

Combined Budget

Canadian Federation of Students and Canadian Federation of Students-Services

Fiscal Year July 1, 2021 to June 30, 2022

Fiscal Year July 1, 2022 to June 30, 2023

| | historical context | | current fiscal year | | next fiscal year |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FISCAL 2020 | FISCAL 2021 | FISCAL 2022 | FISCAL 2022 | FISCAL 2023 |
| | (AUDITED) | (AUDITED) | (BUDGET APPROVED) | (BUDGET REVISED) | (BUDGET PROPOSED) |
| REVENUE | | | | | |
| Membership Dues | \$3,087,921 | \$3,924,949 | \$3,234,880 | \$3,471,500 | \$3,554,387 |
| Interest, Investments and Other | \$280,866 | \$78,317 | \$40,000 | \$100,000 | \$75,000 |
| TOTAL GROSS REVENUE | \$3,368,787 | \$4,003,266 | \$3,274,880 | \$3,571,500 | \$3,629,387 |
| EXPENSES | | | | | |
| Administration and Office | (\$182,697) | (\$228,918) | (\$248,294) | (\$343,337) | (\$349,536) |
| Component and Constituency Allocations | (\$692,543) | (\$902,190) | (\$1,165,640) | (\$1,259,514) | (\$1,286,611) |
| Audit | (\$30,510) | (\$21,470) | (\$32,000) | (\$32,000) | (\$32,000) |
| Handbook Printing | (\$4,181) | (\$19,243) | (\$31,673) | (\$42,618) | (\$39,311) |
| Health and Dental Insurance | \$199,272 | \$186,527 | \$176,416 | \$109,970 | \$139,277 |
| Mobile Application Service | (\$5,085) | \$0 | \$0 | \$0 | \$0 |
| Ethical Purchasing Network | (\$178,972) | (\$22,036) | (\$23,173) | (\$33,618) | (\$34,311) |
| Website Service | (\$6,181) | (\$5,160) | (\$4,000) | (\$10,500) | (\$11,000) |
| Building | (\$252,555) | (\$47,162) | (\$80,000) | (\$65,000) | (\$65,000) |
| Campaigns and Government Relations | (\$286,013) | (\$492,627) | (\$717,473) | (\$1,035,828) | (\$888,338) |
| Campaigns and Government Relations Research | \$0 | (\$55,358) | (\$77,719) | (\$77,937) | (\$80,568) |
| Communications | (\$33,950) | (\$17,951) | (\$47,000) | (\$42,000) | (\$42,000) |
| Depreciation | (\$112,123) | (\$44,336) | (\$77,458) | (\$80,681) | (\$80,627) |
| Discount Program | (\$19,043) | (\$48,844) | (\$70,418) | (\$67,200) | (\$70,176) |
| Legal | (\$326,113) | (\$180,773) | (\$140,200) | (\$120,200) | (\$110,200) |
| Membership Development and Outreach | (\$21,111) | (\$13,878) | (\$132,000) | (\$132,000) | (\$132,000) |
| National Congress | (\$231,881) | (\$37,084) | (\$262,500) | (\$84,000) | (\$286,500) |
| National Executive Meetings | (\$27,046) | (\$26,228) | (\$59,250) | (\$66,250) | (\$69,250) |
| National Executive Salaries | (\$145,837) | (\$157,577) | (\$174,177) | (\$170,699) | (\$174,236) |
| Translation | \$0 | \$0 | (\$79,690) | \$0 | \$0 |
| Other Expense and Contingency | (\$590,451) | (\$245,802) | (\$28,632) | (\$18,088) | (\$17,000) |
| TOTAL EXPENSE | (\$2,947,021) | (\$2,380,110) | (\$3,274,880) | (\$3,571,500) | (\$3,629,387) |
| SURPLUS/(DEFICIT) | \$421,766 | \$1,623,156 | \$0 | (\$0) | (\$0) |

