



Calgary



CITY OF CALGARY
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IN COUNCIL CHAMBER

NOV 05 2019

ITEM: 7.9 PFC2019-1394
PFC Distribution
CITY CLERK'S DEPARTMENT

PFC2019-1394

Discussion on proportional share for tax classes for 2020 in advance of budget deliberations



Tax Shift Assessment Working Group Recommendations C2019-1323

TSAWG recommends that Council make a values-based decision on the proportional share of operating budget responsibility between residential and non-residential property tax classes. This is to be informed by the scenarios provided.



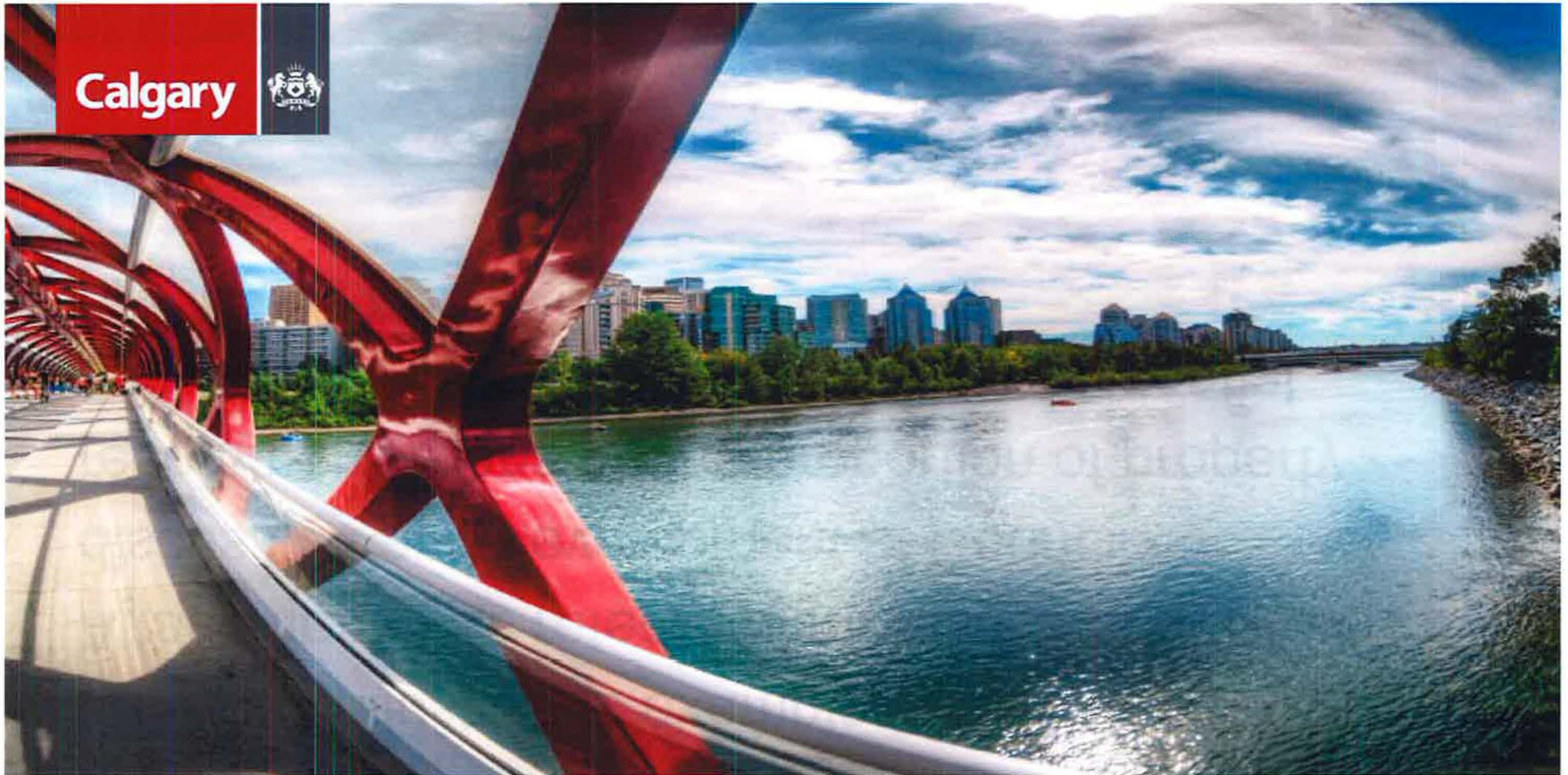
Tax Shift Assessment Working Group Recommendations C2019-1323

