

Suggested Regional Plan Requirements/Funding conditions

Define the Regional plan boundaries as determined through either a Regional Transit Authority or joint powers agreements of local governments. This assures there is a local government participation in the assessment of needs in their communities.

(Idaho code provides for mechanisms to develop regional boundaries for coordinating and providing mobility services. These include the Regional Public Transportation Authority and Joint Powers Agreement codes).

Describe the specific projects, programs, services, projected costs and timeline to be funded in the plan. This is the part of the plan that would address coordination with other regions and coordination within the existing region.

State and define the specific revenue sources to be pursued. This would be from the recommended options available to the region, or local jurisdictions.

1. User Fees & Fares: User fees could be used as revenue source to fund costs. User fees cannot be used for matching dollars for federal funding.
2. Local Option Sales Tax: Idaho law allows the imposition of a sales tax on certain goods and services on a local option basis. Currently, the state imposes a general sales tax of 6% (subject to a variety of exemptions). This option would allow, on a city or county basis, the imposition of an additional sales tax for the purpose of a regional mobility network.
3. Local Option Resort Tax: This law is already under effect for populations under 10,000, law would require removal of the population restriction and consideration of expansion to counties.
4. Local Option Real Property Taxes: All local governments and “districts,” but not Regional Public Transportation Authorities (RPTAs), are permitted to levy property taxes within limits established by the Legislature. Cities and counties are also permitted to spend public funds on public transportation. This tax is the principle source of local “match” funds currently used for local public transportation services and capital expenditures. The amount available is controlled by the budgeting process within each taxing entity (amounts not available). There is no statutory limitation on how much may be used for public transportation.
5. Impact Fees: Impact fees are intended to help pay for one-time infrastructure requirements (generally roads) generated by development. Cities/counties may also impose impact fees for parks and other public areas. The formula in law for determining acceptable impact fees is controversial, complicated, and not related to the factors of the capital and operating expenses of transit systems. Consideration should be given to re-writing the code to make it less complicated and allow use for transit capital improvements related to new construction/impacts brought by growth.

Define the performance measures, goals and milestones that will be measured during the implementation of the plan.

POTENTIAL PUBLIC TRANSPORTATION REVENUE/LOCAL FUNDING OPTIONS

Rating: (1 = low and 5 = high)

OPTION	Fairness	Public Acceptance	Trend Up or Down	Revenue Predictability	Cost Effectiveness of Implmntion	Readiness	Competitiveness	Out of State Equity	Usable in Rural Areas	Usable in Urban Areas	Avg. Rating	Ranking
	COMMITTEE RECOMMENDATION											
User Fees & Fares	User fees could be used as revenue source to fund costs. User fees can not be used for matching dollars for federal funding.											
	4.80	4.60	4.00	3.40	4.40	4.20	4.00	4.20	3.60	4.20	4.14	1
Local Option Sales Tax	Idaho law allows the imposition of a sales tax on certain goods and services on a local option basis. Currently, the state imposes a general sales tax of 6% (subject to a variety of exemptions). This option would allow, on a city or county basis, the imposition of an additional sales tax for the purpose of a regional mobility network.											
	4.00	4.17	3.83	3.83	3.83	3.17	3.17	3.67	3.50	4.17	3.73	2
Local Option Resort Tax	This law is already under effect for populations under 10,000, law would require removal of the population restriction and consideration of expansion to counties.											
	3.40	3.40	3.20	2.60	3.40	3.20	3.20	3.40	2.80	3.80	3.24	3
Local Option Real Property Taxes	All local governments and "districts," but not Regional Public Transportation Authorities (RPTAs), are permitted to levy property taxes within limits established by the Legislature. Cities and counties are also permitted to spend public funds on public transportation. This tax is the principle source of local "match" funds currently used for local public transportation services and capital expenditures. The amount available is controlled by the budgeting process within each taxing entity (amounts not available). There is no statutory limitation on how much may be used for public transportation.											
	3.33	2.83	2.83	3.83	3.67	3.17	2.50	1.33	3.50	3.83	3.08	4
Impact Fees	Impact fees are intended to help pay for one-time infrastructure requirements (generally roads) generated by development. Cities/counties may also impose impact fees for parks and other public areas. The formula in law for determining acceptable impact fees is controversial, complicated, and not related to the factors of the capital and operating expenses of transit systems. Consideration should be given to re-writing the code to make it less complicated and allow use for transit capital improvements related to new construction/impacts brought by growth.											
	3.00	3.67	2.67	2.00	2.00	1.83	2.83	2.00	3.17	4.00	2.72	5