Combined Budget

Canadian Federation of Students and Canadian Federation of Students-Services

Fiscal Year July 1, 2021 to June 30, 2022

Fiscal Year July 1, 2022 to June 30, 2023

historical context

current fiscal year

next fiscal year

| | historical context | | current fiscal year | | next fiscal year |
|---|--------------------------|--------------------------|-------------------------|---------------------------------|----------------------------------|
| | FISCAL 2020 (AUDITED) | FISCAL 2021 (AUDITED) | FISCAL 2022 (BUDGET) | FISCAL 2022 (BUDGET REVISED) | FISCAL 2023 (BUDGET PROPOSED) |
| REVENUE | | | | | |
| Membership Dues (CFS 3: CFSS 1) | | | | | |
| Membership dues | \$3,050,076 | \$3,782,407 | \$3,219,880 | \$3,456,500 | \$3,539,387 |
| Membership dues recovery | \$37,845 | \$142,542 | \$15,000 | \$15,000 | \$15,000 |
| Total Net Membership Dues | \$3,087,921 | \$3,924,949 | \$3,234,880 | \$3,471,500 | \$3,554,387 |
| Interest, Investments and Other (CFS/CFSS) | | | | | |
| Interest on deposits | \$64,541 | \$68,317 | \$40,000 | \$75,000 | \$75,000 |
| Royalties (Merit Travel) | \$5,325 | \$0 | \$0 | \$0 | \$0 |
| Other | \$211,000 | \$10,000 | \$0 | \$25,000 | \$0 |
| Total Interest and Investments | \$280,866 | \$78,317 | \$40,000 | \$100,000 | \$75,000 |
| TOTAL GROSS REVENUE | \$3,368,787 | \$4,003,266 | \$3,274,880 | \$3,571,500 | \$3,629,387 |

EXPENSE

historical context

current fiscal year

next fiscal year

| | historical context | | current fiscal year | | next fiscal year |
|---|--------------------------|--------------------------|-------------------------|---------------------------------|----------------------------------|
| | FISCAL 2020 (AUDITED) | FISCAL 2021 (AUDITED) | FISCAL 2022 (BUDGET) | FISCAL 2022 (BUDGET REVISED) | FISCAL 2023 (BUDGET PROPOSED) |
| Administration and Office (CFS/CFSS) | | | | | |
| Automated payroll service | (\$4,045) | (\$5,021) | (\$7,000) | (\$6,500) | (\$6,500) |
| Bank and interest charges | (\$1,669) | (\$1,662) | (\$2,500) | (\$1,700) | (\$1,700) |
| Hiring | (\$2,191) | (\$4,080) | (\$2,000) | (\$4,000) | (\$4,000) |
| Insurance | (\$3,184) | (\$3,405) | (\$3,700) | (\$7,700) | (\$8,000) |
| Office equipment, materials and supplies | (\$6,701) | (\$9,432) | (\$10,000) | (\$12,000) | (\$12,000) |
| Computer support | (\$1,352) | (\$6,549) | (\$4,000) | (\$12,560) | (\$13,000) |
| Postage and courier | (\$5,730) | (\$2,355) | (\$10,000) | (\$10,000) | (\$10,000) |
| Wages | (\$126,911) | (\$151,658) | (\$148,724) | (\$218,658) | (223,901) |
| Employer Cost and Benefits | (\$19,211) | (\$21,680) | (\$23,370) | (\$33,219) | (\$33,435) |
| EHT/WSIB | (\$5,106) | (\$2,492) | (\$2,000) | (\$2,000) | (\$2,000) |
| Professional Development | (\$6,600) | (\$20,584) | (\$35,000) | (\$35,000) | (\$35,000) |
| Total Administration and Office | (\$182,697) | (\$228,918) | (\$248,294) | (\$343,337) | (\$349,536) |
| Allocations (CFS/CFSS) | | | | | |
| Allocation - Constituency Groups | (\$10,130) | (\$5,339) | (\$48,298) | (\$51,848) | (\$53,091) |
| Allocation - Black Caucus | \$0 | (\$35,312) | (\$126,725) | (\$147,379) | (\$150,913) |
| Allocation - The Circle | (\$79,564) | (\$44,660) | (\$126,725) | (\$147,379) | (\$150,913) |
| Allocation - National Graduate Caucus | (\$71,858) | (\$45,371) | (\$126,725) | (\$147,379) | (\$150,913) |
| Allocation - provinces | (\$530,991) | (771,508) | (\$737,167) | (\$765,531) | (\$780,781) |
| Total Allocations | (\$692,543) | (\$902,190) | (\$1,165,640) | (\$1,259,514) | (\$1,286,611) |