Prior to budget setting in November 2019, Council explore the most equitable, appropriate and sustainable proportional share of operating budget between residential and non-residential tax assessment classes for 2020 (using the scenarios provided by the TSAWG) by adding this as an agenda item to the 2019 November 5 meeting of the Priorities and Finance Committee, with recommendations to be sent to the 2019 November 18 Combined Meeting of Council

Key dates going forward

- November 12th – Proposed One Calgary Service Plans and Budgets adjustments are released
- November 18th – recommendations from November 5th PFC on 2020 tax proportion go to Council
- November 25 to 29 – Adjustments to One Calgary Service Plans and Budgets deliberations occur
- The Financial Task Force will include in their work plan the consideration of proposed recommendations to Council on proportion of tax responsibility for 2021 and beyond

That the Priorities and Finance Committee use the Tax Shift Assessment Working Group (TSAWG) illustrative examples presented in Attachment 1 as reference material in their discussion and development of Council recommendations on the proportion of property taxes between residential and non-residential properties for 2020.



BACKGROUND INFORMATION

Illustrative examples under 0% budget increase



Property Tax Implications – 0% budget Increase Residential House

49% Res / 51% NR Split				
Typical Single Residential House	2019	2020 Estimate	\$ Change	% Change
Assessment	475,000	455,000	(20,000)	-4.21%
Total Municipal Taxes	2,000	2,013	13	0.62%
Monthly Payment	167	168	1	0.62%
2019 Provincial Requisition billed in 2020*	53			

50% Res / 50% NR Split				
Typical Single Residential House	2019	2020 Estimate	\$ Change	% Change
Assessment	475,000	455,000	(20,000)	-4.21%
Total Municipal Taxes	2,000	2,054	54	2.67%
Monthly Payment	167	171	4	2.67%
2019 Provincial Requisition billed in 2020*	53			

52% Res / 48% NR Split				
Typical Single Residential House	2019	2020 Estimate	\$ Change	% Change
Assessment	475,000	455,000	(20,000)	-4.21%
Total Municipal Taxes	2,000	2,136	136	6.78%
Monthly Payment	167	178	11	6.78%
2019 Provincial Requisition billed in 2020*	53			

This is **not the anticipated 2020 impact of the provincial requisition, only the add-on to the 2020 requisition required for catch up
These examples are illustrative only and represent directional, order-of-magnitude estimates*



Property Tax Implications – 0% budget Increase Residential Condo

49% Res / 51% NR Split				
Typical Single Residential Condo	2019	2020 Estimate	\$ Change	% Change
Assessment	255,000	240,000	(15,000)	-5.88%
Total Municipal Taxes	1,074	1,062	(12)	-1.14%
Monthly Payment	89	88	(1)	-1.14%
2019 Provincial Requisition billed in 2020*	29			

50% Res / 50% NR Split				
Typical Single Residential Condo	2019	2020 Estimate	\$ Change	% Change
Assessment	255,000	240,000	(15,000)	-5.88%
Total Municipal Taxes	1,074	1,083	9	0.88%
Monthly Payment	89	90	1	0.88%
2019 Provincial Requisition billed in 2020*	29			

