

Outline of Issue

**Operating and Capital Budget (2025-2026), Labour Union Dues Budget (2025-2026), and Restricted and Other Funding Budget (2025-2026)**

**AND**

**Operating and Capital Three-Year Budget/Business Plan (2025-2028), Labour Union Dues Three-Year Budget/Business Plan (2025-2028), and Restricted and Other Funding Three-Year Budget/Business Plan (2025-2028)**

**Suggested Action and Motion for the GSA BFC:**

**MOTION 1:** That the GSA Council **APPROVE**, having also been unanimously and separately recommended by the GSA Budget and Finance Committee and GSA Board, the Operating and Capital Budget (2025-2026) (found in the attached material in the “2025-2026 Budget for Approval” column bordered in red on each page), the Labour Union Dues Budget (2025-2026) (found in the attached material in the “2025-2026 Budget for Approval” column bordered in red on each page), and the Restricted and Other Funding Budget (2025-2026) (found in the attached material in the “2025-2026 Budget for Approval” column bordered in red).

**MOTION 2:** That the GSA Council **RECEIVE FOR INFORMATION**, having also been reviewed and advised upon by the GSA Budget and Finance Committee and GSA Board, the Operating and Capital Three-Year Budget/Business Plan (2025-2028), the Labour Union Dues Three-Year Budget/Business Plan (2025-2028), and the Restricted and Other Funding Three-Year Budget/Business Plan (2025-2028) (in the attached material).

**Background:**

As was the case in previous years, given that the GSA Board is the “senior administrative authority” (GSA Bylaw and Policy, Section F.POL.3.2.a), the above-noted recommendation to GSA Council flows through the GSA Board. The GSA BFC’s review and advice on the three GSA three-year budget/business plans (operating, labour union dues, and restricted) will also be forwarded to GSA Council for the March 24 2025 meeting, flowing first through the GSA Board. GSA BFC members are, accordingly, invited to attend both the GSA Board meeting on February 19 2025 and the GSA Council meeting on March 24 2025.

**See the attached cover letter from the GSA President and GSA BFC Chair to GSA Council for full background.**

**Jurisdiction:**

GSA Bylaw and Policy, Section K.BYL.1.1:

*“The Executive Director (or delegate), Accountant, Financial Manager, and the President, in consultation with the GSA Board and Budget and Finance Committee (GSA BFC), will draft an annual budget as part of a three (3) year, rolling budget and business plan, to be reviewed by the GSA BFC no later than the GSA BFC’s last meeting in the February prior to the April in which the annual budget will take effect. The GSA BFC will advise and recommend to GSA Council via the GSA Board (GSAB) on the annual budget. The GSAB will forward the GSA BFC’s recommendation with its own recommendation to GSA Council.”*

GSA Bylaw and Policy, Section K.BYL.1.2:

*“GSA Council will receive a recommendation on the annual operating and capital budgets, together with a recommended three (3) year budget and business plan, no later than its March regular meeting.”*

GSA Bylaw and Policy, Section K.POL.3.1:

*“The overall mandate of the GSA BFC is to advise the President and management on the financial affairs of the GSA and to provide for the long-term financial health of the organization. Members are expected, by GSA Council, to rise above any local/departmental views or issues and to take into account the needs of the GSA as a whole.”*

GSA Bylaw and Policy, Section K.POL.3.4:

*“The GSA BFC will review and advise on the annual three (3) year rolling budget and business plan.”*

GSA Bylaw and Policy, Section K.POL.3.5:

*“The GSA BFC will make recommendations to GSA Council on the annual operating and capital budgets.”*

GSA Bylaw and Policy, Section K.POL.5.1.a:

*"In planning and managing its budget, the GSA will ... be open and transparent, encouraging comprehensive input and consultation from both the GSA Board (GSAB) and the GSA Budget and Finance Committee (GSA BFC)."*

GSA Bylaw and Policy, Section K.POL.5.1.b:

*"In planning and managing its budget, the GSA will ... take into account the GSA's vision, mission, and mandate, which are based largely on the GSA's duties as set out in the Post-Secondary Learning Act (PSLA), and be guided by the GSA Board Strategic Work Plan."*

GSA Bylaw and Policy, Section K.POL.5.1.c:

*"In planning and managing its budget, the GSA will ... ensure the long-term viability and robust health of a fees-driven organization which delivers a range of services."*

GSA Bylaw and Policy, Section K.POL.5.1.e:

*"In planning and managing its budget, the GSA will ... facilitate long-term planning by developing a three (3) year rolling budget and business plan for revenue and expenditure."*

GSA Bylaw and Policy, Section K.POL.5.1.f:

*"In planning and managing its budget, the GSA will ... enable provision of the key financials, budget projections, information notes, and any other documentation required by GSA Council, the GSAB, GSA BFC, or the GSA's Auditor."*

GSA Bylaw and Policy, Section K.POL.5.1.j:

*"In planning and managing its budget, the GSA shall ... propose to GSA Council a budget that represents all aspects of the GSA's operations."*

GSA Bylaw and Policy, Section K.POL.6.1:

*"The Unrestricted and Restricted Operating Budget will be organized into broad budget divisions which are presented to the GSA BFC, the GSAB, and GSA Council in the fall, winter, and spring/summer terms reports and the annual three (3) year rolling budget and business plan."*

GSA Bylaw and Policy, Section Q.BYL.4.3:

*"Union dues collected will be held in a restricted GSA Labour Union Fund and used solely to support the GSA's activities pursuant to the Labour Relations Code on behalf of academically-employed graduated students, including collective bargaining and representation of academically-employed graduate students ... the GSA will not use any amount of the union dues for purposes other than those described in GSA Bylaw and Policy, Section Q.BYL.4.3."*

Dear Colleagues

March 17 2025

As President and Chair of the GSA Budget and Finance Committee, I am pleased to present you with the recommended GSA 2025-2026 operating budget. In assembling this budget, the GSA Budget and Finance Committee (GSA BFC) had an initial meeting to discuss budget priorities and possible scenarios, and then charged the financial team to compile a budget reflective of those identified priorities. Consequently, a great deal of work and consideration have gone into the attached recommended budget.

Below I have summarized the assumptions made when developing this budget as well as its key elements, organized by budget line heading. As you are all aware, the ongoing pandemic has shown us repeatedly that we cannot ever entirely confidently project how a budget year will evolve and what impact it will have on our finances. I would like to stress, however, that the GSA's budget is nimble and dynamic. As we become aware with time that projections may need to be reconsidered and readjusted, we engage with that work (reflected in the term financial reports that come before GSA Council) to ensure financial stability. That said, let me also stress that the GSA remains in an excellent financial position. I look forward to further discussing the proposed budget with you on March 17, 2025.

**Assumptions:**

Projected 0% increase in enrollment. This is, again, a conservative approach as enrollment, due to the evolving immigration changes and inflationary pressures faced by Canadians. Should enrollment either increase beyond projections or decrease, projections will be amended in the term financial reports. We are seeing a trend of lower enrolment numbers currently.

A Consumer Price Index (CPI) factor equivalent to that being used by the University (2.2%) will be utilized.

**Operating Budget** (projected inflationary increases based on CPI applied to multiple lines based on previous budgets; other recommended changes noted below):

*Revenue – GSA Fees*

We recommend that the GSA membership fees increase by 1.5% 2025-2026, which will continue to allow the GSA to achieve a balanced budget. Part time students will see an increase of \$20 per student in GSA membership fees to bring it closer to the full time student rate.

*Revenue – Interest Income*

We recommend assuming that the interest income on investment will be lower than 2023-2024 due to the lower interest rates.

*Revenue – External Committed Funding (Faculty of Graduate Studies and Research, and Dean of Students)*



No recommended changes. Funding from the Faculty of Graduate Studies and Research is requested annually (i.e. not guaranteed) and should the funding not be provided, the term financial reports will be amended.

*Revenue – Commercial Activities*

We recommend assuming reduced revenue associated with the GSA's stake in the Chopped Leaf food venue in the PAW Centre, due to the lower consumer spending in relation to inflationary pressures.

*Revenue – Other*

No recommended changes.

*Expenses – Advocacy*

Recommended changes to the “Business Travel and External Relations and Advocacy” and “University Relations” lines beyond the addition of CPI. While these lines have been underspent the past few years, we have found however that since 2023, the cost of domestic travel has increased significantly and we are not always able to accommodate all required trips. The Business Travel line would need a 20% increase in order to keep up with increased costs and inflationary pressures. The University Relations line can have a small increase of \$200 to keep up with CPI and rising food costs.

*Expenses – Services*

Funding for academic workshop subsidies, external grants, and GSA Graduate Student Group Grants has increased over the past several years prior to 2023. As of 2025-2026, the GSA will no longer provide academic workshop subsidies as this centre is now funded under the MNIF and the Office of the Provost. GSA Graduate Student Group Grants will be increased by \$6,000 due to this line being increased over the last two or more years. No increases to the “GSA Council Remuneration” line are recommended as the number of departments eligible for remuneration remains the same. The cancellation of the partnership with the Students' Union for a corporate membership with the Kids and Company Daycare is recommended. Finally, an increase of \$5,500 to the “Engagement, Orientation, and Outreach” line is recommended as the costs of event hosting have increased owing to rising inflation, student attendance, and to account for new SWAG purchases as we return to in-person programming.

*Expenses – Governance*

The application of a CPI increase will be reflected in “Directly-Elected Officer Stipends” and “Directly-Elected Officer Benefits” as per GSA Bylaw and Policy. Additionally, we recommend a small increase of \$600 to the line associated with the provision of food at GSA Council meetings, as we have seen a steady increase of in-person attendance for council meetings. Increasing the “Training/Development” line by \$2,000 for leadership and governance workshops is recommended. Finally, the line for employer E.I. contributions associated with Directly-Elected Officers is recommended for removal as indicated by a CRA ruling obtained in December 2021.

*Expenses – Human Resources*



The application of a CPI increase to salaries is reflected, as per contractual/collective agreement arrangements.

*Expenses – Office Administration and Operational Costs*

Amounts in the “Capital Items” line are recommended to be adjusted to accord with projected expenses in the GSA’s ten-year evergreening plan concerning anticipated purchases (no purchases will likely be necessary for 2024-2025, but it is recommended budgeting \$3,000 in case a current computer stops working). A small increase of the “Office Supplies and Maintenance” line by \$750 to align with inflationary pressures and increased costs of goods and services is recommended.

*Expenses - Software*

For 2025-2026, there will be new software implemented to better serve our elections, which will come with a \$2,000 a year cost. This is a recommended change to be added. 5% increase will be made to our grants software as per the price increase from the vendor. We may see a savings in the Microsoft office suite as the University may provide this to us at no cost.

*Expenses – Professional*

An increase of 15% to the “Consultants” and “Legal Fees” lines is recommended. This line has been overspent for the last 2 years; an increase is necessary due to a rise in anticipated legal concerns.

*Expenses – Operating/Contingency Fund*

No recommended changes.

**Restricted:**

*GSA Planner*

No changes needed.

*Graduate Student Support Fund*

The University has indicated that they will advise the GSA no later than February 2025 what the GSSF will be for 2025-2026, so the actual amount and the distribution between funding programs will be filled in January/February. The University previously communicated in 2020 that, “given financial circumstances, we are expecting there to be a reduction in funding available as early as next fiscal [year].” If there is a reduction, the GSA Recognition Awards will need to stay at \$18,000, as the specific amounts are listed in GSA Policy, and less money will be allotted to GSA Academic Travel Grants, GSA Child Care Grants, and GSA Emergency Bursaries to absorb the reduction.

*Graduate Student Assistance Program*

It is recommended that this plan be cancelled and funds be directed to the GSA Health and Dental plan to offset the cost of the premiums.