| | historical context | | current fiscal year | | next fiscal year |
|------------------------------------|--------------------------|--------------------------|-------------------------|---------------------------------|----------------------------------|
| | FISCAL 2020 (AUDITED) | FISCAL 2021 (AUDITED) | FISCAL 2022 (BUDGET) | FISCAL 2022 (BUDGET REVISED) | FISCAL 2023 (BUDGET PROPOSED) |
| Audit (CFS/CFSS) | | | | | |
| Audit - CFS | (\$15,255) | (\$12,430) | (\$16,000) | (\$16,000) | (\$16,000) |
| Audit - CFS.Services | (\$15,255) | (\$9,040) | (\$16,000) | (\$16,000) | (\$16,000) |
| Total Audit | (\$30,510) | (\$21,470) | (\$32,000) | (\$32,000) | (\$32,000) |
| Bulk Buying Services (CFSS) | | | | | |
| Handbook Printing | | | | | |
| Design and Layout | (\$3,517) | \$0 | (\$3,000) | (\$4,000) | (\$2,000) |
| Printing | (\$144,419) | (\$58,929) | (\$100,000) | (\$100,000) | (\$100,000) |
| Shipping | \$0 | \$0 | (\$5,000) | (\$5,000) | (\$3,000) |
| Other | (\$21) | \$0 | (\$500) | (\$1,000) | (\$1,000) |
| Wages | (\$18,264) | (\$19,558) | (\$19,307) | (\$27,351) | (28,007) |
| Employer Cost and Benefits | (\$5,495) | (\$3,937) | (\$3,866) | (\$5,267) | (5,305) |
| Recovery | \$167,535 | \$63,180 | \$100,000 | \$100,000 | \$100,000 |
| Sub-total: Handbook | (\$4,181) | (\$19,243) | (\$31,673) | (\$42,618) | (\$39,311) |

| | historical context | | current fiscal year | | next fiscal year |
|---|--------------------|------------------|---------------------|------------------|-------------------|
| | FISCAL 2020 | FISCAL 2021 | FISCAL 2022 | FISCAL 2022 | FISCAL 2023 |
| | (AUDITED) | (AUDITED) | (BUDGET) | (BUDGET REVISED) | (BUDGET PROPOSED) |
| Health and Dental Insurance | | | | | |
| Administration and office - depreciation | (\$823) | (\$412) | (\$412) | (\$412) | (\$412) |
| Administration and office - supplies and equipment | \$0 | (\$656) | \$0 | (\$2,000) | (\$2,000) |
| Administration and office - Professional fees | (\$58,760) | (\$68,930) | (\$70,000) | (\$120,000) | (\$90,000) |
| Consortium membership meetings (travel) | (\$5,032) | \$0 | (\$15,000) | (\$15,000) | (\$15,000) |
| Consortium Services and Development - Materials | (\$18,514) | (\$8,092) | (\$15,000) | (\$20,000) | (\$20,000) |
| Service Delivery - Refund processing | (\$8,870) | (\$15,781) | (\$20,000) | (\$20,000) | (\$20,000) |
| Wages | (\$27,168) | (\$23,447) | (\$19,307) | (\$27,351) | (28,007) |
| Employer costs and benefits | (\$6,407) | (\$3,665) | (\$3,866) | (\$5,267) | (5,305) |
| Consortium Membership Fees | \$324,846 | \$307,509 | \$320,000 | \$320,000 | \$320,000 |
| Sub-total: Health and Dental Insurance Service | \$199,272 | \$186,527 | \$176,416 | \$109,970 | \$139,277 |
| Mobile Application Service | | | | | |
| Contracted Services | (\$5,085) | \$0 | \$0 | \$0 | \$0 |
| Sub-total: Mobile Application Service | (\$5,085) | \$0 | \$0 | \$0 | \$0 |