52% Res / 48% NR Split				
Typical Single Residential Condo	2019	2020 Estimate	\$ Change	% Change
Assessment	255,000	240,000	(15,000)	-5.88%
Total Municipal Taxes	1,074	1,127	53	4.92%
Monthly Payment	89	94	5	4.92%
2019 Provincial Requisition billed in 2020*	29			

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Property Tax Implications – 0% budget Increase Industrial Warehouse

49% Res / 51% NR Split				
Industrial Warehouse	2019	2020 Estimate	\$ Change	% Change
Assessment	4,970,000	5,390,000	420,000	8.45%
Total Municipal Taxes	88,342	85,221	(3,121)	-3.53%
Less PTP	(13,083)			
Total Actual Municipal Taxes	75,259	85,221	9,962	13.24%
2019 Provincial Requisition billed in 2020*	(739)			

50% Res / 50% NR Split				
Industrial Warehouse	2019	2020 Estimate	\$ Change	% Change
Assessment	4,970,000	5,390,000	420,000	8.45%
Total Municipal Taxes	88,342	83,051	(5,291)	-5.99%
Less PTP	(13,083)			
Total Actual Municipal Taxes	75,259	83,051	7,792	10.35%
2019 Provincial Requisition billed in 2020*	(739)			

52% Res / 48% NR Split				
Industrial Warehouse	2019	2020 Estimate	\$ Change	% Change
Assessment	4,970,000	5,390,000	420,000	8.45%
Total Municipal Taxes	88,342	78,702	(9,640)	-10.91%
Less PTP	(13,083)			
Total Actual Municipal Taxes	75,259	78,702	3,443	4.58%
2019 Provincial Requisition billed in 2020*	(739)			

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Property Tax Implications – 0% budget Increase

Retail – 17 AV SW

49% Res / 51% NR Split				
Retail - 17 AV SW	2019	2020 Estimate	\$ Change	% Change
Assessment	3,560,000	3,390,000	(170,000)	-4.78%
Total Municipal Taxes	63,279	53,599	(9,680)	-15.30%
Less PTP	(15,162)			
Total Actual Municipal Taxes	48,117	53,599	5,482	11.39%
2019 Provincial Requisition billed in 2020*	(529)			

50% Res / 50% NR Split				
Retail - 17 AV SW	2019	2020 Estimate	\$ Change	% Change
Assessment	3,560,000	3,390,000	(170,000)	-4.78%
Total Municipal Taxes	63,279	52,234	(11,045)	-17.45%
Less PTP	(15,162)			
Total Actual Municipal Taxes	48,117	52,234	4,117	8.56%
2019 Provincial Requisition billed in 2020*	(529)			

52% Res / 48% NR Split				
Retail - 17 AV SW	2019	2020 Estimate	\$ Change	% Change
Assessment	3,560,000	3,390,000	(170,000)	-4.78%
Total Municipal Taxes	63,279	49,499	(13,780)	-21.78%
Less PTP	(15,162)			
Total Actual Municipal Taxes	48,117	49,499	1,382	2.87%
2019 Provincial Requisition billed in 2020*	(529)			

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Property Tax Implications – 0% budget Increase Retail – Strip Mall

49% Res / 51% NR Split				
Retail - Strip Mall	2019	2020 Estimate	\$ Change	% Change
Assessment	3,250,000	3,650,000	400,000	12.31%
Total Municipal Taxes	57,769	57,710	(59)	-0.10%
Less PTP	(11,780)			
Total Actual Municipal Taxes	45,989	57,710	11,721	25.49%
2019 Provincial Requisition billed in 2020*	(483)			

50% Res / 50% NR Split				
Retail - Strip Mall	2019	2020 Estimate	\$ Change	% Change
Assessment	3,250,000	3,650,000	400,000	12.31%
Total Municipal Taxes	57,769	56,240	(1,529)	-2.65%
Less PTP	(11,780)			
Total Actual Municipal Taxes	45,989	56,240	10,251	22.29%
2019 Provincial Requisition billed in 2020*	(483)			

