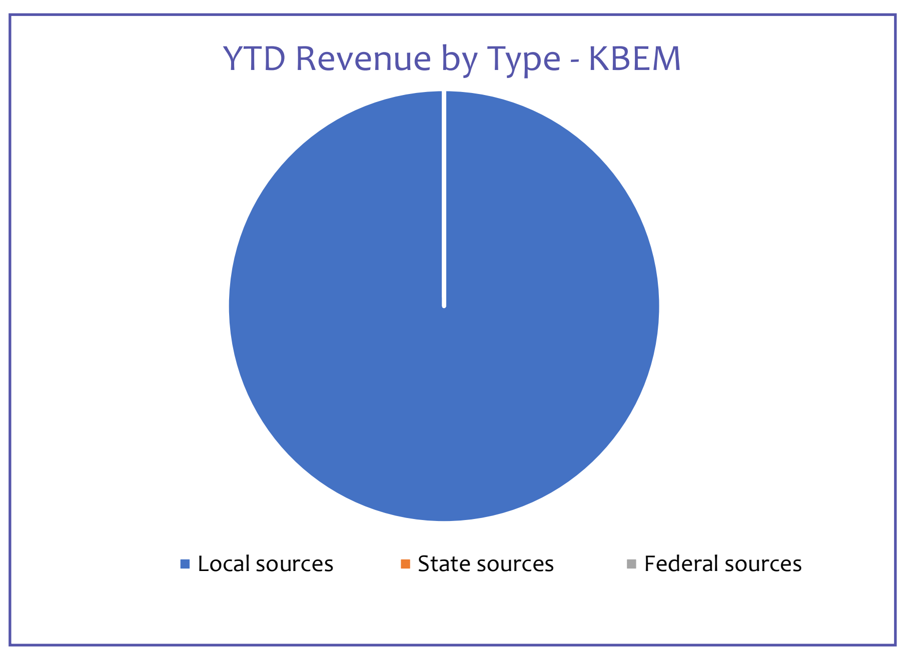
Fund	Budget	YTD Actuals	% of Budget	PY YTD Actuals	PY % of Budget
Salaries	768,217	44,069	5.7%	71,405	9.4%
Extended time	20,000	3,346	16.7%	4,087	
Benefits and deductions	319,709	8,866	2.8%	13,785	4.6%
Contracted services	217,597	3,537	1.6%	4,962	4.7%
Supplies	240	365	152.1%	1,172	5.5%
Equipment	-	-	-	-	
Miscellaneous	3,500	1,193	34.1%	60	
Total	**1,329,263**	**61,376**	4.6%	**95,471**	**8.0%**

Revenue Breakdown - KBEM
Month Ended July 31, 2026

	YTD Actuals
Local sources	73,560
State sources	-
Federal sources	-
YTD Revenue Received	**73,560**

Pie Chart Displaying Breakdown of Revenue & Expenditure by Type

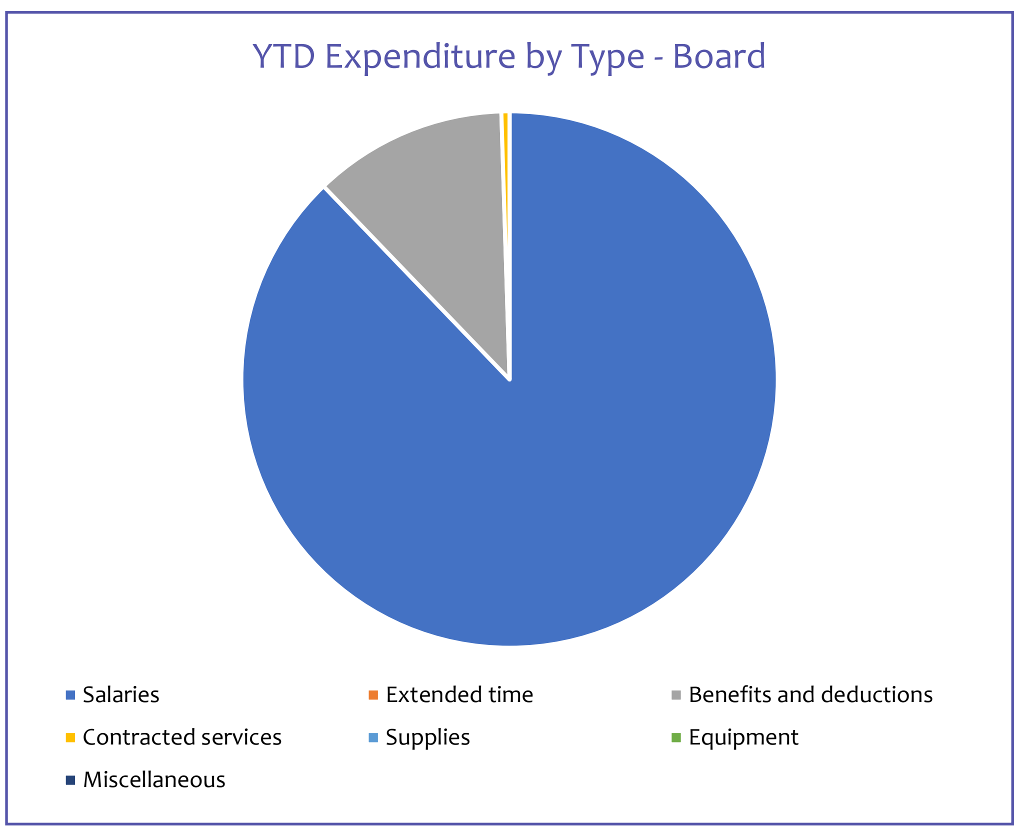




Minneapolis Public Schools
Special School District No. 1
Budget and Actual Expenditures - Board of Education
Month Ended July 31, 2026

Fund	Budget	YTD Actuals	% of Budget	PY YTD Actuals	PY % of Budget
Salaries	317,801	27,989	**8.8%**	27,919	9.5%
Extended time	-	-	-	-	0.0%
Benefits and deductions	87,243	3,731	**4.3%**	4,080	5.3%
Contracted services	167,500	156	**0.1%**	-	0.0%
Supplies	13,000	-	**0.0%**	-	0.0%
Equipment	-	-	-	-	
Miscellaneous	-		-	-	
Total	**585,544**	**31,876**	**5.4%**	**31,999**	**5.2%**

Pie Chart Displaying Breakdown of Expenditure by Type



Minneapolis Public Schools
Special School District No. 1
Statement of Revenues and Expenditures
Month Ended July 31, 2026

The activity represented below is for the current fiscal year

	Operating Funds		Non-Operating Funds	
	Food Service	Community Service	Building Construction	Debt Service
Revenues				
Local sources	4,050	983,864	577,827	-
Revenue from state sources	-	31,430	-	1,687,397
Revenue from federal sources	-	-	-	-
Other Revenue	34,208	-	-	-
Total Revenues	**38,258**	**1,015,294**	**577,827**	**1,687,397**
Expenditures				
Current	530,195	2,104,886	1,173,839	-
Capital Outlay	-	-	677,958	-
Debt Service	-	-	-	14,312,531
Total Expenditures	**530,195**	**2,104,886**	**1,851,797**	**14,312,531**
Excess of Revenues Over (Under) Expenditures	(491,936)	(1,089,593)	(1,273,970)	(12,625,134)
Other Financing Sources				
Total Other Financing Sources	-	-	-	-

Financial Statements (July 2026)

July Financial Statements Notes

- July’s report will focus on revenue and expenditures compared to last year
- [Actual] FY2027 Beginning Fund Balances not available:
  - FY2026 Audit preparation underway and on track to meet statutory deadlines
  - FY2027 Monthly Beginning/Ending Fund Balances will be presented when audit has sufficiently advanced to establish those balances

July Financial Statements Highlights: General Fund

General Fund	Budget	YTD	Percent of Budget	Prior Year Percent of Budget
Revenue	$ 737,250,679	$ 876,682	0.1%	0.1%
Expenditures	$ 735,313,855	$ 16,330,472	2.2%	2.0%
Change in Fund Balance	$ 1,936,824	$(15,453,790)		
Beginning Fund Balance	Pending Finalization of FY2026 Audit			
Ending Fund Balance				

MINNEAPOLIS PUBLIC SCHOOLS

July Financial Statements Highlights: Community Service Fund

Community Service Fund	Budget	YTD	Percent of Budget	Prior Year Percent of Budget
Revenue	$ 40,245,093	$ 1,015,294	2.5%	2.9%
Expenditures	$ 42,389,002	$ 2,104,886	5.0%	8.0%
Change in Fund Balance	$ (2,143,909)	$ (1,089,592)		
Beginning Fund Balance	Pending Finalization of FY2026 Audit			
Ending Fund Balance				

MINNEAPOLIS PUBLIC SCHOOLS

July Financial Statements Highlights: Food Service Fund

Food Service Fund	Budget	YTD	Percent of Budget	Prior Year Percent of Budget
Revenue	$ 24,535,441	$ 38,258	0.2%	0.2%
Expenditures	$ 24,535,441	$ 530,195	2.2%	2.1%
Change in Fund Balance	$ -	$ (491,937)		
Beginning Fund Balance	Pending Finalization of FY2026 Audit			
Ending Fund Balance				

MINNEAPOLIS PUBLIC SCHOOLS

Questions

2027 Property Tax Levy Update

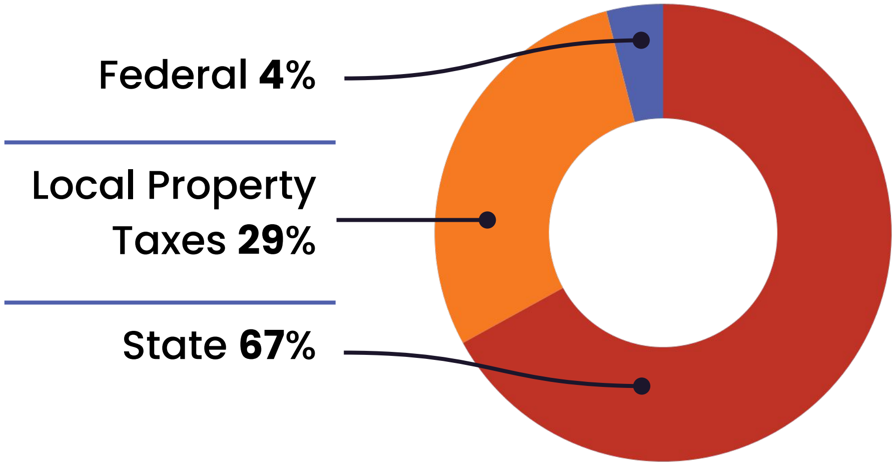
August 25, 2026 Finance Committee Meeting

Agenda

- Levy background and process overview
- MPS property tax levies
- Levy certification process
- Next steps for 2027 levy
- Questions
- Resources

Reminder: Minnesota school finance

Education is funded by three primary sources (using the 2024-2025 school year statewide as a reference)



An excellent resource on how education funding works in our state is the [Minnesota School Finance: A Guide for Legislators]
(also accessible via the QR code)

What is a levy?

