

State of Nebraska
General Fund 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 |
|---|-----------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|-------------------------------|------------------------------|
| Education | 2,234,629,331 | 37,351,076 | 1.67% | 2,271,980,407 | -4,238,870 | -0.19% | 2,267,741,537 | 33,112,206 | 1.48% |
| TEEOSA State Aid | 1,010,135,323 | 26,317,981 | 2.61% | 1,036,453,304 | -11,985,855 | -1.16% | 1,024,467,449 | 14,332,126 | 1.42% |
| Agency Operations | 807,524,715 | 7,322,121 | 0.91% | 814,846,836 | 7,382,497 | 0.91% | 822,229,333 | 14,704,618 | 1.82% |
| Special Education | 235,724,474 | 0 | 0.00% | 235,724,474 | 0 | 0.00% | 235,724,474 | 0 | 0.00% |
| 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 | -528,976 | -3.97% | 12,803,346 | 264,488 | 2.07% | 13,067,834 | -264,488 | -1.98% |
| Early Childhood Programs | 11,119,357 | 0 | 0.00% | 11,119,357 | 0 | 0.00% | 11,119,357 | 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% |
| Nebraska Opportunity Grant Prog. | 8,093,430 | -1,000,000 | -12.36% | 7,093,430 | 0 | 0.00% | 7,093,430 | -1,000,000 | -12.36% |
| Student Loan Forgiveness | 5,000,000 | 0 | 0.00% | 5,000,000 | 0 | 0.00% | 5,000,000 | 0 | 0.00% |
| 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% | 1,400,000 | 100,000 | 7.14% | 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% |
| RHOP Scholarships | 600,000 | 0 | 0.00% | 600,000 | 0 | 0.00% | 600,000 | 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% |
| Vocational Rehabilitation Aid | 49,289 | 0 | 0.00% | 49,289 | 0 | 0.00% | 49,289 | 0 | 0.00% |
| State Aid | 0 | -50 | N/A | -50 | 0 | 0.00% | -50 | -50 | N/A |

