

Combined Budget

Canadian Federation of Students and Canadian Federation of Students-Services

Fiscal Year July 1, 2020 to June 30, 2021

Fiscal Year July 1, 2021 to June 30, 2022

	historical context	previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2019 (AUDITED)	FISCAL 2020 (ACTUALS)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
REVENUE					
Membership Dues	\$3,563,103	\$3,087,921	\$3,515,000	\$3,203,000	\$3,234,880
Interest, Investments and Other	\$53,772	\$280,866	\$63,200	\$50,000	\$40,000
TOTAL GROSS REVENUE	\$3,616,875	\$3,368,787	\$3,578,200	\$3,253,000	\$3,274,880
EXPENSES					
Administration and Office	\$370,752	\$182,697	\$394,100	\$231,997	\$248,294
Component and Constituency Allocations	\$907,552	\$692,543	\$1,322,000	\$1,153,881	\$1,165,640
Audit	\$30,760	\$30,510	\$31,000	\$31,000	\$32,000
Handbook Printing	\$51,843	\$4,181	\$54,500	\$24,390	\$31,673
Health and Dental Insurance	(\$124,696)	(\$199,272)	(\$144,500)	(\$188,699)	(\$176,416)
Mobile Application Service	\$27,258	\$5,085	\$0	\$0	\$0
Ethical Purchasing Network	\$226,012	\$178,972	\$52,000	\$22,890	\$23,173
Website Service	\$24,909	\$6,181	\$0	\$4,000	\$4,000
Building	\$129,739	\$252,555	\$72,000	\$79,400	\$80,000
Campaigns and Government Relations	\$270,972	\$286,013	\$777,000	\$672,674	\$717,473
Campaigns and Government Relations Research	\$41,951	\$0	\$85,500	\$79,896	\$77,719
Communications	\$44,827	\$33,950	\$35,000	\$39,000	\$47,000
Depreciation	\$218,631	\$112,123	\$114,000	\$40,815	\$77,458
Discount Program	\$233,837	\$18,035	\$69,000	\$66,135	\$70,418
Legal	\$42,457	\$326,113	\$72,000	\$190,200	\$140,200
Membership Development and Outreach	\$97,759	\$21,111	\$130,000	\$62,000	\$132,000
National Congress	\$519,394	\$231,881	\$188,000	\$48,000	\$262,500
National Executive Meetings	\$59,901	\$27,046	\$32,750	\$59,250	\$59,250
National Executive Salaries	\$146,381	\$145,837	\$168,500	\$172,222	\$174,177
Translation	\$70,029	\$0	\$84,000	\$78,494	\$79,690
Other Expense and Contingency	\$307,421	\$590,451	\$41,350	\$385,455	\$28,632
TOTAL EXPENSE	\$3,697,689	\$2,946,013	\$3,578,200	\$3,253,000	\$3,274,880
SURPLUS/(DEFICIT)	(\$80,814)	\$422,773	\$0	\$0	\$0

Combined Budget

Canadian Federation of Students and Canadian Federation of Students-Services

Fiscal Year July 1, 2020 to June 30, 2021

Fiscal Year July 1, 2021 to June 30, 2022

	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
REVENUE						
Membership Dues (CFS 3: CFSS 1)						
Membership dues	\$3,647,565	\$3,549,989	\$3,050,076	\$3,500,000	\$3,188,000	\$3,219,880
Membership dues recovery	\$41,632	\$13,114	\$37,845	\$15,000	\$15,000	\$15,000
Total Net Membership Dues	\$3,689,196	\$3,563,103	\$3,087,921	\$3,515,000	\$3,203,000	\$3,234,880
Interest, Investments and Other (CFS/CFSS)						
Interest on deposits	\$37,978	\$42,834	\$64,541	\$55,000	\$50,000	\$40,000
Royalties (Merit Travel)	\$4,778	\$10,938	\$5,325	\$8,200	\$0	\$0
Other	\$4,494	\$0	\$211,000	\$0	\$0	\$0
Total Interest and Investments	\$47,250	\$53,772	\$280,866	\$63,200	\$50,000	\$40,000
TOTAL GROSS REVENUE	\$3,736,446	\$3,616,875	\$3,368,787	\$3,578,200	\$3,253,000	\$3,274,880