- A levy is the mechanism by which taxing authorities (cities, counties, school districts, etc.) impose and collect property taxes
- School board authority to levy property taxes is granted by the Legislature in MN Statutes Section 123B.02, subd. 8:
  - *"The board must provide by levy of tax necessary funds for the conduct of schools, the payment of indebtedness, and all proper expenses of the district."*
- School districts have different levy limitations than other taxing authorities, which are determined by statute

Levy process 101

STEP 1

Tax bases and valuations of individual properties are calculated (county, city, and state)

STEP 2

Taxing authorities set initial levies (must occur before September 30)

STEP 3

Tax rates are calculated and individual impacts are estimated (county)

STEP 4

Notify property taxpayers (county)

STEP 5

Discuss levy and allow public comments (at a meeting held after November 24 but before levy is certified, which can happen at the same meeting)

STEP 6

Final levies are set (must be after November 24 and before December 28)

STEP 7

Taxes are collected and requisite shares are provided to the taxing authorities (county)

Levy reminders

- The change in the amount of money a taxing authority will levy from the current year is measured by a percentage
- That percentage change does not necessarily equal the impact for an individual property
- The overall tax base and individual property valuation are key factors to determine the change for an individual property
- There are state equalization programs in place meant to help defer the impact on taxpayers due to variation in tax bases and individual programs for certain taxpayers based in their individual situation

Levy reminders

- Each taxing authority sets and communicates about its own levy, but the impact on property taxpayers is the combination of all respective authorities
  - For 2026 in Minneapolis, the school district portion represents approximately 24% of a typical homeowner's property taxes
- The property tax statements provided by the county include a breakdown of estimated impact by taxing authority
- School district taxes are shown by what is voter-approved and other

Levy reminders

- The larger the tax base, the smaller the impact on the individual properties (the amount being levied is spread out across more)
- The less commercial and industrial property, the greater burden on homeowners
- A change in a property's individual valuation can cause an increase in property taxes from the prior year, even if there was no levy increase
- A taxing authority's year-over-year levy change percentage matters less to the impact on an individual property than the overall amount the authority levies
    - If 'Taxing Authority A' is increasing its levy by 10% and its current year levy is $100,000, there's a $10,000 increase for taxpayers to collectively cover
    - If 'Taxing Authority B' is increasing its levy by 1% and its current year levy is $10,000,000, there's a $100,000 increase for taxpayers to collectively cover

School district levy primary components

General

SHARE OF 2026 LEVY

~62%

- Includes voter-approved measures
- Has several sub-categories with use restrictions (operating capital, QComp, OPEB, CTE, pension, etc.)

Community Service

SHARE OF 2026 LEVY

~2%

- Used for Community Education programming
- Has restricted use sub-categories for programs like early childhood, home visiting, school-age care, and others

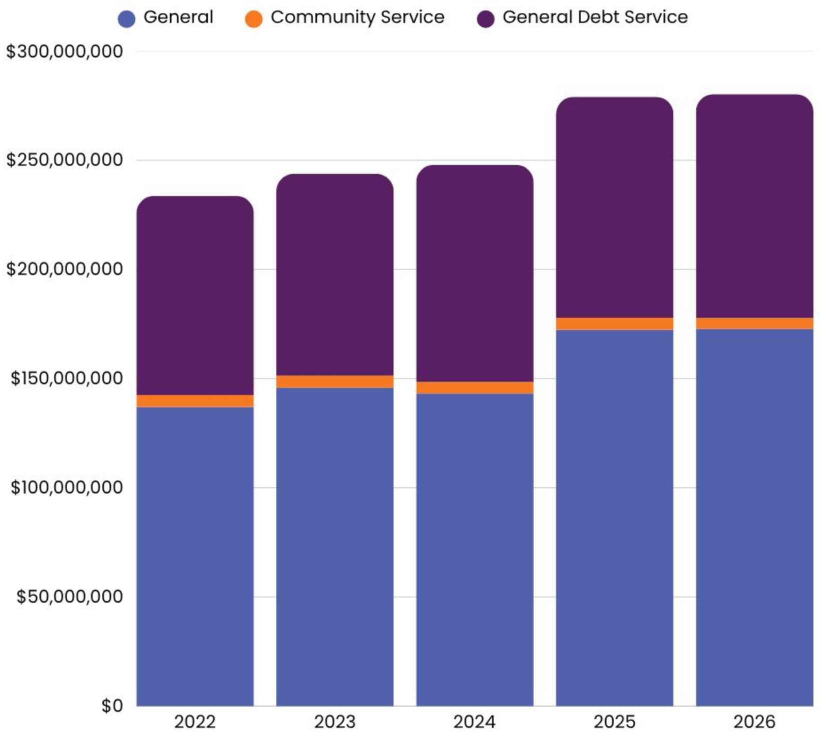
General Debt Service

SHARE OF 2026 LEVY

~36%

- The principal, interest, and fees on bonds that fund construction and capital projects
- Interest rates are determined in part by school credit rating
- The bonded interest rate in determines the amount levied for interest on debt

Review of recent MPS property tax levies



Year	General	Community Service	General Debt Service	Total	Prior Year Change
2022	$136,999,973.39	$5,541,221.76	$91,134,709.62	$233,675,904.77	--
2023	$145,848,250.15	$5,474,604.23	$92,497,294.42	$243,820,148.80	4.34%
2024	$143,236,728.34	$5,282,471.74	$99,384,597.68	$247,903,797.76	1.67%
2025	$172,441,562.01	$5,417,372.67	$101,248,919.86	$279,107,854.54	12.59%*
2026	$172,855,808.82	$4,935,187.27	$102,482,078.42	$280,273,074.51	0.42%

* First year of new voter-approved tech levy increase

Source: MDE Data Center > Data Reports and Analytics > Minnesota Funding Reports (MFR) > MPS Levy Limitation and Certification Reports

MPS voter-approved levies

Operating Referendum

2026 LEVY AMOUNT

$73,629,853.53

TYPE: Per pupil amount with an automatic inflation increase each year

USE: "to manage class sizes and provide supportive services and activities for students."

STATUS: As permitted by statute, the school board extended the two voter-approved operating referendums for 7 and 9 years respectively in 2024 (pay 2026 was first year of renewed authorizations)

Capital Projects Levy (Tech Levy)

2026 LEVY AMOUNT

$36,344,809.79

TYPE: Percentage of adjusted net tax capacity

USE: "Provide funds for the purchase, installation, and maintenance of technology systems, technology equipment, technology infrastructure and security, and technology support staffing."

STATUS: Authorized by voters for 10 years in 2024 (pay 2025 was first year levied)

Certifying proposed levy at maximum in September

- Applies only to proposed levy
  - Final levy certified at specific dollar amount following the Truth in Taxation Hearing
  - Most districts in MN use this process to certify proposed levy
- Provides maximum flexibility (the final levy can be less than the pre-certified amount, but it cannot be greater)
- Ensures maximum time to coordinate and calculate levies
- Guards against calculation and processing errors
- First MDE levy runs are September 8, 2026, the day of the school board meeting

MPS tax levy process next steps

By Sept 30, 2026

September 8 Meeting
School Board approves preliminary levy

Certification
Staff certify preliminary levy with Hennepin County and MDE

Nov 10 – 14, 2026

Notices Mailed
Parcel-specific notices mailed by Hennepin County

December 8, 2026

Truth-in-Taxation Meeting (6pm start)
Provide levy overview and receive public comment

Final Certification
Certify final 2027 levy

Questions

Resources and Guidance

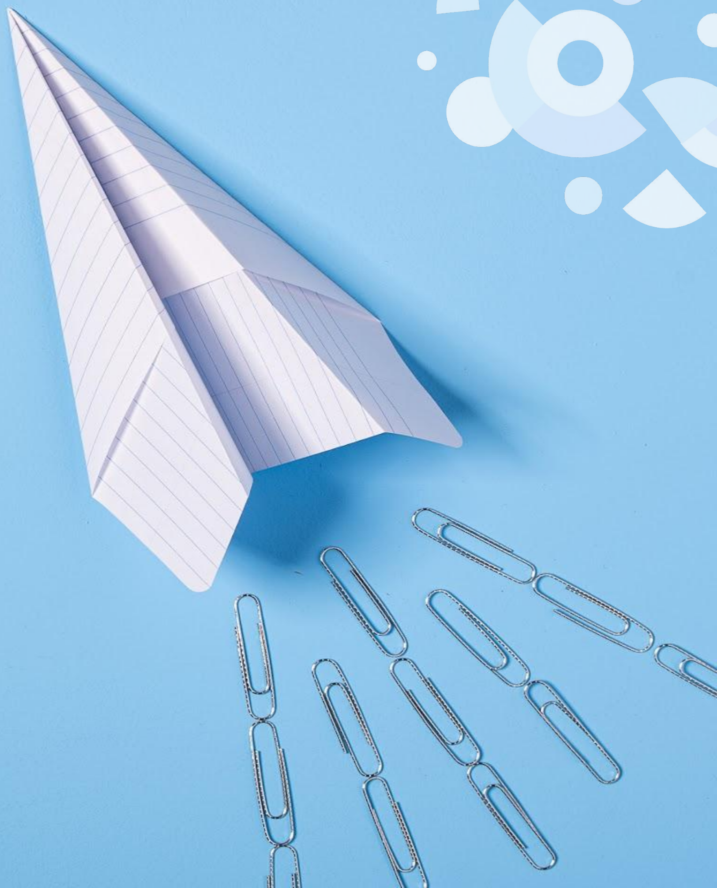
- [MN Department of Education (MDE) Levy Certification Process]
- [MDE Levy Calendar]
- [2025 Payable 2026 Levy Limitation and Certification Report]
- [MN Department of Revenue Truth in Taxation Link]