Rating: (1 = low and 5 = high)

OPTION	Fairness	Public Acceptance	Trend Up or Down	Revenue Predictability	Cost Effectiveness of Implmtn	Readiness	Competitiveness	Out of State Equity	Usable in Rural Areas	Usable in Urban Areas	Avg. Rating	Ranking
CONSIDERED BUT NOT RECOMMENDED												
Local Option Registration	To be used for public transportation it would require a constitutional amendment											
	3.60	3.60	3.00	3.40	3.20	3.00	2.80	1.40	3.20	3.60	3.08 / 2.73	*
Vehicle Registration Fees	The Idaho Constitution requires a gasoline tax and vehicle registration fees-regardless of amount, where collected, are under what legislative authority, be used on the public highways system and/or for highway safety. To utilize this source of funding the Idaho Consitution would need to be amended.											
	3.20	2.40	3.00	3.40	3.40	3.40	3.20	1.60	3.20	3.80	3.06 / 2.72	*
Title Transfer Fees	This option would impose an additional fee for the transfer of automobile titles. The potential revenue from this source is limited and not viewed as a significant funding source. However, it could be considered for a statewide source that could be used to provide funding for rural matching incentive or a statewide planning function.											
	2.80	2.40	2.20	2.40	3.00	2.40	3.00	1.40	3.60	3.80	2.7 / 2.42	*
Local Option Payroll/Employee Tax	In place in Oregon. Example, as BSU											
	2.80	2.20	1.80	2.80	2.00	1.80	2.20	1.60	2.20	3.40	2.28 / 2.06	*
Local Option Personal Property Tax on Vehicles	<p>OPTION A: With minor exceptions, Idaho does not have a personal property tax on vehicles. This is a common method used in other states to help fund not only public transportation needs, but other transportation related and general expense items as well. This method of taxing vehicles is to base a tax on the age/value of the vehicle (the higher the vehicle value, the higher the tax) with a minimum regardless of how old the vehicle is, as long as it has a current registration. A standard is then established for the value of all newer vehicles based on original cost and current age. For this group, a common tax assessment (such as .25% of the value) is established. As the vehicle ages, the value (and tax, if the assessment is kept constant) goes down 10% each year until it reaches a \$15 per year minimum. Trucks and other commercial vehicles would be addressed separately. <i>Can't be flat rate, must be ad valorem, flat rate will be considered registration fee which requiries a constitutional amendment to be used by transit.</i></p> <p>OPTION B: This is a simplified version of the personal property tax. It proposes a flat tax on all vehicles registered in a region regardless of type, value or age. Such a proposal, restricted to Regional Public Transportation Agencies, was introduced during the 1997 Legislative Session. The proposal authorized any RPTA, upon approval of the majority of the voters in its region, to impose a vehicle "tax" of up to \$5 per year on all vehicles registered within its region. The proposal passed the House, but died in the Senate for lack of a hearing.</p>											
Option A:	2.67	2.00	2.33	2.50	2.83	2.00	1.83	1.00	2.00	2.83	2.20	
Option B:	2.17	2.17	2.17	3.00	3.00	2.00	1.67	1.00	2.00	2.83	2.20	

*Average score adjusted for void ranking value on option.

CURRENTLY AVAILABLE												
Donations	Donations can be used for matching dollars for federal funding.											

TERMS

- Fairness - Is there a logical connection to transportation? To what degree are those who pay the same as those who benefit?
- Public acceptance - How controversial is this apt to be? How willing is your constituency apt to accept it?
- Trend up or down - Do you believe use of this option by states will increase or rise over time?
- Revenue predictability - Can revenue from this option be easily projected or forecasted?
- Cost effectiveness of implementation - Would it be cost effective to enact or administer the program?
- Competitiveness - How does this option compare with other states in our region?
- Readiness - Can the option be implemented in a reasonable time frame?
- Out of state equity - Does the option capture fees from out of state travelers using the system?
- Usable in Rural Areas - Will this mechanism generate sufficient revenue for Rural communities
- Urban Access - Will this mechanism generate sufficient revenue for Urban communities