EXPENSE	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
Administration and Office (CFS/CFSS)						
Automated payroll service	(\$4,839)	(\$4,445)	(\$4,045)	(\$4,500)	(\$6,900)	(\$7,000)
Bank and interest charges	(\$2,444)	(\$1,902)	(\$1,669)	(\$2,500)	(\$2,500)	(\$2,500)
Hiring	(\$4,227)	(\$4,388)	(\$2,191)	(\$4,500)	(\$2,000)	(\$2,000)
Insurance	(\$2,905)	(\$3,032)	(\$3,184)	(\$3,100)	(\$3,500)	(\$3,700)
Office equipment, materials and supplies	(\$23,882)	(\$4,841)	(\$6,701)	(\$10,000)	(\$10,000)	(\$10,000)
Computer support	(\$768)	(\$11,675)	(\$1,352)	(\$2,000)	(\$4,000)	(\$4,000)
Postage and courier	(\$11,806)	(\$10,931)	(\$5,730)	(\$10,000)	(\$6,000)	(\$10,000)
Wages	(\$242,709)	(\$243,661)	(\$126,911)	(\$250,000)	(\$147,252)	(\$148,724)
Employer Cost and Benefits	(\$46,618)	(\$45,586)	(\$19,211)	(\$50,000)	(\$22,845)	(\$23,370)
EHT/WSIB	(\$32,966)	(\$13,409)	(\$5,106)	(\$37,500)	(\$2,000)	(\$2,000)
Professional Development	(\$2,533)	(\$26,882)	(\$6,600)	(\$20,000)	(\$25,000)	(\$35,000)
Other	(\$17)	\$0	\$0	\$0	\$0	\$0
Sub-total	(\$375,715)	(\$370,752)	(\$182,697)	(\$394,100)	(\$231,997)	(\$248,294)
Allocations (CFS/CFSS)						
Allocation - Constituency Groups	(\$34,404)	(\$20,041)	(\$10,130)	(\$52,500)	(\$47,820)	(\$48,298)
Allocation - Black Caucus				(\$129,000)	(\$125,470)	(\$126,725)
Allocation - The Circle	(\$77,087)	(\$43,094)	(\$79,564)	(\$129,000)	(\$125,470)	(\$126,725)
Allocation - National Graduate Caucus	(\$47,872)	(\$62,741)	(\$71,858)	(\$129,000)	(\$125,470)	(\$126,725)
Allocation - provinces	(\$811,135)	(\$781,675)	(\$530,991)	(\$882,500)	(\$729,651)	(\$737,167)
Total Allocations	(\$970,498)	(\$907,552)	(\$692,543)	(\$1,322,000)	(\$1,153,881)	(\$1,165,640)

	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
Audit (CFS/CFSS)						
Audit - CFS	(\$14,080)	(\$15,380)	(\$15,255)	(\$15,500)	(\$15,500)	(\$16,000)
Audit - CFS.Services	(\$5,080)	(\$15,380)	(\$15,255)	(\$15,500)	(\$15,500)	(\$16,000)
Total Audit	(\$19,160)	(\$30,760)	(\$30,510)	(\$31,000)	(\$31,000)	(\$32,000)
Bulk Buying Services (CFSS)						
Handbook Printing						
Design and Layout	(\$16,205)	(\$18,970)	(\$3,517)	\$0	(\$1,000)	(\$3,000)
Printing	(\$392,634)	(\$265,223)	(\$144,419)	(\$265,000)	(\$70,000)	(\$100,000)
Shipping	(\$17,614)	\$0	\$0	(\$17,000)	\$0	(\$5,000)
Other	(\$149)	(\$12)	(\$21)	(\$500)	(\$500)	(\$500)
Wages	(\$28,846)	(\$32,690)	(\$18,264)	(\$35,000)	(\$19,116)	(\$19,307)
Employer Cost and Benefits	(\$6,733)	(\$6,041)	(\$5,495)	(\$7,000)	(\$3,774)	(\$3,866)
Recovery	\$264,705	\$271,094	\$167,535	\$270,000	\$70,000	\$100,000
Sub-total: Handbook	(\$197,475)	(\$51,843)	(\$4,181)	(\$54,500)	(\$24,390)	(\$31,673)