Minneapolis Public Schools

Finance Business Operations & Organizational Design Assessment

Final Report Presentation to MPS Finance Committee
August 25, 2026

Presented by:
DeeDee Kahring, SFO
Patricia Magnuson, SFO



Agenda

- Assessment Team Participants
- Methodology & Approach
- Key Findings & Considerations
- Recommendations
- Organizational Design & Alignment Key Findings
- Conclusion & Next Step

CESO Assessment Team

- **DeeDee Kahring** - Vice President of Finance Consulting
- **Kara Lundin** - Finance Consultant & Project Manager
- **Margo Bauck** - Senior Finance Strategist
- **Laurel Anderson** - Senior Employee Experience Consultant
- **Jack Baker** - Finance Consultant
- **Isaiah Thompson** - Finance Consultant

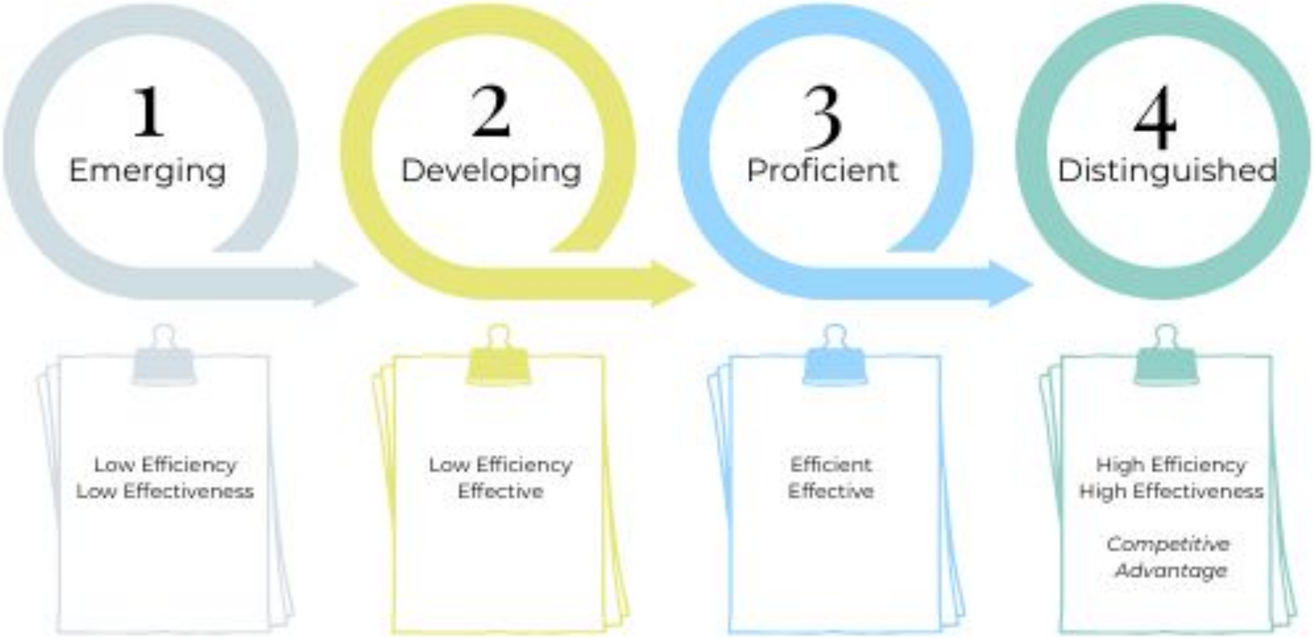
Methodology & Approach to Work

- Assessment Structure
  - Project Kickoff & Data Gathering
  - Interviews & Assessment
  - Report & Recommendations

Categories for Highly Effective Business Operations

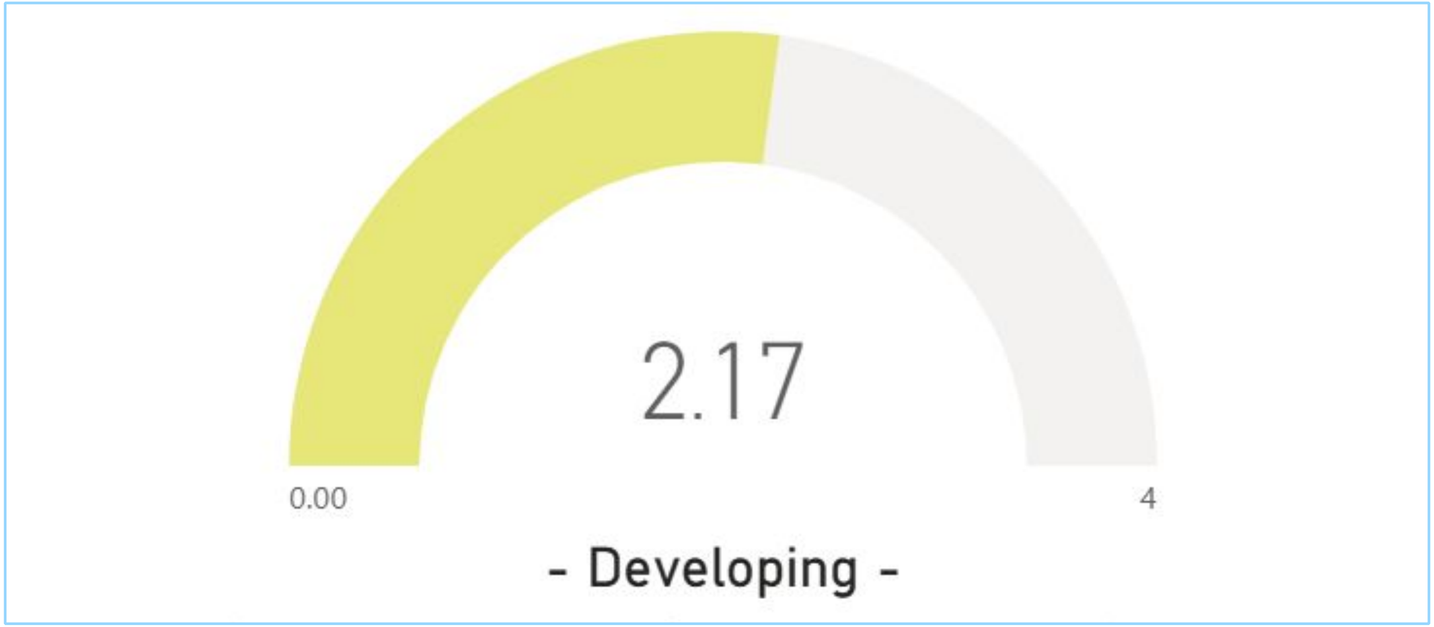
- Accounts Payable
- Accounts Receivable & Cash Handling
- Budgeting
- Financial Systems
- General Accounting Practices
- Grants
- Payroll and Benefits
- Procurement
- Risk Assessment

Scoring Rubric



FBOA Key Findings

Overall FBOA Rubric Score - 2.17 / Developing



FBOA Implementation Insights

- Point-in-time assessment
- Strong technical understanding
- Committed, capable team
- Clear path forward
- Process, not capacity, is the primary opportunity
- Evidence-based improvement
- Leadership support is key

Overall FBOA Recommendations
& Plan for Action

Do Now

Do Soon

Do Later

Do Now Recommendations

- Expand Standard Operating Procedures (SOPs) & Process Documentation
- Expand Department Ownership, Roles Responsibilities & Cross-Functional Collaboration
- Strengthen Cash Handling Petty Cash & Accounts Receivable Controls
- Implement Budget-to-Actual Monitoring Process
- Update Procurement Policy

Do Soon Recommendations

- Create a Districtwide Operations Procedures Manual
- Conduct Vendor Review & Cleanup
- Implement Electronic Timekeeping System
- Standardize Districtwide Point-of-Sale Processes & Technology
- Evaluation & Optimize the District's Finance Software (SAP) Environment

Do Later Recommendations

- Implement Cross-Training & Organizational Continuity Program
- Develop Formal Professional Development Strategy
- Implement AI & Workflow Automation
- Consider Future Follow-up Assessment

Business Operations Organizational Design & Alignment

Key Findings

Organizational Alignment Opportunities

Peer District Comparisons

Shift to Workflow-Based Teams

Next Steps

- Implementation
- Ongoing Support

Thank You!

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Finance Business Operations & Organizational Design Assessment

Minneapolis Public Schools

Minneapolis, MN

Assessment Conducted April through June 2026

Final Report Prepared by:
Center for Effective School Operations

Presented to Minneapolis Public Schools
July 2026

Rethink Possible.

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Minneapolis Public Schools
FBOA & Organizational Design Assessment

Executive Summary

In January 2026, Minneapolis Public Schools (MPS/District) contracted with the Center for Effective School Operations (CESO) to conduct a comprehensive ***Finance Business Operations Assessment (FBOA)*** to evaluate its current finance and business practices, identify operational strengths, and uncover opportunities to improve efficiency, effectiveness, consistency, and long-term sustainability.

This important work also included an ***Organizational Design Assessment*** to identify opportunities to strengthen the alignment of structure, ownership, and staffing deployment across the District's Finance and Business Operations departments.

To understand the current finance business processes of the District, CESO collected data from the identified District team members through a qualitative assessment. The results and supporting documentation from this review process provide valuable insights into the successes and challenges of the Finance Department. This data was then examined for findings under the categories considered integral for highly effective finance business operations.

Scoring Rubric

CESO utilizes a Scoring Rubric that provides a consistent framework for evaluating each area of a school district's operations during the assessment process. Each category is rated on a four-point scale (*Emerging, Developing, Proficient, and Distinguished)* to reflect the effectiveness, efficiency, documentation, and strategic alignment of current practices.

This rubric helps districts understand both their current strengths and areas for improvement. It establishes a common language for discussing operational performance, identifies gaps in processes and systems, and highlights opportunities to move from reactive, employee-dependent practices to well-documented, proactive, and strategically aligned operations. Because the ratings represent a specific point in time, the rubric also serves as a benchmark for measuring future progress and guiding continuous improvement efforts.

Based on responses to the questions in the FBOA, MPS received an *overall Finance Operations* score of 2.17, or **Developing**. This score is generated as the average of the individual scores for each FBOA category, including *Accounts Payable, Accounts Receivable, Budget, Financial Systems, General Accounting Practices, Grants, Payroll and Benefits, Procurement, and Risk Management.*

FBOA Recommendations & Plan for Action

While CESO's comprehensive Finance and Business Operations Assessment uncovered several commendable practices, opportunities exist to further enhance the efficiency and effectiveness of MPS finance and operations. These opportunities are prioritized into *Do Now, Do Soon,* and *Do Later* categories below. The implementation timeline for these areas of improvement will depend on the District's decisions.