*GSA Health and Dental Plan*

Projected to decline as compared to 2024-2025. We will see a decrease in the cost to students.



**Restricted – GSA Labour Union Fund:**

*Revenue – GSA Labour Union Fund*

This is based on projections of union dues collected in previous terms. When the GSA Labour Union Fund was established, the original \$100,000 contribution taken from the GSA's 2020-2021 operating budget surplus was directed into a restricted, long-term investment with ATB (who manage the GSA's other investments, which is reflected in the GSA's audited financial statements). The other component of the Fund is a separate bank account to maintain the collected monthly dues from the salary portion of pay received by Academically-Employed Graduate Students.

*Expenses – GSA Labour Union Fund*

This is spending in relation to core union activities (including the costs of the GSA's service agreement with the Public Service Alliance of Canada, PSAC, which are discharged quarterly) and other sundries. For 2024-2025, following on GSA Council's approval of officer portfolio restructuring within the GSA, the stipend for the Associate Vice-President Labour will also be paid from this fund, rather than the GSA's operating budget. All spending from this line will be in alignment with stipulations noted in GSA Bylaw and Policy, Section Q; and, by extension, with relevant provincial legislation (particularly Bill 32); and will be regularly reported to members of the bargaining unit. Any remaining funds at year end will be transferred into the restricted, invested account described above.

It is recommended to editorially divide the current expense line into three lines:

- "GSA Labour Union Operational Expenses," which currently exists and includes the costs of the service agreement with PSAC. It is recommended to increase this line from \$75,000 to \$76,000 to reflect the actual cost of said agreement.
- "GSA Labour Union Sundry Expenses" - this would include the \$1,000 moved from the noted line, and it is recommended to increase to \$5,000 in total as the GSA's union work expands. It is also recommended that the description of this line read "in compliance with relevant legislation, this budget line will cover incidental expenses (such as printing of materials, steward training, labour-related events, honoraria, where necessary, etc.)"
- "Associate Vice-President Labour Stipend, Benefits, and Employer Contributions" to include the stipend of the Associate Vice-President Labour (will see a decreased level compared to those of other Directly-Elected Officers) the costs associated with the provision of the GSA Health and Dental Plan and U-Pass, and associated employer CPP contributions will remain the same for all DEO's. The AVP labor will see a reduction of \$7000 from their annual stipend.
- It is recommended that 25% of the Associate Director's salary and 10% of the Finance Manager's salary be covered by the labour fund due to the work associated with supporting the labour portfolio.



Haseeb Arshad

President and BFC Chair 2024-2025



# The Graduate Students' Association of the University of Alberta

## 2025-2028 GSA Operating Budget (including Capital Budget)

### DRAFT ONLY-FOR DISCUSSION PURPOSES

CHANGE IN THE GSA FEE BASED ON 1.5% ANNUAL INCREASE, 0%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 2.2%/2.2%/2.0% INCREASE INFLATION FACTOR APPLIED TO SELECTED EXPENSES. SEE NARRATIVE FOR ADDITIONAL INFORMATION.

### HIGH LEVEL SUMMARY - OPERATING AND CAPITAL BUDGET

	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 Actual
<b>REVENUE</b>					
Annual GSA Membership Fees	1,309,312	1,342,326	1,375,993	1,232,821	1,209,319
Interest Income	50,000	40,000	40,000	80,000	164,997
External Committed Funding	37,500	37,610	37,721	26,880	31,190
Revenue from Commercial Activities	27,922	27,922	27,922	40,162	27,796
Other Revenue	5,300	5,300	5,300	1,300	-
<b>Total Revenue</b>	<b>1,430,035</b>	<b>1,453,158</b>	<b>1,486,937</b>	<b>1,381,163</b>	<b>1,433,302</b>
<b>EXPENSES</b>					
Advocacy	75,148	84,727	85,791	63,672	4,739
Services Expenses	158,682	160,111	161,438	157,158	118,766
Governance	289,651	295,977	301,918	240,318	223,181



Human Resources	697,004	710,746	723,576	661,417	664,972
Office Administration and Operational Costs	56,172	55,964	51,121	51,308	25,658
Professional	68,944	69,829	70,651	61,564	52,414
Operating/Contingency Fund	15,000	15,000	15,000	15,000	-
Sub-total	1,360,601	1,392,354	1,409,495	1,250,437	1,089,731
<b>Revenues Exceed Expenditures</b>	<b>69,433</b>	<b>60,804</b>	<b>77,442</b>	<b>130,726</b>	<b>343,571</b>

**GOAL: BALANCED BUDGET**

The Graduate Students' Association of the University of Alberta  
 2025-2028 GSA Operating Budget (including Capital Budget)

**CHANGE IN THE GSA FEE BASED ON 1.5% ANNUAL INCREASE, 0%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 2.2%/2.2%/2.0% INCREASE INFLATION FACTOR APPLIED TO SELECTED EXPENSES. SEE NARRATIVE FOR ADDITIONAL INFORMATION.**

1.022                      1.022      1.02

**Revenue**

	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 Actual	
<b>GSA Fees (see below for detailed calculations)</b>	1,309,312	1,342,326	1,375,993	1,232,821	1,209,319	<b>GSA FEES TO INCREASE ANNUALLY AT 1.5%, NOTE THAT THE FEE GAP BETWEEN PART TIME AND FULL TIME STUDENTS WILL ALSO BE DECREASED BY \$20 IN 2025-2026</b>
<b>Interest Income</b>						
Interest Income	50,000	40,000	40,000	80,000	164,997	<b>NO CPI, PER INTEREST RATES</b>
<b>External Committed Funding</b>						
Funding from the Dean of Students and the Dean of FGPS	14,000	14,000	14,000	7,190	9,190	<b>PER BOARD PRESIDENT'S DISCUSSION WITH BOTH PARTIES, THE AMOUNTS ARE TO INCREASE FOR 2025/2026</b>
Funding From Ellement (Rebate)	11,000	11,110	11,221	8,190	10,000	<b>PER AGREEMENT</b>
Funding from TDIMM (Sponsorship)	12,500	12,500	12,500	11,500	12,000	<b>PER AGREEMENT - Amounts are to be negotiated for years 2027 to 2028</b>
<b>Revenue from Commercial Activities</b>	37,500	37,610	37,721	26,880	31,190	
	27,922	27,922	27,922	40,162	27,796	<b>PER AGREEMENT- THE LEASE IS UP FOR RENEWAL IN 2024-2025 BUT DETAILS AS TO THE NEW AGREEMENT HAVE NOT BEEN FINALIZED. AMOUNTS HAVE BEEN BUDGETED FOR SAME AS IN PRIOR YEAR</b>
Chopped Leaf (in Physical Activity and Wellness (PAW) Centre) Revenue						

Other Revenue	5,300	5,300	5,300
<b>Total</b>	<b>1,430,035</b>	<b>1,453,158</b>	<b>1,486,937</b>

1,300
<b>1,381,163</b>

-
<b>1,433,302</b>

NO CPI INCLUDES CSJ PAYMENT FROM FEDERAL GOV'T

<b>GSA Fees (Calculations)</b>			
Number of full-time graduate students (estimate)	6,865	6,934	7,003
Fees (per annum per student)	158.36	160.74	163.15
	<b>1,087,141</b>	<b>1,114,571</b>	<b>1,142,539</b>
Number of part-time graduate students (estimate)	1,601	1,617	1,633
Fees (per annum per student)	138.77	140.85	142.96
	<b>222,171</b>	<b>227,754</b>	<b>233,454</b>
	<b>1,309,312</b>	<b>1,342,326</b>	<b>1,375,993</b>

2024-2025 Winter-Term & 2024-2025 Fall-Term Full-time average X 1.00	6,865	6,934	7,003
2024-2025 Winter-Term & 2024-2025 Fall-Term Part-time average X 1.00	1,601	1,617	1,633
<b>Total students</b>	<b>8,466</b>	<b>8,551</b>	<b>8,636</b>

2024-2025 Winter-Term & 2024-2025 Fall-Term Full-time enrollment as per 2024-2025 UofA Enrolment Report	6865
2024-2025 Winter-Term & 2024-2025 Fall-Term Part-time enrolment as per 2024-2025 UofA Enrolment Report	<u>1601</u>
<b>Total</b>	<b><u>8,466</u></b>

The Graduate Students' Association of the University of Alberta

2025-2028 GSA Operating Budget (including Capital Budget)

**CHANGE IN THE GSA FEE BASED ON 1.5% ANNUAL INCREASE, 0%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 2.2%/2.2%/2.0% INCREASE INFLATION FACTOR APPLIED TO SELECTED EXPENSES. SEE NARRATIVE FOR ADDITIONAL INFORMATION.**

1.022 1.022 1.02

**Advocacy**

	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 Actual	
<b>Advocacy</b>						
Business Travel and External Relations and Advocacy	30,000	30,660	31,273	24,368	4,194	LINE WAS INCREASED BY APPROXIMATELY 23% FOR 2025-2026 AND CPI USED FOR YEARS 2026-2027 AND 2027-2028
University Relations	1,284	1,312	1,338	1,084	544	LINE WAS INCREASED BY \$200 FOR 2025-2026 AND CPI USED FOR YEARS
Indigenous Strategic Initiatives	-	-	-	5,000	N/A	THIS LINE IS NO LONGER REQUIRED
Directly Elected Officer Strategic Initiatives	10,000	10,000	10,000	-	N/A	NEW BUDGET LINE
External Advocacy	33,864	42,755	43,180	33,220	-	DECREASE FROM 2024-2025 BUDGET AMOUNT DUE TO LOWER ENROLMENT NUMBERS
<b>Total</b>	<b>75,148</b>	<b>84,727</b>	<b>85,791</b>	<b>63,672</b>	<b>4,739</b>	

**External Advocacy (previously ab-GPAC) Estimate**

<b>Student Numbers</b>	<b>8,466</b>	<b>8,551</b>	<b>8,636</b>
<b>Fee Per Student</b>	<b>4</b>	<b>5</b>	<b>5</b>
<b>Total</b>	<b>33,864</b>	<b>42,755</b>	<b>43,180</b>

**The Graduate Students' Association of the University of Alberta  
2025-2028 GSA Operating Budget (including Capital Budget)**

**CHANGE IN THE GSA FEE BASED ON 1.5% ANNUAL INCREASE, 0%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 2.2%/2.2%/2.0% INCREASE INFLATION FACTOR APPLIED TO SELECTED EXPENSES. SEE NARRATIVE FOR ADDITIONAL INFORMATION.**

**Services Expenses**

	2025-2026	2026-2027	2027-2028	2024-2025	2023-2024	
	Budget for Approval	Budget	Budget	Budget	Actual	
<b>Grants and Subsidies</b>						
Academic Workshop Subsidies	-	-	-	12,000	12,000	THIS LINE IS NO LONGER REQUIRED
External Grants	4,000	4,000	4,000	4,000	-	NO CPI AS A RESULT OF 2024 REFERENDUM BUDGET LINE WILL NO LONGER BE REQUIRED
Campus Food Bank	-	-	-	27,000	27,000	
GSA Conference	27,000	27,000	27,000	-	-	NEW LINE FOR 2025-2026
Child Care Access	-	-	-	5,021	5,249	THIS LINE IS NO LONGER REQUIRED
	31,000	31,000	31,000	48,021	44,249	
<b>Graduate Student Groups</b>						
GSA Council Remuneration	17,250	17,250	17,250	17,250	9,750	NO CPI
GSA Graduate Student Group Grant	42,000	42,000	42,000	36,000	32,950	NO CPI
	59,250	59,250	59,250	53,250	42,700	
<b>Other Expenses</b>						
Annual Strategic Plan Initiatives	3,500	3,500	3,500	3,500	642	NO CHANGE LINE WAS INCREASED BY \$11,500 FOR 2025-2026 AND CPI USED FOR YEARS 2026-2027 AND 2027-2028
Engagement, Orientation, and Outreach	51,614	52,750	53,805	40,114	18,143	
GSA Awards Night	13,318	13,611	13,883	12,273	13,032	CPI
	68,432	69,861	71,188	55,887	31,817	

