Budget Hearing and Budget Summary

Milford Elementary School
P.O. Box C
Milford, NE 68405

Monday, September 15, 2025 4:00 PM

Sydnie Carraher:	Present
David Dickinson:	Present
Jessica Dunlap:	Present
Ned Pauley:	Present
Tony Roth:	Present
Dave Welsch:	Present

1. Milford Public Schools Board of Education Information
2. Opening Procedures
2.1. Call to Order, Roll Call
2.2. Excuse Absent Board Members (if needed)
2.3. Open Meeting Law
2.4. Additions to Agenda
2.5. Welcome and Introduction of Visitors

Brittany Volkmer

3. 2025-2026 Budget Hearing
4. Adjourn

President Welsch adjourned the hearing at 4:09 p.m.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Milford Public Schools (80-0005) in Seward County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 15th day of September, 2025 at 4:00 o'clock, P.M., at Milford Elementary School Cafeteria for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 11,390,444.00	$ 11,377,454.00	$ 14,479,850.00	$ 2,097,227.00	$ 10,043,077.00	$ 6,600,000.00
Depreciation	$ 120,741.00	$ 197,480.00	$ 750,614.00		$ 750,614.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 417,657.00	$ 606,494.00	$ 1,564,419.00	$ -	$ 1,564,419.00	
School Nutrition	$ 549,533.00	$ 549,600.00	$ 1,127,188.00	$ -	$ 1,127,188.00	
Bond	$ -	$ -	$ 258.00	$ -	$ 258.00	$ -
Special Building	$ 307,310.00	$ 351,739.00	$ 999,238.00		$ 504,238.00	$ 500,000.00
Qualified Capital Purpose Undertaking	$ -	$ 17,000.00	$ 1,340,632.00	$ -	$ 1,068,000.00	$ 275,386.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 12,785,685.00	$ 13,099,767.00	$ 20,262,199.00	$ 2,097,227.00	$ 15,057,794.00	$ 7,375,386.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 275,386.00	$ 7,100,000.00	$ 7,375,386.00

Milford Public Schools

2025-2026 Budget Information
September 2025

Milford Public Schools is committed to supporting every student in identifying and developing passion, purpose, and skill to write their best story.

School District Funds | Taxing Funds

General Fund

Instruction for general & special education, operations and maintenance. Revenue from property taxes, local/state/federal grants, other local funds.

Building Fund

Purchase of land, improvements to sites/buildings.

Qualified Capital Purchase Undertaking Fund (QCPUF)

Safety, removal of environmental hazards.

School District Funds | Non-Taxing Funds

Depreciation Fund

Reserves from the general fund over time to make large purchases.

School Nutrition Fund

Operations for school meal programs. Revenue sources are meal costs, state/federal reimbursements.

Activities Fund

Accounts for student activities, athletics, and student organizations.

General Fund | Key Factors for Revenue

Local Sources

Based on preliminary real estate value, the assessed valuation increase is around 10% - final certification will be provided at the end of August. With changes to state aid and special education reimbursement, and cash reserves, the levy rate will drop for 25-26.

State Sources

State Aid for 25-26 is set to increase by $449,570. The distribution of property tax credits have changed. Instead of taxpayers paying their bill and requesting the credit on their income tax return, there is a credit on their property tax bill, and the state pays the credit directly to counties in the spring (January and April). Special Education Reimbursement rates will be similar to 2024-2025.

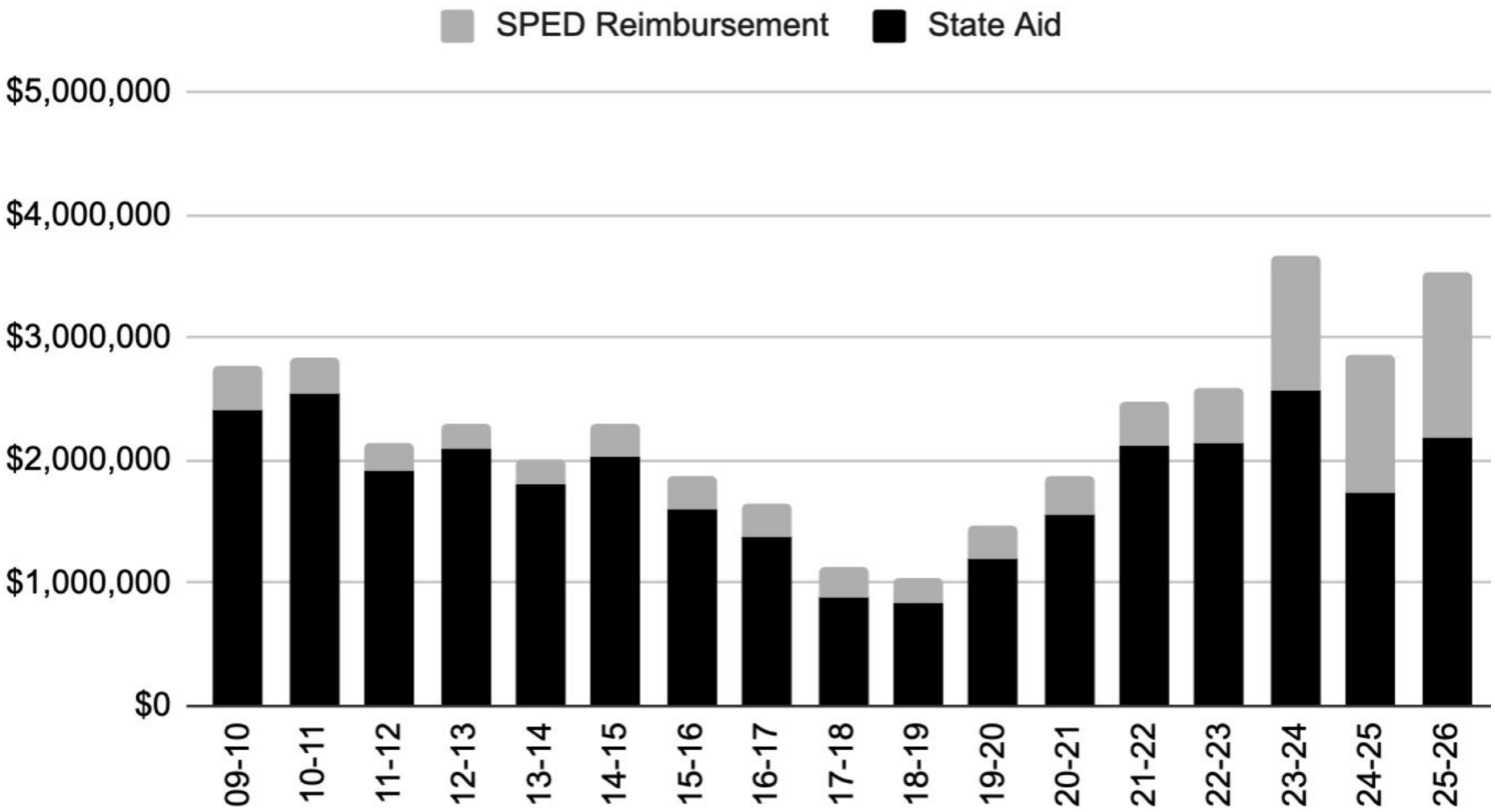
Federal Sources

Title I funds and IDEA funding amounts are estimated to be similar to 2024-2025.

