

**State of Nebraska**  
**All Fund Types Functional Summary**  
As of 109th Legislature, 2025 Session

Functional Area (with largest examples)	FY 2024-25 Appropriation	FY 2025-26 Annual \$ Chg	FY 2025-26 Annual % Chg	FY 2025-26 Appropriation	FY 2026-27 Annual \$ Chg	FY 2026-27 Annual % Chg	FY 2026-27 Appropriation	FY 2026-27 Biennial \$ Chg	FY 2026-27 Biennial % Chg
<b>Human Resources Development</b>	<b>7,650,279,721</b>	<b>775,603,806</b>	<b>10.14%</b>	<b>8,425,883,527</b>	<b>169,321,528</b>	<b>2.01%</b>	<b>8,595,205,055</b>	<b>944,925,334</b>	<b>12.35%</b>
Medicaid	3,434,122,795	87,712,934	2.55%	3,521,835,729	-22,223,928	-0.63%	3,499,611,801	65,489,006	1.91%
State Aid	2,204,407,454	626,821,381	28.43%	2,831,228,835	164,443,741	5.81%	2,995,672,576	791,265,122	35.89%
Agency Operations	957,049,613	17,767,877	1.86%	974,817,490	27,414,540	2.81%	1,002,232,030	45,182,417	4.72%
Child Welfare Aid	250,253,539	3,500,000	1.40%	253,753,539	629,165	0.25%	254,382,704	4,129,165	1.65%
Developmental Disabilities Aid	209,935,096	30,588,482	14.57%	240,523,578	8,629,700	3.59%	249,153,278	39,218,182	18.68%
Public Assistance	232,747,379	10,000,000	4.30%	242,747,379	-10,000,000	-4.12%	232,747,379	0	0.00%
Children's Health Insurance	132,092,273	3,705,785	2.81%	135,798,058	37,310	0.03%	135,835,368	3,743,095	2.83%
Behavioral Health Aid	98,716,682	0	0.00%	98,716,682	0	0.00%	98,716,682	0	0.00%
Health Aid	77,057,738	0	0.00%	77,057,738	0	0.00%	77,057,738	0	0.00%
Aid to Aging	21,191,820	0	0.00%	21,191,820	0	0.00%	21,191,820	0	0.00%
Public Health Aid	20,544,060	-4,231,000	-20.59%	16,313,060	500,000	3.07%	16,813,060	-3,731,000	-18.16%
Medical Student Assistance	6,557,538	0	0.00%	6,557,538	0	0.00%	6,557,538	0	0.00%
Bridge to Independence Aid	2,274,654	0	0.00%	2,274,654	0	0.00%	2,274,654	0	0.00%
Cultural District Aid	943,863	0	0.00%	943,863	0	0.00%	943,863	0	0.00%
Aid to the Arts	905,346	0	0.00%	905,346	0	0.00%	905,346	0	0.00%
Child Abuse Prevention Aid	598,000	0	0.00%	598,000	0	0.00%	598,000	0	0.00%
CASA Aid	500,000	0	0.00%	500,000	0	0.00%	500,000	0	0.00%
Blind/Visually Impaired Aid	381,871	0	0.00%	381,871	0	0.00%	381,871	0	0.00%
Federaly Qualified Aid	0	109,000	N/A	109,000	-109,000	-100.00%	0	0	N/A
Active Duty Education Grants	0	-170,653	N/A	-170,653	0	0.00%	-170,653	-170,653	N/A
Special Olympics	0	-200,000	N/A	-200,000	0	0.00%	-200,000	-200,000	N/A

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<b>Education</b>	5,236,842,822	179,837,953	3.43%	5,416,680,775	29,364,998	0.54%	5,446,045,773	209,202,951	3.99%
Agency Operations	2,653,265,070	11,182,601	0.42%	2,664,447,671	9,369,209	0.35%	2,673,816,880	20,551,810	0.77%
State Aid	1,153,512,430	52,210,829	4.53%	1,205,723,259	13,299,442	1.10%	1,219,022,701	65,510,271	5.68%