52% Res / 48% NR Split				
Retail - Strip Mall	2019	2020 Estimate	\$ Change	% Change
Assessment	3,250,000	3,650,000	400,000	12.31%
Total Municipal Taxes	57,769	53,295	(4,474)	-7.74%
Less PTP	(11,780)			
Total Actual Municipal Taxes	45,989	53,295	7,306	15.89%
2019 Provincial Requisition billed in 2020*	(483)			

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Property Tax Implications – 0% budget Increase Office – Downtown AA Class

49% Res / 51% NR Split				
Office - Downtown AA Class	2019	2020 Estimate	\$ Change	% Change
Assessment	391,200,000	391,130,000	(70,000)	-0.02%
Total Municipal Taxes	6,953,580	6,184,117	(769,463)	-11.07%
Less PTP			-	
Total Actual Municipal Taxes	6,953,580	6,184,117	(769,463)	-11.07%
2019 Provincial Requisition billed in 2020*	(58,171)			

50% Res / 50% NR Split				
Office - Downtown AA Class	2019	2020 Estimate	\$ Change	% Change
Assessment	391,200,000	391,130,000	(70,000)	-0.02%
Total Municipal Taxes	6,953,580	6,026,648	(926,932)	-13.33%
Less PTP			-	
Total Actual Municipal Taxes	6,953,580	6,026,648	(926,932)	-13.33%
2019 Provincial Requisition billed in 2020*	(58,171)			

52% Res / 48% NR Split				
Office - Downtown AA Class	2019	2020 Estimate	\$ Change	% Change
Assessment	391,200,000	391,130,000	(70,000)	-0.02%
Total Municipal Taxes	6,953,580	5,711,085	(1,242,495)	-17.87%
Less PTP			-	
Total Actual Municipal Taxes	6,953,580	5,711,085	(1,242,495)	-17.87%
2019 Provincial Requisition billed in 2020*	(58,171)			

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Property Tax Implications – 0% budget Increase Office – Downtown A Class

49% Res / 51% NR Split				
Office - Downtown A Class	2019	2020 Estimate	\$ Change	% Change
Assessment	92,930,000	114,560,000	21,630,000	23.28%
Total Municipal Taxes	1,651,831	1,811,297	159,466	9.65%
Less PTP				
Total Actual Municipal Taxes	1,651,831	1,811,297	159,466	9.65%
2019 Provincial Requisition billed in 2020*	(13,819)			

50% Res / 50% NR Split				
Office - Downtown A Class	2019	2020 Estimate	\$ Change	% Change
Assessment	92,930,000	114,560,000	21,630,000	23.28%
Total Municipal Taxes	1,651,831	1,765,175	113,344	6.86%
Less PTP				
Total Actual Municipal Taxes	1,651,831	1,765,175	113,344	6.86%
2019 Provincial Requisition billed in 2020*	(13,819)			

52% Res / 48% NR Split				
Office - Downtown A Class	2019	2020 Estimate	\$ Change	% Change
Assessment	92,930,000	114,560,000	21,630,000	23.28%
Total Municipal Taxes	1,651,831	1,672,748	20,917	1.27%
Less PTP				
Total Actual Municipal Taxes	1,651,831	1,672,748	20,917	1.27%
2019 Provincial Requisition billed in 2020*	(13,819)			