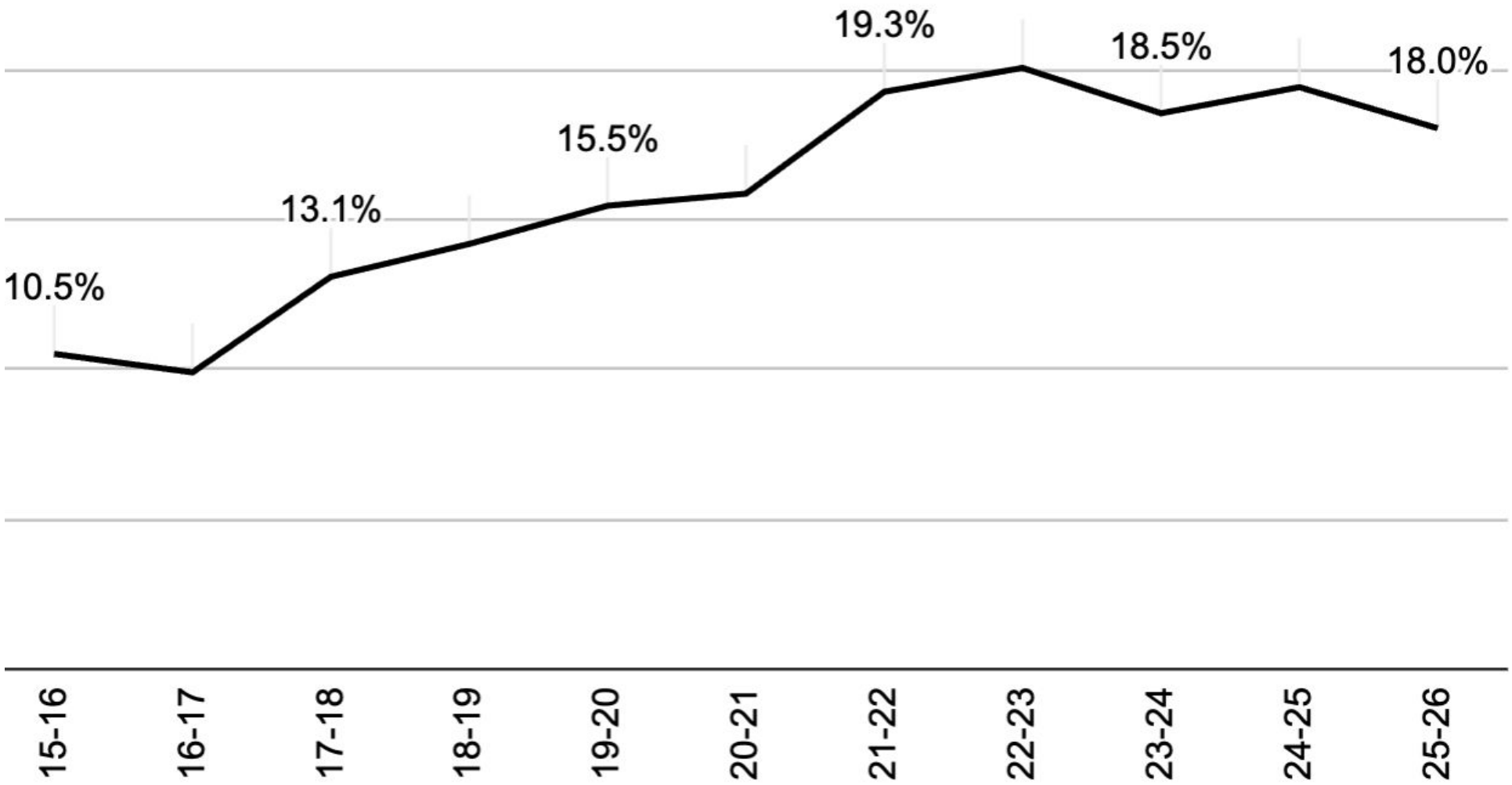
Anticipated/Estimated General Fund Revenue

	2024-25	2025-26	$ Change	% Change	Additional Details
Anticipated Property Taxes & Credits	$7,820,588	$6,818,625	-$1,001,963	-12.81%	
State Aid	$1,742,370	$2,191,940	$449,570	25.80%	
Anticipated SPED Reimbursement	$1,337,159	$1,350,000	$12,841	0.96%	
Other Local and State Revenue	$1,109,285	$988,000	-$121,285	-10.93%	Carline, Motor Vehicle, Tuition, Interest, Fines, Homestead Exemption
Federal Resources	$868,603	$283,626	-$584,977	-67.35%	CTE Grant, ESSA Funds, ESSER Funds, IDEA Funds
Total Revenue	***$12,878,005***	***$11,632,191***	***-$1,245,814***	***-9.67%***	