Total	158,682	160,111	161,438
-------	---------	---------	---------

157,158
---------

118,766
---------

**The Graduate Students' Association of the University of Alberta  
2025-2028 GSA Operating Budget (including Capital Budget)**

**CHANGE IN THE GSA FEE BASED ON 1.5% ANNUAL INCREASE, 0%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 2.2%/2.2%/2.0% INCREASE INFLATION FACTOR APPLIED TO SELECTED EXPENSES. SEE NARRATIVE FOR ADDITIONAL INFORMATION.**

**Governance**

	1.022	1.022	1.02			
	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 Actual	
<b>Directly-Elected Officers Stipends</b>						
Directly-Elected Officers Stipends (VPs)	187,065	191,180	195,005	146,432	143,609	CPI
President Stipend	46,764	47,793	48,749	45,757	43,928	CPI
	<b>233,829</b>	<b>238,973</b>	<b>243,754</b>	<b>192,189</b>	<b>187,537</b>	
<b>Directly-Elected Officers Benefits</b>						
GSA Health and Dental Plan	4,110	4,524	4,974	3,100	3,021	0% INCREASE 2025-2026, 10% INCREASE ESTIMATED FOR YEARS 2026-2027 AND 2027-2028 PER 2021-2025 AGREEMENT
U-Pass	3,240	3,240	3,240	2,700	2,160	
	<b>7,350</b>	<b>7,764</b>	<b>8,214</b>	<b>5,800</b>	<b>5,181</b>	
<b>Directly Elected Officers - Employer Contributions</b>						
Employer CPP Contributions	12,856	13,163	13,444	10,555	10,256	COMPLIES WITH GOVERNMENT OF CANADA CPP RATES
	<b>12,856</b>	<b>13,163</b>	<b>13,444</b>	<b>10,555</b>	<b>10,256</b>	
<b>Directly-Elected Officers - Other Expenses</b>						
Insurance ( <i>Director and Officer Liability Insurance</i> )	1,469	1,501	1,531	1,437	1,170	CPI
Election Expenses	4,012	4,100	4,182	3,926	3,253	CPI
Transition/Discover Governance	5,140	5,140	5,140	5,140	709	NO CPI
Training/Development	8,000	8,000	8,000	6,000	1,188	NO CPI
Directly-Elected Officers' Expenses	3,169	3,239	3,304	3,101	779	CPI
GSA Standing Committee Food and Other Expenses	1,500	1,533	1,564	528	59	CPI
	<b>23,290</b>	<b>23,513</b>	<b>23,721</b>	<b>20,132</b>	<b>7,158</b>	
<b>GSA Council Expenses</b>						
GSA Council Food and Other Expenses	6,940	7,093	7,235	6,340	4,015	CPI
GSA Council Speaker Honorarium	2,319	2,370	2,417	2,269	2,035	CPI
Chief Returning Officer Honorarium	1,567	1,601	1,633	1,533	2,000	CPI
Other Honoraria	1,500	1,500	1,500	1,500	5,000	NO CPI



	12,326	12,564	12,785
<b>Total</b>	<b>289,651</b>	<b>295,977</b>	<b>301,918</b>

11,642
240,318

13,050
223,181

**The Graduate Students' Association of the University of Alberta  
2025-2028 GSA Operating Budget (including Capital Budget)**

**CHANGE IN THE GSA FEE BASED ON 1.5% ANNUAL INCREASE, 0%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 2.2%/2.2%/2.0% INCREASE INFLATION FACTOR APPLIED TO SELECTED EXPENSES. SEE NARRATIVE FOR**

**Human Resources**

	1.022	1.022	1.02			
	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 Actual	
<b>Support Staff (Represented by NASA)</b>						
Salaries (Includes Summer Intern)	221,685	226,462	230,900	243,840	278,713	CPI AND POSITION CHANGES
<b>Benefits</b>						
Benefits	16,802	17,172	17,515	16,892	19,761	
RRSP	23,103	23,612	24,083	23,227	27,172	
GSA Health and Dental Plan and GSAP (Graduate Student Assistance Program)	2,055	2,262	2,487	1,926	2,354	0% INCREASE 2025-2026, 10% INCREASE ESTIMATED FOR YEARS 2026-2027 AND 2027-2028
	41,960	43,046	44,085	42,045	49,287	
<b>Employer Contributions</b>						
Employer CPP Contributions	13,175	13,249	13,317	13,843	14,575	COMPLIES WITH GOVERNMENT OF CANADA CPP RATES
Employer EI Contributions	4,689	4,692	4,696	5,060	5,595	COMPLIES WITH GOVERNMENT OF CANADA EI RATES
	17,864	17,941	18,013	18,903	20,170	
<b>Other</b>						
Staff Development (\$1500 per staff)	4,500	4,500	4,500	4,500	2,520	
Professional Development	1,500	1,500	1,500	1,500	83	
	6,000	6,000	6,000	6,000	2,603	
<b>Total for Support Staff Represented by NASA</b>	<b>287,509</b>	<b>293,449</b>	<b>298,998</b>	<b>310,788</b>	<b>350,773</b>	
<b>Administrative/Professional Staff</b>						
<b>Salaries and Merit Pay</b>						
Salaries	304,161	310,655	316,688	255,194	222,829	CPI AND STAFF CHANGES
Merit Pay	18,673	18,673	18,673	23,990	21,083	
	322,834	329,328	335,361	279,184	243,912	
<b>Benefits</b>						
Benefits	20,298	20,745	21,160	18,567	16,434	
RRSP	27,909	28,523	29,094	25,529	22,597	
GSA Health and Dental Plan and GSAP (Graduate Student Assistance Program)	1,816	1,997	2,197	1,926	762	0% INCREASE 2025-2026, 10% INCREASE ESTIMATED FOR YEARS 2026-2027 AND 2027-2028

<b>Employer Contributions</b>	50,023	51,265	52,451	46,022	39,792
Employer CPP Contributions	11,739	11,739	11,739	10,873	13,172
Employer EI Contributions	3,997	3,997	3,997	3,947	5,137
	15,736	15,736	15,736	14,820	18,309
<b>Total for Administrative/Professional Staff</b>	<b>388,593</b>	<b>396,329</b>	<b>403,548</b>	<b>340,026</b>	<b>302,013</b>
<b>Other HR Expenses</b>					
Office Recognition	4,000	4,000	4,000	1,000	1,723
Professional/Conference Expense Allowance - Executive Director	6,886	6,886	6,886	6,886	7,512
Professional/Conference Expense Allowance - Associate Director	4,000	4,000	4,000	-	-
Professional/Conference Expense Allowance - Finance/HR Manager	2,000	2,000	2,000	-	-
Mileage & Parking Allowance	1,000	1,000	1,000	-	-
Workers' Compensation	3,016	3,082	3,144	2,717	2,951
	20,902	20,968	21,030	10,603	12,186
<b>Total</b>	<b>697,004</b>	<b>710,746</b>	<b>723,576</b>	<b>661,417</b>	<b>664,972</b>

COMPLIES WITH GOVERNMENT OF CANADA CPP RATES  
 COMPLIES WITH GOVERNMENT OF CANADA EI RATES

NO CPI  
 NO CPI  
 NEW BUDGET LINE - NO CPI  
 NEW BUDGET LINE - NO CPI  
 NEW BUDGET LINE - NO CPI  
 PER PREMIUM + CPI

**The Graduate Students' Association of the University of Alberta**  
**2025-2028 GSA Operating Budget (including Capital Budget)**

**CHANGE IN THE GSA FEE BASED ON 1.5% ANNUAL INCREASE, 0%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 2.2% /2.2%/2.0% INCREASE INFLATION FACTOR APPLIED TO SELECTED EXPENSES. SEE NARRATIVE FOR ADDITIONAL INFORMATION.**

**Office Administration and Operational Costs**

	2025-2026 Budget for	1.022 2026-2027 Budget	1.022 2027-2028 Budget	2024-2025 Budget	2023-2024 Actual	
Capital Items (per Evergreening Plan)	6,000	5,300	-	8,250	2,316	PER EVERGREENING PLAN
Information Technology Service Agreement	6,000	6,000	6,000	6,000	3,150	PER AGREEMENT
Telephone & Cable	1,500	1,500	1,500	2,900	2,822	NO CPI
Office Supplies & Miscellaneous Office Expenses	5,621	5,745	5,860	3,577	2,401	CPI
Office Maintenance & Revitalization	5,000	5,000	5,000	-	N/A	NEW BUDGET LINE
Computer Software	13,303	13,596	13,868	13,017	10,371	CPI
Grants & Other Processing Software	12,500	12,500	12,500	12,000	N/A	NEW BUDGET LINE
Payroll and Banking Service Charges	2,658	2,716	2,770	1,991	1,929	CPI PLUS INCREASE TO PAYROLL FEES FOR PAY PERIOD CHANGE

Photocopier Lease and Meter	2,000	2,000	2,000
General Liability Insurance (Office)	790	807	823
AMICCUS-C Membership	800	800	800
<b>Total</b>	<b>56,172</b>	<b>55,964</b>	<b>51,121</b>

2,000	1,312
773	558
800	800
<b>51,308</b>	<b>25,658</b>

**PER NEW AGREEMENT**  
**CPI**  
**MEMBERSHIP DUES**

**The Graduate Students' Association of the University of Alberta  
2025-2028 GSA Operating Budget (including Capital Budget)**

**CHANGE IN THE GSA FEE BASED ON 1.5% ANNUAL INCREASE, 0%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 2.2%/2.2%/2.0% INCREASE INFLATION FACTOR APPLIED TO SELECTED EXPENSES. SEE NARRATIVE FOR ADDITIONAL INFORMATION.**

**Professional**

	1.022	1.022	1.02			
	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 Actual	
Financial Auditing	17,710	18,100	18,462	14,564	17,329	INCREASE AS PER 2023-2024 ACTUAL EXPENSE PLUS CPI
Consultants	5,750	5,750	5,750	5,000	5,317	INCREASE BY 15% AS PER 2024-2025 BUDGET
Investment Advisor	22,484	22,979	23,439	22,000	15,798	INCREASE AS PER 2024-2025 BUDGET PLUS CPI
Legal Fees - General	23,000	23,000	23,000	20,000	13,970	INCREASE BY 15% AS PER 2024-2025 BUDGET
<b>Total</b>	<b>68,944</b>	<b>69,829</b>	<b>70,651</b>	<b>61,564</b>	<b>52,414</b>	

**The Graduate Students' Association of the University of Alberta  
2025-2028 GSA Operating Budget (including Capital Budget)**

**CHANGE IN THE GSA FEE BASED ON 1.5% ANNUAL INCREASE, 0%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 2.2%/2.2%/2.0% INCREASE INFLATION FACTOR APPLIED TO SELECTED EXPENSES. SEE NARRATIVE FOR ADDITIONAL INFORMATION.**

**Operating/Contingency Fund**

	2025-2026	2026-2027	2027-2028	2024-2025	2023-2024
	Budget for Approval	Budget	Budget	Budget	Actual
Operating/Contingency Fund	15,000	15,000	15,000	15,000	-
Total	15,000	15,000	15,000	15,000	-