Do Now

- Expand Standard Operating Procedures (SOPs) & Process Documentation
- Expand Department Ownership, Roles, Responsibilities, & Cross-Functional Collaboration
- Strengthen Cash Handling, Petty Cash, & Accounts Receivable Controls
- Implement Budget-to-Actual Monitoring Process
- Update Procurement Policy

Do Soon

- Create a Districtwide Operations Procedures Manual
- Conduct Vendor Review & Cleanup
- Implement Electronic Timekeeping System
- Standardize Districtwide Point-of-Sale Processes & Technology
- Evaluation & Optimize the District's SAP Environment

Do Later

- Implement Cross-Training & Organizational Continuity Program
- Develop Formal Professional Development Strategy
- Implement AI & Workflow Automation
- Consider Future Follow-up Assessment

Recommendation for Organizational Workforce Alignment

CESO recommends shifting from siloed departments to workflow-based teams to improve collaboration and clarify ownership across key financial processes such as purchasing, accounting, grants, payroll-related finance functions, and financial systems.A key part of the proposed future model is placing the Financial Systems & Process Excellence function under Technology Services. This ensures the District's SAP system is supported by dedicated technical leadership focused on system design, configuration, and training, consistent with peer district practices. To support this new layout, implementation will focus on clarifying specific roles, reviewing supervision spans, updating job descriptions, and building stronger escalation paths across all operating teams.

During the transition, CESO also recommends a thoughtful approach to staffing decisions. Essential positions should remain filled to support daily operations, while non-critical vacancies are held until the new structure is fully implemented and stable. This helps ensure staffing aligns with a more streamlined and sustainable operating model.

Staff Engagement & Support

Interviews with MPS staff reflected a strong student-centered approach to customer service. Staff emphasized the importance of collaboration in supporting students, employees, and the broader community. They also expressed a commitment to sustaining positive momentum and shared perspectives on both successes and challenges. As noted in this report, MPS demonstrates several strong practices across the District. At the same time, there are opportunities to improve the efficiency and effectiveness of its finance operations.

Opportunities for Ongoing Support

If requested, CESO can support the District with its implementation of any or all recommended action items or other needs identified by the District.

CESO is a full-service advisory and management firm that provides expertise and supplemental support for school districts of all sizes nationwide. Its robust network of established practitioners performs services individually and across the operational areas of Finance, Facilities, Human Resources, Technology, Transportation, Nutrition Services, Leadership, and Communications.

As the District begins to implement the plan of action items outlined in this comprehensive assessment, CESO is equipped to provide additional support as needed. Contact DeeDee Kahring, Vice President of Finance Consulting, for more information at deedee.kahring@theceso.com.

1 | Introduction to Final Report

Minneapolis Public Schools (MPS/District) is a diverse urban district serving approximately 30,000 students across more than 70 schools and programs. It is the third largest public school district in Minnesota and employs approximately 6,000 staff. Navigating a nearly $1-billion budget in 2026, the District is working to balance its budget while maintaining equity and restorative student support.

In January 2026, the District contracted with the Center for Effective School Operations (CESO) to conduct a comprehensive ***Finance Business Operations Assessment (FBOA)*** to evaluate its current finance and business practices, identify operational strengths, and uncover opportunities to improve efficiency, effectiveness, consistency, and long-term sustainability.

This important work also included an ***Organizational Design Assessment*** to identify opportunities to strengthen the alignment of structure, ownership, and staffing deployment across the District's Finance and Business Operations departments.

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This Final Report provides an overview of the assessment structure as well as the key findings of the comprehensive study. CESO's final recommendations for the District are categorized and prioritized into three categories: *Do Now, Do Soon, Do Later*.

The ***Executive Summary*** highlights the key takeaways and recommendations from the comprehensive assessment. It summarizes the most important findings, and outlines recommended next steps. The goal is to give District leaders a clear understanding of the District's current state and a practical roadmap for immediate and future actions that support long-term success.

Note: CESO's assessment was focused on the current state of the organization and functions of specific areas, not on individuals or their positions within Minneapolis Public Schools.

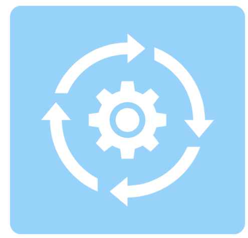
2 | Methodology & Approach to Work

Assessment Structure

CESO approached the comprehensive assessment project at MPS in three phases.

Project Kickoff & Data Gathering

Interviews & Assessment



Report & Recommendations

Project Kickoff & Data Gathering

All CESO assessments begin with a baseline understanding of a district"s structure, policy requirements and strategic objectives. To do this, CESO carefully reviewed the finance and operations organizational structure as well as leadership and management processes.

- CESO team members met with MPS Administration to outline their work approach and to discuss key concerns, establish project goals, and to ensure that the project outcomes were fully defined and understood by all key participants.
- An overview of the assessment process, expectations and FBOA categories was shared with the District.
- CESO met with the MPS Finance Cabinet to review the assessment process, emphasize the importance of full-team participation, and align on project objectives.
- The CESO's assessment team included:
    - Kara Lundin, Finance Consultant & Project Manager
    - Isaiah Thompson, Finance Consultant
    - Margo Bauck, Senior Finance Strategist
    - Jack Baker, Finance Consultant
    - Laurel Anderson, Senior Employee Experience Consultant
- The District identified FBOA interview participants and coordinated scheduling with CESO. Participants from MPS represented several key areas that are considered *Categories of Highly Effective Business Operations* including: *Accounts Payable, Accounts Receivable, Budget, Financial Systems, General Accounting Practices, Grants, Payroll and Benefits, Procurement, and Risk Management.*

Interviews & Assessment

- CESO collaborated with MPS administration and staff to collect and examine various sources of information. These included policies, regulations, procedures, organizational and reporting structures, contracts, decision-making frameworks, budgets, strategic and operational plans, facility plans, financial records, and training and professional development resources. This analysis provided a robust preliminary understanding of the system and its performance.

- CESO conducted FBOA interviews on April 23, April 27, and May 5, 2026. Interviews focused on understanding current financial processes, procedures, challenges, and areas of strength across all functional teams.

Report & Recommendations

- CESO analyzed interview responses and supporting documentation provided by the District to develop findings and recommendations within each FBOA category and the Organizational Design and Alignment of the District's business operations.
- The Assessment reviewed financial processes and procedures to identify areas of excellence and opportunities to improve efficiency, effectiveness, and long-term sustainability.
- Recommended actions were prioritized to help the District strengthen operations and support its strategic goals.

Categories for Highly Effective Business Operations

To understand the current finance business processes of the MPS, CESO collected data from the identified District team members through a qualitative assessment. The results and supporting documentation from this review process will provide valuable insights into the successes and challenges of the Finance Department. This data was then examined for findings under the categories we consider integral for highly effective finance business operations in a district:

Accounts Payable encompass everything needed to acquire and pay for goods and services on behalf of a district. This includes the purchasing lifecycle processes, and accounts payable and disbursement integrity.

Accounts Receivable & Cash Handling refers to the systems and processes used to manage payments to a district for any goods supplied or services rendered. This includes revenue and invoicing processes and cash and cashless management.

Budgeting

The *Budget Department* oversees a district's budgeting process, financial planning, and budget monitoring to support effective resource allocation and fiscal stewardship.

Financial Systems

The *Financial Systems* team supports and maintains a district's financial systems, ensuring secure, efficient, and reliable operations. The team also provides technical support, training, and system improvements to meet district needs.

General Accounting Practices

The *General Accounting Practices* category encompasses several different components to capture important functions of the district's finance and business office. This includes data structure, statutory compliance, banking and reconciliations, operational continuity, and internal controls.

Grants

The *Grants Office* supports the full grant lifecycle by assisting with grant development, submission, implementation, compliance, and closeout. The office also coordinates approvals, documentation, reporting requirements, and communication among program staff, district departments, and funders.

Payroll & Benefits

Payroll & Benefits covers the processes needed to complete compensation and benefits for district employees. It includes the payroll lifecycle, payroll processing, benefits administration, and financial reconciliation.

Procurement

Procurement leads the sourcing, purchasing, and contract and vendor management for a district. The Department ensures that district policies and State Statutes are followed throughout the purchasing process.

Risk Management includes the assessment, care and oversight of a district's property and liability insurance and worker's compensation insurance operations. This includes overseeing the self-insured policies and programs, as well as health and safety management.

Scoring Rubric

For each of the categories in the FBOA, CESO evaluated the District's responses and rated findings on a scale from **1** (Emerging) to **4** (Distinguished):

Emerging

An emerging rating is given when a district's operations are in the beginning stages with minimal evidence of identified practices to achieve strategic goals. Basic tasks may be completed but with low efficiency and effectiveness. Practices are not documented so critical items may be missed, have errors, or take a significant amount of time to complete.

Developing

A developing rating is given when a district's operations show evidence of some basic practices but attention is needed to address gaps and improve practices. Basic tasks and operations are effectively executed to maintain the essential functions of the department but take a significant amount of time to complete. Minimal documentation may exist for some practices, but processes may be reliant on employee knowledge to be executed.

Proficient

A proficient rating is given when a district's operations are performed consistently and intentionally, demonstrating a strategic approach to its practices. The essential functions are executed efficiently and effectively, allowing for some focus on proactive practices to continue to improve department function and support a district's overall strategic plan.