State Aid + SPED Reimbursement Over Time



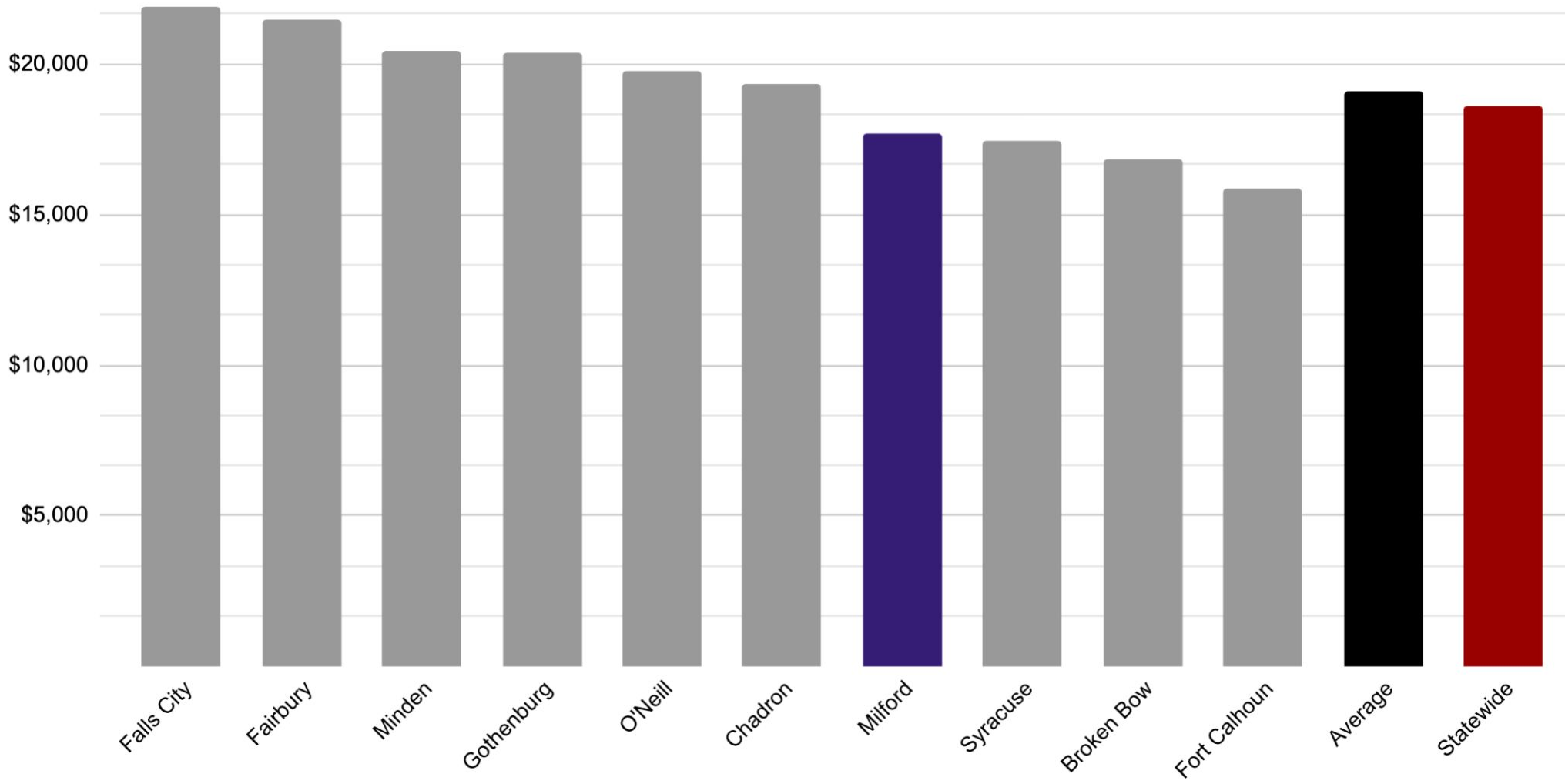
SPED Verification Rates Over Time



Estimated/Anticipated General Fund Expenditures

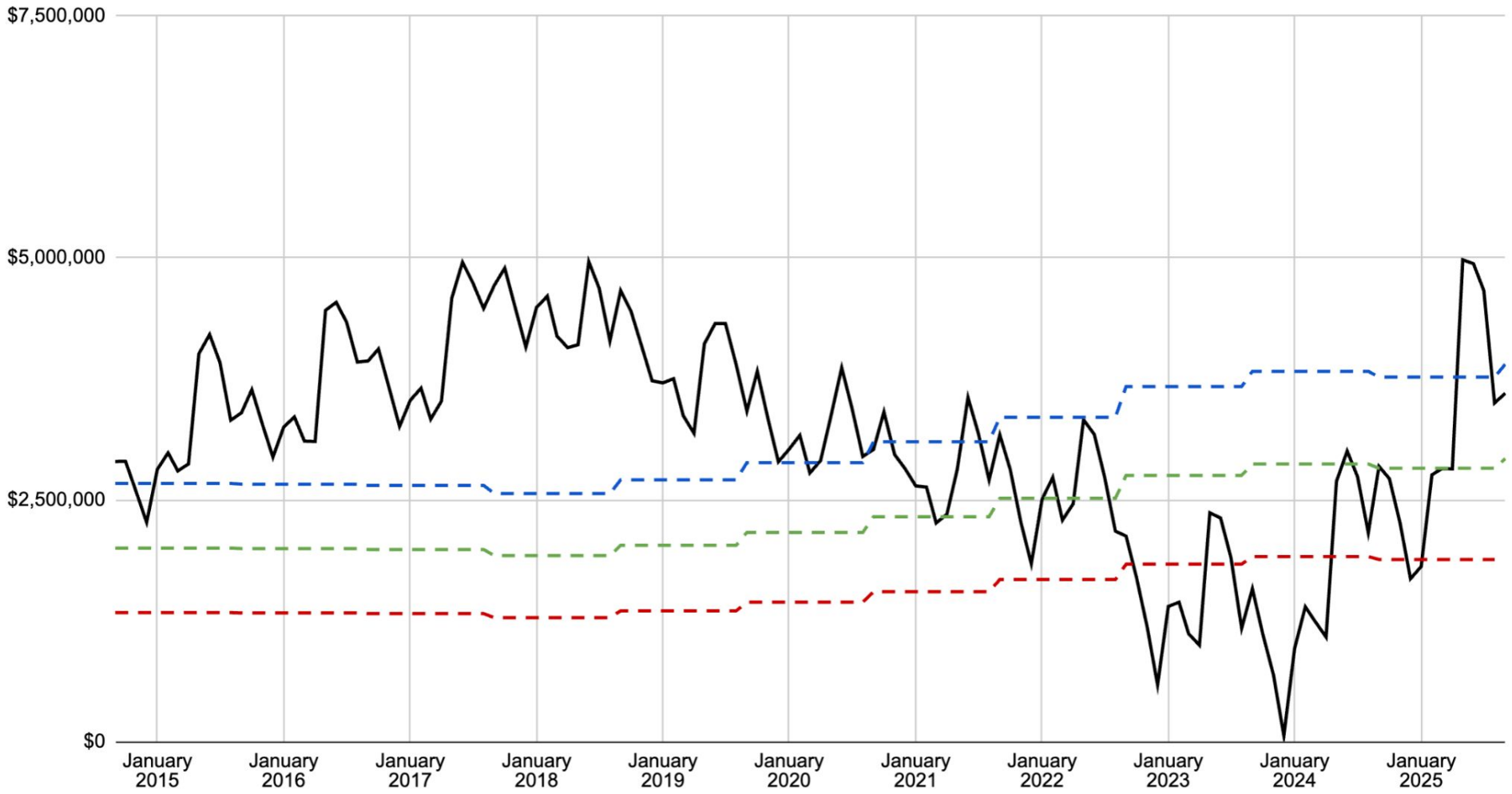
	2024-25	2025-26	$ Change	% Change	Additional Details
Regular Instruction	$5,813,345	$6,112,212	$298,867	5.14%	
Special Education Instruction	$1,746,648	$1,711,716	-$34,932	-2.00%	
Summer School	$8,785	$9,000	$215	2.45%	Summer School
Support Services	$179,561	$160,148	-$19,413	-10.81%	Guidance, Health Services
Special Education Support Services	$335,594	$331,725	-$3,869	-1.15%	SPED Health, Psychological, OT, PT, Speech
Instructional Support	$343,708	$345,011	$1,303	0.38%	Curriculum Development, Library/Media, Instructional Tech
Board and Administration	$973,635	$1,050,473	$76,838	7.89%	BOE, Administration, Legal Services, Fiscal Services
Building Maintenance/Operation	$955,548	$935,097	-$20,451	-2.14%	Maintenance, Buildings/Grounds, Security, Safety
Student Transporation	$286,200	$293,437	$7,237	2.53%	
Special Education Transportation	$146,400	$139,676	-$6,724	-4.59%	
State and Local Grants	$11,830	$11,000	-$830	-7.02%	High Ability Learner, CTE Grants
Federal Programs	$326,200	$308,348	-$17,852	-5.47%	ESSA, IDEA, ESSER Grants
Transfer to Other Funds	$250,000	$250,000	$0	0.00%	Transfer to Depreciation Fund
Total Disbursements	***$11,377,454***	***$11,657,843***	***$280,389***	***2.46%***	

