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.

HIGH LEVEL SUMMARY - OPERATING AND CAPITAL BUDGET

	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 Actual
REVENUE					
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	-
Total Revenue	1,430,035	1,453,158	1,486,937	1,381,163	1,433,302
EXPENSES					
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	**737,743**	**752,316**	**765,915**	**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	**1,401,340**	**1,433,924**	**1,451,834**	**1,250,437**	**1,089,731**
Revenues Exceed Expenditures	**28,694**	**19,234**	**35,103**	**130,726**	**343,571**

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.

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Revenue

	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 Actual	
GSA Fees ***(see below for detailed calculations)***	1,309,312	1,342,326	1,375,993	1,232,821	1,209,319	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
Interest Income						
Interest Income	50,000	40,000	40,000	80,000	164,997	NO CPI, PER INTEREST RATES
External Committed Funding						
Funding from the Dean of Students and the Dean of FGPS	14,000	14,000	14,000	7,190	9,190	PER BOARD PRESIDENT'S DISCUSSION WITH BOTH PARTIES, THE AMOUNTS ARE TO INCREASE FOR 2025/2026
Funding From Ellement (Rebate)	11,000	11,110	11,221	8,190	10,000	PER AGREEMENT
Funding from TDIMM (Sponsorship)	12,500	12,500	12,500	11,500	12,000	PER AGREEMENT - Amounts are to be negotiated for years 2027 to 2028
	37,500	37,610	37,721	26,880	31,190	
Revenue from Commercial Activities						
Chopped Leaf (in Physical Activity and Wellness (PAW) Centre) Revenue	27,922	27,922	27,922	40,162	27,796	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

Other Revenue	**5,300**	**5,300**	**5,300**	**1,300**	**-**	**NO CPI INCLUDES CSJ PAYMENT FROM FEDERAL GOV'T**
Total	**1,430,035**	**1,453,158**	**1,486,937**	**1,381,163**	**1,433,302**	

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

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
Total students	8,466	8,551	8,636

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	1601
Total	8,466

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.

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Advocacy

	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 Actual	
Advocacy						
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	5,000	5,000	5,000	N/A	NO CHANGE
Directly Elected Officer Strategic Initiatives	5,000	5,000	5,000	-	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
Total	75,148	84,727	85,791	63,672	4,739	

External Advocacy (previously ab-GPAC) Estimate

Student Numbers	**8,466**	**8,551**	**8,636**
Fee Per Student	**4**	**5**	**5**
Total	**33,864**	**42,755**	**43,180**

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 Budget for Approval	1.022 2026-2027 Budget	1.022 2027-2028 Budget	1.02 2024-2025 Budget	2023-2024 Actual	
Grants and Subsidies						
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
Campus Food Bank	-	-	-	27,000	27,000	AS A RESULT OF 2024 REFERENDUM BUDGET LINE WILL NO LONGER BE REQUIRED
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	
Graduate Student Groups						
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	
Other Expenses						
Annual Strategic Plan Initiatives	3,500	3,500	3,500	3,500	642	NO CHANGE
Engagement, Orientation, and Outreach	51,614	52,750	53,805	40,114	18,143	LINE WAS INCREASED BY $11,500 FOR 2025-2026 AND CPI USED FOR YEARS 2026-2027 AND 2027-2028
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**	
Directly-Elected Officers Stipends							
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
	233,829	238,973	243,754		192,189	187,537	
Directly-Elected Officers Benefits							
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
U-Pass	3,240	3,240	3,240		2,700	2,160	PER 2021-2025 AGREEMENT
	7,350	7,764	8,214		5,800	5,181	
Directly Elected Officers - Employer Contributions							
Employer CPP Contributions	12,856	13,163	13,444		10,555	10,256	COMPLIES WITH GOVERNMENT OF CANADA CPP RATES
	12,856	13,163	13,444		10,555	10,256	
Directly-Elected Officers - Other Expenses							
Insurance *(Director and Officer Liability Insurance)*	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
	23,290	23,513	23,721		20,132	7,158	
GSA Council Expenses							
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	11,642	13,050
Total	**289,651**	**295,977**	**301,918**	**240,318**	**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**	
Support Staff (Represented by NASA)						
Salaries (Includes Summer Intern)	221,685	226,462	230,900	243,840	278,713	CPI AND POSITION CHANGES
Benefits						
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)	2,120	2,327	2,552	1,926	2,354	0% INCREASE 2025-2026, 10% INCREASE ESTIMATED FOR YEARS 2026-2027 AND 2027-2028
	42,025	43,111	44,150	42,045	49,287	
Employer Contributions						
Employer CPP Contributions	13,176	13,250	13,318	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
	17,865	17,942	18,014	18,903	20,170	
Other						
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	
Total for Support Staff Represented by NASA	287,575	293,515	299,064	310,788	350,773	
Administrative/Professional Staff						
Salaries and Merit Pay						
Salaries	334,813	341,982	348,641	255,194	222,829	CPI AND STAFF CHANGES
Merit Pay	20,489	20,489	20,489	23,990	21,083	
	355,302	362,471	369,130	279,184	243,912	
Benefits						
Benefits	22,750	23,251	23,716	18,567	16,434	
RRSP	31,280	31,970	32,609	25,529	22,597	
GSA Health and Dental Plan and GSAP (Graduate Student Assistance Program)	2,120	2,327	2,552	1,926	762	0% INCREASE 2025-2026, 10% INCREASE ESTIMATED FOR YEARS 2026-2027 AND 2027-2028