TEEOSA State Aid	1,010,135,323	25,621,182	2.54%	1,035,756,505	-11,127,686	-1.07%	1,024,628,819	14,493,496	1.43%
Special Education	235,724,474	85,383,341	36.22%	321,107,815	18,449,033	5.75%	339,556,848	103,832,374	44.05%
Aid to Community Colleges	111,054,477	0	0.00%	111,054,477	0	0.00%	111,054,477	0	0.00%
Nebraska Career Scholarships	20,240,000	340,000	1.68%	20,580,000	0	0.00%	20,580,000	340,000	1.68%
ESU Core Services/Technology	13,332,322	0	0.00%	13,332,322	0	0.00%	13,332,322	0	0.00%
Early Childhood Programs	11,119,357	0	0.00%	11,119,357	0	0.00%	11,119,357	0	0.00%
Vocational Rehabilitation Aid	8,609,995	0	0.00%	8,609,995	0	0.00%	8,609,995	0	0.00%
Nebraska Opportunity Grant Prog.	8,093,430	0	0.00%	8,093,430	0	0.00%	8,093,430	0	0.00%
Dual Enrollment Aid	3,062,234	5,000,000	163.28%	8,062,234	0	0.00%	8,062,234	5,000,000	163.28%
High Ability Learners	2,342,962	0	0.00%	2,342,962	0	0.00%	2,342,962	0	0.00%
Access College Early Program	1,500,000	100,000	6.67%	1,600,000	-100,000	-6.25%	1,500,000	0	0.00%
Textbook Loans	1,465,500	0	0.00%	1,465,500	0	0.00%	1,465,500	0	0.00%
High School Equivalency Program	750,000	0	0.00%	750,000	0	0.00%	750,000	0	0.00%
School Breakfast	617,898	0	0.00%	617,898	0	0.00%	617,898	0	0.00%
Learning Community	470,000	0	0.00%	470,000	0	0.00%	470,000	0	0.00%
Nurturing Healthy Behaviors	400,000	0	0.00%	400,000	0	0.00%	400,000	0	0.00%
School Lunch	392,032	0	0.00%	392,032	0	0.00%	392,032	0	0.00%
ESU Distance Education	281,654	0	0.00%	281,654	0	0.00%	281,654	0	0.00%
Adult Basic Education	214,664	0	0.00%	214,664	0	0.00%	214,664	0	0.00%
Early Childhood Provider Aid	169,000	0	0.00%	169,000	0	0.00%	169,000	0	0.00%
Summer Food Service	90,000	0	0.00%	90,000	0	0.00%	90,000	0	0.00%
Rural Health Scholarships	0	0	N/A	0	0	N/A	0	0	N/A
Presidential Scholarships	0	0	N/A	0	0	N/A	0	0	N/A
School Mapping Aid	0	0	N/A	0	-525,000	N/A	-525,000	-525,000	N/A

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<b><u>Public Finance</u></b>	1,821,763,105	89,203,188	4.90%	1,910,966,293	11,380,406	0.60%	1,922,346,699	100,583,594	5.52%
State Aid	795,510,000	6,596	0.00%	795,516,596	1,000,000	0.13%	796,516,596	1,006,596	0.13%
Property Tax Credit Aid	413,000,000	81,000,000	19.61%	494,000,000	54,000,000	10.93%	548,000,000	135,000,000	32.69%
Agency Operations	388,302,802	36,485,877	9.40%	424,788,679	-35,673,576	-8.40%	389,115,103	812,301	0.21%
Homestead Exemption	149,000,000	10,917,000	7.33%	159,917,000	10,386,000	6.49%	170,303,000	21,303,000	14.30%
Class V School Employees Retirement	10,341,416	0	0.00%	10,341,416	0	0.00%	10,341,416	0	0.00%
Patrol Retirement	7,253,460	-418,590	-5.77%	6,834,870	-834,870	-12.21%	6,000,000	-1,253,460	-17.28%