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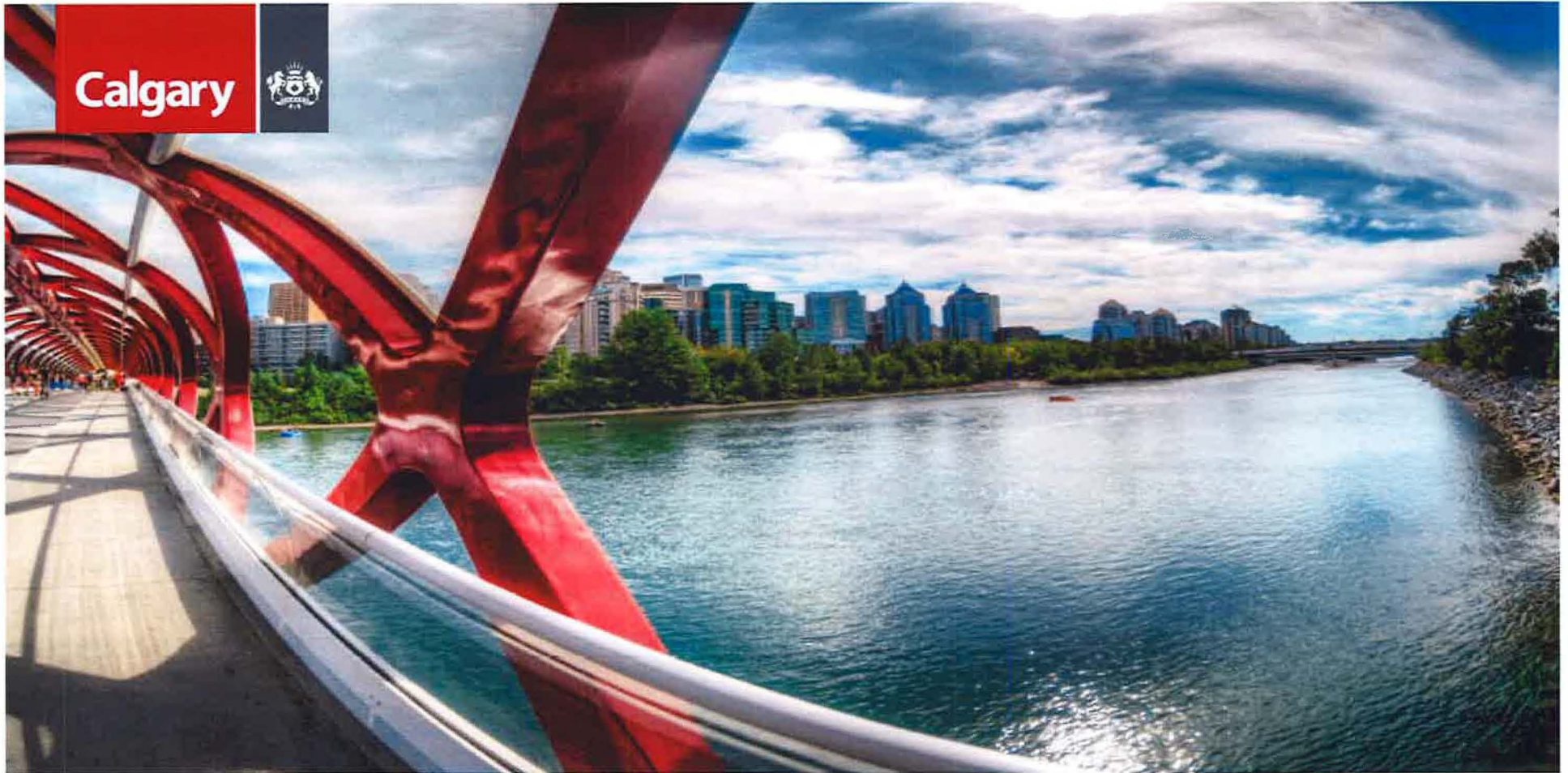
Property Tax Implications – 0% budget Increase Suburban Office

49% Res / 51% NR Split				
Suburban Office	2019	2020 Estimate	\$ Change	% Change
Assessment	28,170,000	25,310,000	(2,860,000)	-10.15%
Total Municipal Taxes	500,722	400,174	(100,548)	-20.08%
Less PTP	(32,601)			
Total Actual Municipal Taxes	468,121	400,174	(67,947)	-14.51%
2019 Provincial Requisition billed in 2020*	(4,189)			