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|---|-----------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|-------------------------------|------------------------------|
| <u>Human Resources Development</u> | 2,004,892,388 | 96,640,859 | 4.82% | 2,101,533,247 | 30,581,459 | 1.46% | 2,132,114,706 | 127,222,318 | 6.35% |
| Medicaid | 1,012,640,639 | 70,552,754 | 6.97% | 1,083,193,393 | -5,063,748 | -0.47% | 1,078,129,645 | 65,489,006 | 6.47% |
| Agency Operations | 401,151,706 | 11,472,906 | 2.86% | 412,624,612 | 18,254,781 | 4.42% | 430,879,393 | 29,727,687 | 7.41% |
| Developmental Disabilities Aid | 197,567,183 | 15,094,972 | 7.64% | 212,662,155 | 16,723,951 | 7.86% | 229,386,106 | 31,818,923 | 16.11% |
| Child Welfare Aid | 182,756,746 | 0 | 0.00% | 182,756,746 | 629,165 | 0.34% | 183,385,911 | 629,165 | 0.34% |
| Public Assistance | 76,380,054 | 0 | 0.00% | 76,380,054 | 0 | 0.00% | 76,380,054 | 0 | 0.00% |
| Behavioral Health Aid | 70,132,211 | 0 | 0.00% | 70,132,211 | 0 | 0.00% | 70,132,211 | 0 | 0.00% |
| Children's Health Insurance | 26,246,298 | 3,705,785 | 14.12% | 29,952,083 | 37,310 | 0.12% | 29,989,393 | 3,743,095 | 14.26% |
| Nebraska Area Agencies on Aging | 11,722,579 | 0 | 0.00% | 11,722,579 | 0 | 0.00% | 11,722,579 | 0 | 0.00% |
| Health Aid | 7,352,196 | 0 | 0.00% | 7,352,196 | 0 | 0.00% | 7,352,196 | 0 | 0.00% |
| Public Health Aid | 11,314,060 | -4,231,000 | -37.40% | 7,083,060 | 0 | 0.00% | 7,083,060 | -4,231,000 | -37.40% |
| Medical Student Assistance | 2,180,723 | 0 | 0.00% | 2,180,723 | 0 | 0.00% | 2,180,723 | 0 | 0.00% |
| Public Libraries | 1,435,711 | 45,442 | 3.17% | 1,481,153 | 0 | 0.00% | 1,481,153 | 45,442 | 3.17% |
| Bridge to Independence Aid | 1,281,202 | 0 | 0.00% | 1,281,202 | 0 | 0.00% | 1,281,202 | 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% |
| 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% |
| <u>Public Safety</u> | 730,176,944 | 14,984,065 | 2.05% | 745,161,009 | 17,849,887 | 2.40% | 763,010,896 | 32,833,952 | 4.50% |
| Agency Operations | 709,091,615 | 18,395,748 | 2.59% | 727,487,363 | 17,849,887 | 2.45% | 745,337,250 | 36,245,635 | 5.11% |
| 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% |
| Public Finance | 272,648,801 | -29,602,342 | -10.86% | 243,046,459 | -7,307,578 | -3.01% | 235,738,881 | -36,909,920 | -13.54% |
| 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% |
| Agency Operations | 47,698,498 | -1,013,057 | -2.12% | 46,685,441 | 638,440 | 1.37% | 47,323,881 | -374,617 | -0.79% |
| Class V School Employees Retirement | 10,341,416 | 266,196 | 2.57% | 10,607,612 | -7,612 | -0.07% | 10,600,000 | 258,584 | 2.50% |
| Patrol Retirement | 7,253,460 | -418,590 | -5.77% | 6,834,870 | -834,870 | -12.21% | 6,000,000 | -1,253,460 | -17.28% |
| 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 | -30,193,078 | -63.25% | 17,541,637 | -17,541,637 | -100.00% | 0 | -47,734,715 | -100.00% |
| Education Scholarship Aid | 9,250,000 | -9,250,000 | -100.00% | 0 | 0 | N/A | 0 | -9,250,000 | -100.00% |
| General Government | 38,244,134 | 89,765 | 0.23% | 38,333,899 | 593,104 | 1.55% | 38,927,003 | 682,869 | 1.79% |
| Agency Operations | 38,244,134 | 89,765 | 0.23% | 38,333,899 | 593,104 | 1.55% | 38,927,003 | 682,869 | 1.79% |
| Agriculture, Environment, and Natural Resources | 40,776,495 | -8,979,083 | -22.02% | 31,797,412 | 67,357 | 0.21% | 31,864,769 | -8,911,726 | -21.86% |
| Agency Operations | 37,911,883 | -6,819,971 | -17.99% | 31,091,912 | 67,357 | 0.22% | 31,159,269 | -6,752,614 | -17.81% |
| Riparian Vegetation Aid | 706,000 | -353,000 | -50.00% | 353,000 | 0 | 0.00% | 353,000 | -353,000 | -50.00% |
| Agrability | 300,000 | 0 | 0.00% | 300,000 | 0 | 0.00% | 300,000 | 0 | 0.00% |
| Niobrara Council | 52,500 | 0 | 0.00% | 52,500 | 0 | 0.00% | 52,500 | 0 | 0.00% |
| Water & Soil Conservation | 1,806,112 | -1,806,112 | -100.00% | 0 | 0 | N/A | 0 | -1,806,112 | -100.00% |

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|---|-----------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|-------------------------------|------------------------------|
| Economic Development | 71,055,960 | -39,910,377 | -56.17% | 31,145,583 | -996,122 | -3.20% | 30,149,461 | -40,906,499 | -57.57% |
| Agency Operations | 20,347,332 | -6,802,863 | -33.43% | 13,544,469 | 3,878 | 0.03% | 13,548,347 | -6,798,985 | -33.41% |
| Economic Development | 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% |
| 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% |
| Youth Outdoor Grants | 0 | 1,000,000 | N/A | 1,000,000 | -1,000,000 | -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% |
| Rural Projects Aid | 4,896,460 | -4,896,460 | -100.00% | 0 | 0 | N/A | 0 | -4,896,460 | -100.00% |
| General Fund Total | 5,392,424,053 | 70,573,963 | 1.31% | 5,462,998,016 | 36,549,237 | 0.67% | 5,499,547,253 | 107,123,200 | 1.99% |