# GSA 2025-2026 Operating Budget (including Capital Budget) Narrative

Account Name and Budget	Brief Description	Narrative and Variance
<b>REVENUE</b>		
<b>GSA Fees</b>		
Annual GSA Membership Fees  <b>\$1,309,312 budget</b>	<ul style="list-style-type: none"> <li>● The GSA is supported by annual graduate student membership fees which are levied by GSA Council and collected by the University. The fees received are based on the number of full-time and part-time graduate students attending the University. Following approval of the fee amount by GSA Council, the annual fees are submitted to the University Board of Governors to provide for collection.</li> <li>● Based on the three-year funding agreement signed between the GSA and the University on 17 May 2022, the GSA will receive:                             <ul style="list-style-type: none"> <li>○ 40% advance in May based on the projected fall/winter enrollment.</li> <li>○ 90% (of fall term fees) in October based on the assessed fees for the fall/winter terms, <i>after the fall term 100% withdrawal deadline in October.</i></li> <li>○ 90% (of winter term fees) in February based on the assessed fees for the fall/winter terms, <i>after the winter term 100% withdrawal deadline in February.</i></li> <li>○ Final payment in April (next fiscal year) after the actual graduate student enrollment is reconciled.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● <b>Increase to GSA fees as 1.5% per annum.</b></li> <li>● <b>In 2025-2026 the GSA will be closing the gap between the part time and full time fee to be consistent with fee differentials charged by other educational institutions.</b></li> <li>● <b>No change expected in 2025 to enrolment numbers.</b></li> <li>● <b>For 2025-2026, the projected GSA revenue is \$1,309,312.</b> This is based on fees paid by a projected 6,865 full-time graduate students (6,865 @ \$158.36 per graduate student) and a projected 1,601 part-time graduate students (1,601 @ \$138.77 per graduate student).</li> <li>● <b>The 2024-2025 budget was \$1,232,821.</b> This was based on fees paid by 6,691 full-time graduate students (6,691@ \$156.02 per graduate student) and 1,614 part-time graduate students (1,614@ \$138.77).</li> <li>● <b>The 2023-2024 actual was \$1,209,319.</b></li> </ul>
<b>Interest Income</b>		
Interest Income  <b>\$50,000 budget</b>	<ul style="list-style-type: none"> <li>● Interest income on bank accounts is deposited monthly.</li> <li>● The GSA also holds an investment portfolio and the income from these investments is re-invested and is reported in the annual audited financial statements.</li> <li>● ATB Wealth manages the investment portfolio in compliance with the GSA Investment Strategy. This strategy includes monthly reporting of the investment activity and bi-annual meetings with the investment advisor and the GSA Budget and Finance Committee.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Decrease to the 2025-2026 budget due to decrease in Interest rates.</b></li> <li>● <b>The 2024-2025 budget was \$80,000.</b></li> <li>● <b>The 2023-2024 actual was \$164,997</b></li> </ul>



# GSA 2025-2026 Operating Budget (including Capital Budget) Narrative

External Committed Funding		
Funding from the Dean of Students and the Dean of FGPS  <b>\$14,000 budget</b>	<ul style="list-style-type: none"> <li>This funding is described in letters from the Dean of the Faculty of Graduate Studies and Research (FGPS) and Dean of Students and covers, for instance, some of the expenses of the GSA-hosted fall and winter orientation events and other graduate student engagement activities. FGPS funding must be requested yearly.</li> </ul>	<ul style="list-style-type: none"> <li><b>Increase to the 2025-2026 budget based on discussion between the Board President and the Dean of Students and Dean of FGSR.</b></li> <li><b>The 2024-2025 budget was \$7,190.</b></li> <li><b>The 2023-2024 actual was \$9,190.</b></li> </ul>
Funding from Ellement (Rebate)  <b>\$11,000 budget</b>	<ul style="list-style-type: none"> <li>Ellement will provide \$2 per student enrolled in the health and dental plan from September 2025 to March 2026. The funds are to be used for the benefit of graduate students entirely at the discretion of the GSA. It is expected that the rebates will be an ongoing commitment on behalf of Ellement as long as the health and dental plan remains with them.</li> </ul>	<ul style="list-style-type: none"> <li><b>Increase to the 2025-2026 budget.</b></li> <li><b>The 2024-2025 budget was \$8,190.</b></li> <li><b>The 2023-2024 actual was \$10,000.</b></li> </ul>
Funding from TDIMM  <b>\$12,500 budget</b>	<ul style="list-style-type: none"> <li>Signed agreement with TD Insurance Meloche Monnex (TDIMM) (from 2021-2026) provides funding for various events and initiatives organized by the GSA, such as GSA Awards Night and orientation/engagement events. It is expected that the funding will continue beyond 2026.</li> </ul>	<ul style="list-style-type: none"> <li><b>Increase to the 2025-2026 budget.</b></li> <li><b>The 2024-2025 budget was \$11,500.</b></li> <li><b>The 2023-2024 actual was \$12,000.</b></li> </ul>
Revenue from Commercial Activities		
Chopped Leaf (in the Physical Activity and Wellness (PAW) Centre) Revenue  <b>\$27,922 budget</b>	<ul style="list-style-type: none"> <li>The GSA has a financial arrangement, in the form of a sub-lease, with the Students' Union to receive rental revenue from the Chopped Leaf food outlet.</li> <li>Revenues commenced in August 2015. From 2020-2023 there was an interruption in revenue due to the COVID-19 pandemic. A return to normal revenue was expected in 2023-2024 but did not transpire. The lease expired in 2024-2025, and negotiations are still ongoing. As the lease negotiations have not been finalized, a conservative approach has been taken with revenue presented on a cash basis. Current lease payment are at reduced rates with the balance expected to be received at a future date</li> </ul>	<ul style="list-style-type: none"> <li><b>Decrease to the 2025-2026 budget.</b></li> <li><b>The 2024-2025 budget was \$40,162.</b></li> <li><b>The 2023-2024 actual was \$27,796.</b></li> </ul>
Other Revenue		
Other Revenue  <b>\$5,300 budget</b>	<ul style="list-style-type: none"> <li>This line is used to record revenue that may arise from other sources such as Studentcare Continuum payments or one-time funding/grant opportunities such as the Canada Summer Jobs grant.</li> </ul>	<ul style="list-style-type: none"> <li><b>Increase to the 2025-2026 budget.</b></li> <li><b>The 2024-2025 budget was \$1,300.</b></li> <li><b>The 2023-2024 actual was \$0.</b></li> </ul>

# GSA 2025-2026 Operating Budget (including Capital Budget) Narrative

EXPENSES		
Advocacy		
Business Travel and External Relations and Advocacy <b>\$30,000 budget</b>	<ul style="list-style-type: none"> <li>Relationship-building, with a focus on advocacy, between the GSA, government, and other organizations (usually in the form of travel expenses, hosting, or meetings related to advocacy).</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$24,368.</li> <li>The 2023-2024 actual was \$4,194.</li> </ul>
University Relations <b>\$1,284 budget</b>	<ul style="list-style-type: none"> <li>Expenses related to the building and maintenance of relationships between the GSA and University units (usually in the form of hosting/meeting expenses).</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$1,084.</li> <li>The 2023-2024 actual was \$544.</li> </ul>
Indigenous Strategic Initiatives <b>\$0 budget</b>	<ul style="list-style-type: none"> <li>This budget line is no longer required and was for the GSA support of indigenous strategic initiatives, in support of the U of A Indigenous Strategic Plan.</li> </ul>	<ul style="list-style-type: none"> <li>No budget line for 2025-2026.</li> <li>The 2024-2025 budget was \$5,000.</li> <li>The 2023-2024 budget was \$0.</li> </ul>
Directly Elected Officer Strategic Initiatives <b>\$10,000 budget</b>	<ul style="list-style-type: none"> <li>This is a new budget line in support of Directly Elected Officer initiatives. Directly Elected Officers are required to bring forth proposals to the board for approval before the initiative can be undertaken.</li> </ul>	<ul style="list-style-type: none"> <li>New budget line for 2025-2026</li> </ul>
External Advocacy (previously ab-GPAC) <b>\$33,864 budget</b>	<ul style="list-style-type: none"> <li>Expenditure for joining federal and provincial lobbies.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$33,220.</li> <li>The 2023-2024 actual was \$0.</li> </ul>
Services		
Grants and Subsidies		
Academic Workshop Subsidies <b>\$0 budget</b>	<ul style="list-style-type: none"> <li>This budget line is no longer required and was for subsidies to the Academic Success Centre and the Career Centre to ensure that their graduate student programs could be accessed by more students.</li> </ul>	<ul style="list-style-type: none"> <li>No budget line for 2025-2026.</li> <li>The 2024-2025 budget was \$12,000.</li> <li>The 2023-2024 actual was \$12,000.</li> </ul>
External Grants <b>\$4,000 budget</b>	<ul style="list-style-type: none"> <li>Funds requested for external grants for events such as the Student Advisors' Conference and International Week.</li> </ul>	<ul style="list-style-type: none"> <li>No change to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$4,000.</li> <li>The 2023-2024 actual was \$0.</li> </ul>
Campus Food Bank <b>\$0 budget</b>	<ul style="list-style-type: none"> <li>This budget line is no longer required as a result of the 2024-2025 referendum. The referendum enabled the Campus Food Bank (CFB) (which was founded by the GSA) to assess a dedicated fee directly to students.</li> </ul>	<ul style="list-style-type: none"> <li>No budget line for 2025-2026.</li> <li>The 2024-2025 budget was \$27,000.</li> <li>The 2023-2024 actual was \$27,000.</li> </ul>
GSA Conference <b>\$27,000 budget</b>	<ul style="list-style-type: none"> <li>New budget line for the hosting of a GSA conference.</li> </ul>	<ul style="list-style-type: none"> <li>New budget line for 2025-2026</li> </ul>

# GSA 2025-2026 Operating Budget (including Capital Budget) Narrative

<p>Child Care Access</p> <p><b>\$0 budget</b></p>	<ul style="list-style-type: none"> <li>This budget line is no longer required. The line was for the continuation of a partnership with the Students' Union for a membership with a local daycare provider to facilitate limited childcare services for students who parent.</li> </ul>	<ul style="list-style-type: none"> <li><b>No budget line for 2025-2026.</b></li> <li><b>The 2024-2025 budget was \$5,021.</b></li> <li><b>The 2023-2024 actual was \$5,249.</b></li> </ul>
<b>Graduate Student Groups</b>		
<p>GSA Council Remuneration</p> <p><b>\$17,250 budget</b></p>	<ul style="list-style-type: none"> <li>Funding of \$250 for eligible graduate student groups (69) based on the attendance of their Councillor at GSA Council meetings from 1 May to 30 April.</li> </ul>	<ul style="list-style-type: none"> <li><b>No change to the 2025-2026 budget.</b></li> <li><b>The 2024-2025 budget was \$17,250.</b></li> <li><b>The 2023-2024 actual was \$9,750.</b></li> </ul>
<p>GSA Graduate Student Group Grant</p> <p><b>\$42,000 budget</b></p>	<ul style="list-style-type: none"> <li>The GSA provides a grant program, ongoing through the year, for GSA Graduate Student Groups to:                             <ul style="list-style-type: none"> <li>Bring in special guest lecturers or host events.</li> <li>Support the academic activities of graduate students.</li> <li>Provide modest start-up funding for new groups.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li><b>Increase to the 2025-2026 budget.</b></li> <li><b>The 2024-2025 budget was \$36,000.</b></li> <li><b>The 2023-2024 actual was \$32,950.</b></li> </ul>
<b>Other Expenses</b>		
<p>Annual Strategic Work Plan Initiatives</p> <p><b>\$3,500 budget</b></p>	<ul style="list-style-type: none"> <li>Any new Strategic Work Plan (SWP) initiatives may be funded from this budget line.</li> </ul>	<ul style="list-style-type: none"> <li><b>No change to the 2025-2026 budget.</b></li> <li><b>The 2024-2025 budget was \$3,500.</b></li> <li><b>The 2023-2024 actual was \$642.</b></li> </ul>
<p>Engagement, Orientation, and Outreach</p> <p><b>\$51,614 budget</b></p>	<ul style="list-style-type: none"> <li>Covers the expenses of the GSA-hosted fall and winter orientation events for new graduate students, other engagement events (aside from the GSA Awards Night), swag purchases and SUTV ads.</li> <li>Depending on graduate student demand for the GSA Planner, and the ad revenue, this budget is also used to cover the cost of printing additional Planners not covered by the revenue from ad sales. As no revenue is expected from the planner in 2025-2026, the expenditures related to the planner have been presented here instead of under the Restricted and Other Funding Budget.</li> </ul>	<ul style="list-style-type: none"> <li><b>Increase to the 2025-2026 budget.</b></li> <li><b>The 2024-2025 budget was \$40,114.</b></li> <li><b>The 2023-2024 actual was \$18,143.</b></li> </ul>
<p>GSA Awards Night</p> <p><b>\$13,318 budget</b></p>	<ul style="list-style-type: none"> <li>Expenses for the annual GSA Awards Night (normally in March). Awards distributed are funded by the Graduate Student Support Fund (see the Restricted and Other Funding Budget Narrative).</li> <li>Indigenous Student Graduate Award and two Spirit Awards are funded from this budget line (GSA supported).</li> </ul>	<ul style="list-style-type: none"> <li><b>Applied 2.2 % CPI increase.</b></li> <li><b>The 2024-2025 budget was \$12,273.</b></li> <li><b>The 2023-2024 actual was \$13,032.</b></li> </ul>

