Dolezal, Kathleen

From: Dolezal, Kathleen
Sent: Wednesday, October 22, 2025 10:09 AM
To: Justice, Micki E.
Subject: FW: New Bond Filing - City of Omaha, Nebraska
Attachments: E5292_CITY_OF_OMAHA__NEBRASKA.pdf; E5292_CITY_OF_OMAHA__NEBRASKA.txt

Micki,

Thank you for your submission. The attached bond information for the City of Omaha, General Obligation Bonds, Series 2025, in the amount of $36,740,000.00, was received on October 21, 2025. It is filed in Book E, Page 5292.

Thank you,
Kathleen

Kathleen Dolezal
Administrative Assistant II
Auditor of Public Accounts
State Capitol, Suite 2303
P. O. Box 98917
Lincoln, NE 68509-8917
Phone (402) 471-2111
kathleen.dolezal@nebraska.gov

-----Original Message-----
From: no-reply@egov.com <no-reply@egov.com>
Sent: Tuesday, October 21, 2025 11:31 AM
To: Audits, APA <apa.audits@nebraska.gov>; apa-budget-notify@egov.com
Subject: New Bond Filing - City of Omaha, Nebraska

New bond filing for City of Omaha, Nebraska

Contact micki.justice@kutakrock.com
Mail Registration Certificate to:
Kutak Rock LLP
Attention: Micki Justice
1650 Farnam Street
Omaha Nebraska 68102

Comments

CERTIFICATE OF ISSUANCE

I, the undersigned Finance Director of the City of Omaha, Nebraska, DO HEREBY CERTIFY as true, complete and correct the following information for filing and recordation in the office of the Auditor of Public Accounts in accordance with Section 10-140, Reissue Revised Statutes of Nebraska, as amended:

1. *Name of Issuer*: City of Omaha, Nebraska.

2. *Title of Bonds*: General Obligation Bonds, Series 2025A.

3. *Form of Bonds*: Fully registered without coupons.

4. *Aggregate Principal Amount of Bonds*: $36,740,000.

5. *Maturity Schedules and Interest Rates*:

$36,740,000
General Obligation Bonds
Series 2025A

Type	**Maturity (April 15)**	**Principal Amount***	**Interest Rate**	**Price**
Serial	2026	$1,840,000	5.000%	101.514%
Serial	2027	1,840,000	5.000	104.335
Serial	2028	1,840,000	5.000	107.022
Serial	2029	1,840,000	5.000	109.416
Serial	2030	1,840,000	5.000	111.521
Serial	2031	1,840,000	5.000	113.168
Serial	2032	1,840,000	5.000	114.313
Serial	2033	1,840,000	5.000	114.886
Serial	2034	1,835,000	5.000	115.644
Serial	2035	1,835,000	5.000	115.697
Serial	2036	1,835,000	5.000	113.482
Serial	2037	1,835,000	5.000	112.091
Serial	2038	1,835,000	5.000	110.891
Serial	2039	1,835,000	5.000	110.043
Serial	2040	1,835,000	5.000	109.286
Serial	2041	1,835,000	5.000	108.122
Serial	2042	1,835,000	5.000	107.135
Serial	2043	1,835,000	5.000	106.240
Serial	2044	1,835,000	5.000	105.595
Serial	2045	1,835,000	5.000	105.115

6. *Interest Payment Dates*: Semiannually, on April 15 and October 15 of each year, commencing April 15, 2026. Interest accrues from September 25, 2025 or the most recent interest payment date.

7. *Original Issue Date*: September 25, 2025.

8. *Place of Bond Payment*: Principal: BOKF, National Association, 1248 ‘O’ Street, Suite 764, Lincoln, Nebraska, as Paying Agent and Registrar; Interest: By wire transfer, check or draft mailed to the registered owner at his address as it appears on the Bond registration books as of April 1 and October 1.

9. *Purpose of Bonds*: Provide funds for use by the City of Omaha to finance the costs of acquiring equipment and constructing improvements relating to public facilities of the City of Omaha.

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EXECUTED AND DATED as of September 25, 2025.

By ______________________________
Stephen B. Curtiss
Finance Director

Form **8038**
(Rev. February 2022)
Department of the Treasury
Internal Revenue Service

Information Return for Tax-Exempt Private Activity Bond Issues

(Under Internal Revenue Code section 149(e))
► See separate instructions.
► Go to *www.irs.gov/Form8038* for instructions and the latest information.