Convention Center Aid	0	3,000,000	N/A	3,000,000	0	0.00%	3,000,000	3,000,000	N/A
Sports Arena Aid	0	2,300,000	N/A	2,300,000	0	0.00%	2,300,000	2,300,000	N/A
Judges Retirement	1,370,712	89,187	6.51%	1,459,899	52,101	3.57%	1,512,000	141,288	10.31%
School Employees Retirement	47,734,715	-29,926,882	-62.69%	17,807,833	-17,549,249	-98.55%	258,584	-47,476,131	-99.46%
Education Scholarship Aid	9,250,000	-9,250,000	-100.00%	0	0	N/A	0	-9,250,000	-100.00%
Cemetery Aid	0	0	N/A	0	0	N/A	0	0	N/A
Inland Port Authority Aid	0	-5,000,000	N/A	-5,000,000	0	0.00%	-5,000,000	-5,000,000	N/A
<b><u>Transportation</u></b>	1,333,097,681	228,201,647	17.12%	1,561,299,328	-53,913,258	-3.45%	1,507,386,070	174,288,389	13.07%
Agency Operations	1,287,348,476	68,221,647	5.30%	1,355,570,123	406,742	0.03%	1,355,976,865	68,628,389	5.33%
State Aid	45,749,205	159,980,000	349.69%	205,729,205	-54,320,000	-26.40%	151,409,205	105,660,000	230.95%
<b><u>Public Safety</u></b>	903,944,327	30,183,321	3.34%	934,127,648	11,325,445	1.21%	945,453,093	41,508,766	4.59%
Agency Operations	850,877,618	33,595,004	3.95%	884,472,622	11,325,445	1.28%	895,798,067	44,920,449	5.28%
State Aid	31,981,380	0	0.00%	31,981,380	0	0.00%	31,981,380	0	0.00%
County Juvenile Services Aid	5,798,000	0	0.00%	5,798,000	0	0.00%	5,798,000	0	0.00%
Emergency Response Aid	5,000,000	0	0.00%	5,000,000	0	0.00%	5,000,000	0	0.00%
Vocational and Life Skills Aid	4,000,000	0	0.00%	4,000,000	0	0.00%	4,000,000	0	0.00%
Military Tuition Assistance	1,052,793	0	0.00%	1,052,793	0	0.00%	1,052,793	0	0.00%
Violence Prevention Grants	591,160	0	0.00%	591,160	0	0.00%	591,160	0	0.00%

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Juvenile Services Aid	564,300	0	0.00%	564,300	0	0.00%	564,300	0	0.00%
County Justice Reinvestment Grants	314,817	0	0.00%	314,817	0	0.00%	314,817	0	0.00%
Dispute Resolution Aid	270,000	0	0.00%	270,000	0	0.00%	270,000	0	0.00%
Victim/Witness Assistance	50,457	0	0.00%	50,457	0	0.00%	50,457	0	0.00%
Crime Victims' Reparations	19,200	0	0.00%	19,200	0	0.00%	19,200	0	0.00%
Crime Stoppers	12,919	0	0.00%	12,919	0	0.00%	12,919	0	0.00%
Nonprofit Security Aid	411,683	-411,683	-100.00%	0	0	N/A	0	-411,683	-100.00%
Municipal Airport Aid	3,000,000	-3,000,000	-100.00%	0	0	N/A	0	-3,000,000	-100.00%
<b>Agriculture, Environment, and Natural Resources</b>	<b>415,227,465</b>	<b>58,860,211</b>	<b>14.18%</b>	<b>474,087,676</b>	<b>335,686</b>	<b>0.07%</b>	<b>474,423,362</b>	<b>59,195,897</b>	<b>14.26%</b>
Agency Operations	315,576,729	20,450,843	6.48%	336,027,572	1,094,700	0.33%	337,122,272	21,545,543	6.83%
State Aid	97,086,124	41,068,480	42.30%	138,154,604	-759,014	-0.55%	137,395,590	40,309,466	41.52%
Lottery Aid	0	500,000	N/A	500,000	0	0.00%	500,000	500,000	N/A