	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
Health and Dental Insurance						
Administration and office - depreciation	(\$713)	(\$823)	(\$823)	\$0	(\$412)	(\$412)
Administration and office - supplies and equipment	\$0	(\$2,442)	\$0	\$0	\$0	\$0
Administration and office - Professional fees	(\$141,258)	(\$142,639)	(\$58,760)	(\$60,000)	(\$70,000)	(\$70,000)
Consortium membership meetings (travel)	(\$7,168)	(\$6,497)	(\$5,032)	(\$15,000)	(\$8,000)	(\$15,000)
Consortium Services and Development - Materials	(\$12,218)	(\$8,958)	(\$18,514)	(\$15,000)	(\$10,000)	(\$15,000)
Service Delivery - Refund processing	\$48	(\$209)	(\$8,870)	(\$3,500)	(\$20,000)	(\$20,000)
Wages	(\$37,862)	(\$46,221)	(\$27,168)	(\$35,000)	(\$19,116)	(\$19,307)
Employer costs and benefits	(\$6,904)	(\$7,574)	(\$6,407)	(\$7,000)	(\$3,774)	(\$3,866)
Compressed lines	(\$37)	\$0	\$0	\$0	\$0	\$0
Consortium Membership Fees	\$298,458	\$340,059	\$324,846	\$280,000	\$320,000	\$320,000
Sub-total: Health and Dental Insurance Service	\$92,345	\$124,696	\$199,272	\$144,500	\$188,699	\$176,416
Mobile Application Service						
Contracted Services	(\$94,167)	(\$27,258)	(\$5,085)	\$0	\$0	\$0
Sub-total: Mobile Application Service	(\$94,167)	(\$27,258)	(\$5,085)	\$0	\$0	\$0

	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
Ethical Purchasing Network						
Materials	(\$331,037)	(\$391,892)	(\$271,484)	(\$87,000)	(\$87,000)	(\$150,000)
Storage and Shipping	(\$44,836)	(\$39,876)	(\$2,773)	(\$10,000)	\$0	\$0
Other	(\$11,718)	(\$1,288)	\$0	\$0	\$0	\$0
Wages	(\$28,846)	(\$32,690)	(\$18,264)	(\$35,000)	(\$19,116)	(\$19,307)
Employer Cost and Benefits	(\$6,733)	(\$6,041)	(\$5,495)	(\$7,000)	(\$3,774)	(\$3,866)
Recovery	\$308,040	\$245,775	\$119,044	\$87,000	\$87,000	\$150,000
Sub-total: Orientation Materials	(\$115,129)	(\$226,012)	(\$178,972)	(\$52,000)	(\$22,890)	(\$23,173)
Website Service						
Contracted Services	(\$56,205)	(\$24,909)	(\$6,181)	\$0	(\$4,000)	(\$4,000)
Wages	(\$82,259)	\$0	\$0	\$0	\$0	\$0
Employer Cost and Benefits	(\$18,259)	\$0	\$0	\$0	\$0	\$0
Sub-total: Website	(\$156,723)	(\$24,909)	(\$6,181)	\$0	(\$4,000)	(\$4,000)
Total Bulk Buying Services	(\$471,149)	(\$205,327)	\$4,853	\$38,000	\$137,419	\$117,571