OMB No. 1545-0047

Part I Reporting Authority

Check box if **Amended Return** ► ☐

1 Issuer's name *City of Omaha, Nebraska*	**2 Issuer's employer identification number** *72-1601115*
3a Name of person (other than issuer) with whom IRS may communicate about this return (see instructions)	**3b** Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address) *1819 Farnam Street* — Room/suite	**5** Report number (*For IRS Use Only*) 1
6 City, town, or post office, state, and ZIP code *Omaha, Nebraska 68183*	**7** Date of issue (MM/DD/YYYY) *09/25/2025*
8 Name of issue *General Obligation Bonds, Series 2025A*	**9** CUSIP number *681713 DH3*
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information *Stephen B. Curtiss, City Finance Director*	**10b** Telephone number of officer or other employee shown on 10a *(402) 444-5118*

Part II Type of Issue (Enter the issue price.)

			Issue Price
11	Exempt facility bond:		
a	Airport (sections 142(a)(1) and 142(c))	**11a**	
b	Docks and wharves (sections 142(a)(2) and 142(c))	**11b**	
c	Water furnishing facilities (sections 142(a)(4) and 142(e))	**11c**	
d	Sewage facilities (section 142(a)(5))	**11d**	
e	Solid waste disposal facilities (section 142(a)(6))	**11e**	
f	Qualified residential rental projects (sections 142(a)(7) and 142(d)) (see instructions)	**11f**	
	Meeting 20-50 test (section 142(d)(1)(A)) ☐		
	Meeting 40-60 test (section 142(d)(1)(B)) ☐		
	Meeting 25-60 test (NYC only) (section 142(d)(6)) ☐		
	Has an election been made for deep rent skewing (section 142(d)(4)(B))? ☐ Yes ☐ No		
g	Facilities for the local furnishing of electric energy or gas (sections 142(a)(8) and 142(f))	**11g**	
h	Facilities allowed under a transitional rule of the Tax Reform Act of 1986 (see instructions)	**11h**	
	Facility type		
	1986 Act section		
i	Qualified enterprise zone facility bonds (section 1394) (see instructions)	**11i**	
j	Qualified empowerment zone facility bonds (section 1394(f)) (see instructions)	**11j**	
k	Qualified broadband projects (sections 142(a)(16) and 142(n))	**11k**	
l	Qualified public educational facility bonds (sections 142(a)(13) and 142(k))	**11l**	
m	Mass commuting facilities (sections 142(a)(3) and 142(c))	**11m**	
n	Qualified highway or surface freight transfer facilities (sections 142(a)(15) and 142(m))	**11n**	
o	Qualified carbon dioxide capture facilities (sections 142(a)(17) and 142(o))		
p	Local district heating or cooling facilities (sections 142(a)(9) and 142(g))	**11p**	
q	Other (see instructions)	**11q**	
12 a	Qualified mortgage bond (section 143(a))	**12a**	
b	Other (see instructions)	**12b**	
13	Qualified veterans' mortgage bond (section 143(b)) (see instructions) ►	**13**	
	Check the box if you elect to rebate arbitrage profits to the United States ☐		
14	Qualified small issue bond (section 144(a)) (see instructions) ►	**14**	
	Check the box for $10 million small issue exemption ☐		
15	Qualified student loan bond (section 144(b))	**15**	
16	Qualified redevelopment bond (section 144(c))	**16**	
17	Qualified hospital bond (section 145(c)) (attach schedule—see instructions)	**17**	
18	Qualified 501(c)(3) nonhospital bond (section 145(b)) (attach schedule—see instructions)	**18**	*$ 40,331,527.35*
	Check box if 95% or more of net proceeds will be used **only** for capital expenditures ► ☒		
19	Nongovernmental output property bond (treated as private activity bond) (section 141(d))	**19**	
20a	Other (see instructions)		
b	Reissuance (see instructions)	**20b**	
c	Other. Describe (see instructions) ►	**20c**	

Part III Description of Bonds (Complete for the entire issue for which this form is being filed.)

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	04/15/2045	$ 40,331,527.35	$ 36,740,000	10.029 years	3.4435 %

Part IV Uses of Proceeds of Issue (including underwriters' discount)

					Amount
22	Proceeds used for accrued interest			22	$ 0.00
23	Issue price of entire issue (enter amount from line 21, column (b))			23	$ 40,331,527.35
24	Proceeds used for bond issuance costs (including underwriters' discount)	24	$ 326,883.04		
25	Proceeds used for credit enhancement	25	$ 0.00		
26	Proceeds allocated to reasonably required reserve or replacement fund	26	$ 0.00		
27	Proceeds used to refund prior tax-exempt bonds. Complete Part VI	27	$ 0.00		
28	Proceeds used to refund prior taxable bonds. Complete Parts V and VI	28	$ 0.00		
29	Add lines 24 through 28			29	$ 326,883.04
30	Nonrefunding proceeds (subtract line 29 from line 23, and enter amount here, and complete Part V)			30	$ 40,004,644.31

Part V Description of Property Financed

Caution: Do not complete for qualified student loan bonds, qualified mortgage bonds, or qualified veterans' mortgage bonds.