| | historical context | | current fiscal year | | next fiscal year |
|---|--------------------------|--------------------------|-------------------------|---------------------------------|----------------------------------|
| | FISCAL 2020 (AUDITED) | FISCAL 2021 (AUDITED) | FISCAL 2022 (BUDGET) | FISCAL 2022 (BUDGET REVISED) | FISCAL 2023 (BUDGET PROPOSED) |
| Ethical Purchasing Network | | | | | |
| Materials | (\$271,484) | (\$81,866) | (\$150,000) | (\$90,000) | (\$90,000) |
| Storage and Shipping | (\$2,773) | \$0 | \$0 | (\$1,000) | (\$1,000) |
| Other | \$0 | (\$60) | \$0 | \$0 | \$0 |
| Wages | (\$18,264) | (\$19,558) | (\$19,307) | (\$27,351) | (28,007) |
| Employer Cost and Benefits | (\$5,495) | (\$3,937) | (\$3,866) | (\$5,267) | (5,305) |
| Recovery | \$119,044 | \$83,385 | \$150,000 | \$90,000 | \$90,000 |
| Sub-total: Orientation Materials | (\$178,972) | (\$22,036) | (\$23,173) | (\$33,618) | (\$34,311) |
| Website Service | | | | | |
| Contracted Services | (\$6,181) | (\$5,160) | (\$4,000) | (\$10,500) | (\$11,000) |
| Sub-total: Website | (\$6,181) | (\$5,160) | (\$4,000) | (\$10,500) | (\$11,000) |
| Total Bulk Buying Services | \$4,853 | \$140,088 | \$117,571 | \$23,234 | \$54,655 |

| | historical context | | current fiscal year | | next fiscal year |
|---|--------------------------|--------------------------|-------------------------|---------------------------------|----------------------------------|
| | FISCAL 2020 (AUDITED) | FISCAL 2021 (AUDITED) | FISCAL 2022 (BUDGET) | FISCAL 2022 (BUDGET REVISED) | FISCAL 2023 (BUDGET PROPOSED) |
| Building (CFS) | | | | | |
| Cleaning and Maintenance | (\$66,077) | (\$12,737) | (\$32,000) | (\$25,000) | (\$25,000) |
| Utilities | (\$30,625) | (\$2,942) | (\$8,000) | (\$8,000) | (\$8,000) |
| Property tax, security, insurance | (\$54,059) | (\$24,658) | (\$40,000) | (\$32,000) | (\$32,000) |
| Rent (Storage), Moving | \$31,579 | (\$6,825) | \$0 | \$0 | \$0 |
| CFS Rent | \$0 | \$0 | \$0 | \$0 | \$0 |
| Building sale | (\$133,373) | \$0 | \$0 | \$0 | \$0 |
| Total Net Building Expenses | (\$252,555) | (\$47,162) | (\$80,000) | (\$65,000) | (\$65,000) |
| Campaigns and Government Relations (CFS) | | | | | |
| Campaigns Strategy | (\$117,570) | (\$245,785) | (\$290,000) | (\$477,000) | (\$353,000) |
| Campaign Donations | (\$1,500) | (\$500) | (\$10,000) | (\$10,000) | (\$10,000) |
| Coalitions and Memberships | \$0 | (\$825) | (\$2,000) | (\$2,000) | (\$2,000) |
| International Affairs | \$0 | \$0 | (\$5,000) | (\$5,000) | (\$5,000) |
| RISE Summit | \$0 | \$0 | (\$50,000) | (\$50,000) | (\$10,000) |
| Media Strategy | \$0 | (\$32,107) | (\$40,000) | (\$35,000) | (\$35,000) |
| Wages | (\$141,951) | (\$180,911) | (\$264,316) | (398,957) | (407,565) |
| Employer Costs and Benefits | (\$24,993) | (\$32,499) | (\$56,157) | (57,871) | (65,773) |
| Total Campaigns and Government Relations | (\$286,013) | (\$492,627) | (\$717,473) | (\$1,035,828) | (\$888,338) |