Cost Per Student of Similar Sized Schools



History of General Fund

Monthly Cash on Hand

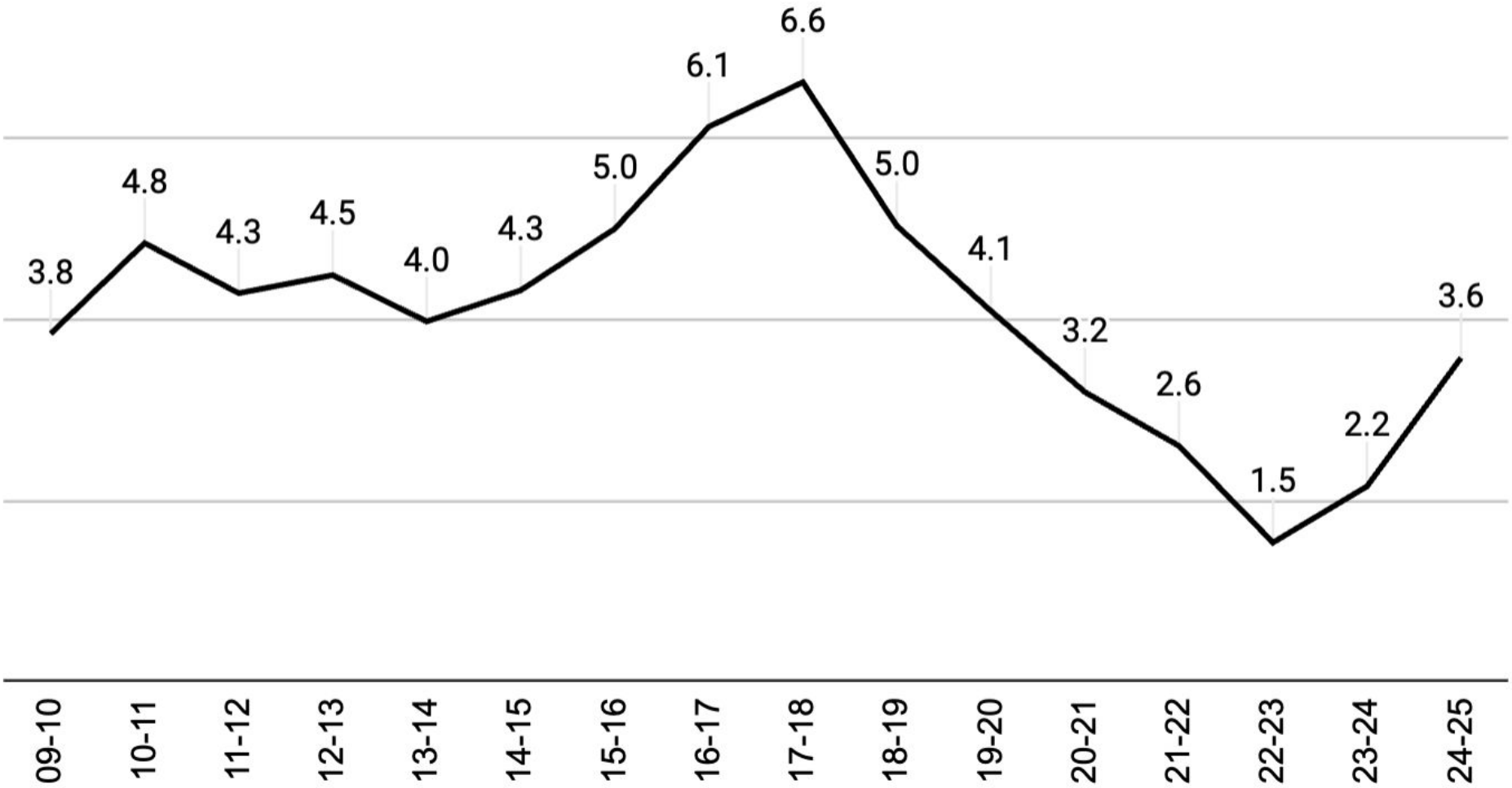


Milford Public Schools

Everyone Has A Story...Make Yours Worth Telling

General Fund August Ending Balance

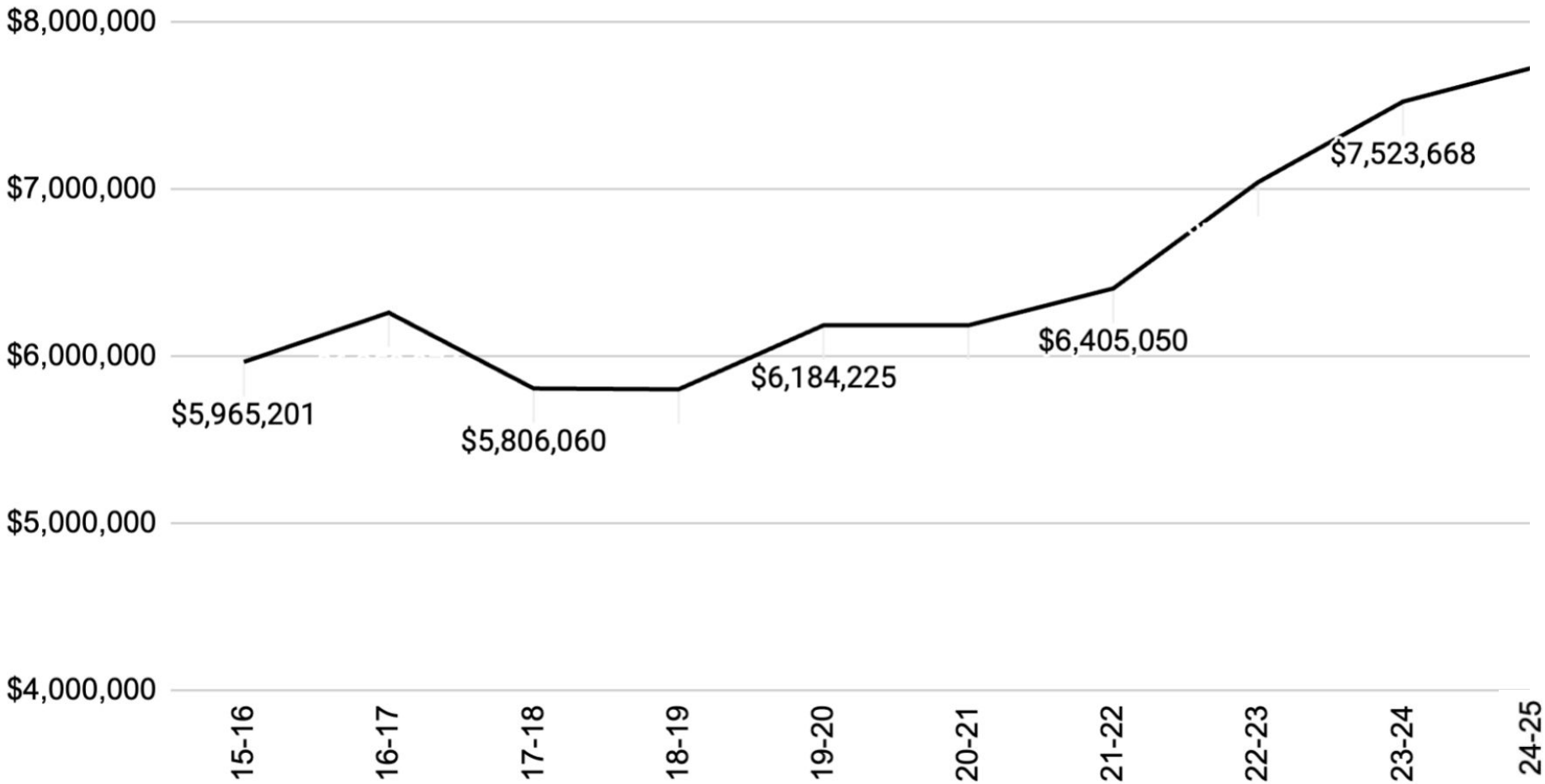
Months of Cash on Hand



Milford Public Schools

Everyone Has A Story...Make Yours Worth Telling

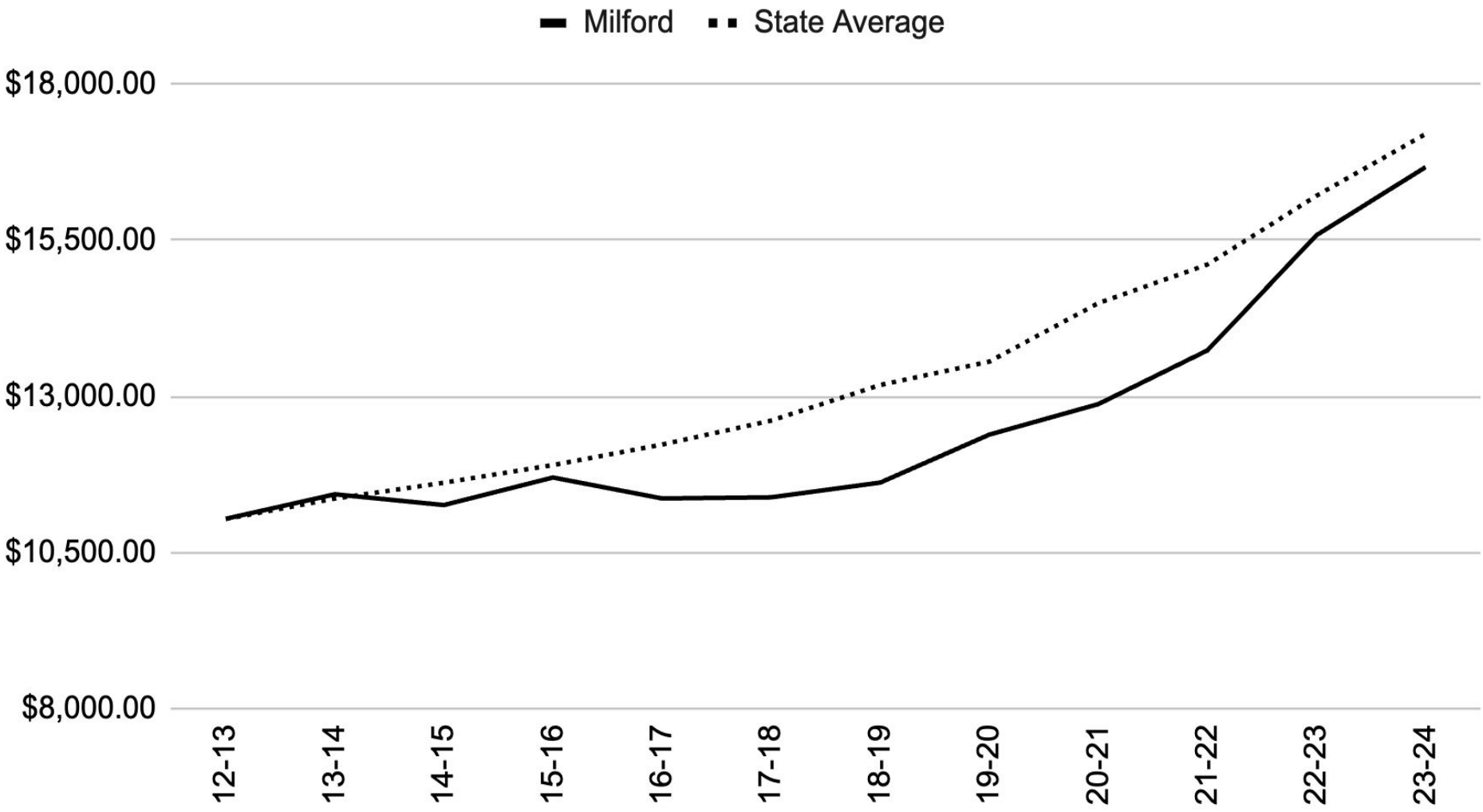
Property Tax Request Over Time



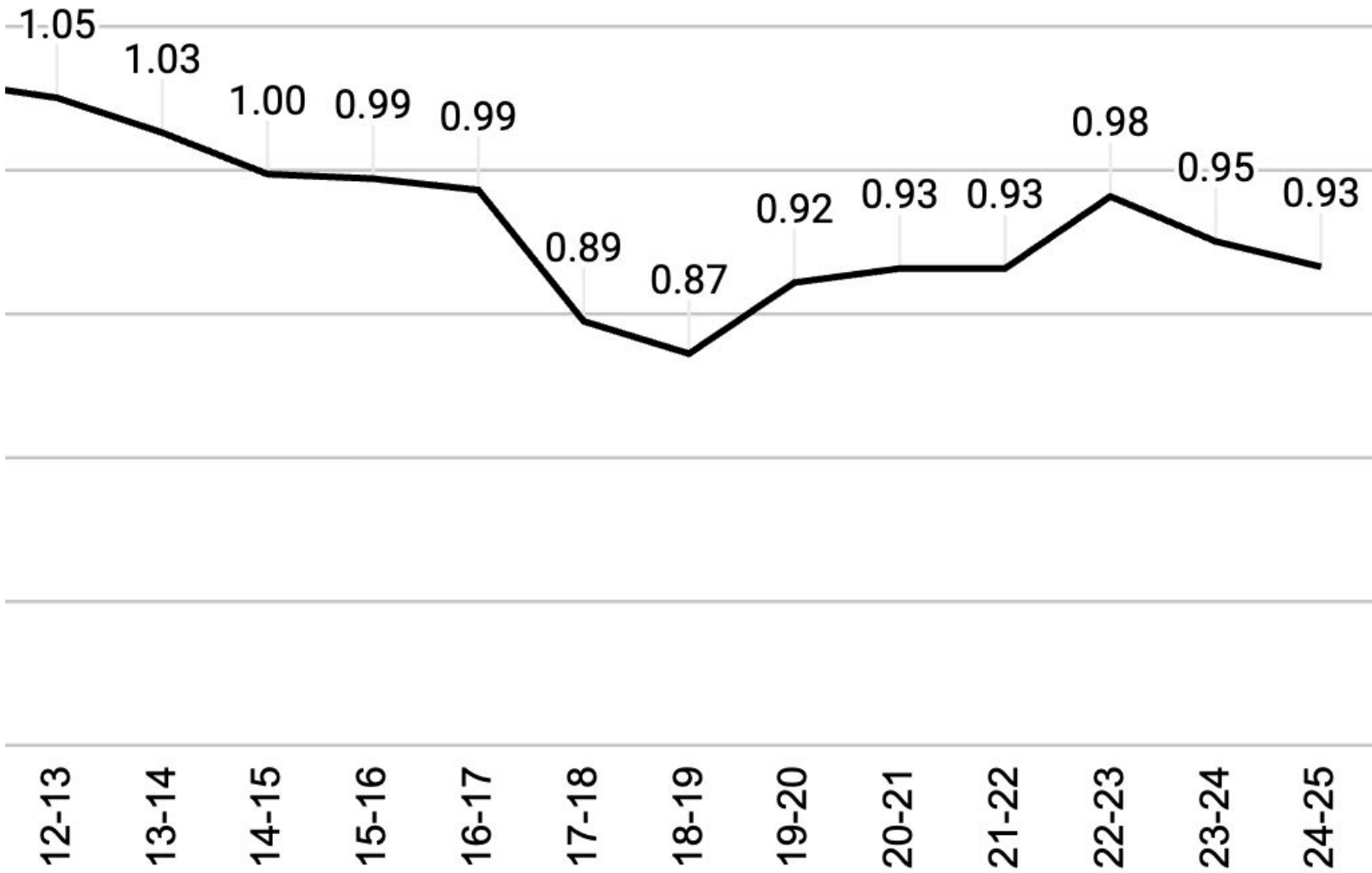
Milford Public Schools

Everyone Has A Story...Make Yours Worth Telling

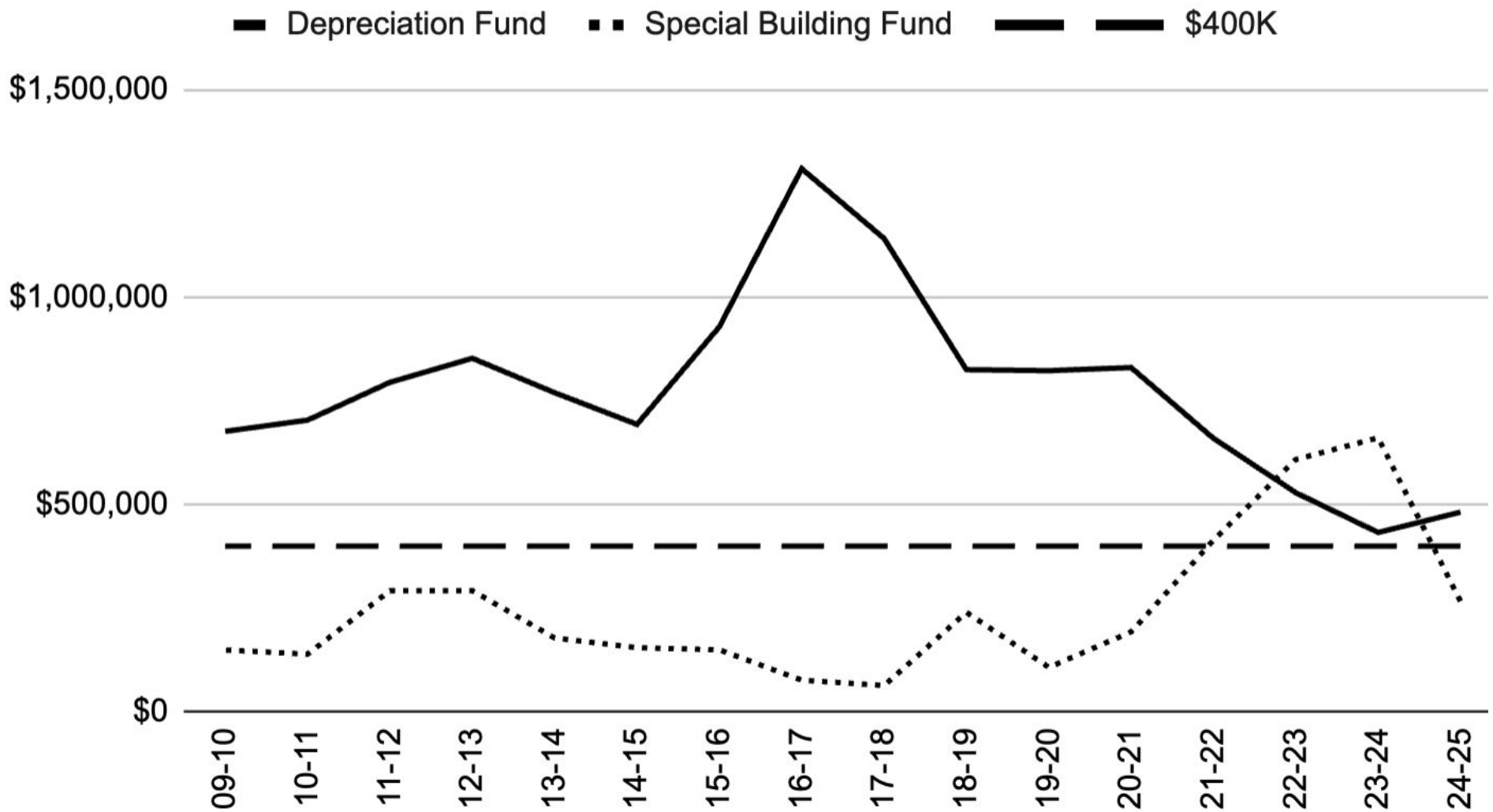
Per Pupil Cost Over Time



Total Levy Over Time



Depreciation Fund and Special Building Fund
August Ending Balances



2025-2026 Depreciation Fund

Potential Projects

- Carpeting
  - Elementary Classrooms
  - Elementary Library
  - High School Library
  - High School Hallways
  - District Office
- Transportation
  - Activity Bus
  - 10-Passenger Van

2025-2026 Building Fund

Potential Projects

- High School Bathroom Remodel
- Elementary North Addition Lease Purchase Payment