Distinguished

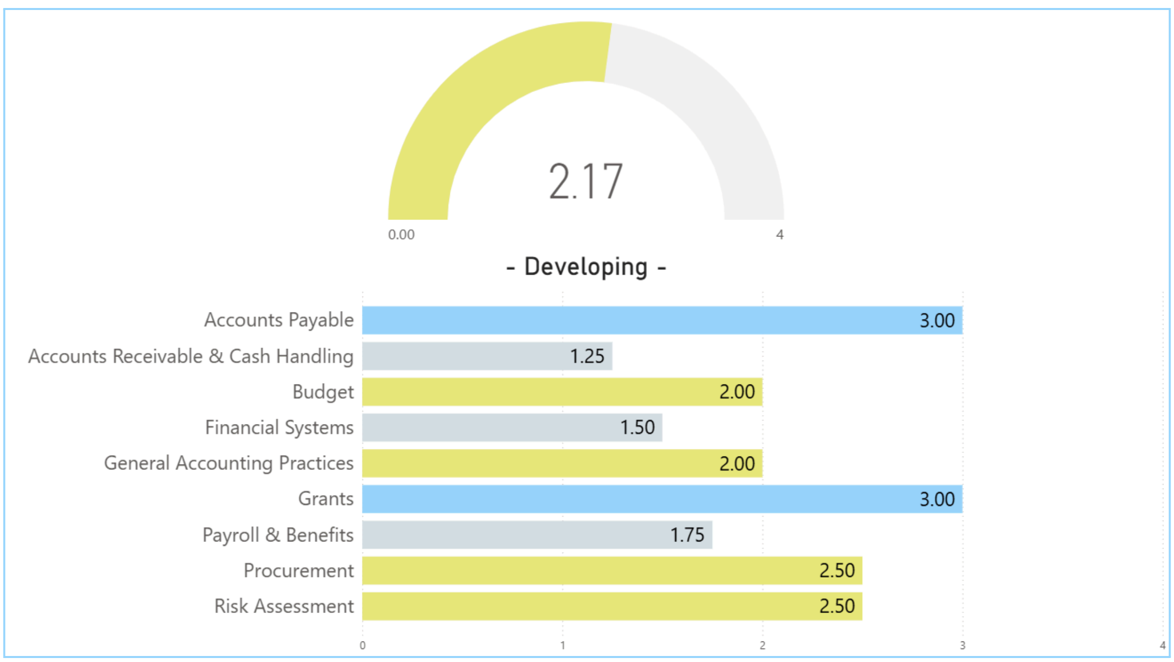
A distinguished rating is given when a district's operations demonstrate a deep understanding of strategy with evidence that exceeds standard performance of practices. Tasks and projects are completed highly effectively and efficiently with minimal errors. Processes are well documented and the department can focus its efforts on proactive practices in alignment with the district's strategic plan.

Note: A district's rating is reflective of the point in time that the assessment is completed.

3 | Key Findings: Finance Business Operations Assessment (FBOA)

Overall FBOA Rubric Score – 2.17 / Developing

Based on responses to the questions in the FBOA, MPS has been given an *overall Finance Operations* score of **2.17**, or **Developing**. This rating is reflective of the point in time when the assessment was completed in May 2026.



This score is generated as the average of the individual scores for each FBOA category, including *Accounts Payable, Accounts Receivable & Cash Handling, Budget, Financial Systems, General Accounting Practices, Grants, Payroll and Benefits, Procurement, and Risk Assessment*.

The sections below provide additional detail regarding each category score. Specific recommendations and next actions are outlined in the *Overall FBOA Key Recommendations & Plan for Action* section of this report on page 19.

Accounts Payable & Disbursement Integrity

Rubric Score: 3.00 / Proficient

Based on the responses to the questions in the FBOA, MPS has been given a score of **3.00**, or **Proficient**, in *Accounts Payable & Disbursement Integrity*.

➔ The Accounts Payable team demonstrated a high level of professionalism, adaptability, and commitment to supporting District operations. Staff consistently described a collaborative environment in which team members work together to address operational challenges, maintain payment processing timelines, and support internal staff throughout the District. The department has implemented several improvements recently, including enhancements to vendor management practices, 1099 reporting procedures, and payment workflows. Leadership has fostered a culture focused on continuous improvement and accountability while maintaining strong customer service expectations.

➔ The assessment found that Accounts Payable serves as a critical support function for the District and is frequently relied upon by departments for assistance with purchasing and payment-related processes. While this support contributes to strong customer service, it has also led to Accounts Payable assuming responsibilities that extend beyond its core function. Team members regularly provide guidance for other department duties. As a result, the department spends significant time supporting this.

➔ Staff reported recurring processing errors, incomplete submissions, delayed approvals, and inconsistent adherence to established procedures throughout the District. These issues often require additional review, communication, and corrective action by Accounts Payable staff.

➔ Automated systems like *Concur* and the *SAP* Software support many aspects of the payment process; however, manual intervention remains necessary in several areas. Out-of-cycle payments occur more frequently than desired due to delayed invoice submissions and inconsistent process execution. Staff also noted that communication between Accounts Payable, Procurement, and operational departments is often reactive rather than a consistent structured collaboration.

➔ Vendor management and 1099 compliance processes have required significant corrective efforts due to historical inconsistencies and the absence of formalized monitoring procedures. The department has since implemented improved controls and monitoring practices to strengthen compliance, increase accuracy, and establish more consistent administration of these processes.

Accounts Receivable & Cash Handling

Rubric Score: 1.25 / Emerging

Revenue & Invoicing Process

Based on the responses to the questions in the FBOA, MPS has been given a score of **1.50**, or **Emerging,** in *Revenue & Invoicing Processes*.

➔ Revenue collection and invoicing responsibilities are decentralized across multiple departments and programs throughout the District. Functions such as Athletics and Community Education independently manage invoicing, collections, and receivable activities based on their individual program needs. While these decentralized processes support operational flexibility, they also create inconsistencies in oversight, monitoring, and accountability.

➔ Currently, the District does not maintain a comprehensive accounts receivable aging process. Aging accounts are not consistently reviewed, and collection activities vary significantly depending on the department responsible for managing the receivable.

➔ Staff reported that formal accounts receivable oversight procedures are limited, and write-offs are generally handled through informal practices rather than structured workflows. Variances and delinquent accounts are not consistently monitored through standardized review procedures, creating potential risks related to collection effectiveness and financial oversight.

➔ Revenue tracking outside of grant-funded programs and certain operational areas is not consistently prioritized. The absence of formal monitoring processes limits visibility into outstanding receivables and reduces opportunities for proactive collection efforts. In addition, incoming checks are sometimes routed between multiple departments before processing, increasing the risk of delays and inconsistent handling practices.

Cash & Cashless Management

Based on the responses to the questions in the FBOA, MPS has been given a score of **1.00**, or **Emerging**, in *Cash & Cashless Management*.

➔ While procedures exist for cash collection, deposits, and electronic payment processing, oversight and monitoring practices vary considerably across departments, programs, and sites.

➔ There is limited ongoing auditing and monitoring of cash handling activities. Cash controls rely heavily on individual accountability and staff experience rather than structured compliance reviews, periodic audits, or formal monitoring procedures. Athletic cash handling activities, in particular, depend heavily on site-level accountability and are not consistently supported through routine reconciliation reviews or compliance testing.

- ➔ Team members indicated that petty cash processes are not regularly reviewed and that reconciliations may occur infrequently. In some cases, long periods exist between audits or reviews, creating increased risk and reducing visibility into petty cash activity.

- ➔ The District has implemented electronic payment options through systems such as *Stripe and Square*. However, utilization and reconciliation practices vary significantly across sites. Cashless payment platforms are not standardized throughout the District, and reconciliation procedures differ depending on the location. These inconsistencies create additional complexity and increase reliance on individual staff knowledge.

- ➔ While cash pickup procedures have been established, the time between pickups is often more than a week. Site-level storage controls are not routinely reviewed or tested to ensure compliance.

Budgeting

Rubric Score: 2.00 / Developing

- ➔ The District has improved financial transparency by expanding financial information available through the Minneapolis Public Schools website.

- ➔ Budgeting processes remain highly manual and labor-intensive. Limited reporting functionality within SAP requires staff to spend significant time extracting, manipulating, validating, and analyzing data outside of the system. Heavy reliance on spreadsheets and manual reporting tools creates inefficiencies and increases operational risk.

- ➔ Budget-to-actual monitoring and ongoing financial analysis were identified as significant opportunities for improvement. Staff indicated that limited monitoring capabilities reduce the department's ability to proactively identify spending trends, analyze variances, and hold departments accountable throughout the fiscal year. Department managers also have limited ability to independently monitor budget activity within the system, creating additional dependence on the budget staff.

- ➔ There are communication and coordination challenges between the Budget, Accounting, Procurement, and operational departments. Responsibilities related to coding reviews, reporting, and financial oversight are not always clearly understood, contributing to operational silos and duplication of effort. Staff frequently assist with operational duties and questions that may be more appropriately addressed elsewhere.

- ➔ Team members had strong collaboration and teamwork throughout the budget process, regularly supporting one another. Team members noted that the FY27 budget development process was among the most organized and successful in recent years.

Financial Systems

Rubric Score: 1.50 / Emerging

➔ The Financial Systems team frequently serves as both a technical and operational resource due to inconsistent training, limited documentation, and varying levels of system knowledge throughout the organization. As a result, team members are regularly asked about troubleshooting, process guidance, workflow questions, and support requests that extend beyond system administration responsibilities.

➔ Roles and responsibilities between Financial Systems and Technology Services are not always clearly defined, creating occasional uncertainty regarding ownership and support expectations. Internal processes across departments are also not consistently standardized or documented, increasing reliance on Financial Systems staff to provide guidance and operational support.

➔ Staff consistently noted that SAP functionality is not fully utilized. While opportunities exist to expand the use of existing modules, reporting capabilities, automation tools, and workflow functionality, doing so would require additional implementation efforts, training, vendor support, and dedicated subject matter expertise.

➔ Staff reported that no formal SAP onboarding process currently exists and that many recurring issues originate from limited user understanding and inconsistent training practices.

➔ Staff are not currently focused on AI and ways to automate workflows, but staff expressed openness to exploring opportunities in the future.

➔ Despite current challenges, the Financial Systems team demonstrated strong internal collaboration and responsiveness.

General Accounting Practices

Rubric Score: 2.00 / Developing

Purchasing Lifecycle & P-Card Processes

Based on the responses to the questions in the FBOA, MPS has been given a score of **2.00**, or **Developing**, in *Purchasing Lifecycle & P-Card Processes*.

➔ The District has established several controls and procedures that support responsible purchasing card administration and purchasing oversight. Structured onboarding requirements, supervisor approvals, training expectations, testing requirements, monthly reconciliations, and disciplinary procedures are in place to support compliance and accountability.

- ➔ Despite these strengths, opportunities exist to improve consistency between purchasing activities and other financial processes throughout the District. Purchasing practices vary across departments and sites, creating inconsistencies in process execution and increasing the need for additional monitoring and support. The District currently has a large number of p-cards issued to staff, creating administrative challenges related to oversight, reconciliation, and compliance monitoring. Consideration should be given to limiting p-cards to leadership positions with ongoing purchasing responsibilities.

