Dolezal, Kathleen

From: Dolezal, Kathleen
Sent: Thursday, February 29, 2024 12:43 PM
To: jolayne.holzapfel@kutakrock.com
Subject: FW: New Bond Filing - City of Omaha, Nebraska
Attachments: E4904_CITY_OF_OMAHA__NEBRASKA.pdf; E4904_CITY_OF_OMAHA__NEBRASKA.txt

Ms. Holzapfel,

Thank you for submitting the attached bond information for the City of Omaha, $19,620,000 Special Tax Revenue and Refunding Redevelopment Bonds, Tax Exempt Series 2024A, and $19,410,000 Special Tax Revenue Redevelopment Bonds, Taxable Series 2024B, in the amount of $ 39,030,000, was received on February 28, 2024. It is filed in Book E, Page 4904.

Thank you,
Kathleen

Kathleen Dolezal
Administrative Assistant
Auditor of Public Accounts
8th Floor, State Capitol
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: Wednesday, February 28, 2024 1:20 PM
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 jolayne.holzapfel@kutakrock.com
Mail Registration Certificate to:
Kutak Rock LLP
Attention: Ms. Jolayne. R. Holzapfel, Paralegal
1650 Farnam Street
Omaha Nebraska 68102

Comments Please contact me immediately if you have any questions or cannot complete this filing. Thank you.

E4904|City of Omaha, Nebraska|$19,620,000 Special Tax Revenue and Refunding Redevelopment Bonds, Tax-Exempt Series 2024A, and $19,410,000 Special Tax Revenue Redevelopment Bonds, Taxable Series 2024B|$39,030,000|February 28, 2024|February 01, 2024|D.A. Davidson & Co.|BOKF, National Association

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*: $19,620,000 Special Tax Revenue and Refunding Redevelopment Bonds, Tax-Exempt Series 2024A, and $19,410,000 Special Tax Revenue Redevelopment Bonds, Taxable Series 2024B.

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

4. Aggregate Principal Amount of Bonds: $39,030,000

5. Maturity Schedule and Interest Rates:

$19,620,000
Special Tax Revenue and Refunding Redevelopment Bonds
Tax-Exempt Series 2024A

Type	**Maturity (April 15)**	**Principal Amount**	**Interest Rate**	**Price**
Serial	2025	$ 580,000	5.00%	102.202%
Serial	2026	620,000	5.00	104.385
Serial	2027	640,000	5.00	106.822
Serial	2028	680,000	5.00	109.248
Serial	2029	710,000	5.00	111.610
Serial	2030	750,000	5.00	113.484
Serial	2031	790,000	5.00	115.389
Serial	2032	830,000	5.00	116.983
Serial	2033	870,000	5.00	118.811
Serial	2034	915,000	5.00	120.492
Serial	2035	960,000	5.00	119.800
Serial	2036	1,015,000	5.00	118.821
Serial	2037	1,065,000	5.00	117.466
Serial	2038	1,120,000	5.00	115.562
Serial	2039	1,175,000	5.00	114.623
Serial	2040	1,240,000	5.00	113.879
Serial	2041	150,000	5.00	113.233
Term	2044	5,510,000	5.00	111.411

$19,410,000
Special Tax Revenue Redevelopment Bonds
Taxable Series 2024B

Type	Maturity (April 15)	Principal Amount	Interest Rate	Price
Serial	2025	$ 380,000	4.790%	100.00%
Serial	2026	395,000	4.623	100.00
Serial	2027	415,000	4.624	100.00
Serial	2028	435,000	4.674	100.00
Serial	2029	460,000	4.833	100.00
Serial	2030	480,000	4.933	100.00
Serial	2031	505,000	4.969	100.00
Serial	2032	530,000	5.019	100.00
Serial	2033	560,000	5.069	100.00
Serial	2034	585,000	5.169	100.00
Serial	2035	615,000	5.219	100.00
Serial	2036	655,000	5.269	100.00
Serial	2037	690,000	5.319	100.00
Serial	2038	725,000	5.369	100.00
Serial	2039	765,000	5.419	100.00
Term	2044	4,525,000	5.546	100.00
Term	2054	6,690,000	5.696	100.00

6. ***Interest Payment Dates***: Semiannually, on April 15 and October 15 of each year, commencing October 15, 2024.

7. ***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.

8. ***Purpose of Bonds***: Provide funds for use by the City of Omaha to pay all or part of the cost of refunding and redeeming certain of the City’s revenue bonds and financing certain improvements within a defined redevelopment plan area within the City.

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, I have executed this Certificate on February 1, 2024.