50% Res / 50% NR Split				
Suburban Office	2019	2020 Estimate	\$ Change	% Change
Assessment	28,170,000	25,310,000	(2,860,000)	-10.15%
Total Municipal Taxes	500,722	389,984	(110,738)	-22.12%
Less PTP	(32,601)			
Total Actual Municipal Taxes	468,121	389,984	(78,137)	-16.69%
2019 Provincial Requisition billed in 2020*	(4,189)			

52% Res / 48% NR Split				
Suburban Office	2019	2020 Estimate	\$ Change	% Change
Assessment	28,170,000	25,310,000	(2,860,000)	-10.15%
Total Municipal Taxes	500,722	369,564	(131,158)	-26.19%
Less PTP	(32,601)			
Total Actual Municipal Taxes	468,121	369,564	(98,557)	-21.05%
2019 Provincial Requisition billed in 2020*	(4,189)			

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Illustrative examples under 3.03% budget increase



Property Tax Implications – 3.03% budget Increase Residential House

49% Res / 51% NR Split				
Typical Single Residential House	2019	2020 Estimate	\$ Change	% Change
Assessment	475,000	455,000	(20,000)	-4.21%
Total Municipal Taxes	2,000	2,061	61	3.03%
Monthly Payment	167	172	5	3.03%
2019 Provincial Requisition billed in 2020*	53			

50% Res / 50% NR Split				
Typical Single Residential House	2019	2020 Estimate	\$ Change	% Change
Assessment	475,000	455,000	(20,000)	-4.21%
Total Municipal Taxes	2,000	2,111	111	5.52%
Monthly Payment	167	176	9	5.52%
2019 Provincial Requisition billed in 2020*	53			

52% Res / 48% NR Split				
Typical Single Residential House	2019	2020 Estimate	\$ Change	% Change
Assessment	475,000	455,000	(20,000)	-4.21%
Total Municipal Taxes	2,000	2,195	195	9.74%
Monthly Payment	167	183	16	9.74%
2019 Provincial Requisition billed in 2020*	53			

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Property Tax Implications – 3.03% budget Increase Residential Condo

49% Res / 51% NR Split				
Typical Single Residential Condo	2019	2020 Estimate	\$ Change	% Change
Assessment	255,000	240,000	(15,000)	-5.88%
Total Municipal Taxes	1,074	1,087	13	1.23%
Monthly Payment	89	91	2	1.23%
2019 Provincial Requisition billed in 2020*	29			

50% Res / 50% NR Split				
Typical Single Residential Condo	2019	2020 Estimate	\$ Change	% Change
Assessment	255,000	240,000	(15,000)	-5.88%
Total Municipal Taxes	1,074	1,113	39	3.68%
Monthly Payment	89	93	4	3.68%
2019 Provincial Requisition billed in 2020*	29			

52% Res / 48% NR Split				
Typical Single Residential Condo	2019	2020 Estimate	\$ Change	% Change
Assessment	255,000	240,000	(15,000)	-5.88%
Total Municipal Taxes	1,074	1,158	84	7.82%
Monthly Payment	89	96	7	7.82%
2019 Provincial Requisition billed in 2020*	29			

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Property Tax Implications – 3.03% budget Increase Industrial Warehouse

49% Res / 51% NR Split				
Industrial Warehouse	2019	2020 Estimate	\$ Change	% Change
Assessment	4,970,000	5,390,000	420,000	8.45%
Total Municipal Taxes	88,342	88,680	338	0.38%
Less PTP	(13,083)			
Total Actual Municipal Taxes	75,259	88,860	13,601	17.83%
2019 Provincial Requisition billed in 2020*	(739)			