	56,150	57,548	58,877	46,022	39,792	
Employer Contributions						
Employer CPP Contributions	13,290	13,290	13,290	10,873	13,172	COMPLIES WITH GOVERNMENT OF CANADA CPP RATES
Employer EI Contributions	4,524	4,524	4,524	3,947	5,137	COMPLIES WITH GOVERNMENT OF CANADA EI RATES
	17,814	17,814	17,814	14,820	18,309	
Total for Administrative/Professional Staff	429,266	437,833	445,821	340,026	302,013	
Other HR Expenses						
Office Recognition	4,000	4,000	4,000	1,000	1,723	NO CPI
Professional/Conference Expense Allowance - Executive Director	6,886	6,886	6,886	6,886	7,512	NO CPI
Professional/Conference Expense Allowance - Associate Director	4,000	4,000	4,000	-	-	NEW BUDGET LINE - NO CPI
Professional/Conference Expense Allowance - Finance/HR Manager	2,000	2,000	2,000	-	-	NEW BUDGET LINE - NO CPI
Mileage & Parking Allowance	1,000	1,000	1,000	-	-	NEW BUDGET LINE - NO CPI
Workers' Compensation	3,016	3,082	3,144	2,717	2,951	PER PREMIUM + CPI
	20,902	20,968	21,030	10,603	12,186	
Total	737,743	752,316	765,915	661,417	664,972	

The Graduate Students' Association of the University of Alberta

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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	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 Actual	
		1.022	1.022	1.02		
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**	**2,000**	**1,312**	**PER NEW AGREEMENT**
General Liability Insurance (Office)	**790**	**807**	**823**	**773**	**558**	**CPI**
AMICCUS-C Membership	**800**	**800**	**800**	**800**	**800**	**MEMBERSHIP DUES**
Total	**56,172**	**55,964**	**51,121**	**51,308**	**25,658**	

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Professional

	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 Actual	
		1.022	1.022	1.02		
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
Total	**68,944**	**69,829**	**70,651**	**61,564**	**52,414**	

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 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 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

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Account Name and Budget	Brief Description	Narrative and Variance
	REVENUE	
	GSA Fees	
Annual GSA Membership Fees **$1,309,312 budget**	● 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. ● Based on the three-year funding agreement signed between the GSA and the University on 17 May 2022, the GSA will receive: ○ 40% advance in May based on the projected fall/winter enrollment. ○ 90% (of fall term fees) in October based on the assessed fees for the fall/winter terms, *after the fall term 100% withdrawal deadline in October.* ○ 90% (of winter term fees) in February based on the assessed fees for the fall/winter terms*, after the winter term 100% withdrawal deadline in February.* ○ Final payment in April (next fiscal year) after the actual graduate student enrollment is reconciled.	● **Increase to GSA fees as 1.5% per annum.** ● **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.** ● **No change expected in 2025 to enrolment numbers.** ● **For 2025-2026, the projected GSA revenue is $1,309,312.** 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). ● **The 2024-2025 budget was $1,232,821.** 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). ● **The 2023-2024 actual was $1,209,319.**
	Interest Income	
Interest Income **$50,000 budget**	● Interest income on bank accounts is deposited monthly. ● 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. ● 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.	● **Decrease to the 2025-2026 budget due to decrease in Interest rates.** ● **The 2024-2025 budget was $80,000.** ● **The 2023-2024 actual was $164,997**