| | historical context | | current fiscal year | | next fiscal year |
|--|--------------------------|--------------------------|-------------------------|---------------------------------|----------------------------------|
| | FISCAL 2020 (AUDITED) | FISCAL 2021 (AUDITED) | FISCAL 2022 (BUDGET) | FISCAL 2022 (BUDGET REVISED) | FISCAL 2023 (BUDGET PROPOSED) |
| Campaigns and Government Relations Research (CFS) | | | | | |
| Accommodation, Per Diem and Travel | \$0 | \$0 | (\$1,000) | (\$1,000) | (\$2,000) |
| Publications & Materials | \$0 | \$0 | (\$500) | (\$500) | (\$500) |
| Wages | \$0 | (\$49,587) | (\$65,651) | (64,786) | (66,339) |
| Employer Costs and Benefits | \$0 | (\$5,771) | (\$10,568) | (11,651) | (11,729) |
| Total Campaigns and Government Relations Research | \$0 | (\$55,358) | (\$77,719) | (\$77,937) | (\$80,568) |
| Communications (CFS/CFSS) | | | | | |
| Photocopying | (\$6,423) | (\$4,626) | (\$10,000) | (\$4,000) | (\$4,000) |
| Telephone, Digital Communications | (\$24,849) | (\$11,698) | (\$30,000) | (\$30,000) | (\$30,000) |
| Internet | (\$2,678) | (\$1,628) | (\$2,000) | (\$8,000) | (\$8,000) |
| Website | \$0 | \$0 | (\$5,000) | \$0 | \$0 |
| Total Communications | (\$33,950) | (\$17,951) | (\$47,000) | (\$42,000) | (\$42,000) |
| Depreciation (CFS) | | | | | |
| Depreciation - building | (\$94,282) | (32,558) | (\$62,150) | (\$65,116) | (\$65,116) |
| Depreciation - building furniture | (\$5,637) | (6,858) | (\$11,137) | (\$4,164) | (\$4,164) |
| Depreciation - computers | (\$12,203) | (4,920) | (\$3,303) | (\$11,401) | (\$11,347) |
| Depreciation - other equipment | \$0 | \$0 | (\$868) | \$0 | \$0 |
| Total Depreciation | (\$112,123) | (44,336) | (\$77,458) | (\$80,681) | (\$80,627) |

| | historical context | | current fiscal year | | next fiscal year |
|---|--------------------------|--------------------------|-------------------------|---------------------------------|----------------------------------|
| | FISCAL 2020 (AUDITED) | FISCAL 2021 (AUDITED) | FISCAL 2022 (BUDGET) | FISCAL 2022 (BUDGET REVISED) | FISCAL 2023 (BUDGET PROPOSED) |
| Discount Program (CFSS) | | | | | |
| ISIC - sales | \$45,527 | \$14,104 | \$70,000 | \$50,000 | \$50,000 |
| ISIC - cost of sales | (\$19,595) | (\$11,605) | (\$40,000) | (\$30,000) | (\$30,000) |
| Net Discount Program Sales | \$25,932 | \$2,499 | \$30,000 | \$20,000 | \$20,000 |
| ISIC - materials and printing | (\$140) | \$0 | (\$10,000) | (\$10,000) | (\$10,000) |
| ISIC - printer depreciation | (\$9,964) | \$0 | (\$2,245) | \$0 | \$0 |
| ISIC - postage and courier | (\$1,394) | (\$264) | (\$3,000) | (\$3,000) | (\$3,000) |
| ISIC/Studentsaver - discount solicitation | \$0 | \$0 | \$0 | \$0 | \$0 |
| ISIC/Studentsaver - promotion and marketing | (\$6,911) | (\$6,585) | (\$25,000) | (\$21,000) | (\$23,000) |
| ISIC/Studentsaver - website | (\$311) | \$0 | \$0 | \$0 | \$0 |
| Other | \$0 | (\$790) | (\$1,000) | (\$1,000) | (\$1,000) |
| Software development and upgrading | \$0 | \$0 | \$0 | \$0 | \$0 |
| Travel | \$1,534 | \$2,608 | (\$8,000) | (\$8,000) | (\$8,000) |
| Wages and contracts | (\$22,038) | (\$40,678) | (\$41,307) | (\$38,351) | (\$39,270) |
| Employer Costs and Benefits | (\$5,750) | (\$5,635) | (\$9,866) | (\$5,850) | (\$5,906) |
| Sub-total Discount Program | (\$44,975) | (\$51,343) | (\$100,418) | (\$87,200) | (\$90,176) |
| Total Discount Program | (\$19,043) | (\$48,844) | (\$70,418) | (\$67,200) | (\$70,176) |