# GSA 2025-2026 Operating Budget (including Capital Budget) Narrative

<b>Governance</b>		
<b>Directly Elected Officer Stipends</b>		
Directly Elected Officers (DEOs) Stipends  <b>\$233,829 budget</b>	<ul style="list-style-type: none"> <li>• DEOs include the President, the VP Academic, the VP External, the VP Student Life, VP Indigenous and the VP Student Services. In 2025-2026, the President will receive an annual stipend of \$46,764 and the five VP positions will each receive \$37,413. Any changes in the stipends above the Alberta Consumer Price Index are subject to explicit approval by GSA Council (GSA Bylaw and Policy, Section D.BYL.1.4.b).</li> <li>• Note that the stipends are gross stipends and include income tax, and Canada Pension Plan (CPP) deductions. Remittances are made on behalf of DEOs from their stipend totals.</li> </ul>	<ul style="list-style-type: none"> <li>• Increase to 2025-2026 budget based on CPI of 2.2%.</li> <li>• The 2024-2025 budget was \$192,189.</li> <li>• The 2023-2024 actual was \$187,537.</li> </ul>
<b>Directly Elected Officer Benefits</b>		
GSA Health and Dental Plan  <b>\$4,110 budget</b>	<ul style="list-style-type: none"> <li>• The estimated 2025-2026 rate is \$685 per DEO per annum. The actual fee is set by GSA Council in March.</li> </ul>	<ul style="list-style-type: none"> <li>• Increase to the 2025-2026 budget.</li> <li>• The 2024-2025 budget was \$3,100.</li> <li>• The 2023-2024 actual was \$3,021.</li> </ul>
U-Pass  <b>\$3,240 budget</b>	<ul style="list-style-type: none"> <li>• The U-Pass is set at \$180 each term in 2023-2024 per agreement with the transit systems and municipal student associations. This amount is reimbursed in May, September, and January.</li> </ul>	<ul style="list-style-type: none"> <li>• Increase to the 2025-2026 budget.</li> <li>• The 2024-2025 budget was \$2,700.</li> <li>• The 2023-2024 actual was \$2,160.</li> </ul>
<b>Directly Elected Officer Employer Contributions</b>		
Employer CPP Contributions  <b>\$12,856 budget</b>	<ul style="list-style-type: none"> <li>• CPP is calculated at the Government of Canada rate for 2025.</li> <li>• This line shows the employer’s contribution only (not the employee contribution).</li> </ul>	<ul style="list-style-type: none"> <li>• Increase to the 2025-2026 budget.</li> <li>• The 2024-2025 budget was \$10,555.</li> <li>• The 2023-2024 actual was \$10,256.</li> </ul>

<b>Directly Elected Officers - Other Expenses</b>		
Insurance  <b>\$1,469 budget</b>	<ul style="list-style-type: none"> <li>• Directors and Officers Liability Insurance paid annually in January.</li> </ul>	<ul style="list-style-type: none"> <li>• Applied a 2.2% CPI increase.</li> <li>• The 2024-2025 budget was \$1,437.</li> <li>• The 2023-2024 actual was \$1,170.</li> </ul>
Election Expenses  <b>\$4,012 budget</b>	<ul style="list-style-type: none"> <li>• This is used to cover expenses associated with the GSA General Election that takes place in February/March.</li> </ul>	<ul style="list-style-type: none"> <li>• Applied a 2.2% CPI increase.</li> <li>• The 2024-2025 budget was \$3,926.</li> <li>• The 2023-2024 actual was \$3,253.</li> </ul>
Transition/Discover Governance (Early Call)  <b>\$5,140 budget</b>	<ul style="list-style-type: none"> <li>• Discover Governance (formerly known as the Early Call for Talent and Training) programming occurs in the fall and early winter.</li> <li>• Transition programming typically occurs in March and April.</li> </ul>	<ul style="list-style-type: none"> <li>• No change to the 2025-2026 budget.</li> <li>• The 2024-2025 budget was \$5,140.</li> <li>• The 2023-2024 actual was \$709.</li> </ul>
Training/Development  <b>\$8,000 budget</b>	<ul style="list-style-type: none"> <li>• Expenses for the training and development of the DEOs to promote effective performance of their duties.</li> </ul>	<ul style="list-style-type: none"> <li>• Increase to the 2025-2026 budget.</li> <li>• The 2024-2025 budget was \$6,000.</li> <li>• The 2023-2024 actual was: \$1,188.</li> </ul>

# GSA 2025-2026 Operating Budget (including Capital Budget) Narrative

<p>Directly Elected Officers' Expenses</p> <p><b>\$3,169 budget</b></p>	<ul style="list-style-type: none"> <li>Expenses related to hosting/food/conferences to pursue GSA goals or initiatives. (e.g., one-on-one meetings with graduate students to discuss the role of the GSA in the lives of graduate students).</li> </ul>	<ul style="list-style-type: none"> <li>Applied a 2.2% CPI increase.</li> <li>The 2024-2025 budget was \$3,101.</li> <li>The 2023-2024 actual was \$779.</li> </ul>
<p>GSA Standing Committee Food and Other Expenses</p> <p><b>\$1,500 budget</b></p>	<ul style="list-style-type: none"> <li>Provision of light refreshments, where warranted, at GSA standing committees meetings.</li> </ul>	<ul style="list-style-type: none"> <li>Applied a 2.2% CPI increase.</li> <li>The 2024-2025 budget was \$528.</li> <li>The 2023-2024 actual was \$59.</li> </ul>
<b>GSA Council Expenses</b>		
<p>GSA Council Food and Other Expenses</p> <p><b>\$6,940 budget</b></p>	<ul style="list-style-type: none"> <li>The estimate is based on 12 meetings per year.</li> <li>Provision of food at GSA Council (alternates between pizza, sandwich offerings, etc.) and other hosting expenses.</li> <li>Includes printing of GSA Council placards and celebratory/acknowledgement events.</li> </ul>	<ul style="list-style-type: none"> <li>Applied a 2.2% CPI increase.</li> <li>The 2024-2025 budget was \$6,340.</li> <li>The 2023-2024 actual was \$4,015.</li> </ul>
<p>GSA Council Speaker Honorarium</p> <p><b>\$2,319 budget</b></p>	<ul style="list-style-type: none"> <li>Speaker is paid an honorarium for chairing (and related duties) each GSA Council meeting (\$185 per meeting).</li> </ul>	<ul style="list-style-type: none"> <li>Applied a 2.2% CPI increase.</li> <li>The 2024-2025 budget was \$2,269.</li> <li>The 2023-2024 actual was \$2,035.</li> </ul>
<p>Chief Returning Officer (CRO) Honorarium</p> <p><b>\$1,567 budget</b></p>	<ul style="list-style-type: none"> <li>The CRO is paid an honorarium for managing the GSA General Election, including any by-elections and referenda.</li> </ul>	<ul style="list-style-type: none"> <li>Applied a 2.2% CPI increase.</li> <li>The 2024-2025 budget was \$1,533.</li> <li>The 2023-2024 actual was \$2,000.</li> </ul>
<p>Other Honoraria</p> <p><b>\$1,500 budget</b></p>	<ul style="list-style-type: none"> <li>This pool of money may be used to pay an honorarium to an individual(s) for significant and high-level work like that done by the Speaker or CRO (e.g., the Deputy Returning Officer needs to significantly assist the CRO for a significant period).</li> </ul>	<ul style="list-style-type: none"> <li>No change to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$1,500.</li> <li>The 2023-2024 actual was \$5,000.</li> </ul>

# GSA 2025-2026 Operating Budget (including Capital Budget) Narrative

Human Resources		
Support Staff (Represented by NASA)		
Support Staff – Salaries <b>\$221,685 budget</b>	<ul style="list-style-type: none"> <li>There are three full-time support staff positions (Strategic Operations Coordinator, Grants Coordinator and Support Specialist) and one temporary Summer intern position.</li> <li>Includes contractual cost of living increases and one-time payments (e.g., responsibility pay).</li> </ul>	<ul style="list-style-type: none"> <li>Applied a 2.2% CPI increase.</li> <li>The 2024-2025 budget was \$243,840.</li> <li>The 2023-2024 actual was \$278,713.</li> </ul>
Support Staff – Benefits <b>\$16,802 budget</b>	<ul style="list-style-type: none"> <li>Calculated based on 8% of salary.</li> </ul>	<ul style="list-style-type: none"> <li>Decrease to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$16,892.</li> <li>The 2023-2024 actual was \$19,761.</li> </ul>
Support Staff – RRSP <b>\$23,103 budget</b>	<ul style="list-style-type: none"> <li>Support staff receive RRSP payments for contribution to their own plans.</li> <li>Calculated based on 11% of salary.</li> </ul>	<ul style="list-style-type: none"> <li>Decrease to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$23,227.</li> <li>The 2023-2024 actual was \$27,172.</li> </ul>
Support Staff – GSA Health and Dental Plan and Graduate Student Assistance Program <b>\$2,055 budget</b>	<ul style="list-style-type: none"> <li>The estimated 2025-2026 rate is \$685 per support staff member per annum. The actual fee is set by GSA Council in March.</li> <li>The Graduate Student Assistance Program (GSAP) was \$21.80 per support staff per annum. It has been budgeted that the GSA will not incur this cost going forward as this benefit is now provided for under the new Ellement health and dental plan.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$1,926.</li> <li>The 2023-2024 actual was \$2,354.</li> </ul>
Support Staff – Employer CPP Contributions <b>\$13,175 budget</b>	<ul style="list-style-type: none"> <li>CPP is calculated at the Government of Canada rate for 2025.</li> <li>This line shows the employer’s contribution only (not the employee contribution).</li> </ul>	<ul style="list-style-type: none"> <li>Decrease to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$13,843.</li> <li>The 2023-2024 actual was \$14,575.</li> </ul>
Support Staff – Employer EI Contributions <b>\$4,689 budget</b>	<ul style="list-style-type: none"> <li>EI is calculated at the Government of Canada rate for 2025.</li> <li>This line shows the employer’s contribution only (not the employee contribution).</li> </ul>	<ul style="list-style-type: none"> <li>Decrease to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$5,060.</li> <li>The 2023-2024 actual was \$5,595.</li> </ul>
Support Staff Development <b>\$4,500 budget</b>	<ul style="list-style-type: none"> <li>The support staff’s NASA collective agreement provides for support of \$1,500 per support staff for courses related to staff development.</li> </ul>	<ul style="list-style-type: none"> <li>No change to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$4,500.</li> <li>The 2023-2024 actual was \$2,520.</li> </ul>
Support Staff Required Professional Development <b>\$1,500 budget</b>	<ul style="list-style-type: none"> <li>This line is to support staff training and professional development opportunities as required by management.</li> </ul>	<ul style="list-style-type: none"> <li>No change to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$1,500.</li> <li>The 2023-2024 actual was \$83.</li> </ul>

