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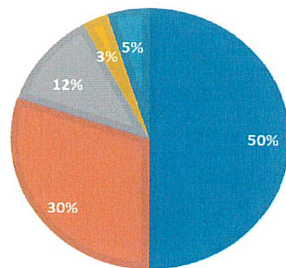
**MEMORANDUM**

DATE: February 14<sup>th</sup>, 2023  
MEMO TO: Mayor and City Council  
FROM: David Scott, City Manager  
RE: Potential Concrete Projects from Local Option Sales Tax

**SUMMARY:** In the November 2022 election, voters in the City of Sidney elected to keep the local option sales tax going for an additional ten years. Previously, the breakdown for the local option sales tax was 50% to Street Projects, 30% to Aquatic Center debt, 12% to Hillside Golf Course, 5% to Storm Water and 3% to Park Infrastructure improvements.

**PREVIOUS LOCAL OPTION SALES TAX %'S**

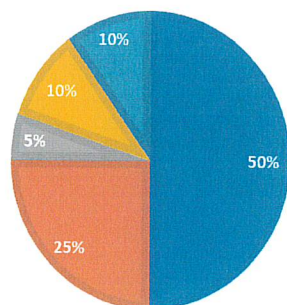
■ Streets ■ Pool ■ Golf ■ Park ■ Storm Water



The new percentages of how the local option sales tax will be divided up is as follows: 50% to Street Projects, 25% to Aquatic Center Upgrades/payment of existing debt, 10% to Storm Water Mitigation, 10% towards Park improvement and 5% towards improvements at Hillside Golf Course

**NEW LOCAL OPTION SALES TAX %'S**

■ Streets ■ Pool ■ Golf ■ Park ■ Storm Water



**PREVIOUS COUNCIL ACTION:** Over the last ten years, this local option sales tax has paid for projects such as the tennis courts, the new Aquatic Center, the underground sprinklers at Hillside Golf Course, part of the storm water mitigation projects known as "JESWA", paving and storm water mitigation of 13<sup>th</sup> Avenue from Jackson to Pine Street and the paving of Forrest Street from 13<sup>th</sup> Avenue to 17<sup>th</sup> Avenue.

**BACKGROUND/DISCUSSION:** In June of 2022, Council and Staff held a work session to discuss the future of the local option sales tax, possible projects and determine how it would be divided up. Some of the project suggestions included surfacing the remainder of the Aquatic Center parking lot, tying the trail together to the Aquatic Center and resurfacing the parking lot at Hillside Golf Course. The Master Comprehensive Plan Steering Committee has also identified a small parking area next to the Living Memorial Gardens to be a priority in their plan. The surface there has been partly redone with new concrete and the existing asphalt is on its last legs. There are also serious drainage issues washing the gravel onto the road and grass areas of the park. I've attached three maps to this memo to a rough idea of where these suggested concrete projects would take place.

The first map shows tying the existing trail to the Aquatic Center as well as surfacing the remainder of the parking lot. On this map, the blue line indicates where the existing trail or sidewalks are and the red lines indicate the additional portions of the trail and sidewalk. This plan adds a sidewalk on John Borm Drive, connecting to the Lodgepole Creek Apartments to the existing sidewalk, crosses Captain Walter Reed Avenue and connects to the existing sidewalk on Fort Sidney Road. From there, the existing sidewalk would cross Pole Creek Crossing, and it would add a sidewalk on the south side of Pole Creek Crossing to connect to the sidewalk that ends near the old Aquatic Center and what is now the Hartzler Memorial Basketball Court. The new concrete would pick back up again on the south side of the bridge on Fort Sidney Road and connect to the existing trail. We would then add two different tie ins to the existing trail, one for people coming each direction of the trail, and cross the dirt road that leads to the baseball diamonds, and run the trail to the Aquatic Center along the outside of the fence between field 4 and the Lodgepole Valley Youth Camp, crossing the dirt road in front of the Aquatic Center to the south side of the road, and connecting it to the existing sidewalk at the Aquatic Center. This map also highlights the gravel portion of the Aquatic Center parking lot, which would come out and be replaced with concrete. While this map is just a rough rendering of the proposed trail to the Aquatic Center, I want to note that we would be adding adequate signage throughout the trail, especially as the trail crosses the road near the ballfields.

The second map shows the parking lot at Hillside Golf Course. This is pretty straight forward, and just shows the area of the parking lot that would be replaced. The parking lot there now is asphalt and is falling apart. Because of the terrain and slope of the Hillside parking lot, it may need to be engineered in order to prevent excess runoff that could lead to damage to portions of the course.

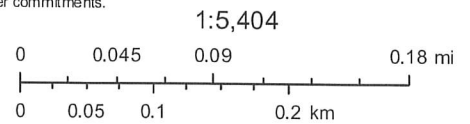
The final map shows the Memorial Gardens parking lot. A portion of that parking lot was redone years ago, and this proposal completes the rest of the parking lot to match as well as tie ins to the road. The asphalt on this parking lot is past its useful life and there are also serious drainage issues. This parking lot sees a lot of use in the summer, especially during the baseball season.