31	Type of Property Financed:		Amount
a	Land	31a	$ 0.00
b	Buildings and structures	31b	$ 40,004,644.31
c	Equipment with recovery period of more than 5 years	31c	$ 0.00
d	Equipment with recovery period of 5 years or less	31d	$ 0.00
e	Other. Describe (see instructions)	31e	$ 0.00

32 North American Industry Classification System (NAICS) of the projects financed.

	NAICS Code	Amount of nonrefunding proceeds		NAICS Code	Amount of nonrefunding proceeds
a	531120	$ 40,004,644.31	c		
b			d		

Part VI Description of Refunded Bonds (Complete this part only for refunding bonds.)

33 Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded ► ________

34 Enter the remaining weighted average maturity of the taxable bonds to be refunded ► ________

35 Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY) ► ________

36 Enter the date(s) the refunded bonds were issued (MM/DD/YYYY) ► ________

Part VII Miscellaneous

37 Name of governmental unit(s) approving issue (see the instructions) ► *The City Council of the Issuer approved the issue on September 16, 2025, after a public hearing held on September 9, 2025, a notice of which was published on August 26, 2025*

38 Check the box if you have designated any issue under section 265(b)(3)(B)(i)(III) ► ☐

39 Check the box if you have elected to pay a penalty in lieu of arbitrage rebate ► ☐

40a Check the box if you have identified a hedge and enter the following information ► ☐

b Name of hedge provider ________

c Type of hedge ► ________

d Term of hedge ► ________

41 Check the box if the hedge is superintegrated ► ☐

42a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) ► *$ 0.00*

b Enter the final maturity date of the GIC (MM/DD/YYYY) ► / /

c Enter the name of the GIC provider ► ________

43 Check the box if the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated in accordance with the requirements under the Code and Regulations (see instructions) ► ☒

44 Check the box if the issuer has established written procedures to monitor the requirements of section 148 ► ☒

45a Enter the amount of reimbursement if some portion of the proceeds was used to reimburse expenditures) ► *$ 0.00*

b Enter the date the official intent was adopted (MM/DD/YYYY) ► *01/14/2025*

46 Check the box if the issue is comprised of qualified redevelopment, qualified small issue, or exempt facilities bonds and provide name and EIN of the primary private user ► ☐

Name ► .... EIN

Part VIII Volume Caps

			Amount
47	Amount of state volume cap allocated to the issuer. **Attach copy of state certification**	47	N/A
48	Amount of issue subject to the unified state volume cap	48	$ 0
49	Amount of issue not subject to the unified state volume cap or other volume limitations:	49	
a	Of bonds for governmentally owned solid waste facilities, airports, docks, wharves, environmental enhancements of hydroelectric generating facilities, high-speed intercity rail facilities, qualified broadband projects, or qualified carbon dioxide capture facilities. See instructions	49a	$ 0
b	Under a carryforward election. Attach a copy of Form 8328 to this return	49b	$ 0
c	Under transitional rules of the Tax Reform Act of 1986. Enter Act section ▶	49c	$ 0
d	Under the exception for current refunding (section 146(i) and section 1313(a) of the Tax Reform Act of 1986)	49d	$ 0
50a	Amount of issue of qualified veterans' mortgage bonds	50a	$ 0
b	Enter the state limit on qualified veterans' mortgage bonds	50b	N/A
51a	Amount of section 1394(f) volume cap allocated to issuer. **Attach copy of local government certification**	51a	$ 0
b	Name of empowerment zone ▶		
52	Amount of section 142(k)(5) volume cap allocated to issuer. **Attach copy of state certification.**	52	N/A

Signature and Consent

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

▶ [signature] 09/25/2025 ▶ Stephen B. Curtiss, City Finance Director

Signature of issuer's authorized representative | Date | Type or print name and title

Paid Preparer Use Only

Print/Type Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	Preparer's PTIN
Matthias M. Edrich, Esq.		09/25/2025		P01622055
Firm's name ▶ Kutak Rock LLP			Firm's EIN ▶ 47-0597598	
Firm's address ▶ 2001 16th Street, Suite 1800, Denver, Colorado 80202			Phone no. (303) 297-2400	

Name of Taxpayer: City of Omaha, Nebraska
EIN of Taxpayer: 72-1601115
Name of Issue: General Obligation Bonds, Series 2025A

Information for Line Number 18:

1. Name of Organization: *Metropolitan Entertainment & Convention Authority*
2. Employer Identification Number: *91-1846837*
3. Amount Benefitting Organization: *$ 40,331,527.35*