# GSA 2025-2026 Operating Budget (including Capital Budget) Narrative

<b>Administrative/Professional Staff</b>		
Administrative/ Professional Staff -- Salaries  <b>\$304,161 budget</b>	<ul style="list-style-type: none"> <li>● There are 3 full-time administrative staff (Executive Director, Associate Director and Finance &amp; HR Manager) and 1 part-time Accountant – CPA contractor.</li> <li>● The Executive Director’s (ED) salary and other employment related expenses are established in a contractual agreement.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Applied a 2.2% CPI increase.</b></li> <li>● <b>The 2024-2025 budget was \$255,194.</b></li> <li>● <b>The 2023-2024 actual was \$222,829.</b></li> </ul>
Administrative/ Professional Staff -- Merit Pay  <b>\$18,673 budget</b>	<ul style="list-style-type: none"> <li>● In accordance with the ED’s contract, the ED can receive an annual merit payment.</li> <li>● Additionally, other administrative/professional staff are eligible to receive merit payments.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Decrease to the 2025-2026 budget.</b></li> <li>● <b>The 2024-2025 budget was \$23,990.</b></li> <li>● <b>The 2023-2024 actual was \$21,083.</b></li> </ul>
Administrative/ Professional Staff -- Benefits  <b>\$20,298 budget</b>	<ul style="list-style-type: none"> <li>● Calculated based on 8% of salary.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Increase to the 2025-2026 budget.</b></li> <li>● <b>The 2024-2025 budget was \$18,567.</b></li> <li>● <b>The 2023-2024 actual was \$16,434.</b></li> </ul>
Administrative/ Professional Staff -- RRSP  <b>\$27,909 budget</b>	<ul style="list-style-type: none"> <li>● Administrative/professional staff receive RRSP payments for contribution to their own plans calculated based on 11% of salary.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Increase to the 2025-2026 budget.</b></li> <li>● <b>The 2024-2025 budget was \$25,529.</b></li> <li>● <b>The 2023-2024 actual was \$22,597.</b></li> </ul>
Administrative/ Professional Staff -- GSA Health and Dental Plan and Graduate Student Assistance Program  <b>\$1,816 budget</b>	<ul style="list-style-type: none"> <li>● The estimated 2025-2026 rate is \$685 per administrative staff per annum. The actual fee is set by GSA Council in March.</li> <li>● The Graduate Student Assistance Program (GSAP) was \$21.80 per support staff per annum. It has been budgeted that the GSA will not incur this cost going forward as this benefit is now provided for under the new Ellement health and dental plan.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Decrease to the 2025-2026 budget.</b></li> <li>● <b>The 2024-2025 budget was \$1,926.</b></li> <li>● <b>The 2023-2024 actual was \$762.</b></li> </ul>
Administrative/ Professional Staff -- Employer CPP Contributions  <b>\$11,739 budget</b>	<ul style="list-style-type: none"> <li>● CPP is calculated at the Government of Canada rate for 2025.</li> <li>● This line shows the employer’s contribution only (not the employee contribution).</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Increase to the 2025-2026 budget.</b></li> <li>● <b>The 2024-2025 budget was \$10,873.</b></li> <li>● <b>The 2023-2024 actual was \$13,172.</b></li> </ul>
Administrative/ Professional Staff – Employer EI Contributions  <b>\$3,997 budget</b>	<ul style="list-style-type: none"> <li>● EI is calculated at the Government of Canada rate for 2025.</li> <li>● This line shows the employer’s contribution only (not the employee contribution).</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Increase to the 2025-2026 budget.</b></li> <li>● <b>The 2024-2025 budget was \$3,947.</b></li> <li>● <b>The 2023-2024 actual was \$5,137.</b></li> </ul>
<b>Other HR Expenses</b>		

# GSA 2025-2026 Operating Budget (including Capital Budget) Narrative

<p>Office Recognition</p> <p><b>\$4,000 budget</b></p>	<ul style="list-style-type: none"> <li>This pool of money is used for recognition of GSA staff members (e.g., when a staff member leaves or reaches significant benchmarks) and to foster team building of the GSA staff.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$1,000.</li> <li>The 2023-2024 actual was \$1,723.</li> </ul>
<p>Professional Expense Allowance – Executive Director</p> <p><b>\$6,886 budget</b></p>	<ul style="list-style-type: none"> <li>Budget line for professional development and conference expenses of the Executive Director.</li> </ul>	<ul style="list-style-type: none"> <li>No change to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$6,886.</li> <li>The 2023-2024 actual was \$7,512.</li> </ul>
<p>Professional/Conference Expense Allowance - Associate Director</p> <p><b>\$4,000 budget</b></p>	<ul style="list-style-type: none"> <li>New budget line for professional development and conference expenses of the Associate Director.</li> </ul>	<ul style="list-style-type: none"> <li>New budget line for 2025-2026.</li> </ul>
<p>Professional Expense Allowance – Finance/HR Manager</p> <p><b>\$2,000 budget</b></p>	<ul style="list-style-type: none"> <li>New budget line for professional development and conference expenses of the Finance/HR Manager.</li> </ul>	<ul style="list-style-type: none"> <li>New budget line for 2025-2026.</li> </ul>
<p>Mileage &amp; Parking Allowance</p> <p><b>\$1,000 budget</b></p>	<ul style="list-style-type: none"> <li>New budget line for mileage and parking reimbursement to staff for GSA errands/activities.</li> </ul>	<ul style="list-style-type: none"> <li>New budget line for 2025-2026.</li> </ul>
<p>Workers’ Compensation</p> <p><b>\$3,016 budget</b></p>	<ul style="list-style-type: none"> <li>WCB-Alberta is disability insurance for workers against the impact of workplace injuries. Our insurance providers strongly recommended that the GSA enroll in Workers’ Compensation.</li> <li>WCB-Alberta requires an annual return be filed by the last day of February each year.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget as per premiums and CPI of 2.2%.</li> <li>The 2024-2025 budget was \$2,717.</li> <li>The 2023-2024 actual was \$2,951.</li> </ul>

	<p><b>Office Administration and Operational Costs</b></p>	
--	---	--



# GSA 2025-2026 Operating Budget (including Capital Budget) Narrative

<p>Capital Items</p> <p><b>\$6,000 budget</b></p>	<ul style="list-style-type: none"> <li>This budget line refers to purchases of major assets that the GSA will need and is part of a ten-year ever-greening plan.</li> </ul>	<ul style="list-style-type: none"> <li>Decrease to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$8,250.</li> <li>The 2023-2024 actual was \$2,316.</li> </ul>
<p>Information Technology Service Agreement</p> <p><b>\$6,000 budget</b></p>	<ul style="list-style-type: none"> <li>The GSA has a service agreement with Information Service Technology to support the GSA's IT and provide troubleshooting services.</li> </ul>	<ul style="list-style-type: none"> <li>No change to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$6,000.</li> <li>The 2023-2024 actual was \$3,150.</li> </ul>
<p>Telephone and Cable</p> <p><b>\$1,500 budget</b></p>	<ul style="list-style-type: none"> <li>Billed monthly.</li> <li>Budget decreased to reflect expected billings in 2025-2026.</li> </ul>	<ul style="list-style-type: none"> <li>Decrease to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$2,900.</li> <li>The 2023-2024 actual was \$2,822.</li> </ul>
<p>Office Supplies &amp; Miscellaneous Office Expenses</p> <p><b>\$5,621 budget</b></p>	<ul style="list-style-type: none"> <li>General office expenses including office supplies, postage, printing/photocopying, and miscellaneous office expenses.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$3,577.</li> <li>The 2023-2024 actual was \$2,401.</li> </ul>
<p>Office Maintenance &amp; Revitalization</p> <p><b>\$5,000 budget</b></p>	<ul style="list-style-type: none"> <li>Janitorial and office revitalization expenses such as artwork, plants, and other décor and functional space improvement expenses.</li> </ul>	<ul style="list-style-type: none"> <li>New budget line for 2025-2026</li> </ul>
<p>Computer Software</p> <p><b>\$13,303 budget</b></p>	<ul style="list-style-type: none"> <li>Monthly or annual fees for Adobe Creative Cloud, Canva, JibJab, Zoom, Microsoft 365, Sage Simply Accounting and Otter AI.</li> <li>Additional funds budgeted for a website hosting fee.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget and CPI of 2.2%.</li> <li>The 2024-2025 budget was \$13,017.</li> <li>The 2023-2024 actual was \$10,371.</li> </ul>
<p>Grants &amp; Other Processing Software</p> <p><b>\$12,500 budget</b></p>	<ul style="list-style-type: none"> <li>New budget since 2024-2025 line for grants and other processing software (i.e. election software) to be used to streamline the grants process and create efficiencies in other work flows.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$12,000.</li> <li>The 2023-2024 actual was \$0.</li> </ul>
<p>Payroll and Banking Service Charges</p> <p><b>\$2,658 budget</b></p>	<ul style="list-style-type: none"> <li>The payroll processing charges to CERIDIAN (payroll service provider).</li> <li>Business banking plan fees and corporate MasterCard annual fees.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget and CPI of 2.2%.</li> <li>The 2024-2025 budget was \$1,991.</li> <li>The 2023-2024 actual was \$1,929.</li> </ul>
<p>Photocopier Lease and Meter</p> <p><b>\$2,000 budget</b></p>	<ul style="list-style-type: none"> <li>The GSA leases a photocopier from Xerox for office use. Billing for the lease and metering (variable according to usage) charges occurs monthly.</li> </ul>	<ul style="list-style-type: none"> <li>No change to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$2,000.</li> <li>The 2023-2024 actual was \$1,312.</li> </ul>
<p>General Liability Insurance (Office)</p>	<ul style="list-style-type: none"> <li>General liability insurance to cover property damage, personal injury, tenants' legal liability, etc.</li> </ul>	<ul style="list-style-type: none"> <li>Applied a 2.2% CPI increase.</li> <li>The 2024-2025 budget was \$773.</li> <li>The 2023-2024 actual was \$558.</li> </ul>