- HVAC Equipment Replacement
- Levy 5.45 cents ($500,000) for 2025-2026

QCPUF Projects

- High School Roofing Project - October 1 Completion Date
- High School HVAC Project - October Bidding
- Levy 3 cents ($275,386) for 2025-2026

Anticipated Levy and Tax Request
All Funds Combined

Taxing Fund	Tax Rate	Tax Request
General Fund	0.7190	$6,600,000
Building Fund	0.0545	$500,000
QCPUF	0.0300	$275,386
TOTAL	0.8035	$7,375,386

Anticipated Levy and Tax Request

All Funds Combined Over Time

Fiscal Year	Tax Rate	Tax Request
2021-2022	0.9311	$6,405,050
2022-2023	0.9811	$7,041,443
2023-2024	0.9499	$7,523,668
2024-2025	0.9322	$7,750,000
2025-2026	0.8035	$7,375,386
Change	-0.1288	-$374,614

Budget Timeline

August 20th	Assessed Valuations are Certified by Counties
September 15th	Milford Public Schools Budget Hearing and Property Tax Request Hearing
September 22nd	Seward County Joint Public Hearing for Any Subdivision with a Property Tax Request Beyond the Allowable Growth Percentage
September 30th	Filing Deadline for Budget to NDE, APA, and County Clerk