- ➔ The assessment also identified opportunities to improve collaboration between purchasing, procurement, accounts payable, and accounting functions. Improved alignment between these areas would help reduce duplicate effort, improve process visibility, and strengthen financial oversight throughout the purchasing lifecycle.

Data Structure & Statutory Compliance

Based on the responses to the questions in the FBOA, MPS has been given a score of **1.75**, or **Emerging**, in *Data Structure & Statutory Compliance*.

- ➔ The District maintains established financial reporting and compliance processes designed to support statutory reporting requirements and financial oversight responsibilities. Finance team members demonstrated a strong commitment to meeting reporting requirements. However, staff turnover in several departments has led to limited institutional knowledge of key processes, system access protocols, passwords, PINs, and reporting requirements, creating operational and continuity challenges. Staff do demonstrate commitment to maintaining compliance despite system limitations and increasing reporting complexity.

- ➔ The assessment identified several opportunities to strengthen system-based compliance controls and reduce reliance on manual review processes. Currently, the Uniform Financial Accounting and Reporting Standards (UFARS) compliance is not fully enforced within SAP, allowing coding to occur at the point of entry that doesn't have full UFARS indicators. As a result, many manual entries are done at year-end to move revenues and expenditures to relevant UFARS codes. These issues are often identified through manual review processes, audit procedures, or reporting activities rather than prevented through system validations.

- ➔ Financial reporting processes continue to rely heavily on Excel-based reporting and manual data manipulation. While staff have developed effective processes to maintain reporting accuracy, reliance on manual tools increases administrative effort and has created potential risks related to consistency and operational continuity. Staff noted that reporting often requires multiple exports, reconciliations, and supplemental reviews to ensure accuracy.

- ➔ The assessment also identified opportunities to improve SAP user access governance. User access reviews are generally conducted during audit activities rather than through structured and ongoing review processes.

- ➔ Fixed asset management is not effectively integrated into SAP, requiring multiple exports, supplemental spreadsheets, and manual reconciliations throughout the year. Fixed asset activities are largely concentrated around year-end reporting processes, limiting opportunities for ongoing monitoring.

Banking & Bank Reconciliations

Based on the responses to the questions in the FBOA, MPS has been given a score of **2.00**, or **Developing**, in *Banking & Bank Reconciliations*.

- ➔ Investments and bank accounts are reconciled monthly, and financial reporting is consistently prepared in advance of Finance Committee meetings. The team has a clear monthly timeline for closing procedures. Also, the team has a process set in place to ensure checks and balances.

- ➔ Staff demonstrated strong commitment to maintaining reconciliation timelines and ensuring financial records remain accurate. Monthly close procedures have been established with defined timelines and review processes that support timely reporting and operational consistency.

- ➔ The District maintains several legacy cash accounts that continue to be included in the monthly reconciliation process despite having no activity for several years. The purpose and origin of these accounts are unclear and should be reviewed to determine whether they remain necessary. During our review it was not fully evident that a comprehensive reconciliation process was taking place. While individual accounts may reconcile, it is still of the utmost importance to ensure that all accounts tie using a comprehensive method .

- ➔ There is a current reliance on manual processes related to reconciliation activities and financial reporting.

Operational Continuity & Controls

Based on the responses to the questions in the FBOA, MPS has been given a score of **2.00**, or **Developing**, in *Operational Continuity & Controls*.

- ➔ Operational continuity and internal controls emerged as recurring themes throughout the assessment. Staff demonstrated significant dedication to maintaining operational continuity despite staffing turnover. Team members consistently work together to ensure critical functions continue uninterrupted and have demonstrated adaptability when responding to challenges.

- ➔ General accounting has opportunities to strengthen process documentation and reduce reliance on institutional knowledge. Several critical accounting and finance processes remain dependent on long-tenured employees and informal knowledge. Some Standard Operating Procedures have become outdated, while others were lost during staffing transitions. In many cases, process knowledge resides with individual employees rather than within formal documentation structures.

Grants

Rubric Score: 3.00 / Proficient

- ➔ MPS Staff have implemented stronger monitoring procedures for Special Education grants and SEDRA reporting, enhanced compliance oversight, and strengthened communication with program managers throughout the grant lifecycle.

- ➔ At the same time, several grant administration processes remain heavily dependent on manual tracking tools, spreadsheets, and supplemental documentation. Staff rely on manual processes to track grant deadlines, reimbursement activities, expenditure monitoring, and compliance requirements. System limitations continue to require additional effort.

- ➔ Communication and coordination between Grants, Budget, and program departments were identified as recurring challenges. Staff reported that grant teams are not always involved early enough in planning discussions, limiting their ability to provide proactive guidance regarding compliance, funding sustainability, and budget assumptions. Inconsistent understanding of grant requirements across departments also creates additional monitoring and support responsibilities.

- ➔ The department additionally identified opportunities to strengthen formal grant monitoring procedures, accounts receivable oversight, stale account reviews, and reimbursement scheduling processes. While improvements have been made, further formalization would support long-term consistency and operational sustainability.

Payroll & Benefits Administration

Rubric Score: 1.75 / Emerging

Payroll Processing

Based on the responses to the questions in the FBOA, MPS has been given a score of **1.75**, or **Emerging**, in *Payroll Processing*.

- ➔ The team has implemented reconciliation procedures, enhanced payroll audits, improved internal communication, and established cross-coverage practices to maintain continuity. Staff consistently described a collaborative team environment focused on supporting one another and improving processes despite system limitations and increasing operational demands.

- ➔ Payroll operations remain highly dependent on manual processes. Due to limitations within the current SAP payroll function and inconsistent functionality across supporting systems, staff rely heavily on Excel-based audits, custom reports, manual reconciliations, and supplemental processes outside of the payroll system. Several critical payroll functions including retroactive calculations, tax reporting, Paid Family Medical Leave (PFML) administration, leave tracking, and payroll adjustments continue to require significant manual intervention.

- The District currently utilizes multiple timekeeping methods across employee groups and locations. Staff reported that inconsistent timekeeping practices create additional complexity and increase the administrative effort required to process payroll accurately. Some locations utilize automated systems while others continue to rely on manual or electronic timesheets. This lack of standardization contributes to payroll corrections, delayed approvals, and recurring off-cycle payroll processing.

- Communication and coordination challenges also impact payroll operations. Staff identified recurring issues related to leave reporting, employee status changes, pay adjustments, and communication between Payroll, Human Resources, Benefits, supervisors, principals, and building staff. Payroll team members spend considerable time following up on missing information, correcting errors, and addressing recurring issues that originate outside of the department.

- While existing controls are generally effective, opportunities exist to enhance verification procedures surrounding ACH and direct deposit changes. Additional process standardization and automated controls could further reduce risk and improve consistency.

- Although payroll documentation efforts have improved, standardized procedures and formal SOPs remain a work in progress. Cross-training and backup support structures exist, but some documentation remains outdated and dependent on institutional knowledge.

- Staff have made meaningful improvements in rebuilding employee trust, increasing responsiveness, strengthening audit procedures, and improving communication with employees and labor groups.

Benefits Administration

Based on the responses to the questions in the FBOA, MPS has been given a score of **1.75**, or **Emerging**, in *Administration of Benefits*.

- Several benefits administration processes continue to require significant manual effort. Activities such as qualifying event adjustments, PFML tracking, leave coordination, deduction catch-up calculations, reconciliation activities, Consolidated Omnibus Budget Reconciliation Act (COBRA) reporting, and retiree benefit administration rely heavily on manual intervention. These processes increase workload and create potential risks related to consistency and efficiency.

- System integration challenges further contribute to operational complexity. Existing systems do not fully integrate, resulting in duplicate data entry, manual tracking, and increased reliance on supplemental spreadsheets and monitoring tools. Staff noted that information must frequently be entered into multiple systems, creating inefficiencies and increasing the risk of inconsistencies.

- Communication surrounding employee leaves, return to work notifications, and employee understanding of benefit procedures remains an ongoing challenge. Staff identified opportunities to improve coordination between Benefits, Human Resources, Payroll, supervisors, principals, and employees to ensure timely and accurate processing of benefit related activities.

- The department has demonstrated a proactive approach toward continuous improvement and regularly evaluates opportunities to better utilize existing system functionality.

Procurement

Rubric Score - 2.50 / Developing

- The department has implemented numerous resources to support District staff, including training workshops, SharePoint documentation, RFP templates, procurement guides, open lab sessions, and one-on-one support opportunities. Team members consistently expressed a willingness to assist users and help departments navigate procurement requirements. Staff also noted improvements in communication and collaboration.

- Despite this, recurring challenges continue to impact procurement efficiency. Approximately one-third of shopping carts require corrections or rejection due to incomplete information, missing documentation, or failure to follow procurement requirements. Staff indicated that significant time is spent correcting errors, answering process questions, and providing guidance related to purchasing procedures. While training resources are widely available, districtwide understanding of procurement expectations remains inconsistent.

- Vendor governance also presents opportunities for improvement. The District currently maintains a large vendor database containing approximately 39,000 vendors, including inactive and duplicate records. Staff noted that duplicate vendor records and inconsistent vendor maintenance practices create inefficiencies.

- MPS currently maintains bidding requirements that exceed State of Minnesota requirements, resulting in additional administrative work, longer time periods until the contract is approved which can create additional complexities for staff and vendors. Minneapolis Board Policy 3312 Bidding Requirements: requires quotes for $25,000 and above and formal bids for $100,000 and above. In comparison, current state law requires contracts from $25,000 to $175,000 have sealed bids or direct negotiation, with two quotations whenever possible and formal bids for purchases of $175,000 and above.

- Procurement and Accounts Payable responsibilities occasionally overlap, particularly in the areas of vendor setup and documentation collection, creating overlap of work and uncertainty of department ownership.

- The staffing and organizational review identified opportunities to better align procurement and accounts payable responsibilities into a more unified purchasing lifecycle. Vendor setup, purchasing support, documentation collection, and issue resolution currently involve multiple teams with overlapping ownership.

- This fragmented structure contributes to duplicate effort, inconsistent communication, and increased support demands. Establishing clearer ownership throughout the procure-to-pay process would improve accountability and create more consistent customer support experiences.

