

Martin Luther King Jr. Education Center Academy

16827 Appoline, Detroit, Michigan 48235
 ISD 82, District 82910

**2026/2027 ORIGINAL BUDGET APPROPRIATION RESOLUTION
 SCHOOL SERVICE FUND (FOOD SERVICE)**

A Resolution of the Martin Luther King Jr. Education Center Academy Board of Directors

RESOLVED, that this resolution shall constitute the original budget appropriations of the School Service Fund (Food Service) of Martin Luther King Jr. Education Center Academy for the fiscal year beginning July 1, 2026 and ending June 30, 2027; providing for the expenditure of the appropriations; and providing for the disposition of all income received by the School Service Fund. This resolution is adopted separately from, and in addition to, the General Fund appropriation resolution for fiscal year 2026/2027.

FURTHER RESOLVED that no board member or employee of Martin Luther King Jr. Education Center Academy shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Directors and in keeping with the budgetary policy statement adopted by the Board. Changes in the amount appropriated by the Board shall require Board approval.

BE IT FURTHER RESOLVED, that the Chief Administrative Officer is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Directors and in keeping with the budgetary policy statement adopted by the Board.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the School Service Fund of Martin Luther King Jr. Education Center Academy for fiscal year 2026/2027 are as follows:

The 2025/26 Final Amended figures are shown for reference. This resolution adopts the 2026/27 Original Budget column as the legal appropriation.

Revenue Source	2026/27 Original Budget (This Resolution)	2025/26 Final Amended (Reference)
4xx Federal (Child Nutrition Programs)	\$150,000.00	\$150,000.00
Total Revenues	\$150,000.00	\$150,000.00
Fund Balance — July 1, 2026 (Estimated)	\$20,334.41	\$20,334.41
Total Available to Appropriate	\$170,334.41	\$170,334.41

BE IT FURTHER RESOLVED, that \$164,953.59 of the total available to appropriate in the School Service Fund is hereby appropriated in the amounts and for the purposes set forth below, in accordance with Michigan Public Act 621 of 1978 (Uniform Budgeting and Accounting Act):

Expenditure Object	2026/27 Original Budget (This Resolution)	2025/26 Final Amended (Reference)
Salaries & Wages	\$16,050.00	\$16,050.00
Employee Benefits	\$3,734.00	\$3,734.00

Purchased Services (Dues & Fees)	\$543.00	\$543.00
Supplies — Food Service Program	\$144,626.59	\$144,626.59
Total Expenditures	\$164,953.59	\$164,953.59
Excess Revenue Over/(Under) Expenditures	(\$14,953.59)	(\$14,953.59)
Fund Balance — July 1, 2026 (Estimated)	\$20,334.41	\$35,288.00
Projected Ending Fund Balance — June 30, 2027	\$5,380.82	\$5,380.82


Note: Expenditures are listed at the object level, which is the level at which the Board of Directors intends to control expenditures. As the School Service Fund consists of a single function (Food Service), object-level detail is the appropriate level of budgetary control.

Note: The 2026/27 figures above are carried forward from the 2025/26 Final Amended Budget as a starting projection, pending further board direction. They do not yet reflect anticipated changes in enrollment, meal participation, or federal reimbursement rates for 2026/27 and should be amended as planning is finalized.

Note: The School Service Fund is funded entirely by federal Child Nutrition Program reimbursements (Function 4xx). No local or state revenues are budgeted in this fund for fiscal year 2026/2027.

This appropriations resolution is to take effect on July 1, 2026.

Adopted this 24th day of June, 2026.




 Board President



 Board Secretary / Treasurer

I hereby certify that the foregoing is a true copy of a resolution duly adopted by the Board of Directors of Martin Luther King Jr. Education Center Academy at a lawful meeting held on June 24, 2026.



 Secretary, Board of Directors