General Fund Summary Proposed

	September 2025	A	B	C	D	F
		2024-25	**2025-26**	**$ Change**	**% Change**	**Additional Details**
1	Estimated Beginning Cash Balance	$2,160,455	$3,661,006			
	Anticipated/Estimated Revenue					
2	*Anticipated Property Tax Request*	*$7,750,000*	*$6,600,000*			
3	Property Tax Less 1% Fee	$7,672,500	*$6,534,000*			
4	Property Tax from Previous Levy (1/4)	*$2,066,213*	*$1,918,125*			
5	Property Tax from Current Levy (3/4)	*$5,754,375*	*$4,900,500*			
6	Anticipated Property Taxes & Credits	$7,820,588	$6,818,625	-$1,001,963	-12.81%	
7	State Aid	$1,742,370	$2,191,940	$449,570	25.80%	
8	Anticipated SPED Reimbursement	$1,337,159	$1,350,000	$12,841	0.96%	
9	Other Local and State Revenue	$1,109,285	$988,000	-$121,285	-10.93%	Carline, Motor Vehicle, Tuition, Interest, Fines, Homestead Exemption
10	Federal Resources	$868,603	$283,626	-$584,977	-67.35%	CTE Grant, ESSA Funds, ESSER Funds, IDEA Funds
11	***Total Revenue***	***$12,878,005***	***$11,632,191***	***-$1,245,814***	***-9.67%***	
	Anticipated/Estimated Disbursements					
		2024-25	**2025-26**	**$ Change**	**% Change**	**Additional Details**
12	Regular Instruction	$5,813,345	$6,112,212	$298,867	5.14%	
13	Special Education Instruction	$1,746,648	$1,711,716	-$34,932	-2.00%	
14	Summer School	$8,785	$9,000	$215	2.45%	Summer School
15	Support Services	$179,561	$160,148	-$19,413	-10.81%	Guidance, Health Services
16	Special Education Support Services	$335,594	$331,725	-$3,869	-1.15%	SPED Health, Psychological, OT, PT, Speech
17	Instructional Support	$343,708	$345,011	$1,303	0.38%	Curriculum Development, Library/Media, Instructional Tech
18	Board and Administration	$973,635	$1,050,473	$76,838	7.89%	BOE, Administration, Legal Services, Fiscal Services
19	Building Maintenance/Operation	$955,548	$935,097	-$20,451	-2.14%	Maintenance, Buildings/Grounds, Security, Safety
20	Student Transporation	$286,200	$293,437	$7,237	2.53%	
21	Special Education Transportation	$146,400	$139,676	-$6,724	-4.59%	
22	State and Local Grants	$11,830	$11,000	-$830	-7.02%	High Ability Learner, CTE Grants
23	Federal Programs	$326,200	$308,348	-$17,852	-5.47%	ESSA, IDEA, ESSER Grants
24	Transfer to Other Funds	$250,000	$250,000	$0	0.00%	Transfer to Depreciation Fund
25	***Total Disbursements***	***$11,377,454***	***$11,657,843***	***$280,389***	***2.46%***	
26	Estimated Change in Cash Balance	$1,500,551	-$25,652			
27	Estimated Ending Cash Balance	$3,661,006	$3,635,354			

Depreciation Fund Summary Proposed

	September 2025	A	B	C	D	E	F
		2024-2025	**2025-2026**	**$ Change**	**% Change**	**Code (s)**	**Additional Details**
1	Estimated Beginning Cash Balance	$433,094	$500,614				
	Anticipated/Estimated Revenue						
2	Transfer from Other Funds	$250,000	$250,000	$0	0.00%		
3	Other Local and State Revenue	$15,000	$15,000	$0	0.00%		Interest
4	***Total Revenue***	***$265,000***	***$265,000***	***$0***	***0.00%***		
	Anticipated/Estimated Disbursements						
5	HVAC Repair	$26,540		-$26,540	-100.00%		
6	Vehicle Aquisition	$31,500	$195,000	$163,500			24-25 Bus and Van / 25-26 New Bus and Van
7	Technology Updates	$49,420	$50,000	$580			Chromebook replacement
8	Building/Grounds Improvements	$90,020	$100,000	$9,980	11.09%		24-25 Hoops, Windows, Carpet, Mudjacking / 25-26 Carpet, Drywall
9	***Total Disbursements***	***$197,480***	***$345,000***	***$147,520***	***74.70%***		
10	Estimated Change in Cash Balance	$67,520	-$80,000				
11	Estimated Ending Cash Balance	$500,614	$420,614				

Special Building Fund Summary Proposed

	September 2025	A	B	C	D	E	F
		2024-2025	**2025-2026**	**$ Change**	**% Change**	**Code (s)**	**Additional Details**
1	Estimated Beginning Cash Balance	$661,206	$419,467				
	Anticipated/Estimated Revenue						
2	*Property Tax Request*	*$0*	*$500,000*				
3	Property Tax Less 1% Fee	$0	*$495,000*				
4	Property Tax from Previous Levy (1/4)	*$75,000*	*$0*				
5	Property Tax from Current Levy (3/4)	*$0*	*$371,250*				
6	Anticipated Property Taxes & Credits	$75,000	$371,250	$296,250	395.00%		
9	Other Local and State Revenue	$35,000	$25,000	-$10,000	-28.57%		Interest
10	***Total Revenue***	***$110,000***	***$396,250***	***$286,250***	***260.23%***		
	Anticipated/Estimated Disbursements						
11	Redeption of Principal	$289,741	$291,295	$1,554	0.54%		Elem North Addition
12	Interest on Debt	$14,748	$11,575	-$3,173	-21.51%		Elem North Addition
13	Building Improvements	$47,250	$236,000	$188,750	399.47%		HVAC, Roofing, HS Bathrooms, Gym Paint, Flatwork
14	***Total Disbursements***	***$351,739***	***$538,870***	***$187,131***	***53.20%***		
15	Estimated Change in Cash Balance	-$241,739	-$142,620				
16	Estimated Ending Cash Balance	$419,467	$276,847				

**Balance on lease purchase agreeement for elem. north addition (1.95%)

Anticipated Balance 8/30/26 $299,967

Remaining Payments After 25-26

1/2027	$2,932.00
7/2027	$297,035.00
TOTAL	$299,967.00

Qualified Capital Purchase Undertaking Fund Summary Proposed

	September 2025	A	B	C	D	F
		2024-2025	**2025-2026**	**$ Change**	**% Change**	**Additional Details**
1	Estimated Beginning Cash Balance	$0	$0			
	Anticipated/Estimated Revenue					
2	*Property Tax Request*	*$0*	*$275,386*			
3	Property Tax Less 1% Fee	$0	*$272,632*			
4	Property Tax from Previous Levy (1/4)	*$0*	*$0*			
5	Property Tax from Current Levy (3/4)	*$0*	*$204,474*			
6	Anticipated Property Taxes & Credits	$0	$204,474	$204,474		
7	Other Local and State Revenue	$0	$15,000	$15,000		Interest
8	***Total Revenue***	***$0***	***$219,474***	***$219,474***		
	Anticipated/Estimated Disbursements					
9	Redeption of Principal		$0	$0		
10	Interest on Debt			$0		
11	Building Improvements		$0	$0		
12	***Total Disbursements***		***$0***	***$0***		
13	Estimated Change in Cash Balance	$0	$219,474			
14	Estimated Ending Cash Balance	$0	$219,474			

School Year	2025 Rooof Project Payments After 25-26		ESTIMATED 2026 HVAC Project Payments After 25-26		Estimated Total QCPUF Payments
2026-2027	11/2026	$42,897.00	11/2026	$175,000.00	$217,897.00
2027-2028	11/2027	$42,897.00	11/2027	$175,000.00	$217,897.00
2028-2029	11/2028	$42,897.00	11/2028	$175,000.00	$217,897.00
2029-2030	11/2029	$42,897.00	11/2029	$175,000.00	$217,897.00
2030-2031	11/2030	$42,897.00	11/2030	$175,000.00	$217,897.00
	TOTAL	$214,485.00		$875,000.00	$1,089,485.00
	Rate	3.80%			