Risk Assessment & Management
Rubric Score: 2.50 / Developing

- ➔ Staff demonstrated a strong commitment to workplace safety, claims management, and proactive risk reduction efforts. The department has implemented several improvements in recent years, including enhanced incident documentation procedures, stronger claims monitoring practices, site safety teams, monthly facility walkthroughs, and improved return-to-work coordination processes.
- ➔ Workers' compensation administration and leave coordination frequently require significant staff involvement and manual follow-up due to limited workflow automation and system integration. Staff indicated that communication between departments is often dependent on individual relationships and informal processes rather than standardized workflows.
- ➔ Balancing daily operational demands with proactive risk management initiatives can be difficult, limiting opportunities for strategic planning, program development, and preventative risk mitigation activities. Several staff members noted that reactive responsibilities often consume time that could otherwise be dedicated to broader organizational risk reduction efforts.
- ➔ Cross-training and operational continuity were also identified as areas for improvement. Staff expressed uncertainty regarding the existence of formal documentation for certain operational processes, and backup coverage remains limited in some areas.
- ➔ Internal insurance premium rate management and allocation processes appear informal and not fully developed. Staff indicated there is not a clearly established method for managing or comparing rates.

4 | Overall FBOA Recommendations & Plan for Action

While CESO's comprehensive Finance and Business Operations Assessment uncovered several commendable practices, opportunities exist to further enhance the efficiency and effectiveness of the MPS finance and operations. These opportunities are prioritized into *Do Now, Do Soon,* and *Do Later* categories below. The implementation timeline for these areas of improvement will depend on decisions made by District leadership.

Do Now Recommendations

Expand Standard Operating Procedures (SOPs) & Process Documentation

To support knowledge retention and efficiency, CESO recommends MPS expand its business office SOP and process documentation.

- Create SOP documents for critical business functions including, but not limited to, reconciliations, journal entries, month and fiscal year close, board reports and state and federal reporting.
- Define which staff member is responsible for each business function.
- Develop templates and training to support staff and ensure consistency across all processes including documentation and how-to's in SAP.
- Implement regular review sessions to facilitate progress, collaboration, and refinement of the procedures.

Expand Department Ownership, Roles, Responsibilities, & Cross-Functional Collaboration

CESO recommends MPS expand department ownership, internal roles, responsibilities, and collaboration.

- Review department duties and responsibilities.
- Audit all finance business job descriptions for clear and accurate role responsibilities and eliminate redundancies. Rewrite descriptions as needed.
- To improve workflow and customer service, the Finance departments should strengthen communication by holding regular full-team meetings. This will help ensure that all teams receive current information and training.

Strengthen Cash Handling, Petty Cash, & Accounts Receivable Controls

CESO recommends the District take the following actions to improve its cash handling, petty cash, and accounts receivable controls.

- Implement formal accounts receivable aging reports and follow up on uncollected receivables regularly.
- Create collection procedures and write-off processes.
- Review petty cash at sites frequently and do surprise reviews of that petty cash.
- Standardize reconciliation procedures.

Implement Budget-to-Actual Monitoring Process

CESO recommends that MPS implement a budget to actual monitoring and improve financial oversight. Implement a budget-to-actual review processes that include monthly, quarterly, and annual reviews. These reviews should include variance analysis, trend identification, expenditure forecasting, and accountability discussions with department leadership.

Update Procurement Policy

CESO advises aligning School Board Policy #3312 with current Minnesota state statutes. The District's existing policy exceeds state requirements; updating it would adjust the threshold to require quotes for purchases of $25,000 or more and formal bids for those exceeding $175,000.

Do Soon Recommendations

Create a Districtwide Operations Procedures Manual

CESO recommends creating a comprehensive districtwide Operations Procedures Manual. This manual should serve as a centralized reference guide for employees and include standardized procedures related to purchasing, accounts payable, accounts receivable, payroll, benefits, grants, budgeting, cash handling, procurement, etc.

Conduct Vendor Review & Cleanup

CESO recommends conducting a comprehensive vendor review and cleanup initiative to eliminate duplicate records, deactivate inactive vendors, standardize vendor maintenance procedures, and improve overall vendor governance.

Implement Electronic Timekeeping System

CESO recommends evaluating, researching, and implementing a standardized electronic timekeeping system across all employee groups and locations.

Standardize Districtwide Point-of-Sale Processes & Technology

The assessment identified inconsistent use of point-of-sale and electronic payment systems across District programs and locations. Variations in payment collection methods and reconciliation practices increase complexity and create additional monitoring requirements. CESO recommends evaluating, researching, and implementing a districtwide, standardized point-of-sale (POS) system. A unified approach to payment collection and reconciliation will improve reporting consistency, strengthen cash handling controls, simplify training, and improve overall financial oversight.

Evaluate & Optimize the District's SAP Environment

CESO recommends conducting a comprehensive SAP assessment to determine whether SAP remains the most effective long-term solution for the District's finance and business operations. Whether or not SAP remains the most efficient option, the District should develop a strategic optimization roadmap focused on expanding functionality, improving integrations, enhancing reporting capabilities, increasing automation, and strengthening user training and onboarding processes.

Do Later Recommendations

Implement Cross-Training & Organizational Continuity Program

Once standard operating procedures and districtwide process documentation are in place, CESO recommends implementing a formal cross-training program. This will reduce reliance on individual staff knowledge, strengthen business continuity, and ensure critical financial processes continue smoothly during staff absences or turnover. Annual process training will help maintain shared knowledge and consistent coverage across core financial operations.

Develop Formal Professional Development Strategy

CESO recommends developing a formal professional development strategy that includes technical training, leadership development, industry certifications, mentorship opportunities, conference participation, and succession planning initiatives. Encouraging broader participation among both staff and department leaders will strengthen organizational capacity and support future leadership development.

Implement AI & Workflow Automation

CESO recommends evaluating, developing, and implementing an Artificial Intelligence (AI) and automation policy to guide the responsible and consistent use of emerging technologies across Finance and Business Operations. This should include establishing clear governance, data security standards, and approved use cases for AI. In parallel, MPS should identify and prioritize opportunities to apply AI and workflow automation in areas such as reporting, workflow routing, invoice processing, document management, compliance monitoring, and employee self-service support.

Consider Future Follow-up Assessment

Finally, CESO recommends conducting a follow-up assessment. This will allow MPS to observe and measure the impact of any process changes implemented following this initial assessment and adjust its strategy on an ongoing basis.

5 | Key Findings: Business Operations Organizational Design & Alignment

Based on interviews, workflow analysis, and a review of the organizational structure, CESO identified opportunities to better align responsibilities, processes, and staffing across Finance and Business Operations.

Organizational Alignment Opportunities

Throughout the assessment, staff consistently demonstrated strong technical expertise, collaboration, and commitment. However, many of the capacity challenges stemmed from fragmented processes rather than a lack of staffing. Several themes emerged consistently across departments.

- Functional work is frequently organized by historical department areas rather than end-to-end workflows, causing related tasks to be handled in isolation.
- Staff reported performing work outside of their intended roles to compensate for process gaps and system limitations.
- Interview participants observed that while training resources and system documentation are available, there is a heavy reliance on central finance staff to manually walk users through processes, correct entries, or complete tasks on their behalf.
- This ongoing hands-on support also increases the workload for the central team, with significant time spent each day troubleshooting individual issues and correcting site-level errors instead of focusing on core departmental priorities.
- Much of the institutional knowledge still resides with individual employees rather than in standardized, documented processes. As a result, communication across teams tends to be reactive and focused on resolving issues as they arise, rather than being coordinated and proactive.
- Together, these challenges increase operational risk, create duplicate work, slow down processes, and limit the organization's ability to adapt and respond effectively.

Peer District Comparisons

To provide additional context for the organizational design review, CESO analyzed business office staffing models across several large Minnesota school districts. Direct comparisons are challenging because districts vary widely in their organizational structures, departmental responsibilities, and staffing approaches.

Feedback from regional peers shows that business offices generally operate within one of two models: a ***specialized, centralized model*** or a more ***blended, decentralized model*** approach.

- Specialized Centralized Model: In a highly centralized model, dedicated staff within the finance department are responsible for specific, complex functions. Areas such as financial system administration, grant compliance, and procurement planning are managed by specialized personnel who report directly to finance leadership. Because these responsibilities remain within the business office, this approach typically results in a larger and more visible finance team.

- Blended Decentralized Model: Conversely, some large districts streamline their central business offices by decentralizing or sharing these technical support functions. In these organizations, responsibilities such as financial systems administration and troubleshooting are often managed by Technology or Information Services teams rather than the business office. Likewise, specialized accounting functions may be embedded within departments such as Special Education, Transportation, or Nutrition Services, operating outside the central finance structure.

Just as importantly, reporting structures are only one piece of how business offices are staffed across the state. The analysis suggests that when financial responsibilities remain within traditional departmental boundaries, districts often need additional capacity to manage coordination, manual adjustments, and handoffs between teams. In contrast, many large Minnesota districts that have adopted more integrated, workflow-based models are able to maximize administrative efficiency while effectively serving large student populations.

Shift to Workflow-Based Teams

This assessment reinforces that the administrative strain within the MPS Business Office is not the result of insufficient staffing, but rather a reflection of a siloed organizational design.

MPS already has a strong and highly capable talent base in place. As a result, future decisions should focus on organizing work around workflows and making better use of existing software systems. Shifting to end-to-end process ownership will help reduce operational friction, eliminate unnecessary duplication, and enable the current team to work together more efficiently across functions.

6 | Recommended Workforce Realignment Strategy

CESO recommends a phased approach to organizational alignment to strengthen accountability, clarify ownership, and better align staff resources with core business functions. This work should happen alongside efforts to standardize processes, improve technology, and develop clear standard operating procedures (SOPs) to support long-term sustainability.

The assessment focused on departments and functional responsibilities rather than individual positions. As systems and processes become more efficient, District leadership will be better positioned to assess long-term staffing needs and role design. By focusing first on workflow design and system stability, MPS can ensure future staffing decisions align with a more efficient and sustainable operating model.