# GSA 2025-2026 Operating Budget (including Capital Budget) Narrative

<b>\$790 budget</b>		
AMICCUS-C Membership	<ul style="list-style-type: none"> <li>Membership to AMICCUS-C (Association of Managers in Canadian Colleges and University Student Centers).</li> </ul>	<ul style="list-style-type: none"> <li>No change to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$800.</li> <li>The 2023-2024 actual was \$800.</li> </ul>
<b>\$800 budget</b>		
	<b>Professional</b>	
Financial Auditing	<ul style="list-style-type: none"> <li>GSA has an annual audit performed by RSM.</li> <li>Required by the <i>Post-Secondary Learning Act</i> and submitted to the University Board of Governors.</li> <li>Moderate budget increase for 2025-2026 based on higher actual in 2023-2024.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$14,564.</li> <li>The 2023-2024 actual was \$17,329.</li> </ul>
<b>\$17,710 budget</b>		
Consultants	<ul style="list-style-type: none"> <li>Consultancy fees should a need arise.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$5,000.</li> <li>The 2023-2024 actual was \$5,317.</li> </ul>
<b>\$5,750 budget</b>		
Investment Advisor	<ul style="list-style-type: none"> <li>Investment advisor fees for ATB Wealth.</li> <li>These fees are charged at a rate commensurate with the dollar value of our portfolio.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$22,000.</li> <li>The 2023-2024 actual was \$15,798.</li> </ul>
<b>\$22,484 budget</b>		
Legal Fees - General	<ul style="list-style-type: none"> <li>Legal advice on significant operational issues as needed.</li> <li>If there are monies remaining at year-end these funds are added to the Legal Defence Fund, as per advice from our auditor.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$20,000.</li> <li>The 2023-2024 actual was \$13,970.</li> </ul>
<b>\$23,000 budget</b>		
	<b>Operating/Contingency Fund</b>	
Operating /Contingency Fund	<ul style="list-style-type: none"> <li>A fund set aside to handle unexpected and unanticipated expenses that are outside the range of the Operating Budget.</li> </ul>	<ul style="list-style-type: none"> <li>No change to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$15,000.</li> <li>The 2023-2024 actual was \$0.</li> </ul>
<b>\$15,000 budget</b>		

# The Graduate Students' Association of the University of Alberta 2025-2028 Restricted and Other Funding Budget

## GSA - Restricted and Other Funding - Revenue

	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Approved Budget	2023-2024 Actual	
<b>Fundraised Activity</b>						
GSA Planner	-	-	-	3,620	5,110	NO AD SALES EXPECTED FROM 2025-2028
<b>Graduate Student Support Fund (GSSF) Projects (Restricted Revenue)</b>						
GSA Recognition Awards	18,000	18,000	18,000	18,000	20,000	PER THE AGREEMENT WITH THE UNIVERSITY FOR THE TOTAL GSSF FOR 2024-2025
GSA Child Care Grants	331,100	331,100	331,100	331,100	434,000	
GSA Emergency Bursaries	378,400	378,400	378,400	378,400	76,035	
GSA Academic Travel Awards	236,500	236,500	236,500	236,500	365,377	
	<b>964,000</b>	<b>964,000</b>	<b>964,000</b>	<b>964,000</b>	<b>895,412</b>	
<b>Other Restricted Funding</b>						
CJSR Fees Collected Per Referendum	16,932	17,102	17,272	16,610	16,337	BASED ON GRADUATE STUDENT ENROLLMENT AS PER UOFA ENROLLMENT REPORT
GSAP (Graduate Student Assistance Program) Fees Collected Per Referendum	184,559	186,412	188,265	181,049	158,072	BASED ON GRADUATE STUDENT ENROLLMENT AS PER UOFA ENROLLMENT REPORT
IGSA Fees Collected Per Referendum	30,615	30,923	31,230	-	-	BASED ON GRADUATE STUDENT ENROLLMENT AS PER UOFA ENROLLMENT REPORT LESS INDIGENOUS ENROLLMENT AS EXPECTED OVER THE NEXT 3 YEARS. RATE BASED ON REFERENDUM RATES APPROVED IN THE 2024-2025 ELECTIONS
Campus Food Bank Fees Collected Per Referendum	67,728	68,408	69,088	-	-	BASED ON GRADUATE STUDENT ENROLLMENT AS PER UOFA ENROLLMENT REPORT LESS INDIGENOUS ENROLLMENT AS EXPECTED OVER THE NEXT 3 YEARS. RATE BASED ON REFERENDUM RATES APPROVED IN THE 2024-2025 ELECTIONS
GSA Health Plan Fees Collected Per Referendum	2,150,445	2,389,150	2,654,351	2,114,063	2,050,133	ESTIMATE ACCORDING TO INCREASE IN STUDENT ENROLLMENT NUMBERS AND INCREASE IN ANNUAL FEES - THE ACTUAL FEE RATE IS DETERMINED BY GSA COUNCIL AT A SEPARATE MEETING
GSA Dental Plan Fees Collected Per Referendum	1,617,055	1,796,543	1,995,953	1,580,086	1,540,595	ESTIMATE ACCORDING TO INCREASE IN STUDENT ENROLLMENT NUMBERS AND INCREASE IN ANNUAL FEES - THE ACTUAL FEE RATE IS DETERMINED BY GSA COUNCIL AT A SEPARATE MEETING
	<b>4,067,334</b>	<b>4,488,537</b>	<b>4,956,159</b>	<b>3,891,808</b>	<b>3,765,137</b>	

	5,031,334	5,452,537	5,920,159
--	-----------	-----------	-----------

4,859,428
-----------

4,665,659
-----------

# The Graduate Students' Association of the University of Alberta 2025-2028 Restricted and Other Funding Budget

## Restricted and Other Funding - Expenses

	2025-2026 Budget for Approval	1.022 2026-2027 Budget	1.022 2027-2028 Budget	2024-2025 Budget	2023-2024 Actual	
<b>Fundraised Activity</b>						
GSA Planner	-	-	-	3,620	5,110	TWO CONTRACTUAL ADS AND NO AD SALES IN 2023-2026
<b>Graduate Student Support Fund (GSSF) Projects (Restricted Revenue)</b>						
GSA Graduate Student Recognition Awards	18,000	18,000	18,000	18,000	20,000	PER THE AGREEMENT WITH THE UNIVERSITY FOR THE TOTAL GSSF FOR 2023-2024
GSA Child Care Grants	331,100	331,100	331,100	331,100	434,000	
GSA Emergency Bursaries	378,400	378,400	378,400	378,400	76,035	
GSA Academic Travel Grants	236,500	236,500	236,500	236,500	365,377	
	964,000	964,000	964,000	964,000	895,412	
<b>Other Restricted Funding</b>						
CJSR Fees Collected Per Referendum	16,932	17,102	17,272	16,610	16,337	BASED ON GRADUATE STUDENT ENROLLMENT AS PER UOFA ENROLLMENT REPORT
GSAP (Graduate Student Assistance Program) Fees Collected Per Referendum	184,559	186,412	188,265	181,049	158,072	BASED ON GRADUATE STUDENT ENROLLMENT AS PER UOFA ENROLLMENT REPORT
IGSA Fees Collected Per Referendum	30,615	30,923	31,230	-	-	BASED ON GRADUATE STUDENT ENROLLMENT AS PER UOFA ENROLLMENT REPORT LESS INDIGENOUS ENROLLMENT AS EXPECTED OVER THE NEXT 3 YEARS. RATE BASED ON REFERENDUM RATES APPROVED IN THE 2024-2025 ELECTIONS
Campus Food Bank Fees Collected Per Referendum	67,728	68,408	69,088	-	-	BASED ON GRADUATE STUDENT ENROLLMENT AS PER UOFA ENROLLMENT REPORT LESS INDIGENOUS ENROLLMENT AS EXPECTED OVER THE NEXT 3 YEARS. RATE BASED ON REFERENDUM RATES APPROVED IN THE 2024-2025 ELECTIONS
GSA Health Plan Revenue	2,150,445	2,389,150	2,654,351	2,114,063	2,250,143	ESTIMATE ACCORDING TO INCREASE IN STUDENT ENROLLMENT NUMBERS AND INCREASE IN ANNUAL FEES - THE ACTUAL FEE RATE IS DETERMINED BY GSA COUNCIL AT A SEPARATE MEETING

GSA Dental Plan Revenue	1,617,055	1,796,543	1,995,953	1,580,086	1,785,912
	4,067,334	4,488,537	4,956,159	3,891,808	4,210,465
	5,031,334	5,452,537	5,920,159	4,859,428	5,110,987

ESTIMATE ACCORDING TO INCREASE IN STUDENT ENROLLMENT NUMBERS AND INCREASE IN ANNUAL FEES - THE ACTUAL FEE RATE IS DETERMINED BY GSA COUNCIL AT A SEPARATE MEETING

GSA Health Plan (Calculations)			
Number of graduate students expected to apply for health plan (estimate)	5,500	5,555	5,611
Fees (per annum per student)	390.99	430.09	473.10
	2,150,445	2,389,150	2,654,351
Number of graduate students expected to apply for dental plan (estimate)	5,500	5,555	5,611
Fees (per annum per student)	294.01	323.41	355.75
	1,617,055	1,796,543	1,995,953
	3,767,500	4,185,693	4,650,304

2023-2024 Winter-Term & 2024-2025 Fall-Term Full-time average X 1.00%	6,865	6,934	7,003
2023-2024 Winter-Term & 2024-2025 Fall-Term Part-time average X 1.00%	1,601	1,617	1,633
Total students	8,466	8,551	8,636

2024-2025 Winter-Term & 2024-2025 Fall-Term Full-time enrollment as per 2024-2025 UofA Enrollment Report	6865		
2024-2025 Winter-Term & 2024-2025 Fall-Term Part-time enrolment as per 2024-2025 UofA Enrollment Report	1601		
2024-2025 Winter-Term Indigenous Students	289		
2024-2025 Fall-Term Indigenous Students	315		
Average Indigenous enrollment	302		
Total Students	8,466	8,551	8,636
Less: Average Indigenous enrollment	302	305	308
Enrollment net of Indigenous enrollment	8,164	8,246	8,328

## GSA 2025-2026 Restricted and Other Funding Budget (Narrative)

Account Name and Budget	Brief Description	Narrative
<b>Restricted and Other Funding</b>		
<b>Fundraised Activity</b>		
GSA Planner  <b>\$0 budget</b>	<ul style="list-style-type: none"> <li>The GSA use to sell advertising space in its yearly graduate student planner to subsidize printing costs but did not manage to generate any revenue from this activity in 2024-2025. Expenditures incurred in 2025-2026 will now be presented under the Engagement, Orientation and Outreach line on the Operating Budget.</li> </ul>	<ul style="list-style-type: none"> <li>Removed from the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$3,620.</li> <li>The 2023-2024 actual was \$5,110.</li> </ul>
<p style="text-align: center;"><b>Graduate Student Support Fund (Restricted Revenue)</b> Pending confirmation from the university the funding provided for the Graduate Student Support Fund (GSSF) for 2025-2026 will remain at the level provided in 2024-2025 (total of \$964,000).</p>		
GSA Recognition Awards  <b>\$18,000 budget</b>	<ul style="list-style-type: none"> <li>Funds provided for various awards presented at the annual GSA Awards Night.</li> <li>Revenue is received in the form of GSSF funds.</li> <li>Expenses for the GSA Awards Night event itself are processed in March from the Operating budget.</li> </ul>	<ul style="list-style-type: none"> <li>The 2024-2025 budget was \$18,000.</li> <li>The 2023-2024 actual was \$20,000.</li> </ul>
GSA Child Care Grants  <b>\$331,100 budget</b>	<ul style="list-style-type: none"> <li>Graduate students can apply for this grant to offset the cost of child care.</li> <li>Revenue is received in the form of GSSF funds.</li> <li>Expenses are processed throughout the year.</li> </ul>	<ul style="list-style-type: none"> <li>The 2024-2025 budget was \$331,100.</li> <li>The 2023-2024 actual was \$434,000.</li> </ul>
GSA Emergency Bursaries  <b>\$378,400 budget</b>	<ul style="list-style-type: none"> <li>Emergency Bursaries are a non-repayable bursary for graduate students who need assistance due to an unanticipated emergency.</li> <li>Revenue is received in the form of GSSF funds.</li> <li>Expenses are processed throughout the year.</li> </ul>	<ul style="list-style-type: none"> <li>The 2024-2025 budget was \$378,400.</li> <li>The 2023-2024 actual was \$76,035.</li> </ul>
GSA Academic Travel Grants  <b>\$236,500 budget</b>	<ul style="list-style-type: none"> <li>Graduate students can apply for this grant to participate in academic activities such as conferences and research trips.</li> <li>Revenue is received in the form of GSSF funds.</li> <li>Expenses are processed throughout the year.</li> </ul>	<ul style="list-style-type: none"> <li>The 2024-2025 budget was \$236,500.</li> <li>The 2023-2024 actual was \$365,377.</li> </ul>
CJSR Fees  <b>\$16,932 budget</b>	<ul style="list-style-type: none"> <li>The U of A campus radio station (CJSR) receives \$1 per graduate student per term. This is a dedicated fee that was implemented by a referendum in 1999.</li> </ul>	<ul style="list-style-type: none"> <li>The 2024-2025 budget was \$16,610.</li> <li>The 2023-2024 actual was \$16,337.</li> </ul>