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

	External Committed Funding	
Funding from the Dean of Students and the Dean of FGPS **$14,000 budget**	• 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.	• **Increase to the 2025-2026 budget based on discussion between the Board President and the Dean of Students and Dean of FGSR.** • **The 2024-2025 budget was $7,190.** • **The 2023-2024 actual was $9,190.**
Funding from Ellement (Rebate) **$11,000 budget**	• 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.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $8,190.** • **The 2023-2024 actual was $10,000.**
Funding from TDIMM **$12,500 budget**	• 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.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $11,500.** • **The 2023-2024 actual was $12,000.**
	Revenue from Commercial Activities	
Chopped Leaf (in the Physical Activity and Wellness (PAW) Centre) Revenue **$27,922 budget**	• 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. • 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	• **Decrease to the 2025-2026 budget.** • **The 2024-2025 budget was $40,162.** • **The 2023-2024 actual was $27,796.**
	Other Revenue	
Other Revenue **$5,300 budget**	• 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.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $1,300.** • **The 2023-2024 actual was $0.**

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

	EXPENSES	
	Advocacy	
Business Travel and External Relations and Advocacy **$30,000 budget**	● 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).	● **Increase to the 2025-2026 budget.** ● **The 2024-2025 budget was $24,368.** ● **The 2023-2024 actual was $4,194.**
University Relations **$1,284 budget**	● Expenses related to the building and maintenance of relationships between the GSA and University units (usually in the form of hosting/meeting expenses).	● **Increase to the 2025-2026 budget.** ● **The 2024-2025 budget was $1,084.** ● **The 2023-2024 actual was $544.**
Indigenous Strategic Initiatives **$5,000 budget**	● This budget line is for the GSA support of indigenous strategic initiatives, in support of the U of A Indigenous Strategic Plan.	● **No change to the 2025-2026 budget.** ● **The 2024-2025 budget was $5,000.** ● **The 2023-2024 budget was $0.**
Directly Elected Officer Strategic Initiatives **$5,000 budget**	● 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.	● **New budget line for 2025-2026**
External Advocacy (previously ab-GPAC) **$33,864 budget**	● Expenditure for joining federal and provincial lobbies.	● **Increase to the 2025-2026 budget.** ● **The 2024-2025 budget was $33,220.** ● **The 2023-2024 actual was $0.**
	Services	
	Grants and Subsidies	
Academic Workshop Subsidies **$0 budget**	● 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.	● **No budget line for 2025-2026.** ● **The 2024-2025 budget was $12,000.** ● **The 2023-2024 actual was $12,000.**
External Grants **$4,000 budget**	● Funds requested for external grants for events such as the Student Advisors' Conference and International Week.	● **No change to the 2025-2026 budget.** ● **The 2024-2025 budget was $4,000.** ● **The 2023-2024 actual was $0.**
Campus Food Bank **$0 budget**	● 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.	● **No budget line for 2025-2026.** ● **The 2024-2025 budget was $27,000.** ● **The 2023-2024 actual was $27,000.**
GSA Conference/Career Fair **$27,000 budget**	● New budget line for the hosting of a GSA conference/career fair.	● **New budget line for 2025-2026**

Child Care Access **$0 budget**	• 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.	• **No budget line for 2025-2026.** • **The 2024-2025 budget was $5,021.** • **The 2023-2024 actual was $5,249.**

