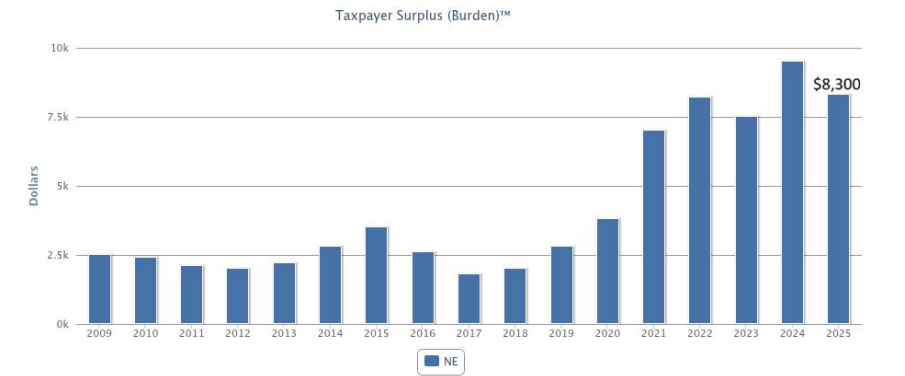


NEBRASKA'S FINANCIAL BREAKDOWN

Money Available to Pay Bills	\$5.9 billion	Ranking (Out of 50)	9
Taxpayer Surplus™	\$8,300	Financial Grade	B

Although Nebraska had less money available in 2025 than the year before, it still ended the year with \$5.9 billion more than needed to pay its bills. This resulted in a Taxpayer Surplus™ of \$8,300 and earned the state a “B” grade from Truth in Accounting.

Nebraska is one of only four states to report expenses in excess of revenues. The primary government reported a financial deficit of approximately \$1.1 billion, marking its first annual financial deficit in eight years, driven in part by a decline in income tax revenues. The deficit also reflected a rise in expenses, led by Health and Social Services (\$1.6 billion) with higher costs in programs such as Medicaid and public assistance programs. General Government expenses also increased by \$817 million, due to rising statewide administrative and fiscal management costs.



Nebraska received approximately \$7.3 billion in federal grants, which represented 37 percent of its revenue. The federal government mandates that entities receiving significant federal funds undergo a Single Audit. These audits are intended to be the taxpayers’ first line of defense against potential fraud and abuse. Nebraska’s audit found repeated problems with financial reporting, program oversight, and procedures across several agencies. Some problems identified in previous audits remained unresolved, increasing the risk of errors, failure to follow requirements, inefficient operations, and improper use of public funds.

The data in this report is derived from Nebraska’s audited 2025 Annual Comprehensive Financial Report and its retirement systems’ reports. To explore prior years or compare financial, demographic, and economic data across other states and cities, visit Data-Z.org.

NEBRASKA'S FINANCIAL FACTS

- **FACT #1:**
Nebraska had \$12.5 billion available to pay \$6.6 billion worth of bills.
- **FACT #2:**
The outcome was a \$5.9 billion surplus, which breaks down to \$8,300 per taxpayer.
- **FACT #3:**
Nebraska received 37 percent of its revenue from federal grants and was required to undergo a Single Audit, which identified potential fraud and abuse.

THE STATE'S ASSETS EXCEEDED ITS BILLS

\$37,931,649,000

→

Total Assets

- \$14,706,444,000

→

Minus: Capital Assets

- \$10,709,585,000

→

Minus: Restricted Assets

= \$12,515,620,000

→

Assets Available to Pay Bills

- \$6,622,187,000

→

Minus: Total Bills*

= \$5,893,433,000

→

Money Available to Pay Bills

/ Divide by the estimated number of taxpayers

→

= \$8,300

→

Each Taxpayer's Share of This Surplus

*BREAKDOWN OF TOTAL BILLS

\$1,273,536,000

→

Bonds

+ \$7,044,856,000

→

Other Liabilities

- \$1,660,214,000

→

Minus: Debt Related to Capital Assets

- \$66,910,000

→

Overfunded Pension Benefits

+ \$30,919,000

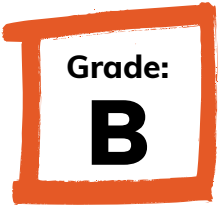
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Unfunded Retiree Health Care Benefits

= \$6,622,187,000

→

Total Bills



Bottom line:
Nebraska had more than enough money to pay its outstanding bills and received a “B” grade for its finances. According to Truth in Accounting’s grading scale, any government with a Taxpayer Surplus between \$1 and \$9,999 is given a “B” grade.