50% Res / 50% NR Split				
Industrial Warehouse	2019	2020 Estimate	\$ Change	% Change
Assessment	4,970,000	5,390,000	420,000	8.45%
Total Municipal Taxes	88,342	86,056	(2,286)	-2.59%
Less PTP	(13,083)			
Total Actual Municipal Taxes	75,259	86,056	10,797	14.35%
2019 Provincial Requisition billed in 2020*	(739)			

52% Res / 48% NR Split				
Industrial Warehouse	2019	2020 Estimate	\$ Change	% Change
Assessment	4,970,000	5,390,000	420,000	8.45%
Total Municipal Taxes	88,342	81,595	(6,747)	-7.64%
Less PTP	(13,083)			
Total Actual Municipal Taxes	75,259	81,595	6,336	8.42%
2019 Provincial Requisition billed in 2020*	(739)			

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Property Tax Implications – 3.03% budget Increase Retail – 17 AV SW

49% Res / 51% NR Split				
Retail - 17 AV SW	2019	2020 Estimate	\$ Change	% Change
Assessment	3,560,000	3,390,000	(170,000)	-4.78%
Total Municipal Taxes	63,279	55,775	(7,504)	11.86%
Less PTP	(15,162)			
Total Actual Municipal Taxes	48,117	55,775	7,658	15.91%
Total impact of 2019 Provincial Requisition*	(529)			

50% Res / 50% NR Split				
Retail - 17 AV SW	2019	2020 Estimate	\$ Change	% Change
Assessment	3,560,000	3,390,000	(170,000)	-4.78%
Total Municipal Taxes	63,279	54,124	(9,155)	-14.47%
Less PTP	(15,162)			
Total Actual Municipal Taxes	48,117	54,124	6,007	12.48%
2019 Provincial Requisition billed in 2020*	(529)			

52% Res / 48% NR Split				
Retail - 17 AV SW	2019	2020 Estimate	\$ Change	% Change
Assessment	3,560,000	3,390,000	(170,000)	-4.78%
Total Municipal Taxes	63,279	51,318	(11,961)	-18.90%
Less PTP	(15,162)			
Total Actual Municipal Taxes	48,117	51,318	3,201	6.65%
2019 Provincial Requisition billed in 2020*	(529)			

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Property Tax Implications – 3.03% budget Increase Retail – Strip Mall

49% Res / 51% NR Split				
Retail - Strip Mall	2019	2020 Estimate	\$ Change	% Change
Assessment	3,250,000	3,650,000	400,000	12.31%
Total Municipal Taxes	57,769	60,052	2,283	3.95%
Less PTP	(11,780)			
Total Actual Municipal Taxes	45,989	60,052	14,063	30.58%
2019 Provincial Requisition billed in 2020*	(483)			

50% Res / 50% NR Split				
Retail - Strip Mall	2,019	2020 Estimate	\$ Change	% Change
Assessment	3,250,000	3,650,000	400,000	12.31%
Total Municipal Taxes	57,769	58,275	506	0.88%
Less PTP	(11,780)			
Total Actual Municipal Taxes	45,989	58,275	12,286	26.72%
2019 Provincial Requisition billed in 2020*	(483)			

52% Res / 48% NR Split				
Retail - Strip Mall	2,019	2020 Estimate	\$ Change	% Change
Assessment	3,250,000	3,650,000	400,000	12.31%
Total Municipal Taxes	57,769	55,254	(2,515)	-4.35%
Less PTP	(11,780)			
Total Actual Municipal Taxes	45,989	55,254	9,265	20.15%
2019 Provincial Requisition billed in 2020*	(483)			

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Property Tax Implications – 3.03% budget Increase Office – Downtown AA Class

49% Res / 51% NR Split				
Office - Downtown AA Class	2019	2020 Estimate	\$ Change	% Change
Assessment	391,200,000	391,130,000	(70,000)	-0.02%
Total Municipal Taxes	6,953,580	6,435,145	(518,435)	-7.46%
Less PTP			-	
Total Actual Municipal Taxes	6,953,580	6,435,145	(518,435)	-7.46%
2019 Provincial Requisition billed in 2020*	(58,171)			

