

State of Nebraska
All Fund Types Functional Summary

As of 109th Legislature, 2026 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 % of State Total
Human Resources Development	7,696,369,536	788,964,132	10.25%	8,485,333,668	516,482	0.01%	8,485,850,150	44.11%
State Aid	5,069,984,410	769,787,304	15.18%	5,839,771,714	53,746,235	0.92%	5,893,517,949	30.64%
Medicaid	1,067,735,470	13,223,759	1.24%	1,080,959,229	-239,270,594	-22.14%	841,688,635	4.38%
Agency Operations	961,549,613	16,464,690	1.71%	978,014,303	22,527,433	2.30%	1,000,541,736	5.20%
Developmental Disabilities Aid	197,567,183	13,594,972	6.88%	211,162,155	175,588,581	83.15%	386,750,736	2.01%
Child Welfare Aid	197,756,746	3,199,999	1.62%	200,956,745	-35,176,376	-17.50%	165,780,369	0.86%
Public Assistance	61,380,054	-1,396,819	-2.28%	59,983,235	15,034,393	25.06%	75,017,628	0.39%
Behavioral Health Aid	70,132,211	-18,987,500	-27.07%	51,144,711	9,037,500	17.67%	60,182,211	0.31%
Children's Health Insurance	32,246,298	-2,294,215	-7.11%	29,952,083	37,310	0.12%	29,989,393	0.16%
Nebraska Area Agencies on Aging	11,722,579	0	0.00%	11,722,579	0	0.00%	11,722,579	0.06%
Public Health Aid	11,314,060	-4,231,000	-37.40%	7,083,060	0	0.00%	7,083,060	0.04%
Health Aid	7,352,196	-442,500	-6.02%	6,909,696	-508,000	-7.35%	6,401,696	0.03%
Medical Student Assistance	2,180,723	0	0.00%	2,180,723	-500,000	-22.93%	1,680,723	0.01%
Public Libraries	1,435,711	45,442	3.17%	1,481,153	0	0.00%	1,481,153	0.01%
Bridge to Independence Aid	1,281,202	0	0.00%	1,281,202	0	0.00%	1,281,202	0.01%
Cultural District Aid	943,863	0	0.00%	943,863	0	0.00%	943,863	0.00%
Aid to the Arts	905,346	0	0.00%	905,346	0	0.00%	905,346	0.00%
CASA Aid	500,000	0	0.00%	500,000	0	0.00%	500,000	0.00%
Blind/Visually Impaired Aid	381,871	0	0.00%	381,871	0	0.00%	381,871	0.00%

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Education	5,310,001,610	114,034,769	2.15%	5,424,036,379	-25,289,827	-0.47%	5,398,746,552	28.07%
Agency Operations	2,653,496,136	12,562,238	0.47%	2,666,058,374	7,787,107	0.29%	2,673,845,481	13.90%
State Aid	1,230,854,150	72,263,010	5.87%	1,303,117,160	14,032,185	1.08%	1,317,149,345	6.85%
TEEOSA State Aid	1,009,486,638	26,108,497	2.59%	1,035,595,135	-42,933,607	-4.15%	992,661,528	5.16%
Special Education	235,724,474	0	0.00%	235,724,474	0	0.00%	235,724,474	1.23%
Aid to Community Colleges	111,054,477	0	0.00%	111,054,477	0	0.00%	111,054,477	0.58%
Nebraska Career Scholarships	20,240,000	340,000	1.68%	20,580,000	0	0.00%	20,580,000	0.11%
ESU Core Services/Technology	13,332,322	-528,976	-3.97%	12,803,346	264,488	2.07%	13,067,834	0.07%
Early Childhood Programs	11,119,357	0	0.00%	11,119,357	0	0.00%	11,119,357	0.06%
Nebraska Opportunity Grant Prog.	8,093,430	-1,260,000	-15.57%	6,833,430	260,000	3.80%	7,093,430	0.04%
Student Loan Forgiveness	5,000,000	0	0.00%	5,000,000	0	0.00%	5,000,000	0.03%
Dual Enrollment Aid	3,062,234	5,000,000	163.28%	8,062,234	-5,000,000	-62.02%	3,062,234	0.02%
High Ability Learners	2,342,962	0	0.00%	2,342,962	0	0.00%	2,342,962	0.01%
Access College Early Program	1,500,000	50,000	3.33%	1,550,000	-200,000	-12.90%	1,350,000	0.01%
Textbook Loans	1,465,500	0	0.00%	1,465,500	0	0.00%	1,465,500	0.01%
High School Equivalency Program	750,000	0	0.00%	750,000	0	0.00%	750,000	0.00%
RHOP Scholarships	600,000	0	0.00%	600,000	0	0.00%	600,000	0.00%
Learning Community	470,000	0	0.00%	470,000	0	0.00%	470,000	0.00%
School Breakfast	617,898	-500,000	-80.92%	117,898	500,000	424.10%	617,898	0.00%
Nurturing Healthy Behaviors	400,000	0	0.00%	400,000	0	0.00%	400,000	0.00%
School Lunch	392,032	0	0.00%	392,032	0	0.00%	392,032	0.00%
Public Finance	1,827,122,041	109,468,733	5.99%	1,936,590,774	-8,889,944	-0.46%	1,927,700,830	10.02%
State Aid	1,208,510,000	103,756,596	8.59%	1,312,266,596	32,350,000	2.47%	1,344,616,596	6.99%
Agency Operations	393,032,450	33,047,710	8.41%	426,080,160	-37,194,530	-8.73%	388,885,630	2.02%
Homestead Exemption	151,000,000	10,800,000	7.15%	161,800,000	11,400,000	7.05%	173,200,000	0.90%
School Employees Retirement	47,734,715	-30,193,078	-63.25%	17,541,637	-17,541,637	-100.00%	0	0.00%
Class V School Employees Retirement	10,341,416	266,196	2.57%	10,607,612	974,380	9.19%	11,581,992	0.06%
Patrol Retirement	7,253,460	-418,590	-5.77%	6,834,870	2,581,742	37.77%	9,416,612	0.05%
Education Scholarship Aid	9,250,000	-9,250,000	-100.00%	0	0	N/A	0	0.00%
Judges Retirement	0	1,459,899	N/A	1,459,899	-1,459,899	-100.00%	0	0.00%