	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
Building (CFS)						
Cleaning and Maintenance	(\$60,121)	(\$83,087)	(\$66,077)	(\$30,000)	(\$30,000)	(\$32,000)
Utilities	(\$19,494)	(\$18,885)	(\$30,625)	(\$7,000)	(\$7,000)	(\$8,000)
Property tax, security, insurance	(\$66,091)	(\$68,266)	(\$54,059)	(\$35,000)	(\$40,000)	(\$40,000)
Rent (Storage)	\$39,900	\$40,500	\$31,579	\$0	(\$2,400)	\$0
CFS Rent			\$0	\$0		
Building sale			(\$133,373)			
Total Net Building Expenses	(\$105,807)	(\$129,739)	(\$252,555)	(\$72,000)	(\$79,400)	(\$80,000)
Campaigns and Government Relations (CFS)						
Campaigns Strategy	(\$342,079)	(\$156,266)	(\$117,570)	(\$250,000)	(\$250,000)	(\$290,000)
Campaign Donations	(\$3,747)	(\$3,000)	(\$1,500)	(\$10,000)	(\$10,000)	(\$10,000)
Coalitions and Memberships	(\$11,631)	\$0	\$0	(\$2,000)	(\$2,000)	(\$2,000)
International Affairs	(\$580)	(\$8,540)	\$0	(\$5,000)	(\$5,000)	(\$5,000)
RISE Summit	(\$123,691)	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)
Media Strategy	(\$77,282)	(\$22,586)	\$0	(\$40,000)	(\$40,000)	(\$40,000)
Wages	(\$131,590)	(\$72,347)	(\$141,951)	(\$350,000)	(\$261,699)	(\$264,316)
Employer Costs and Benefits	(\$24,956)	(\$8,234)	(\$24,993)	(\$70,000)	(\$53,975)	(\$56,157)
Sub-total	(\$715,556)	(\$270,972)	(\$286,013)	(\$777,000)	(\$672,674)	(\$717,473)

	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
Campaigns and Government Relations Research (CFS)						
Accommodation, Per Diem and Travel	(\$640)	(\$1,300)	\$0	(\$1,000)	(\$1,000)	(\$1,000)
Publications & Materials	(\$128)	(\$500)	\$0	(\$500)	(\$500)	(\$500)
Wages	(\$38,472)	(\$35,075)	\$0	(\$70,000)	(\$65,001)	(\$65,651)
Employer Costs and Benefits	(\$10,920)	(\$5,075)	\$0	(\$14,000)	(\$13,396)	(\$10,568)
Sub-total	(\$50,160)	(\$41,951)	\$0	(\$85,500)	(\$79,896)	(\$77,719)
Communications (CFS/CFSS)						
Photocopying	(\$12,203)	(\$10,515)	(\$6,423)	(\$10,000)	(\$9,000)	(\$10,000)
Telephone, Facsimile, etc.	(\$27,931)	(\$25,048)	(\$24,849)	(\$20,000)	(\$25,000)	(\$30,000)
Other	(\$1,112)	(\$4,746)	(\$2,678)	(\$2,000)	(\$2,000)	(\$2,000)
Website	(\$3,025)	(\$4,517)	\$0	(\$3,000)	(\$3,000)	(\$5,000)
Sub-total	(\$44,271)	(\$44,827)	(\$33,950)	(\$35,000)	(\$39,000)	(\$47,000)
Depreciation (CFS)						
Depreciation						
Depreciation - building	(\$186,452)	(\$188,565)	(\$94,282)	(\$90,000)	(\$31,075)	(\$62,150)
Depreciation - building furniture	(\$3,486)	(\$5,062)	(\$5,637)	(\$10,000)	(\$5,569)	(\$11,137)
Depreciation - computers	(\$20,310)	(\$14,606)	(\$12,203)	(\$10,000)	(\$3,303)	(\$3,303)
Depreciation - software	(\$35,328)	(\$4,425)	\$0	(\$2,000)	\$0	\$0
Depreciation - other equipment	(\$10,206)	(\$5,973)	\$0	(\$2,000)	(\$868)	(\$868)
Sub-Total	(\$255,783)	(\$218,631)	(\$112,123)	(\$114,000)	(\$40,815)	(\$77,458)