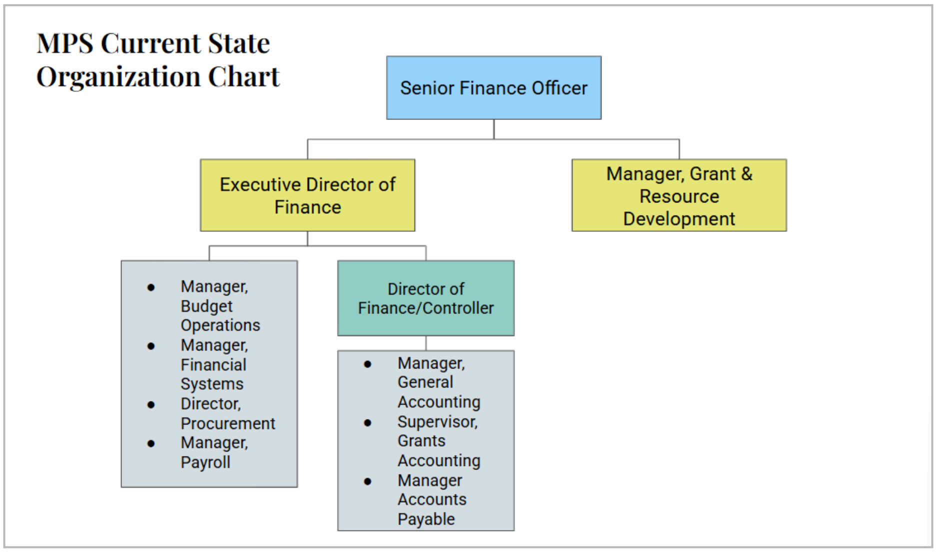
Plan of Action: Transition Workflow-based Operating Groups

A key focus of this recommended structure is to create stronger cross-department collaboration, improve communication across teams, and better align daily work and decision-making throughout the organization.

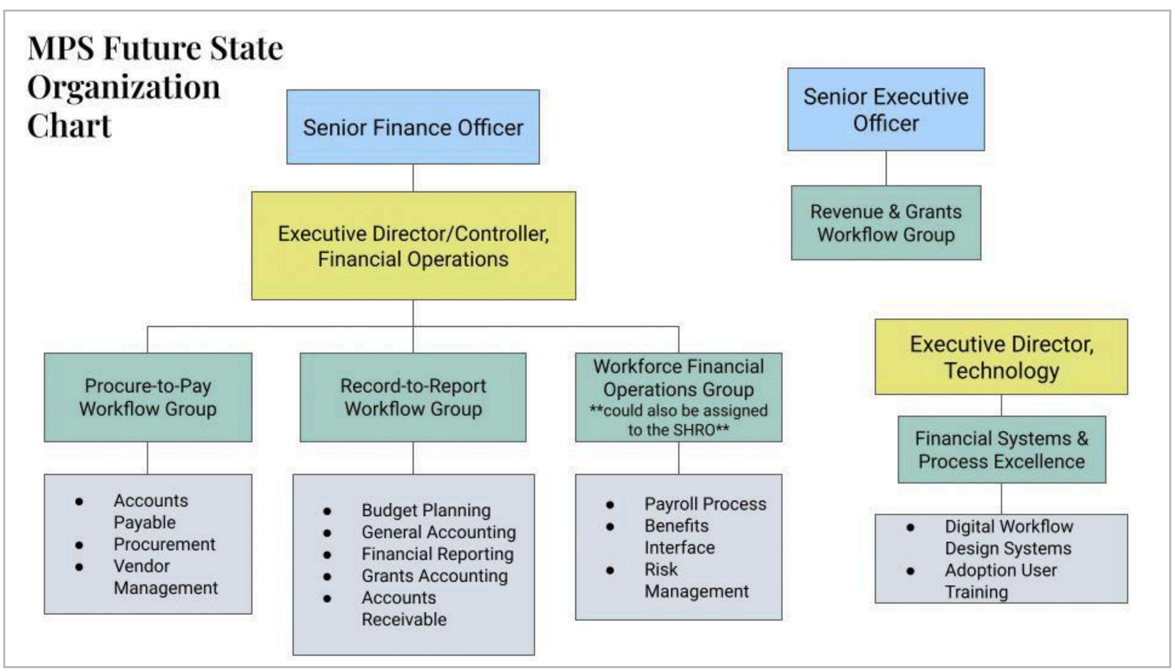
The primary recommended action is to ***transition from siloed department ownership toward workflow-based operating groups*** where appropriate, clarifying specific ownership boundaries for the Procure-to-Pay, Record-to-Report, Revenue and Grants, Workforce Financial Operations, and Financial Systems functions.

To better understand the opportunity for organizational alignment, it helps to compare the District's current department-based structure with a more integrated, workflow-based approach.

As shown in the ***current state organizational chart*** below, work that is spread across separate silos can create communication gaps and inefficiencies. In many cases, this also requires central staff to spend significant time coordinating across departments, resolving issues, and managing processes that could be streamlined with clearer alignment and shared ownership.



In contrast, the ***future state organization chart*** below does not alter individual roles or staff counts at this time; instead, it simply realigns the existing team into a cohesive, non-siloed lifecycle pattern with workflow-based operating groups.



As shown in the future-state functional operating model above, grouping related financial processes under shared workflow leadership creates clear ownership across the full transaction cycle. Organizing work in this way helps reduce operational friction, eliminate duplicate steps, and improve efficiency across teams.

Aligning Systems & Structure

A key element of the future-state structure is aligning the Financial Systems & Process Excellence team under Technology Services. Moving this function out of the daily finance reporting line allows the District's enterprise system (SAP) to be managed by dedicated technical leadership. This shift enables the team to focus more fully on workflow design, system configuration, and user training. This is consistent with practices used in other large peer districts.

As part of this transition, leadership should also do the following:

- Review spans of control and reporting relationships to improve decision-making speed and reduce unnecessary handoffs.
- Update Finance job descriptions to reflect future-state responsibilities and eliminate overlap, while also clearly defining service expectations, ownership, and escalation paths.
- To support ongoing alignment, the District should establish regular cross-functional meetings across Budget, Accounting, Payroll, Procurement, Systems, and HR, supported by a phased change management and communication plan.
- In addition, annual organizational reviews should be put in place to assess staffing alignment and operational effectiveness over time.

Vacancy Management

MPS should take a strategic approach to vacancy management. The initial focus should be on process improvement and organizational alignment before making permanent staffing decisions. At the same time, essential, system-critical roles should continue to be filled to ensure daily operations run smoothly, while non-critical vacancies are held open until the future-state structure is fully implemented and stable.

Implementation Strategy

The suggested implementation sequence is designed to stabilize the office smoothly, allowing systems, training, and metrics to develop naturally over a *strategic three-step process.*

- *Step One:* The first phase focuses on establishing a clear structural foundation before making permanent personnel changes. Rather than executing an immediate department-wide restructuring, the District will first confirm future-state workflow leadership to establish single-leader ownership over core financial processes. Concurrently, leadership will execute a thoughtful evaluation of non-critical vacancies, identifying which open processing roles must be filled immediately to maintain daily continuity versus which positions can be held open while workflows are optimized. Initial change management efforts will focus on launching regular, cross-functional operating meetings between the Budget, Accounting, Payroll, Procurement, Systems, and HR teams. This ensures that communication improves immediately across departmental boundaries during this foundational baseline period.

- *Step Two:* The focus shifts to improving workflows and strengthening system support. The District will continue standardizing processes, updating systems to better align with workflows, and providing training so staff can use tools and resources effectively. Regular training sessions and easier access to self-service guides will build capacity at the site level and reduce day-to-day support needs from central finance staff. As processes become more streamlined and data visibility improves, leadership can also introduce key performance measures to track efficiency, accuracy, and overall progress.

- *By the Third Step:* The focus shifts to evaluating capacity and refining performance measures. With standardized processes, effective training, and optimized systems in place, MPS leadership can use data to better understand operational needs and make informed long-term staffing decisions. This approach allows the department to naturally adjust over time through attrition while supporting long-term fiscal sustainability.

7 | Conclusion & Next Steps

Recommendations from the comprehensive FBOA and Organizational Design Assessment will strengthen the Minneapolis Public Schools financial operations, organizational alignment, and long-term sustainability. CESO's comprehensive assessment identified both significant strengths and key opportunities to improve efficiency, consistency, accountability, and service delivery across MPS Finance and Business Operations.

FBOA Score & Plan for Action: Using CESO's FBOA scoring framework, MPS received an overall score of 2.17, placing the District in the *Developing Category*. The findings establish a clear baseline for future progress and inform a prioritized roadmap of recommendations organized into *Do Now, Do Soon, and Do Later* actions.

Organizational Design & Workforce Alignment: CESO recommends moving from departmental silos to workflow-based teams that create clearer ownership and stronger collaboration across core financial functions. The future-state model also aligns Financial Systems & Process Excellence within Technology Services to provide dedicated leadership for SAP and ongoing process improvement. A thoughtful approach to workforce alignment will help maintain critical operations while supporting a more efficient and sustainable organization.

Together, these recommendations provide a practical path forward to strengthen financial stewardship, improve operational effectiveness, and build a more integrated, transparent, and resilient organization.

As Minneapolis Public Schools begins to implement the plan of action items outlined in this comprehensive assessment, CESO is equipped to provide additional support as needed. Contact DeeDee Kahring, Vice President of Finance Consulting, for more information at deedee.kahring@theceso.com.

Special School District Number 1
Board of Education Resolution

MINNEAPOLIS
PUBLIC SCHOOLS

Resolution: 2026-0064
September 8, 2026

Resolution certifying the proposed property tax levy for payable 2027

WHEREAS, Minnesota Statutes Section 275.065, subdivision 1(a), requires each school district to certify its proposed levy to the county auditor on or before September 30 of each year; and

WHEREAS, the final levy certification will be determined at the December 8, 2026 school board meeting that will include public comments on the levy and will begin at 6:00 p.m.; and

WHEREAS, the Senior Executive Officer and Superintendent recommend that the proposed levy be certified at the maximum levy limitation.

NOW THEREFORE BE IT RESOLVED, that the Board of Directors of Special School District No. 1 (Minneapolis Public Schools) hereby certifies the proposed property tax levy for payable 2026 at the maximum levy limitation set by the Commissioner of Education.

ADOPTED this 8th day of September 2026.

Collin Beachy, Chair	Lori Norvell, Clerk

Special School District Number 1
Board of Education Resolution

Resolution: 2026-0064
September 8, 2026

MINNEAPOLIS PUBLIC SCHOOLS

RECORD OF BOARD VOTE

DIRECTOR	MOVE	SECOND	AYE	NAY	ABSTAIN	ABSENT
Abdi						
El-Amin						
Skjefte						
Cerrillo						
Norvell						
Callahan						
Beachy						
Ellison						
Emerick						