50% Res / 50% NR Split				
Office - Downtown AA Class	2,019	2020 Estimate	\$ Change	% Change
Assessment	391,200,000	391,130,000	(70,000)	-0.02%
Total Municipal Taxes	6,953,580	6,244,703	(708,877)	-10.19%
Less PTP			-	
Total Actual Municipal Taxes	6,953,580	6,244,703	(708,877)	-10.19%
2019 Provincial Requisition billed in 2020*	(58,171)			

52% Res / 48% NR Split				
Office - Downtown AA Class	2,019	2020 Estimate	\$ Change	% Change
Assessment	391,200,000	391,130,000	(70,000)	-0.02%
Total Municipal Taxes	6,953,580	5,921,004	(1,032,576)	-14.85%
Less PTP			-	
Total Actual Municipal Taxes	6,953,580	5,921,004	(1,032,576)	-14.85%
2019 Provincial Requisition billed in 2020*	(58,171)			

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Property Tax Implications – 3.03% budget Increase Office – Downtown A Class

49% Res / 51% NR Split				
Office - Downtown A Class	2,019	2020 Estimate	\$ Change	% Change
Assessment	92,930,000	114,560,000	21,630,000	23.28%
Total Municipal Taxes	1,651,831	1,884,821	232,990	14.10%
Less PTP				
Total Actual Municipal Taxes	1,651,831	1,884,821	232,990	14.10%
2019 Provincial Requisition billed in 2020*	(13,819)			

50% Res / 50% NR Split				
Office - Downtown A Class	2,019	2020 Estimate	\$ Change	% Change
Assessment	92,930,000	114,560,000	21,630,000	23.28%
Total Municipal Taxes	1,651,831	1,829,042	177,211	10.73%
Less PTP				
Total Actual Municipal Taxes	1,651,831	1,829,042	177,211	10.73%
2019 Provincial Requisition billed in 2020*	(13,819)			

52% Res / 48% NR Split				
Office - Downtown A Class	2,019	2020 Estimate	\$ Change	% Change
Assessment	92,930,000	114,560,000	21,630,000	23.28%
Total Municipal Taxes	1,651,831	1,734,232	82,401	4.99%
Less PTP				
Total Actual Municipal Taxes	1,651,831	1,734,232	82,401	4.99%
2019 Provincial Requisition billed in 2020*	(13,819)			

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Property Tax Implications – 3.03% budget Increase Suburban Office

49% Res / 51% NR Split				
Suburban Office	2,019	2020 Estimate	\$ Change	% Change
Assessment	28,170,000	25,310,000	(2,860,000)	-10.15%
Total Municipal Taxes	500,722	416,418	(84,304)	-16.84%
Less PTP	(32,601)			
Total Actual Municipal Taxes	468,121	416,418	(51,703)	-11.04%
2019 Provincial Requisition billed in 2020*	(4,189)			

50% Res / 50% NR Split				
Suburban Office	2,019	2020 Estimate	\$ Change	% Change
Assessment	28,170,000	25,310,000	(2,860,000)	-10.15%
Total Municipal Taxes	500,722	404,094	(96,628)	-19.30%
Less PTP	(32,601)			
Total Actual Municipal Taxes	468,121	404,094	(64,027)	-13.68%
2019 Provincial Requisition billed in 2020*	(4,189)			

52% Res / 48% NR Split				
Suburban Office	2,019	2020 Estimate	\$ Change	% Change
Assessment	28,170,000	25,310,000	(2,860,000)	-10.15%
Total Municipal Taxes	500,722	383,148	(117,574)	-23.48%
Less PTP	(32,601)			
Total Actual Municipal Taxes	468,121	383,148	(84,973)	-18.15%
2019 Provincial Requisition billed in 2020*	(4,189)			

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