

Table: Comprehensive Evaluation Results

CRITERIA	SHORTLISTED FUNDING MECHANISMS															
	Mobility User Charges						Conventional Tax Tools			Land-Based Taxes			Other Tools			
	Fuel Tax	High Occupancy Tolls	Road Tolls	Border Toll	Facility-Specific (Airport Tunnel)	Facility-Specific (Bow Bridge)	Transit Fare Increases	Sales Tax	Development Charges	Land Value Capture (LVC)	Parking Space Levy	Property Tax	Car Rental Levy	Monetization of City Assets	Utility Levy	Vehicle Registration Fee
1. Revenue Sustainability	2	5	5	4	3	3	5	2	2	2	4	5	4	1	5	4
2. Implementation Challenges	5	2	2	1	4	4	4	3	2	2	3	4	4	2	5	5
3. Equity Impacts	4	4	3	3	4	4	3	3	3	4	3	2	3	3	2	3
4. Efficiency Impacts																
Cost of Economic Distortions	3	5	4	2	3	3	3	1	4	3	4	3	2	4	3	3
Travel Behaviour and Transportation Network Performance	4	4	4	3	2	2	1	2	2	2	3	2	2	2	2	2
Implementation Costs	5	2	1	1	3	3	5	4	4	3	4	5	5	3	5	5
Efficiency Impacts (Average Score)	4.0	3.7	3.0	2.0	2.7	2.7	3.0	2.7	3.3	3.0	3.0	3.3	3.0	3.0	3.3	3.3
Overall Score	3.8	3.7	3.3	2.5	3.4	3.4	3.8	3.9	3.6	2.8	3.3	3.6	3.5	2.3	3.8	3.8
Yield for Unit Tax Rate	\$24M	\$0.2M	\$30M	\$53M	\$5M	\$32M	\$1M	\$348M - \$377M	\$232M - \$252M	na	\$98M - \$125M	\$36.5M	\$1M - \$3M	n/a	\$6M	\$11M
Rate for \$100M Yield	4.1 - 4.2 cents/ltr	na	3.4 cents/km	\$1.96/hr	na	\$3.25 - \$3.40/hr	na	0.28% - 0.39%	0.39% - 0.43%	na	\$0.81 - \$1.02/da	0.00028	n/a	n/a	\$18.50/month	\$130/year
Ranking by Efficiency Impacts	1	2	4	6	5	5	4	5	3	4	4	3	4	4	3	3
Ranking by Overall Score	2	3	7	9	6	6	2	1	4	8	8	7	4	10	2	2

Tax / Charge rate	4c/L	20c/km	3c/km	25/trip	1400	25/trip	25/trip	52/trip	\$0.20/trip	0.5% point tax	0.5% tax	Based on Ottawa rates	Southeast BRT stations	\$1/space /day	0.033% (res)/ 0.145% (non-res)	\$4/day	ENMAX & Calgary Parking 650- less 1-	\$1/ month	\$1/ month
Gross Revenue - 2015-2024 (2014 \$M, Undiscounted)	1000	51	980	1400	120	630	230	<1	230	2100	1400	725	50	1100	1700	90	2100	60	120
Time required to implement (years)	<1	3	5	5	3	3	<1	<1	<1	<1	3	2	2+	2	<1	<1	2	<1	<1
Net Revenue - after implementation (2014 \$M)	1000	na	340	625	70	360	110	na	110	2100	1000	650	50	890	1700	90	5%	60	120
Efficiency benefit (cost) - per \$ revenue	0.05	na	na	na	na	na	na	na	na	(0.32)	(0.13)	na	na	(0.13)	(0.19)	(0.25)	na	na	na
Efficiency benefit (cost) - 2014 \$M (Undiscounted)	50	na	na	na	na	na	na	na	na	(672.00)	(130.00)	na	na	(115.70)	(323.00)	(22.50)	na	na	na
Benefit-cost ratio	1.2	1.5	1.4+	<1?	na	na	<1	<1	<1	<1	<1	1	1	<1	<1	<1	<1 or <1	<1	<1

Note: 'na' indicates not applicable/not available

This table employs in places a 5-point scale for ranking purposes, where 5 is the best score and 1 is the worst.