	Graduate Student Groups	
GSA Council Remuneration **$17,250 budget**	• 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.	• **No change to the 2025-2026 budget.** • **The 2024-2025 budget was $17,250.** • **The 2023-2024 actual was $9,750.**
GSA Graduate Student Group Grant **$42,000 budget**	• The GSA provides a grant program, ongoing through the year, for GSA Graduate Student Groups to: ▪ Bring in special guest lecturers or host events. ▪ Support the academic activities of graduate students. ▪ Provide modest start-up funding for new groups.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $36,000.** • **The 2023-2024 actual was $32,950.**
	Other Expenses	
Annual Strategic Work Plan Initiatives **$3,500 budget**	• Any new Strategic Work Plan (SWP) initiatives may be funded from this budget line.	• **No change to the 2025-2026 budget.** • **The 2024-2025 budget was $3,500.** • **The 2023-2024 actual was $642.**
Engagement, Orientation, and Outreach **$51,614 budget**	• 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. • 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.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $40,114.** • **The 2023-2024 actual was $18,143.**
GSA Awards Night **$13,318 budget**	• 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). • Indigenous Student Graduate Award and two Spirit Awards are funded from this budget line (GSA supported).	• **Applied 2.2 % CPI increase.** • **The 2024-2025 budget was $12,273.** • **The 2023-2024 actual was $13,032.**

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

	Governance	
	Directly Elected Officer Stipends	
Directly Elected Officers (DEOs) Stipends **$233,829 budget**	● 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). ● 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.	● **Increase to 2025-2026 budget based on CPI of 2.2%.** ● **The 2024-2025 budget was $192,189.** ● **The 2023-2024 actual was $187,537.**
	Directly Elected Officer Benefits	
GSA Health and Dental Plan **$4,110 budget**	● The estimated 2025-2026 rate is $685 per DEO per annum. The actual fee is set by GSA Council in March.	● **Increase to the 2025-2026 budget.** ● **The 2024-2025 budget was $3,100.** ● **The 2023-2024 actual was $3,021.**
U-Pass **$3,240 budget**	● 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.	● **Increase to the 2025-2026 budget.** ● **The 2024-2025 budget was $2,700.** ● **The 2023-2024 actual was $2,160.**
	Directly Elected Officer Employer Contributions	
Employer CPP Contributions **$12,856 budget**	● CPP is calculated at the Government of Canada rate for 2025. ● This line shows the employer's contribution only (not the employee contribution).	● **Increase to the 2025-2026 budget.** ● **The 2024-2025 budget was $10,555.** ● **The 2023-2024 actual was $10,256.**

	Directly Elected Officers - Other Expenses	
Insurance **$1,469 budget**	● Directors and Officers Liability Insurance paid annually in January.	● **Applied a 2.2% CPI increase.** ● **The 2024-2025 budget was $1,437.** ● **The 2023-2024 actual was $1,170.**
Election Expenses **$4,012 budget**	● This is used to cover expenses associated with the GSA General Election that takes place in February/March.	● **Applied a 2.2% CPI increase.** ● **The 2024-2025 budget was $3,926.** ● **The 2023-2024 actual was $3,253.**
Transition/Discover Governance (Early Call) **$5,140 budget**	● Discover Governance (formerly known as the Early Call for Talent and Training) programming occurs in the fall and early winter. ● Transition programming typically occurs in March and April.	● **No change to the 2025-2026 budget.** ● **The 2024-2025 budget was $5,140.** ● **The 2023-2024 actual was $709.**
Training/Development **$8,000 budget**	● Expenses for the training and development of the DEOs to promote effective performance of their duties.	● **Increase to the 2025-2026 budget.** ● **The 2024-2025 budget was $6,000.** ● **The 2023-2024 actual was: $1,188.**

