

State of Nebraska
General Fund 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 Biennial \$ Chg	FY 2026-27 Biennial % Chg
Education	2,234,211,712	36,322,878	1.63%	2,270,534,590	-38,797,135	-1.71%	2,231,737,455	-2,474,257	-0.11%
TEEOSA State Aid	1,009,486,638	26,108,497	2.59%	1,035,595,135	-41,559,280	-4.01%	994,035,855	-15,450,783	-1.53%
Agency Operations	807,755,781	7,113,357	0.88%	814,869,138	6,937,657	0.85%	821,806,795	14,051,014	1.74%
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%
Nebraska Opportunity Grant Prog.	8,093,430	-1,260,000	-15.57%	6,833,430	260,000	3.80%	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%
Dual Enrollment Aid	3,062,234	5,000,000	163.28%	8,062,234	-5,000,000	-62.02%	3,062,234	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	50,000	3.33%	1,550,000	-200,000	-12.90%	1,350,000	-150,000	-10.00%
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%
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%
School Breakfast	617,898	-500,000	-80.92%	117,898	500,000	424.10%	617,898	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%

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Human Resources Development	2,070,487,219	17,167,172	0.83%	2,087,654,391	-49,938,671	-2.39%	2,037,715,720	-32,771,499	-1.58%
Medicaid	1,067,735,470	32,580,149	3.05%	1,100,315,619	-241,783,297	-21.97%	858,532,322	-209,203,148	-19.59%
Agency Operations	405,651,706	-4,901,356	-1.21%	400,750,350	28,331,218	7.07%	429,081,568	23,429,862	5.78%
Developmental Disabilities Aid	197,567,183	13,594,972	6.88%	211,162,155	175,588,581	83.15%	386,750,736	189,183,553	95.76%
Child Welfare Aid	197,756,746	3,199,999	1.62%	200,956,745	-35,176,376	-17.50%	165,780,369	-31,976,377	-16.17%
Public Assistance	61,380,054	-1,396,819	-2.28%	59,983,235	15,034,393	25.06%	75,017,628	13,637,574	22.22%
Behavioral Health Aid	70,132,211	-18,987,500	-27.07%	51,144,711	9,037,500	17.67%	60,182,211	-9,950,000	-14.19%
Children's Health Insurance	32,246,298	-2,294,215	-7.11%	29,952,083	37,310	0.12%	29,989,393	-2,256,905	-7.00%
Nebraska Area Agencies on Aging	11,722,579	0	0.00%	11,722,579	0	0.00%	11,722,579	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%
Health Aid	7,352,196	-442,500	-6.02%	6,909,696	-508,000	-7.35%	6,401,696	-950,500	-12.93%
Medical Student Assistance	2,180,723	0	0.00%	2,180,723	-500,000	-22.93%	1,680,723	-500,000	-22.93%
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%
Public Safety	730,294,825	249,882	0.03%	730,544,707	8,578,939	1.17%	739,123,646	8,828,821	1.21%
Agency Operations	709,241,615	4,652,725	0.66%	713,894,340	8,337,079	1.17%	722,231,419	12,989,804	1.83%
County Juvenile Services Aid	5,798,000	-500,000	-8.62%	5,298,000	315,000	5.95%	5,613,000	-185,000	-3.19%
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	100,000	9.50%	1,152,793	-100,000	-8.67%	1,052,793	0	0.00%
Municipal Airport Aid	3,000,000	-3,000,000	-100.00%	0	0	N/A	0	-3,000,000	-100.00%
Violence Prevention Grants	591,160	-591,160	-100.00%	0	591,160	N/A	591,160	0	0.00%
Juvenile Services Aid	564,300	0	0.00%	564,300	-564,300	-100.00%	0	-564,300	-100.00%
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%
Nonprofit Security Aid	411,683	-411,683	-100.00%	0	0	N/A	0	-411,683	-100.00%
Victim/Witness Assistance	50,457	0	0.00%	50,457	0	0.00%	50,457	0	0.00%

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Public Finance	275,301,282	-44,476,813	-16.16%	230,824,469	-18,902,375	-8.19%	211,922,094	-63,379,188	-23.02%
Homestead Exemption	151,000,000	10,800,000	7.15%	161,800,000	11,400,000	7.05%	173,200,000	22,200,000	14.70%
Agency Operations	49,721,691	-17,141,240	-34.47%	32,580,451	-14,856,961	-45.60%	17,723,490	-31,998,201	-64.35%
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%
Class V School Employees Retirement	10,341,416	266,196	2.57%	10,607,612	974,380	9.19%	11,581,992	1,240,576	12.00%
Patrol Retirement	7,253,460	-418,590	-5.77%	6,834,870	2,581,742	37.77%	9,416,612	2,163,152	29.82%
Education Scholarship Aid	9,250,000	-9,250,000	-100.00%	0	0	N/A	0	-9,250,000	-100.00%
Judges Retirement	0	1,459,899	N/A	1,459,899	-1,459,899	-100.00%	0	0	N/A
Economic Development	71,055,960	-39,664,555	-55.82%	31,391,405	-4,638,817	-14.78%	26,752,588	-44,303,372	-62.35%
Agency Operations	20,347,332	-6,307,041	-31.00%	14,040,291	-1,888,817	-13.45%	12,151,474	-8,195,858	-40.28%
Economic Development	14,770,352	-3,750,000	-25.39%	11,020,352	0	0.00%	11,020,352	-3,750,000	-25.39%
Broadband Bridge Aid	20,697,004	-20,697,004	-100.00%	0	0	N/A	0	-20,697,004	-100.00%
Mentorship Program Aid	4,880,762	0	0.00%	4,880,762	-2,000,000	-40.98%	2,880,762	-2,000,000	-40.98%
Rural Projects Aid	4,896,460	-4,896,460	-100.00%	0	0	N/A	0	-4,896,460	-100.00%
Small Business Aid	4,214,050	-4,214,050	-100.00%	0	0	N/A	0	-4,214,050	-100.00%
Development District Aid	1,000,000	-300,000	-30.00%	700,000	0	0.00%	700,000	-300,000	-30.00%
Youth Outdoor Grants	0	750,000	N/A	750,000	-750,000	-100.00%	0	0	N/A
Youth Talent Initiative	250,000	-250,000	-100.00%	0	0	N/A	0	-250,000	-100.00%
General Government	38,244,134	2,445,299	6.39%	40,689,433	2,225,762	5.47%	42,915,195	4,671,061	12.21%
Agency Operations	38,244,134	2,445,299	6.39%	40,689,433	2,225,762	5.47%	42,915,195	4,671,061	12.21%
Agriculture, Environment, and Natural Resources	35,776,495	-5,655,914	-15.81%	30,120,581	-1,036,013	-3.44%	29,084,568	-6,691,927	-18.70%
Agency Operations	32,911,883	-3,496,802	-10.62%	29,415,081	-683,013	-2.32%	28,732,068	-4,179,815	-12.70%
Water & Soil Conservation	1,806,112	-1,806,112	-100.00%	0	0	N/A	0	-1,806,112	-100.00%
Riparian Vegetation Aid	706,000	-353,000	-50.00%	353,000	-353,000	-100.00%	0	-706,000	-100.00%
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%
General Fund Total	5,455,371,627	-33,612,051	-0.62%	5,421,759,576	-102,508,310	-1.89%	5,319,251,266	-136,120,361	-2.50%