Milford Public Schools - Dollars and Cents Budget Information

	Anticipated Budget	Estimated Budget	Budget	Budget	Budget	Budget	Budgett	Budget	Budget	Budget
	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17
Certified Valuation	$917,954,152	$831,286,966	$792,030,552	$717,692,480	$687,884,747	$664,158,520	$671,192,402	$665,217,018	$649,039,526	$635,157,943
Difference from prior year	*$86,667,186*	*$39,256,414*	*$74,338,072*	*$29,807,733*	*$23,726,227*	*-$7,033,882*	*$5,975,384*	*$16,177,492*	*$13,881,583*	*$34,691,986*
% Difference	*10.43%*	*4.96%*	*10.36%*	*4.33%*	*3.57%*	*-1.05%*	*0.90%*	*2.49%*	*2.19%*	*5.78%*
Adjusted Value (state aid calculation)		*$849,080,844*	*$804,515,985*	*$729,861,752*	*$692,494,152*	*$662,652,249*	*$673,497,335*	$662,036,658	$644,786,314	$635,973,947
Difference from prior year		*$44,564,859*	*$74,654,233*	*$37,367,600*	*$29,841,903*	*-$10,845,086*	*$11,460,677*	*$17,250,344*	*$8,812,367*	*$35,507,990*
% Difference		*5.54%*	*10.23%*	*5.40%*	*4.50%*	*-1.61%*	*1.73%*	*2.68%*	*1.39%*	*5.91%*
General Fund Levy	$0.71899016	$0.93228940	$0.91584220	$0.91584114	$0.85584104	$0.85585366	$0.84688459	$0.79688430	$0.81674687	$0.95251899
Difference from prior year	*-$0.21329924*	*$0.01644720*	*$0.00000106*	*$0.06000010*	*-$0.00001262*	*$0.00896907*	*$0.05000029*	*-$0.01986257*	*-$0.13577212*	*-$0.00010804*
% Difference	*-22.88%*	*1.80%*	*0.00%*	*7.01%*	*0.00%*	*1.06%*	*6.27%*	*-2.43%*	*-14.25%*	*-0.01%*
GF Property Taxes Requested	$6,600,000	$7,750,000	$7,253,750	$6,572,923	$5,887,200	$5,684,225	$5,684,225	$5,301,010	$5,301,010	$6,050,000
Difference from prior year	*-$1,150,000*	*$496,250*	*$680,827*	*$685,723*	*$202,975*	*$0*	*$383,215*	*$0*	*-$748,990*	*$329,799*
% Difference	*-14.84%*	*6.84%*	*10.36%*	*11.65%*	*3.57%*	*0.00%*	*7.23%*	*0.00%*	*-12.38%*	*5.77%*
Bond Fund Levy	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.03006538	0.07781498	0.03305855
Difference from prior year	*0.00000000*	*0.00000000*	*0.00000000*	*0.00000000*	*0.00000000*	*0.00000000*	*-0.03006538*	*-0.04774960*	*0.04475643*	*-0.00774310*
Bond Fund Prop Tax Requested	$0	$0	$0	$0	$0	$0	$0	$200,000	$505,050	$209,974
Difference from prior year	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*-$200,000*	*-$305,050*	*$295,076*	*-$35,026*
Special Building Fund Levy	0.05446895	0.00000000	0.03407924	0.06528144	0.07528151	0.07528323	0.07449429	0.04509806	0.00000000	0.00000000
Difference from prior year	*$0.05446895*	*-$0.03407924*	*-$0.03120220*	*-$0.01000007*	*-$0.00000172*	*$0.00078894*	*$0.02939623*	*0.04509806*	*0.00000000*	*0.00000000*
% Difference		*-100.00%*	*-47.80%*	*-13.28%*	*0.00%*	*1.06%*	*65.18%*			
Spec Bldg Fund Taxes Requested	$500,000	$0	$269,918	$468,520	$517,850	$500,000	$500,000	$300,000	$0	$0
Difference from prior year	*$500,000*	*-$269,918*	*-$198,602*	*-$49,330*	*$17,850*	*$0*	*$200,000*	*$300,000*	*$0*	*$0*
% Difference		*-100.00%*	*-42.39%*	*-9.53%*	*3.57%*	*0.00%*	*66.67%*			
QCPUF Levy	0.03000000									
Difference from prior year	*$0.0300000*									
% Difference										
QCPUF Taxes Requested	$275,386									
Difference from prior year	*$275,386*									
% Difference										
Total Levy	0.80345911	0.93228940	0.94992144	0.98112258	0.93112255	0.93113689	0.92137888	0.87204774	0.89456185	0.98557754
Difference from prior year	*-0.12883029*	*-0.01763204*	*-0.03120114*	*0.05000003*	*-0.00001434*	*0.00975801*	*0.04933114*	*-0.02251411*	*-0.09101569*	*-0.00785114*
% Difference	*-13.82%*	*-1.86%*	*-3.18%*	*5.37%*	*0.00%*	*1.06%*	*5.66%*	*-2.52%*	*-9.23%*	*-0.79%*
Total Property Taxes Requested	$7,375,386	$7,750,000	$7,523,668	$7,041,443	$6,405,050	$6,184,225	$6,184,225	$5,801,010	$5,806,060	$6,259,974
Difference from prior year	*-$374,614*	*$226,332*	*$482,225*	*$636,393*	*$220,825*	*$0*	*$383,215*	*-$5,050*	*-$453,914*	*$294,773*
% Difference	*-4.83%*	*3.01%*	*6.85%*	*9.94%*	*3.57%*	*0.00%*	*6.61%*	*-0.09%*	*-7.25%*	*4.94%*

Milford Public Schools - Dollars and Cents Budget Information

	Anticipated Budget	Estimated Budget	Budget	Budget	Budget	Budget	Budgett	Budget	Budget	Budget
	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17
General Fund Expenditures	$11,657,843	$11,377,454	$11,481,202	$11,009,498	$10,058,894	$9,299,367	$8,651,582	$8,118,143	$7,691,275	$7,946,449
Difference from prior year	*$280,389*	*-$103,748*	*$471,704*	*$950,604*	*$759,527*	*$647,785*	*$533,439*	*$426,868*	*-$255,174*	*-$37,723*
% Difference	*2.46%*	*-0.90%*	*4.28%*	*9.45%*	*8.17%*	*7.49%*	*6.57%*	*5.55%*	*-3.21%*	*-0.47%*
General Fund Receipts	$11,632,191	$12,878,005	$12,123,139	$10,195,076	$9,763,112	$8,825,066	$8,197,834	$7,280,151	$7,876,201	$8,677,062
Difference from prior year	*-$1,245,814*	*$754,866*	*$1,928,063*	*$431,964*	*$938,046*	*$627,232*	*$917,683*	*-$596,050*	*-$800,861*	*$249,062*
% Difference	*-9.67%*	*6.23%*	*18.91%*	*4.42%*	*10.63%*	*7.65%*	*12.61%*	*-7.57%*	*-9.23%*	*2.96%*
GF Actual Ending Cash Balance	*$3,635,354*	*$3,661,006*	*$2,060,336*	*$1,406,565*	$2,180,495	$2,476,277	$2,950,578	$3,404,326	$4,242,318	$4,057,392
Difference from prior year	*-$25,652*	*$1,600,670*	*$653,771*	*-$773,930*	*-$295,782*	*-$474,301*	*-$453,748*	*-$837,992*	*$184,926*	*$730,613*
% Difference	*-0.70%*	*77.69%*	*46.48%*	*-35.49%*	*-11.94%*	*-16.07%*	*-13.33%*	*-19.75%*	*4.56%*	*21.96%*
State Aid	$2,191,940	$1,742,370	$2,559,628	$2,148,082	$2,125,304	$1,560,875	$1,203,433	$838,050	$887,335	$1,371,140
Difference from prior year	*$449,570*	*-$817,258*	*$411,546*	*$22,778*	*$564,429*	*$357,442*	*$365,383*	*-$49,285*	*-$483,805*	*-$235,655*
% Difference	*25.80%*	*-31.93%*	*19.16%*	*1.07%*	*36.16%*	*29.70%*	*43.60%*	*-5.55%*	*-35.28%*	*-14.67%*
Special Education Reimbursement	$1,350,000	$1,337,159	$1,098,434	$436,010	$343,033	$322,815	$255,049	$200,912	$250,662	$283,690
Difference from prior year	*$12,841*	*$238,725*	*$662,424*	*$92,977*	*$20,218*	*$67,766*	*$54,137*	*-$49,750*	*-$33,028*	*$20,010*
% Difference	*0.96%*	*21.73%*	*151.93%*	*27.10%*	*6.26%*	*26.57%*	*26.95%*	*-19.85%*	*-11.64%*	*7.59%*
Depreciation Fund (savings)										
Beginning Balance	$500,614	$433,094	$528,954	$659,974	$830,545	$823,009	$825,404	$1,141,730	$1,309,778	$928,775
Receipts	*$265,000*	*$265,000*	*$122,550*	*$22,526*	*$3,220*	*$100,251*	*$97,736*	*$17,342*	*$15,627*	*$403,575*
Expemditures	*$345,000*	*$197,480*	*$97,582*	*$153,546*	*$173,791*	*$92,715*	*$100,131*	*$333,668*	*$183,675*	*$22,572*
Ending Balance	*$395,614*	*$500,614*	*$433,094*	*$528,954*	*$659,974*	*$830,545*	*$823,009*	*$825,404*	*$1,141,730*	*$1,309,778*
Difference from prior year	*-$105,000*	*$67,520*	*-$95,860*	*-$131,020*	*-$170,571*	*$7,536*	*-$2,395*	*-$316,326*	*-$168,048*	*$381,003*
Special Building Fund										*
Beginning Balance	$419,467	$661,206	$608,927	$414,404	$193,430	$107,967	$240,589	$64,303	$77,192	$117,065
Total Resources	*$347,750*	*$110,000*	*$387,279*	*$927,458*	*$728,017*	*$617,465*	*$686,054*	*$270,619*	*$78,085*	*$117,483*
Expemditures	*$538,870*	*$351,739*	*$335,000*	*$318,531*	*$313,613*	*$424,035*	*$578,087*	*$30,030*	*$13,782*	*$40,291*
Ending Balance	*$259,347*	*$419,467*	*$661,206*	*$608,927*	*$414,404*	*$193,430*	*$107,967*	*$240,589*	*$64,303*	*$77,192*
Difference from prior year	*-$160,120*	*-$241,739*	*$52,279*	*$194,523*	*$220,974*	*$85,463*	*-$132,622*	*$176,286*	*-$12,889*	*-$73,137*
Teaching Staff FTE	66.1	66.1	66.7	65.2	63.7	62.3	59.7	57.2	55.6	53.9
PK Enrollment from NDE	38	38	36	35	38	38	38	38	38	33
K-12 Enrollment from NDE	777	771	784	783	793	763	758	752	734	715
Change	6	-13	1	-10	30	5	6	18	19	35
Student/Teacher Ratio	11.8	11.7	11.8	12.0	12.4	12.2	12.7	13.2	13.2	13.3
PK-12 Verification	147	157	152	164	160	127	123	112	101	74
PK-12 Verification Rate	18%	19%	19%	20%	19%	16%	15%	14%	13%	10%
K-12 Verification	122	129	127	128	114	103	97	89	73	56
K-12 Verification Rate	16%	17%	16%	16%	14%	13%	13%	12%	10%	8%
Special Education Teaching Staff FTE	8.8	8.8	8.8	6.8	5.8	5.8	5.6	5.6	5.6	4.6