	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
Discount Program (CFSS)						
ISIC - sales	\$69,338	\$81,228	\$45,527	\$80,000	\$35,000	\$70,000
ISIC - cost of sales	(\$28,889)	(\$64,776)	(\$19,595)	(\$40,000)	(\$35,000)	(\$40,000)
ISIC - Merit admin, advertising, commission charge-backs (n	(\$66,510)	(\$22,177)	\$0	\$0		
Net ISIC Sales	(\$26,061)	(\$5,725)	\$25,932	\$40,000	\$0	\$30,000
ISIC - materials and printing	(\$21,891)	(\$7,071)	(\$140)	(\$10,000)	(\$5,000)	(\$10,000)
ISIC - printer depreciation	(\$25,857)	(\$18,325)	(\$8,957)	(\$1,000)	(\$2,245)	(\$2,245)
ISIC - postage and courier	(\$5,904)	(\$1,617)	(\$1,394)	(\$3,000)	(\$2,000)	(\$3,000)
ISIC/Studentsaver - discount solicitation	(\$1,488)	(\$148)	\$0	\$0	\$0	\$0
ISIC/Studentsaver - promotion and marketing	(\$16,468)	(\$54,360)	(\$6,911)	(\$50,000)	(\$20,000)	(\$25,000)
ISIC/Studentsaver - website	(\$5,935)	(\$13)	(\$311)	\$0	\$0	\$0
Other	(\$8,303)		\$0	(\$1,000)	(\$1,000)	(\$1,000)
Software development and upgrading	(\$20,867)		\$0	\$0	\$0	\$0
Travel	(\$12,292)	(\$10,603)	\$1,534	(\$2,000)	(\$8,000)	(\$8,000)
Wages and contracts	(\$145,076)	(\$120,803)	(\$22,038)	(\$35,000)	(\$24,116)	(\$41,307)
Employer Costs and Benefits	(\$24,613)	(\$15,172)	(\$5,750)	(\$7,000)	(\$3,774)	(\$9,866)
Sub-total	(\$288,692)	(\$228,112)	(\$43,967)	(\$109,000)	(\$66,135)	(\$100,418)
Total Net Expenses	(\$314,754)	(\$233,837)	(\$18,035)	(\$69,000)	(\$66,135)	(\$70,418)

	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
Legal (CFS/CFSS)						
Corp. Filing/Trademarks etc	\$0	(\$5,705)	\$0	(\$2,000)	(\$200)	(\$200)
General Contracts	(\$40,171)	(\$24,571)	(\$72,104)	(\$40,000)	(\$80,000)	(\$80,000)
Litigation	(\$71,016)	(\$12,182)	(\$254,009)	(\$20,000)	(\$100,000)	(\$50,000)
Other/Contingency	(\$51,249)	\$0	\$0	(\$10,000)	(\$10,000)	(\$10,000)
Total	(\$162,435)	(\$42,457)	(\$326,113)	(\$72,000)	(\$190,200)	(\$140,200)
Membership Development and Outreach (CFS 3: CFSS 1)						
Accommodation, Per Diem, Travel	(\$10,742)	(\$30,417)	(\$18,247)	(\$40,000)	(\$20,000)	(\$40,000)
Materials	(\$593)	\$0	\$0	(\$10,000)	(\$10,000)	(\$10,000)
Membership Drives and Referenda	(\$4,344)	(\$67,342)	(\$2,863)	(\$80,000)	(\$30,000)	(\$80,000)
Other	(\$405)		\$0	\$0	(\$2,000)	(\$2,000)
Total	(\$16,084)	(\$97,759)	(\$21,111)	(\$130,000)	(\$62,000)	(\$132,000)