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

Directly Elected Officers' Expenses **$3,169 budget**	● 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).	● **Applied a 2.2% CPI increase.** ● **The 2024-2025 budget was $3,101.** ● **The 2023-2024 actual was $779.**
GSA Standing Committee Food and Other Expenses **$1,500 budget**	● Provision of light refreshments, where warranted, at GSA standing committees meetings.	● **Applied a 2.2% CPI increase.** ● **The 2024-2025 budget was $528.** ● **The 2023-2024 actual was $59.**
	GSA Council Expenses	
GSA Council Food and Other Expenses **$6,940 budget**	● The estimate is based on 12 meetings per year. ● Provision of food at GSA Council (alternates between pizza, sandwich offerings, etc.) and other hosting expenses. ● Includes printing of GSA Council placards and celebratory/acknowledgement events.	● **Applied a 2.2% CPI increase.** ● **The 2024-2025 budget was $6,340.** ● **The 2023-2024 actual was $4,015.**
GSA Council Speaker Honorarium **$2,319 budget**	● Speaker is paid an honorarium for chairing (and related duties) each GSA Council meeting ($185 per meeting).	● **Applied a 2.2% CPI increase.** ● **The 2024-2025 budget was $2,269.** ● **The 2023-2024 actual was $2,035.**
Chief Returning Officer (CRO) Honorarium **$1,567 budget**	● The CRO is paid an honorarium for managing the GSA General Election, including any by-elections and referenda.	● **Applied a 2.2% CPI increase.** ● **The 2024-2025 budget was $1,533.** ● **The 2023-2024 actual was $2,000.**
Other Honoraria **$1,500 budget**	● 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).	● **No change to the 2025-2026 budget.** ● **The 2024-2025 budget was $1,500.** ● **The 2023-2024 actual was $5,000.**

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

	Human Resources	
	Support Staff (Represented by NASA)	
Support Staff – Salaries **$221,685 budget**	• There are three full-time support staff positions (Strategic Operations Coordinator, Grants Coordinator and Support Specialist) and one temporary Summer intern position. • Includes contractual cost of living increases and one-time payments (e.g., responsibility pay).	• **Applied a 2.2% CPI increase.** • **The 2024-2025 budget was $243,840.** • **The 2023-2024 actual was $278,713.**
Support Staff – Benefits **$16,802 budget**	• Calculated based on 8% of salary.	• **Decrease to the 2025-2026 budget.** • **The 2024-2025 budget was $16,892.** • **The 2023-2024 actual was $19,761.**
Support Staff – RRSP **$23,103 budget**	• Support staff receive RRSP payments for contribution to their own plans. • Calculated based on 11% of salary.	• **Decrease to the 2025-2026 budget.** • **The 2024-2025 budget was $23,227.** • **The 2023-2024 actual was $27,172.**
Support Staff – GSA Health and Dental Plan and Graduate Student Assistance Program **$2,120 budget**	• The estimated 2025-2026 rate is $685 per support staff member per annum. The actual fee is set by GSA Council in March. • 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.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $1,926.** • **The 2023-2024 actual was $2,354.**
Support Staff – Employer CPP Contributions **$13,176 budget**	• CPP is calculated at the Government of Canada rate for 2025. • This line shows the employer's contribution only (not the employee contribution).	• **Decrease to the 2025-2026 budget.** • **The 2024-2025 budget was $13,843.** • **The 2023-2024 actual was $14,575.**
Support Staff – Employer EI Contributions **$4,689 budget**	• EI is calculated at the Government of Canada rate for 2025. • This line shows the employer's contribution only (not the employee contribution).	• **Decrease to the 2025-2026 budget.** • **The 2024-2025 budget was $5,060.** • **The 2023-2024 actual was $5,595.**
Support Staff Development **$4,500 budget**	• The support staff's NASA collective agreement provides for support of $1,500 per support staff for courses related to staff development.	• **No change to the 2025-2026 budget.** • **The 2024-2025 budget was $4,500.** • **The 2023-2024 actual was $2,520.**
Support Staff Required Professional Development **$1,500 budget**	• This line is to support staff training and professional development opportunities as required by management.	• **No change to the 2025-2026 budget.** • **The 2024-2025 budget was $1,500.** • **The 2023-2024 actual was $83.**