By ______________________
Stephen Curtiss
Finance Director

[Signature page to Certificate of Issuance]

COST OF BOND ISSUANCE
City of Omaha, Nebraska
Special Tax Revenue and Refunding Redevelopment Bonds, Tax-Exempt Series 2024A and
Special Tax Revenue Redevelopment Bonds, Taxable Series 2024B

Cost Item	Paid From Bond Proceeds	Paid from Other Issuer Funds
1. Underwriter's Fee (including expenses, management fee and underwriter's discount): D.A. Davidson & Co.	**$224,422.50**	**$**
2. Bond Counsel: Kutak Rock LLP	**$ 44,930.00**	**$**
3. Other Counsel (e.g. underwriter's counsel, special counsel, etc., please specify type, if any) **Name and type:**	**$**	**$**
4. Financial Advisor Fee:	**$**	**$**
5. Rating Agency Fee:		
Name: Standard and Poor's	**$ 29,970.00**	**$**
Name: Moody's	**$ 39,000.00**	**$**
6. Bond Insurance/Credit Enhancement Fee: **Name:**	**$**	**$**
7. Registration Fees (e.g. MSRB fees, CUSIP fees, Blue Sky etc.):	**$**	**$**
8. Trustee Fees (e.g. Opening trustee fee, escrow agent fee, paying agent fee): BOKF, National Association	**$ 700.00**	**$**
9. Other costs: Printing Fee	**$ 748.82**	**$**
Total (1 through 9)	**$339,771.32**	**$**

4863-5713-9876.2
STRB 2024

Form **8038-G**
(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

Information Return for Tax-Exempt Governmental Bonds

►Under Internal Revenue Code section 149(e)
►See separate instructions.
Caution: *If the issue price is under $100,000, use Form 8038-GC.*
►Go to *www.irs.gov/F8038G* 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 (EIN)** *47-6006304*
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*) 3
6 City, town, or post office, state, and ZIP code *Omaha, Nebraska 68183*		**7** Date of issue *02/01/2024*
8 Name of issue *Special Tax Revenue and Refunding Redevelopment Bonds, Tax-Exempt Series 2024A*		**9** CUSIP number *68189P JY1*
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information *Matthew Kuhse, City Attorney*		**10b** Telephone number of officer or other employee shown on 10a *(402) 444-5118*

Part II Type of Issue (Enter the issue price.) See instructions and attach schedule.

11	Education	**11**		
12	Health and hospital	**12**		
13	Transportation	**13**		
14	Public safety	**14**		
15	Environment (including sewage bonds)	**15**		
16	Housing	**16**		
17	Utilities	**17**		
18	Other. Describe ► *General public infrastructure*	**18**	*$ 22,297,692*	*20*
19a	If bonds are TANs or RANs, check only box 19a ► ☐			
b	If bonds are BANs, check only box 19b ► ☐			
20	If bonds are in the form of a lease or installment sale, check box ► ☐			

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	*04/15/2044*	*$ 22,297,692.20*	*$ 19,620,000*	*12.516 years*	*3.1645 %*

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

22	Proceeds used for accrued interest				**22**	*$ 0*	*00*
23	Issue price of entire issue (enter amount from line 21, column (b))				**23**	*$ 22,297,692*	*20*
24	Proceeds used for bond issuance costs (including underwriters' discount)	**24**	*$ 169,750*	*32*			
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 V.	**27**	*$ 0*	*00*			
28	Proceeds used to refund prior taxable bonds. Complete Part V.	**28**	*$ 5,001,692*	*81*			
29	Total (add lines 24 through 28)				**29**	*$ 5,171,443*	*13*
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)				**30**	*$ 17,126,249*	*07*

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31 Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded ► ______

32 Enter the remaining weighted average maturity of the taxable bonds to be refunded ► ______

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

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

Part VI Miscellaneous

35	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35	$0	00
36a	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions	36a	$0	00
b	Enter the final maturity date of the GIC ► (MM/DD/YYYY)			
c	Enter the name of the GIC provider ►			
37	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37	$0	00

38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box ► ☐ and enter the following information:

b Enter the date of the master pool bond ► (MM/DD/YYYY)

c Enter the EIN of the issuer of the master pool bond ►

d Enter the name of the issuer of the master pool bond ►

39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ► ☐

40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ► ☐

41a If the issuer has identified a hedge, check here ► ☐ and enter the following information:

b Name of hedge provider ►

c Type of hedge ►

d Term of hedge ►

42 If the issuer has superintegrated the hedge, check box ► ☐

43 If the issuer has established written procedures to ensure that all nonqualified bonds on this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ► ☒

44 If the issuer has established written procedures to monitor the requirements of section 148, check box ► ☒

45a If some portion of the proceeds was used to reimburse expenditures, check here ► ☒ and enter the amount of reimbursement ► $7,126,024.33

b Enter the date the official intent was adopted ► (MM/DD/YYYY) 05/19/2020 and 08/17/2021

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] 02/01/2024 ► Stephen B. Curtiss, 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	PTIN
Matthias M. Edrich, Esq.	[signature]	02/01/2024	☐	P01622055
Firm's name ► Kutak Rock LLP			Firm's EIN ► 47:0597598	
Firm's address ► 2001 16th Street, Suite 1800, Denver, CO 80202-2652			Phone no. 303-292-7799	

4888-7085-4560
STRBs 2024A