	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
National Congress (November) (CFS 3: CFSS 1)						
Accommodation, meals & A/V	(\$204,652)	(\$225,016)	(\$214,980)	(\$200,000)	\$0	(\$220,000)
Childcare	(\$1,940)	(\$3,820)	\$0	(\$1,000)	(\$3,000)	(\$1,000)
Accessibility	\$0	(\$1,017)	\$0	(\$1,000)	(\$5,000)	(\$1,000)
Guest speakers - fees, travel, accommodation, etc.	(\$8,004)	(\$17,300)	(\$2,541)	(\$3,000)	(\$3,000)	(\$3,000)
Materials and printing	(\$7,728)	(\$12,304)	(\$5,124)	(\$3,000)	(\$1,000)	(\$5,000)
Miscellaneous	(\$5,851)	(\$2,425)	(\$5,194)	(\$1,500)	(\$1,000)	(\$5,000)
Rental costs - rooms and related equipment	(\$367)	\$0	\$0	\$0	\$0	\$0
Rental costs - vehicles	(\$6,685)	(\$5,256)	(\$11,103)	(\$1,500)	\$0	(\$6,000)
Temporary meeting staff	(\$369)	\$0	(\$9,042)	(\$8,500)	(\$15,000)	(\$15,000)
Translation & interpretation	(\$30,856)	(\$31,659)	(\$13,187)	(\$12,000)	(\$20,000)	(\$25,000)
Travel	(\$101,490)	(\$67,862)	(\$46,292)	(\$40,000)	\$0	(\$50,000)
Small budget subsidies - registration fees	(\$6,206)	(\$3,557)	(\$3,802)	(\$2,000)	\$0	(\$4,000)
Small budget subsidies - travel pool fees	(\$5,271)	(\$5,341)	(\$3,204)	(\$1,500)	\$0	(\$3,500)
Sub-total	(\$379,419)	(\$375,556)	(\$314,469)	(\$275,000)	(\$48,000)	(\$338,500)
Registration fees	\$76,169	\$59,040	\$68,450	\$60,000	\$0	\$60,000
Registration fees - first delegates	(\$24,584)	(\$17,968)	(\$23,146)	(\$15,000)	\$0	(\$24,000)
Travel pool fees	\$66,387	\$56,948	\$57,794	\$55,000	\$0	\$60,000
Travel pool fees - first delegates	(\$24,081)	(\$15,656)	(\$19,241)	(\$13,000)	\$0	(\$20,000)
Sub-total	\$93,891	\$82,364	\$83,857	\$87,000	\$0	\$76,000
Total Net Cost	(\$285,529)	(\$293,192)	(\$230,612)	(\$188,000)	(\$48,000)	(\$262,500)

	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
National Congress (Spring) (CFS 3: CFSS 1)						
Accommodation and meals	(\$227,066)	(\$189,201)	\$0	\$0	\$0	\$0
Childcare	(\$2,950)	\$0	\$0	\$0	\$0	\$0
Accessibility	\$0	(\$3,390)	\$0	\$0	\$0	\$0
Guest speakers - fees, travel, accommodation, etc.	(\$14,655)	(\$8,600)	(\$1,200)	\$0	\$0	\$0
Materials and printing	(\$12,053)	(\$5,256)	\$0	\$0	\$0	\$0
Miscellaneous	(\$2,263)	(\$5,683)	\$0	\$0	\$0	\$0
Rental costs - rooms and related equipment	\$0	(\$22,977)	\$0	\$0	\$0	\$0
Rental costs - vehicles	(\$5,889)	(\$6,836)	\$0	\$0	\$0	\$0
Temporary meeting staff	\$0	\$0	\$0	\$0	\$0	\$0
Translation & interpretation	(\$27,491)	(\$11,336)	\$0	\$0	\$0	\$0
Travel	(\$69,950)	(\$41,490)	(\$150)	\$0	\$0	\$0
Small budget subsidies - registration fees	(\$5,420)	\$0	(\$5,783)	\$0	\$0	\$0
Small budget subsidies - travel pool fees	(\$5,420)	(\$2,010)	(\$106)	\$0	\$0	\$0
Sub-total	(\$373,159)	(\$296,779)	(\$7,239)	\$0	\$0	\$0
Registration fees	\$75,257	\$52,858	\$3,240	\$0	\$0	\$0
Accommodation and meals - first delegates	(\$30,666)	(\$19,776)	\$0	\$0	\$0	\$0
Travel pool fees	\$70,885	\$47,970	\$2,730	\$0	\$0	\$0
Travel - first delegates	\$0	(\$10,475)	\$0	\$0	\$0	\$0
Sub-total	\$115,475	\$70,576	\$5,970	\$0	\$0	\$0
Total Net Cost	(\$257,684)	(\$226,202)	(\$1,269)	\$0	\$0	\$0

