

Money Available
\$5.5 billion



Taxpayer Surplus™
\$7,500



Financial Grade



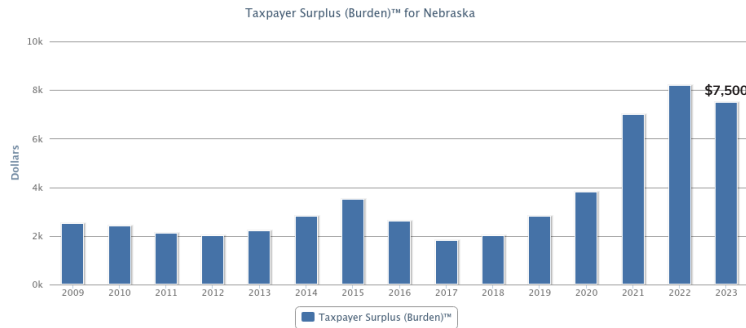
Ranking

8 out of 50



Nebraska, like most other states, improved its financial condition in 2023. This is a positive development, and Truth in Accounting applauds the state's commitment to improving its fiscal solvency. The state increased its money available to pay bills by \$194.7 million. This means the state had a Taxpayer Surplus™ of \$7,500, earning it a “B” grade.

For the seventh year in a row Nebraska's overall financial condition improved leaving the state with \$5.5 billion of resources to cover future bills and a Taxpayer Surplus. With the current economic uncertainties and constantly fluctuating financial conditions, it is good that the state retains funds available to pay unexpected expenses.



Although Nebraska ended its 2023 fiscal year in strong financial health, as outlined in the comprehensive 2024 Financial State of the States report, market fluctuations in pension values, coupled with uncertainty around inflation and employment, make it challenging to predict the future resources needed to sustain government services and benefits. In light of these uncertainties, it's reassuring that the state has retained funds to cover its financial obligations.

- Nebraska had \$11.2 billion available to pay \$5.7 billion worth of bills.
- The outcome was a \$5.5 billion surplus, which breaks down to \$7,500 per taxpayer.
- Nebraska is in an enviable position of having more than enough resources to cover its bills.

The State's Assets Exceeded Its Bills

Total Assets	\$34,694,979,000
Minus: Capital Assets	-\$13,856,576,000
Restricted Assets	-\$9,627,716,000
Assets Available to Pay Bills	\$11,210,687,000
Minus: Total Bills*	\$5,680,058,000
Money available to pay bills	\$5,530,629,000
Each taxpayer's share of this surplus	\$7,500

*Breakdown of Total Bills

Bonds	\$1,240,005,000
Other Liabilities	\$5,238,877,000
Minus: Debt Related to Capital Assets	-\$1,264,460,000
Unfunded Pension Benefits	\$438,980,000
Unfunded Retiree Health Care Benefits	\$26,656,000
Total Bills	\$5,680,058,000

Grade:

B

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.