| | historical context | | current fiscal year | | next fiscal year |
|--|--------------------------|--------------------------|-------------------------|---------------------------------|----------------------------------|
| | FISCAL 2020 (AUDITED) | FISCAL 2021 (AUDITED) | FISCAL 2022 (BUDGET) | FISCAL 2022 (BUDGET REVISED) | FISCAL 2023 (BUDGET PROPOSED) |
| Legal (CFS/CFSS) | | | | | |
| Corp. Filing/Trademarks etc | \$0 | \$0 | (\$200) | (\$200) | (\$200) |
| General Contracts | (\$72,104) | (\$93,528) | (\$80,000) | (\$80,000) | (\$80,000) |
| Litigation | (\$254,009) | (\$87,245) | (\$50,000) | (\$30,000) | (\$20,000) |
| Other/Contingency | \$0 | \$0 | (\$10,000) | (\$10,000) | (\$10,000) |
| Total Legal | (\$326,113) | (\$180,773) | (\$140,200) | (\$120,200) | (\$110,200) |
| Membership Development and Outreach (CFS 3: CFSS 1) | | | | | |
| Accommodation, Per Diem, Travel | (\$18,247) | \$0 | (\$40,000) | (\$40,000) | (\$40,000) |
| Materials | \$0 | (\$913) | (\$10,000) | (\$10,000) | (\$10,000) |
| Outreach, Membership Drives and Referenda | (\$2,863) | (\$11,099) | (\$80,000) | (\$80,000) | (\$80,000) |
| Other | \$0 | (\$1,866) | (\$2,000) | (\$2,000) | (\$2,000) |
| Total Membership Development and Outreach | (\$21,111) | (\$13,878) | (\$132,000) | (\$132,000) | (\$132,000) |