	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
National Executive Meetings (CFS/CFSS)						
Accommodation	(\$13,162)	(\$16,954)	(\$5,667)	(\$7,500)	(\$6,000)	(\$6,000)
Childcare	(\$400)	(\$600)	\$0	(\$1,250)	(\$1,250)	(\$1,250)
Per Diems	(\$4,868)	(\$5,959)	(\$3,200)	(\$4,000)	(\$4,000)	(\$4,000)
Travel	(\$48,008)	(\$34,503)	(\$15,264)	(\$18,000)	(\$18,000)	(\$18,000)
Equipment, Materials, and Teleconference	(\$1,765)	(\$1,885)	(\$2,915)	(\$2,000)	(\$30,000)	(\$30,000)
Sub-total	(\$68,202)	(\$59,901)	(\$27,046)	(\$32,750)	(\$59,250)	(\$59,250)
National Executive Salaries (CFS/CFSS)						
Gross Salary - Chairperson	(\$44,406)	(\$37,233)	(\$45,152)	(\$47,500)	(\$47,500)	(\$47,975)
Gross Salary - Deputy Chairperson	(\$44,406)	(\$43,552)	(\$38,459)	(\$47,500)	(\$47,500)	(\$47,975)
Gross Salary - Treasurer	(\$42,089)	(\$44,406)	(\$45,120)	(\$47,500)	(\$47,500)	(\$47,975)
Overlap/Transition	(\$3,757)	(\$2,187)	\$0	(\$3,000)	(\$3,000)	(\$3,000)
Mandatory Employer Costs	(\$9,222)	(\$8,664)	(\$9,019)	(\$10,000)	(\$12,062)	(\$12,159)
Moving Expenses	(\$4,306)	(\$746)	(\$711)	(\$3,000)	(\$6,000)	(\$6,000)
Employer Health Benefits	(\$10,245)	(\$9,593)	(\$7,377)	(\$10,000)	(\$8,660)	(\$9,093)
Sub-total	(\$158,432)	(\$146,381)	(\$145,837)	(\$168,500)	(\$172,222)	(\$174,177)
Translation (CFS)						
Wages and contracts	(\$57,692)	(\$60,050)	\$0	(\$70,000)	(\$78,494)	(\$79,690)
Employer Costs and Benefits	(\$10,824)	(\$9,979)	\$0	(\$14,000)	\$0	\$0
Total Translation	(\$68,515)	(\$70,029)	\$0	(\$84,000)	(\$78,494)	(\$79,690)

	historical context		previous fiscal year	current fiscal year	for decision	for decision
	FISCAL 2018 (AUDITED)	FISCAL 2019 (AUDITED)	FISCAL 2020 (AUDITED)	FISCAL 2021 (BUDGET)	FISCAL 2021 (BUDGET REVISED)	FISCAL 2022 (PROPOSED BUDGET)
Other Expense and Contingency						
Bad debts	(\$113,559)	(\$202,068)	(\$535,020)	(\$20,000)	(\$15,000)	(\$15,000)
Miscellaneous	(\$60,606)	\$0	\$0	(\$2,000)	(\$2,000)	(\$2,000)
Student Work Abroad Program (SWAP) net	(\$120,860)	(\$105,353)	(\$55,431)	\$0	(\$360,000)	\$0
Contingency	\$0	\$0	\$0	(\$19,350)	(\$8,455)	(\$11,632)
Sub-total	(\$295,026)	(\$307,421)	(\$590,451)	(\$41,350)	(\$385,455)	(\$28,632)
TOTAL EXPENSE	(\$4,634,759)	(\$3,697,689)	(\$2,946,013)	(\$3,578,200)	(\$3,253,000)	(\$3,274,880)
TOTAL INCOME	\$3,736,446	\$3,616,875	\$3,368,787	\$3,578,200	\$3,253,000	\$3,274,880
TOTAL EXPENSE	(\$4,634,759)	(\$3,697,689)	(\$2,946,013)	(\$3,578,200)	(\$3,253,000)	(\$3,274,880)
SURPLUS/(DEFICIT)	(\$898,313)	(\$80,814)	\$422,773	\$0	\$0	\$0