Riparian Vegetation Aid	706,000	-353,000	-50.00%	353,000	0	0.00%	353,000	-353,000	-50.00%
Race track distribution aid	0	120,000	N/A	120,000	0	0.00%	120,000	120,000	N/A
Niobrara Council	52,500	0	0.00%	52,500	0	0.00%	52,500	0	0.00%
Water Quality Fund	0	0	N/A	0	0	N/A	0	0	N/A
Well Decommissioning	0	0	N/A	0	0	N/A	0	0	N/A
Water & Soil Conservation	1,806,112	-1,806,112	-100.00%	0	0	N/A	0	-1,806,112	-100.00%
Lake Study	0	0	N/A	0	0	N/A	0	0	N/A
Horseracing Aid	0	-120,000	N/A	-120,000	0	0.00%	-120,000	-120,000	N/A
Water Resources Fund Aid	0	-1,000,000	N/A	-1,000,000	0	0.00%	-1,000,000	-1,000,000	N/A
<b>Economic Development</b>	<b>604,737,314</b>	<b>-121,307,157</b>	<b>-20.06%</b>	<b>483,430,157</b>	<b>-44,024,802</b>	<b>-9.11%</b>	<b>439,405,355</b>	<b>-165,331,959</b>	<b>-27.34%</b>
State Aid	418,269,898	-144,500,000	-34.55%	273,769,898	-25,500,000	-9.31%	248,269,898	-170,000,000	-40.64%
Agency Operations	135,758,788	-6,435,480	-4.74%	129,323,308	1,182,046	0.91%	130,505,354	-5,253,434	-3.87%
Project Health Aid	0	50,000,000	N/A	50,000,000	0	0.00%	50,000,000	50,000,000	N/A
Business Innovation Act	14,770,352	-3,750,000	-25.39%	11,020,352	0	0.00%	11,020,352	-3,750,000	-25.39%
Mentorship Program Aid	4,880,762	0	0.00%	4,880,762	0	0.00%	4,880,762	0	0.00%
Development District Aid	1,000,000	-300,000	-30.00%	700,000	0	0.00%	700,000	-300,000	-30.00%
Middile Income Housing Aid	0	7,226,860	N/A	7,226,860	-7,226,860	-100.00%	0	0	N/A
Youth Outdoor Grants	0	1,000,000	N/A	1,000,000	-1,000,000	-100.00%	0	0	N/A

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Nebraska Career Scholarships	0	0	N/A	0	0	N/A	0	0	N/A
Imagine NE Aid	0	4,000,000	N/A	4,000,000	-4,000,000	-100.00%	0	0	N/A
Urban Development Aid	0	0	N/A	0	0	N/A	0	0	N/A
Rural Housing Aid	0	7,476,860	N/A	7,476,860	-7,476,860	-100.00%	0	0	N/A
Broadband Bridge Aid	20,697,004	-20,697,004	-100.00%	0	0	N/A	0	-20,697,004	-100.00%
Small Business Aid	4,214,050	-4,214,050	-100.00%	0	0	N/A	0	-4,214,050	-100.00%
Youth Talent Initiative	250,000	-250,000	-100.00%	0	0	N/A	0	-250,000	-100.00%
Rural Projects Aid	4,896,460	-4,896,460	-100.00%	0	0	N/A	0	-4,896,460	-100.00%
Workforce Grant Aid	0	-116,613	N/A	-116,613	-3,128	2.68%	-119,741	-119,741	N/A
211 Aid	0	-1,445,000	N/A	-1,445,000	0	0.00%	-1,445,000	-1,445,000	N/A
Municipality Aid	0	-4,406,270	N/A	-4,406,270	0	0.00%	-4,406,270	-4,406,270	N/A
<b>General Government</b>	52,253,582	1,573,671	3.01%	53,827,253	392,225	0.73%	54,219,478	1,965,896	3.76%
Agency Operations	52,253,582	1,573,671	3.01%	53,827,253	392,225	0.73%	54,219,478	1,965,896	3.76%
<b>State Total</b>	<b>18,018,146,017</b>	<b>1,242,156,640</b>	<b>6.89%</b>	<b>19,260,302,657</b>	<b>124,182,228</b>	<b>0.64%</b>	<b>19,384,484,885</b>	<b>1,366,338,868</b>	<b>7.58%</b>