| | historical context | | current fiscal year | | next fiscal year |
|---|--------------------|-------------------|---------------------|-------------------|--------------------|
| | FISCAL 2020 | FISCAL 2021 | FISCAL 2022 | FISCAL 2022 | FISCAL 2023 |
| | (AUDITED) | (AUDITED) | (BUDGET) | (BUDGET REVISED) | (BUDGET PROPOSED) |
| National Congress (November) (CFS 3: CFSS 1) | | | | | |
| Accommodation, meals & A/V | (\$214,980) | \$0 | (\$220,000) | \$0 | (\$220,000) |
| Childcare | \$0 | \$0 | (\$1,000) | (\$3,000) | (\$3,000) |
| Accessibility | \$0 | \$0 | (\$1,000) | (\$1,000) | (\$1,000) |
| Guest speakers - fees, travel, accommodation, etc. | (\$2,541) | (\$8,091) | (\$3,000) | (\$15,000) | (\$15,000) |
| Materials and printing | (\$5,124) | \$0 | (\$5,000) | (\$5,000) | (\$5,000) |
| Miscellaneous | (\$5,194) | (\$3,802) | (\$5,000) | (\$5,000) | (\$5,000) |
| Rental costs - rooms and related equipment | \$0 | \$0 | \$0 | (\$15,000) | (\$10,000) |
| Rental costs - vehicles | (\$11,103) | \$0 | (\$6,000) | \$0 | (\$6,000) |
| Temporary meeting staff | (\$9,042) | (\$5,995) | (\$15,000) | (\$15,000) | (\$15,000) |
| Translation & interpretation | (\$13,187) | (\$19,197) | (\$25,000) | (\$25,000) | (\$25,000) |
| Travel | (\$46,292) | \$0 | (\$50,000) | \$0 | (\$50,000) |
| Small budget subsidies - registration fees | (\$3,802) | \$0 | (\$4,000) | \$0 | (\$4,000) |
| Small budget subsidies - travel pool fees | (\$3,204) | \$0 | (\$3,500) | \$0 | (\$3,500) |
| Sub-total | (\$314,469) | (\$37,084) | (\$338,500) | (\$84,000) | (\$362,500) |
| Registration fees | \$68,450 | \$0 | \$60,000 | \$0 | \$60,000 |
| Registration fees - first delegates | (\$23,146) | \$0 | (\$24,000) | \$0 | (\$24,000) |
| Travel pool fees | \$57,794 | \$0 | \$60,000 | \$0 | \$60,000 |
| Travel pool fees - first delegates | (\$19,241) | \$0 | (\$20,000) | \$0 | (\$20,000) |
| Sub-total | \$83,857 | \$0 | \$76,000 | \$0 | \$76,000 |
| Total National Congress (November) | (\$230,612) | (\$37,084) | (\$262,500) | (\$84,000) | (\$286,500) |

| | historical context | | current fiscal year | | next fiscal year |
|--|--------------------------|--------------------------|-------------------------|---------------------------------|----------------------------------|
| | FISCAL 2020 (AUDITED) | FISCAL 2021 (AUDITED) | FISCAL 2022 (BUDGET) | FISCAL 2022 (BUDGET REVISED) | FISCAL 2023 (BUDGET PROPOSED) |
| National Congress (Spring) (CFS 3: CFSS 1) | | | | | |
| Accommodation and meals | \$0 | \$0 | \$0 | \$0 | \$0 |
| Childcare | \$0 | \$0 | \$0 | \$0 | \$0 |
| Accessibility | \$0 | \$0 | \$0 | \$0 | \$0 |
| Guest speakers - fees, travel, accommodation, etc. | (\$1,200) | \$0 | \$0 | \$0 | \$0 |
| Materials and printing | \$0 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous | \$0 | \$0 | \$0 | \$0 | \$0 |
| Rental costs - rooms and related equipment | \$0 | \$0 | \$0 | \$0 | \$0 |
| Rental costs - vehicles | \$0 | \$0 | \$0 | \$0 | \$0 |
| Temporary meeting staff | \$0 | \$0 | \$0 | \$0 | \$0 |
| Translation & interpretation | \$0 | \$0 | \$0 | \$0 | \$0 |
| Travel | (\$150) | \$0 | \$0 | \$0 | \$0 |
| Small budget subsidies - registration fees | (\$5,783) | \$0 | \$0 | \$0 | \$0 |
| Small budget subsidies - travel pool fees | (\$106) | \$0 | \$0 | \$0 | \$0 |
| Sub-total | (\$7,239) | \$0 | \$0 | \$0 | \$0 |
| Registration fees | \$3,240 | \$0 | \$0 | \$0 | \$0 |
| Accommodation and meals - first delegates | \$0 | \$0 | \$0 | \$0 | \$0 |
| Travel pool fees | \$2,730 | \$0 | \$0 | \$0 | \$0 |
| Travel - first delegates | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sub-total | \$5,970 | \$0 | \$0 | \$0 | \$0 |
| Total National Congress (Spring) | (\$1,269) | \$0 | \$0 | \$0 | \$0 |