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Transportation	1,333,097,681	228,201,647	17.12%	1,561,299,328	-53,391,738	-3.42%	1,507,907,590	7.84%
Agency Operations	1,287,348,476	68,221,647	5.30%	1,355,570,123	928,262	0.07%	1,356,498,385	7.05%
State Aid	45,749,205	159,980,000	349.69%	205,729,205	-54,320,000	-26.40%	151,409,205	0.79%
Public Safety	903,065,708	26,403,024	2.92%	929,468,732	-802,428	-0.09%	928,666,304	4.83%
Agency Operations	851,027,618	28,903,024	3.40%	879,930,642	-17,128	0.00%	879,913,514	4.57%
State Aid	31,981,380	-11,172,294	-34.93%	20,809,086	64,000	0.31%	20,873,086	0.11%
Victim/Witness Assistance	50,457	11,572,294	22934.96%	11,622,751	0	0.00%	11,622,751	0.06%
County Juvenile Services Aid	5,798,000	0	0.00%	5,798,000	-185,000	-3.19%	5,613,000	0.03%
Emergency Response Aid	5,000,000	0	0.00%	5,000,000	0	0.00%	5,000,000	0.03%
Vocational and Life Skills Aid	4,000,000	0	0.00%	4,000,000	0	0.00%	4,000,000	0.02%
Military Tuition Assistance	1,052,793	100,000	9.50%	1,152,793	-100,000	-8.67%	1,052,793	0.01%
Municipal Airport Aid	3,000,000	-3,000,000	-100.00%	0	0	N/A	0	0.00%
Violence Prevention Grants	591,160	0	0.00%	591,160	0	0.00%	591,160	0.00%
Juvenile Services Aid	564,300	0	0.00%	564,300	-564,300	-100.00%	0	0.00%
Economic Development	604,555,159	-121,586,090	-20.11%	482,969,069	-30,968,263	-6.41%	452,000,806	2.35%
State Aid	418,269,898	-82,939,163	-19.83%	335,330,735	-31,531,848	-9.40%	303,798,887	1.58%
Agency Operations	135,826,633	-4,789,413	-3.53%	131,037,220	-316,063	-0.24%	130,721,157	0.68%
Economic Development	14,770,352	-3,750,000	-25.39%	11,020,352	0	0.00%	11,020,352	0.06%
Broadband Bridge Aid	20,697,004	-20,697,004	-100.00%	0	0	N/A	0	0.00%
Mentorship Program Aid	4,880,762	0	0.00%	4,880,762	-2,000,000	-40.98%	2,880,762	0.01%
Rural Projects Aid	4,896,460	-4,896,460	-100.00%	0	0	N/A	0	0.00%
Small Business Aid	4,214,050	-4,214,050	-100.00%	0	0	N/A	0	0.00%
Business Innovation Act	0	0	N/A	0	2,879,648	N/A	2,879,648	0.01%
Development District Aid	1,000,000	-300,000	-30.00%	700,000	0	0.00%	700,000	0.00%
Agriculture, Environment, and Natural Resources	414,874,965	63,981,686	15.42%	478,856,651	-2,199,001	-0.46%	476,657,650	2.48%
Agency Operations	315,576,729	19,399,954	6.15%	334,976,683	4,085,377	1.22%	339,062,060	1.76%
State Aid	96,786,124	41,568,480	42.95%	138,354,604	-759,014	-0.55%	137,595,590	0.72%
Water Sustainability	0	5,172,364	N/A	5,172,364	-5,172,364	-100.00%	0	0.00%
Water & Soil Conservation	1,806,112	-1,806,112	-100.00%	0	0	N/A	0	0.00%
Riparian Vegetation Aid	706,000	-353,000	-50.00%	353,000	-353,000	-100.00%	0	0.00%

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General Government	52,308,582	4,071,912	7.78%	56,380,494	2,187,966	3.88%	58,568,460	0.30%
Agency Operations	52,308,582	4,071,912	7.78%	56,380,494	2,187,966	3.88%	58,568,460	0.30%
State Total	18,141,395,282	1,213,539,813	6.69%	19,354,935,095	-118,836,753	-0.61%	19,236,098,342	100.00%