### GSA 2025-2026 Restricted and Other Funding Budget (Narrative)

<p>GSAP (Graduate Student Assistance Program)</p> <p><b>\$184,559 budget</b></p>	<ul style="list-style-type: none"> <li>● Revenue and the related expenses are processed in October and February.</li> <li>● In February 2021 a referendum was held during the GSA elections to approve continuation of the GSAP at a cost of up to \$21.80 per graduate student. Collection of the new fee began in September 2021.</li> <li>● From 2009 until March 2021 the GSAP fee was \$12 per graduate student per annum.</li> <li>● The University provides a subsidy against the cost of the GSAP until March 2025.</li> <li>● Revenue and the related expenses are processed in October and February.</li> <li>● The GSAP fee is expected to increase by \$1 annually, starting in the 2025-2026 year.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>The 2024-2025 budget was \$181,049.</b></li> <li>● <b>The 2023-2024 actual was \$158,072.</b></li> </ul>
<p>IGSA Fees</p> <p><b>\$30,615 budget</b></p>	<ul style="list-style-type: none"> <li>● The Indigenous Graduate Students' Association (IGSA) receives \$1.50 per Non-Indigenous graduate student per term for the Fall and Winter term and \$0.75 for the Spring/Summer term. This is a dedicated fee that was implemented by a referendum in the 2024/2025 elections.</li> <li>● Revenue and the related expenses are expected to be processed in October, February and March.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>This is a new budget line and as a result the 2024-2025 budget and 2023-2024 actual lines were nil.</b></li> </ul>
<p>CFB Fees</p> <p><b>\$67,728 budget</b></p>	<ul style="list-style-type: none"> <li>● The Campus Food Bank (CFB) receives \$3.00 per graduate student per term for the Fall and Winter term and \$1.00 for each of the Spring/Summer terms. This is a dedicated fee that was implemented by a referendum in the 2024/2025 elections.</li> <li>● Revenue and the related expenses are expected to be processed in October, February and March.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>This is a new budget line and as a result the 2024-2025 budget and 2023-2024 actual lines were nil.</b></li> </ul>
<p>GSA Health Plan</p> <p><b>\$2,150,445 budget</b></p>	<ul style="list-style-type: none"> <li>● This is the fee that is charged to graduate students for the health part of the GSA Health and Dental Plan.</li> <li>● The 2024-2025 fee is \$396.60 per graduate student per year and is expected to decrease for 2025-2026.</li> <li>● Revenue and related expenses are processed in October, February and March.</li> <li>● There is a GSA Health and Dental Plan Reserve Fund which was established to ensure that adequate funds are available in the event the GSA Health and Dental Plan costs exceed the amounts collected in fees. The reserve fund was drawn down substantially in 2023-2024 and will need to be built up for future years.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Increase to budget due to anticipated increase in members opting into the plan for 2025-2026.</b></li> <li>● <b>The 2024-2025 budget was \$2,114,063.</b></li> <li>● <b>The 2023-2024 actual was \$2,050,133.</b></li> </ul>



### GSA 2025-2026 Restricted and Other Funding Budget (Narrative)

<p>GSA Dental Plan</p> <p><b>\$1,617,055 budget</b></p>	<ul style="list-style-type: none"> <li>● This is the fee that is charged to graduate students for the dental part of the Health and Dental Plan.</li> <li>● The 2024-2025 fee is \$298.22 per graduate student per year and is expected to decrease for 2025-2026.</li> <li>● Revenue and related expenses are processed in October, February, and March.</li> <li>● There is a GSA Health and Dental Plan Reserve Fund which was established to ensure that adequate funds are available in the event the GSA Health and Dental Plan costs exceed the amounts collected in fees. The reserve fund was drawn down substantially in 2023-2024 and will need to be built up for future years.</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Increase to budget due to anticipated increase in members opting into the plan for 2025-2026.</b></li> <li>● <b>The 2024-2025 budget was \$1,580,086.</b></li> <li>● <b>The 2023-2024 actual was \$1,540,595.</b></li> </ul>
---	--	--

**The Graduate Students' Association of the University of Alberta  
2025-2028 Labour Union Restricted Fund Budget**

**DRAFT ONLY-FOR DISCUSSION PURPOSES**

**GSA Labour Union Fund - Revenue**

	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Approved Budget	2023-2024 Actual	
GSA Labour Union Dues Collected	212,908	215,037	217,187	196,403	97,884	TOTAL AMOUNT ESTIMATED ON DUES AMOUNTS COLLECTED IN 2023-2024
Bank interest	6,000	6,000	6,000	10,000	14,701	
<b>TOTAL</b>	<b>218,908</b>	<b>221,037</b>	<b>223,187</b>	<b>206,403</b>	<b>112,585</b>	

**GSA Labour Union Fund - Expenses**

GSA Labour Union PSAC Service Agreement	76,000	76,000	76,000	75,000	75,414	YEARLY PSAC CONTRACT
GSA Labour Union Outreach/Education/Sundry Expenses	10,000	10,000	10,000	5,000	2,181	OUTREACH/EDUCATION/SUNDRY EXPENSES IN COMPLIANCE WITH RELEVANT LEGISLATION
GSA Directly-Elected Associate Vice-President Labour Stipend, Benefits, and Employer Contributions	33,108	33,883	34,614	39,770	34,990	APPLIED CPI INCREASE
GSA Outreach Coordinator Stipend	5,206	5,324	5,435	5,000	N/A	APPLIED CPI INCREASE
GSA Chief Steward Stipend	5,206	5,324	5,435	5,000	N/A	APPLIED CPI INCREASE
Associate Director Salary	30,168	30,784	31,358	-	N/A	APPLIED CPI INCREASE
Finance Manager Salary	10,440	10,653	10,851	-	N/A	APPLIED CPI INCREASE
<b>TOTAL</b>	<b>170,128</b>	<b>171,968</b>	<b>173,693</b>	<b>129,770</b>	<b>112,585</b>	
<b>Revenues Exceed Expenditures</b>	<b>48,780</b>	<b>49,069</b>	<b>49,494</b>	<b>76,633</b>	<b>0</b>	

The Graduate Students' Association of the University of Alberta 2025-2026 Labour Union Restricted Fund Budget (Narrative)

Account Name and Budget	Brief Description	Narrative
<b>Labour Union Restricted Fund Revenue</b>		
GSA Labour Union Dues Collected <b>\$212,908 budget</b>	<ul style="list-style-type: none"> <li>Beginning in September 2021 the GSA commenced collection of labour union dues from Academically Employed Graduate Students.</li> <li>Based on the dues received for 2023-2024 adjusted for projected student enrolment changes.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$196,403.</li> <li>The 2023-2024 actual was \$97,884.</li> </ul>
Bank interest <b>\$6,000 budget</b>	<ul style="list-style-type: none"> <li>Interest earned on dues held in the Labour Union Dues bank account. Expected decrease to interest earned due to interest rates declining.</li> </ul>	<ul style="list-style-type: none"> <li>Decrease to 2025-2026 budget.</li> <li>The 2024-2025 budget was \$10,000.</li> <li>The 2023-2024 actual was \$14,701.</li> </ul>
<b>Labour Union Restricted Fund Expenses</b>		
GSA Labour Union PSAC Service Agreement <b>\$76,000 budget</b>	<ul style="list-style-type: none"> <li>In October 2021 the GSA signed a service agreement with the Public Service Alliance of Canada (PSAC). The annual cost of this is approximately \$76,000 per annum, assessed quarterly.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$75,000.</li> <li>The 2023-2024 actual was \$75,414.</li> </ul>
GSA Labour Union Outreach/Education/Sundry Expenses <b>\$10,000 budget</b>	<ul style="list-style-type: none"> <li>In compliance with relevant legislation, this budget line covers incidental expenses such as printing of materials, steward training/education, outreach, etc.</li> </ul>	<ul style="list-style-type: none"> <li>Increase to the 2025-2026 budget.</li> <li>The 2024-2025 budget was \$5,000.</li> <li>The 2023-2024 actual was \$2,181.</li> </ul>
GSA Directly Elected Associate Vice-President Labour Stipend, Benefits, and Employer Contributions <b>\$33,108 budget</b>	<ul style="list-style-type: none"> <li>Per GSA Council approval of officer portfolio restructuring the GSA Assoc VP Labour stipend and benefits (Health and Dental Plan and U-Pass) and employer CPP contributions are to be paid from the Labour Union Fund revenue.</li> </ul>	<ul style="list-style-type: none"> <li>CPI of 2.2% applied to stipend for years 2025-2026 and years 2026-2027 and CPI of 2.0% applied to the stipend for years 2027-2028.</li> <li>The 2024-2025 budget was \$39,770.</li> <li>The 2023-2024 actual was \$34,990.</li> </ul>

### The Graduate Students' Association of the University of Alberta 2025-2026 Labour Union Restricted Fund Budget (Narrative)

<p>GSA Outreach Coordinator Stipend</p> <p><b>\$5,206 budget</b></p>	<ul style="list-style-type: none"> <li>This is a newly formed position for the 2024-2025 year. This is an elected position by the current Labour Relations Committee and will be for a one year tenure.</li> </ul>	<ul style="list-style-type: none"> <li><b>CPI of 2.2% applied to the stipend for years 2025-2026 and years 2026-2027 and CPI of 2.0% applied to the stipend for years 2027-2028</b></li> <li><b>The 2024-2025 budget was \$5,000.</b></li> <li><b>The 2023-2024 actual was nil.</b></li> </ul>
<p>GSA Chief Steward Stipend</p> <p><b>\$5,206 budget</b></p>	<ul style="list-style-type: none"> <li>This is a newly formed position for the 2024-2025 year. This is an elected position by the current Labour Relations Committee and will be for a one-year tenure.</li> </ul>	<ul style="list-style-type: none"> <li><b>CPI of 2.2% applied to the stipend for years 2025-2026 and years 2026-2027 and CPI of 2.0% applied to the stipend for years 2027-2028</b></li> <li><b>The 2024-2025 budget was \$5,000.</b></li> <li><b>The 2023-2024 actual was nil.</b></li> </ul>
<p>Associate Director Salary</p> <p><b>\$30,168 budget</b></p>	<ul style="list-style-type: none"> <li>This is a newly allocated salary cost due to the work associated with supporting the labour portfolio.</li> <li>Allocation includes the Associate Director's salary plus allocation of costs related to benefits provided by the GSA and employer contributions for CPP and EI.</li> </ul>	<ul style="list-style-type: none"> <li><b>This is a new budget line and as a result the 2024-2025 budget and 2023-2024 actual lines were nil.</b></li> </ul>
<p>Finance Manager Salary</p> <p><b>\$10,440 budget</b></p>	<ul style="list-style-type: none"> <li>This is a newly allocated salary cost due to the work associated with supporting the labour portfolio.</li> <li>Allocation includes the Finance Manager's salary plus allocation of costs related to benefits provided by the GSA and employer contributions for CPP and EI.</li> </ul>	<ul style="list-style-type: none"> <li><b>This is a new budget line and as a result the 2024-2025 budget and 2023-2024 actual lines were nil.</b></li> </ul>