| | historical context | | current fiscal year | | next fiscal year |
|---|--------------------------|--------------------------|-------------------------|---------------------------------|----------------------------------|
| | FISCAL 2020 (AUDITED) | FISCAL 2021 (AUDITED) | FISCAL 2022 (BUDGET) | FISCAL 2022 (BUDGET REVISED) | FISCAL 2023 (BUDGET PROPOSED) |
| National Executive Meetings (CFS/CFSS) | | | | | |
| Accommodation | (\$5,667) | \$0 | (\$6,000) | (\$6,000) | (\$6,000) |
| Childcare | \$0 | \$0 | (\$1,250) | (\$1,250) | (\$1,250) |
| Per Diems | (\$3,200) | \$0 | (\$4,000) | (\$4,000) | (\$4,000) |
| Travel | (\$15,264) | \$0 | (\$18,000) | (\$15,000) | (\$18,000) |
| Equipment, Materials, and Teleconference | (\$2,915) | (\$26,228) | (\$30,000) | (\$40,000) | (\$40,000) |
| Total National Executive Meetings | (\$27,046) | (\$26,228) | (\$59,250) | (\$66,250) | (\$69,250) |
| National Executive Salaries (CFS/CFSS) | | | | | |
| Gross Salary - Chairperson | (\$45,152) | (\$45,847) | (\$47,975) | (\$47,841) | (48,988) |
| Gross Salary - Deputy Chairperson | (\$38,459) | (\$45,953) | (\$47,975) | (\$47,841) | (48,988) |
| Gross Salary - Treasurer | (\$45,120) | (\$47,674) | (\$47,975) | (\$47,841) | (48,988) |
| Overlap/Transition | \$0 | \$0 | (\$3,000) | (\$3,000) | (3,000) |
| Mandatory Employer Costs | (\$9,019) | (\$10,038) | (\$12,159) | (9,517) | (9,759) |
| Moving Expenses | (\$711) | (\$565) | (\$6,000) | (\$6,000) | (6,000) |
| Employer Health Benefits | (\$7,377) | (\$7,499) | (\$9,093) | (\$8,660) | (8,513) |
| Total National Executive Salaries | (\$145,837) | (\$157,577) | (\$174,177) | (\$170,699) | (174,236) |
| Translation | | | | | |
| Wages and contracts | \$0 | \$0 | (\$79,690) | \$0 | \$0 |
| Employer Costs and Benefits | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Translation | \$0 | \$0 | (\$79,690) | \$0 | \$0 |

| | historical context | | current fiscal year | | next fiscal year |
|---|--------------------------|--------------------------|-------------------------|---------------------------------|----------------------------------|
| | FISCAL 2020 (AUDITED) | FISCAL 2021 (AUDITED) | FISCAL 2022 (BUDGET) | FISCAL 2022 (BUDGET REVISED) | FISCAL 2023 (BUDGET PROPOSED) |
| Other Expense and Contingency | | | | | |
| Bad debts | (\$535,020) | (\$9,672) | (\$15,000) | (\$15,000) | (\$15,000) |
| Miscellaneous | \$0 | \$0 | (\$2,000) | (\$2,000) | (\$2,000) |
| Student Work Abroad Program (SWAP) net | (\$55,431) | (\$236,130) | \$0 | (\$1,000) | \$0 |
| Contingency | \$0 | \$0 | (\$11,632) | (\$88) | \$0 |
| Total Other Expenses and Contingency | (\$590,451) | (\$245,802) | (\$28,632) | (\$18,088) | (\$17,000) |
| TOTAL EXPENSE | (\$2,947,021) | (\$2,380,110) | (\$3,274,880) | (\$3,571,500) | (\$3,629,387) |
| TOTAL INCOME | \$3,368,787 | \$4,003,266 | \$3,274,880 | \$3,571,500 | \$3,629,387 |
| TOTAL EXPENSE | (\$2,947,021) | (\$2,380,110) | (\$3,274,880) | (\$3,571,500) | (\$3,629,387) |
| SURPLUS/(DEFICIT) | \$421,766 | \$1,623,156 | \$0 | (\$0) | (\$0) |