**FINANCE IMPLICATIONS:** The new percentages will take effect on July 1<sup>st</sup>, 2023 and continue for ten years. When we put this on the ballot, rough figures were given for each percentage based of current sales tax receipts and adjusting for costs steadily over the next ten years. To get started on projects now, the only option we would have would be to bond for the projects now and use the future sales tax collection as pledged receipts for the bond. We've all seen what interest rates look like in the current economy, so we're in the balancing act of "How much interest are we going to pay versus how much is the cost of material and labor going to go up while we're saving for these projects?" We're seeing unprecedented rate increases in materials quarterly, sometimes even monthly. If the Council did elect to move forward with bonding this project, there would be a provision in the bond that we would be allowed to refinance for lower interest rates if or when that time came.



January 30, 2023

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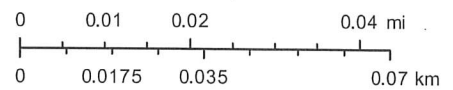
Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community



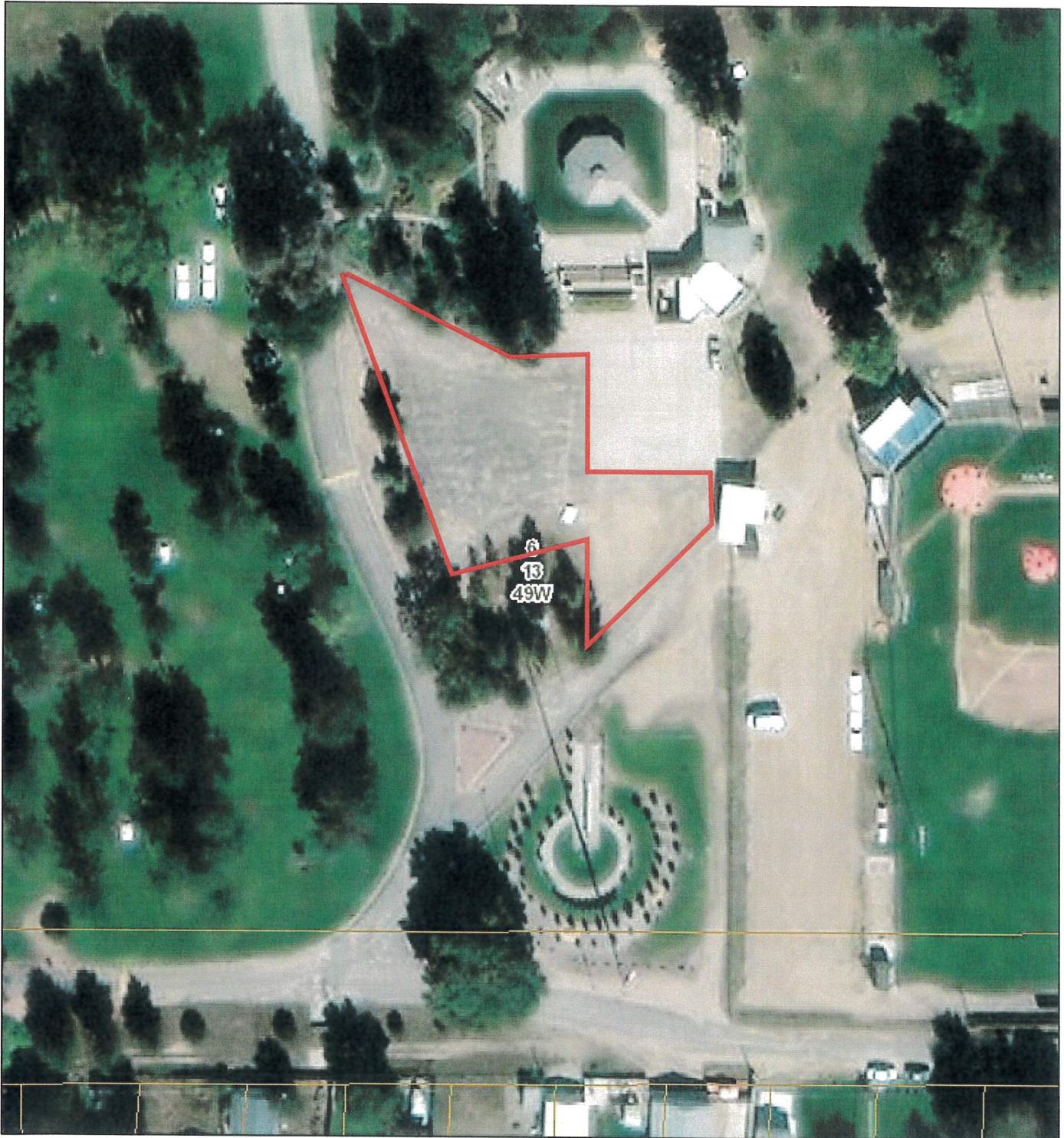
January 19, 2023

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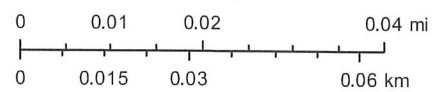
Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community



January 19, 2023

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Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community