2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 80-0005 **Class #: 2**

Milford Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Seward County

This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 6,600,000.00	$ 6,600,000.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 500,000.00	$ 500,000.00
Qualified Capital Purpose Undertaking Fund	$ 275,386.00	$ -	$ 275,386.00
Total All Funds	$ 275,386.00	$ 7,100,000.00	$ 7,375,386.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 190,000.00	Principal
$ 24,485.00	Interest
$ 214,485.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 917,954,152

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [X] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 80-0005
Milford Public Schools

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**NECESSARY CASH RESERVE** (Column 8)	**TOTAL REQUIREMENTS** (Col 7 + Col 8) (Column 9)
General	5,178,137.00	10,043,077.00	6,534,000.00	16,577,077.00	2,011,538.00	12,468,312.00	14,479,850.00	2,097,227.00	16,577,077.00
Depreciation	500,614.00	750,614.00		750,614.00			750,614.00		750,614.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	564,419.00	1,564,419.00		1,564,419.00			1,564,419.00	-	1,564,419.00
School Nutrition	513,138.00	1,127,188.00		1,127,188.00			1,127,188.00	-	1,127,188.00
Bond	258.00	258.00	-	258.00			258.00	-	258.00
Special Building	477,738.00	504,238.00	495,000.00	999,238.00			999,238.00		999,238.00
Qualified Capital Purpose Undertaking	173,000.00	1,068,000.00	272,632.00	1,340,632.00			1,340,632.00	-	1,340,632.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	7,407,304.00	15,057,794.00	7,301,632.00	22,359,426.00	2,011,538.00	12,468,312.00	20,262,199.00	2,097,227.00	22,359,426.00

PERSONAL AND REAL PROPERTY TAX RECAP	**General Fund**	**Bond Fund(s)** [Total Of All Bond Funds]	**Special Building Fund**	**Qualified Capital Purpose Undertaking Fund**
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	6,534,000.00	-	495,000.00	272,632.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	66,000.00	-	5,000.00	2,754.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,600,000.00	-	500,000.00	275,386.00

CERTIFIED STATE AID	**MOTOR VEHICLE TAXES**
$ 2,191,940.00	**$ 500,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,517,131.00	-	58,271.00	-

County-District # 80-0005

Milford Public Schools

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	3,716,058.00	9,045,216.00	7,510,375.00	16,555,591.00	2,072,609.00	9,304,845.00	11,377,454.00	5,178,137.00
Depreciation	433,094.00	698,094.00		698,094.00			197,480.00	500,614.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	404,514.00	1,170,913.00		1,170,913.00			606,494.00	564,419.00
School Nutrition	448,688.00	1,062,738.00		1,062,738.00			549,600.00	513,138.00
Bond	258.00	258.00	-	258.00			-	258.00
Special Building	719,477.00	754,477.00	75,000.00	829,477.00			351,739.00	477,738.00
Qualified Capital Purpose Undertaking	-	190,000.00	-	190,000.00			17,000.00	173,000.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	5,722,089.00	12,921,696.00	7,585,375.00	20,507,071.00	2,072,609.00	9,304,845.00	13,099,767.00	7,407,304.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
$	**500,000.00**

County-District # 80-0005

Milford Public Schools

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,692,711.00	8,648,108.00	6,458,394.00	15,106,502.00	1,983,890.00	9,406,554.00	11,390,444.00	3,716,058.00
Depreciation	529,967.00	553,835.00		553,835.00			120,741.00	433,094.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	306,368.00	822,171.00		822,171.00			417,657.00	404,514.00
School Lunch	372,485.00	998,221.00		998,221.00			549,533.00	448,688.00
Bond	258.00	258.00	-	258.00			-	258.00
Special Building	703,447.00	771,714.00	255,073.00	1,026,787.00			307,310.00	719,477.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,605,236.00	11,794,307.00	6,713,467.00	18,507,774.00	1,983,890.00	9,406,554.00	12,785,685.00	5,722,089.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES
$ 513,779.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Milford Public Schools**
ADDRESS	**1200 West 1st Street**
CITY & ZIP CODE	**Milford 68405**
TELEPHONE	**402-761-3321**
WEBSITE	**milfordpublicschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dave Welsch	Tammy Salyer	Mitch Kubicek
TITLE /FIRM NAME	Chairperson	Business Manager	Superintendent
TELEPHONE	402-826-9691	402-761-3321	402-761-3321
EMAIL ADDRESS	dwelsch1980@gmail.com	tammy.salyer@milfordps.org	mitch.kubicek@milfordps.org

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

Milford Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 7,750,000.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2025 Real Growth Value per Assessor	/	Prior Year Total Property Valuation per Assessor	=		(3)
7,822,106.00	/	831,286,966.00	=	0.94 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.94 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 227,850.00

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 7,977,850.00**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 7,100,000.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 80-0005

Milford Public Schools

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 226,852.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 226,852.00

Milford Public Schools

Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	6,600,000.00	-	500,000.00	275,386.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		275,386.00
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	275,386.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,600,000.00	-	500,000.00	-
14	Assessed Valuation	917,954,152	917,954,152	917,954,152	917,954,152
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.718990	0.000000	0.054469	0.000000
16	Total Levy for Compliance	0.773459			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 6,600,000.00	$ 917,954,152	0.718990
Special Building Fund	$ 500,000.00	$ 917,954,152	0.054469
Bond Fund	$ -	$ 917,954,152	0.000000
Bond Fund	$ -	$ 917,954,152	0.000000
Bond Fund	$ -	$ 917,954,152	0.000000
QCPUF Fund	$ 275,386.00	$ 917,954,152	0.030000
QCPUF Fund	$ -	$ 917,954,152	0.000000
	$ -	$ 917,954,152	0.000000
	$ -	$ 917,954,152	0.000000
	$ -	$ 917,954,152	0.000000
	$ -	$ 917,954,152	0.000000
	$ -	$ 917,954,152	0.000000
	$ -	$ 917,954,152	0.000000
Total	$ 7,375,386.00		$ 0.803459

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (*Mitch Kubicek*)

Notice is hereby given that Milford Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on July 14, 2025 at 4pm at the Milford Elementary Miltipurpose Room in Milford, Nebraska.

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 175,250.00	$ 175,250.00	**$ 350,500.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 28,349.00	$ 28,349.00	$ 56,698.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 27,567.00	$ 27,567.00	$ 55,134.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,500.00	$ 1,500.00	$ 3,000.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*	$ 1,000.00	$ 1,000.00	$ 2,000.00
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 234,866.00**	**$ 234,866.00**	**$ 469,732.00**

Schedule D