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

	Administrative/Professional Staff	
Administrative/ Professional Staff -- Salaries **$334,813 budget**	• There are 3 full-time administrative staff (Executive Director, Associate Director and Finance & HR Manager) and 1 part-time Accountant – CPA contractor. • Previously the Finance & HR Manager role was only a part-time Finance Manager role. • The Executive Director's (ED) salary and other employment related expenses are established in a contractual agreement.	• **Applied a 2.2% CPI increase.** • **The 2024-2025 budget was $255,194.** • **The 2023-2024 actual was $222,829.**
Administrative/ Professional Staff -- Merit Pay **$20,489 budget**	• In accordance with the ED's contract, the ED can receive an annual merit payment. • Additionally, other administrative/professional staff are eligible to receive merit payments.	• **Decrease to the 2025-2026 budget.** • **The 2024-2025 budget was $23,990.** • **The 2023-2024 actual was $21,083.**
Administrative/ Professional Staff -- Benefits **$22,750 budget**	• Calculated based on 8% of salary.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $18,567.** • **The 2023-2024 actual was $16,434.**
Administrative/ Professional Staff -- RRSP **$31,280 budget**	• Administrative/professional staff receive RRSP payments for contribution to their own plans calculated based on 11% of salary.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $25,529.** • **The 2023-2024 actual was $22,597.**
Administrative/ Professional Staff -- GSA Health and Dental Plan and Graduate Student Assistance Program **$2,120 budget**	• The estimated 2025-2026 rate is $685 per administrative staff per annum. The actual fee is set by GSA Council in March. • The Graduate Student Assistance Program (GSAP) is $21.80 per support staff per annum.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $1,926.** • **The 2023-2024 actual was $762.**
Administrative/ Professional Staff -- Employer CPP Contributions **$13,290 budget**	• CPP is calculated at the Government of Canada rate for 2025. • This line shows the employer's contribution only (not the employee contribution).	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $10,873.** • **The 2023-2024 actual was $13,172.**
Administrative/ Professional Staff – Employer EI Contributions **$4,524 budget**	• EI is calculated at the Government of Canada rate for 2025. • This line shows the employer's contribution only (not the employee contribution).	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $3,947.** • **The 2023-2024 actual was $5,137.**

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

	Other HR Expenses	
Office Recognition **$4,000 budget**	● 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.	● **Increase to the 2025-2026 budget.** ● **The 2024-2025 budget was $1,000.** ● **The 2023-2024 actual was $1,723.**
Professional Expense Allowance – Executive Director **$6,886 budget**	● Budget line for professional development and conference expenses of the Executive Director.	● **No change to the 2025-2026 budget.** ● **The 2024-2025 budget was $6,886.** ● **The 2023-2024 actual was $7,512.**
Professional/Conference Expense Allowance - Associate Director **$4,000 budget**	● New budget line for professional development and conference expenses of the Associate Director.	● **New budget line for 2025-2026.**
Professional Expense Allowance – Finance/HR Manager **$2,000 budget**	● New budget line for professional development and conference expenses of the Finance/HR Manager.	● **New budget line for 2025-2026.**
Mileage & Parking Allowance **$1,000 budget**	● New budget line for mileage and parking reimbursement to staff for GSA errands/activities.	● **New budget line for 2025-2026.**
Workers' Compensation **$3,016 budget**	● 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. ● WCB-Alberta requires an annual return be filed by the last day of February each year.	● **Increase to the 2025-2026 budget as per premiums and CPI of 2.2%.** ● **The 2024-2025 budget was $2,717.** ● **The 2023-2024 actual was $2,951.**

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

	Office Administration and Operational Costs	
Capital Items **$6,000 budget**	• This budget line refers to purchases of major assets that the GSA will need and is part of a ten-year ever-greening plan.	• **Decrease to the 2025-2026 budget.** • **The 2024-2025 budget was $8,250.** • **The 2023-2024 actual was $2,316.**
Information Technology Service Agreement **$6,000 budget**	• The GSA has a service agreement with Information Service Technology to support the GSA's IT and provide troubleshooting services.	• **No change to the 2025-2026 budget.** • **The 2024-2025 budget was $6,000.** • **The 2023-2024 actual was $3,150.**
Telephone and Cable **$1,500 budget**	• Billed monthly. • Budget decreased to reflect expected billings in 2025-2026.	• **Decrease to the 2025-2026 budget.** • **The 2024-2025 budget was $2,900.** • **The 2023-2024 actual was $2,822.**
Office Supplies & Miscellaneous Office Expenses **$5,621 budget**	• General office expenses including office supplies, postage, printing/photocopying, and miscellaneous office expenses.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $3,577.** • **The 2023-2024 actual was $2,401.**
Office Maintenance & Revitalization **$5,000 budget**	• Janitorial and office revitalization expenses such as artwork, plants, and other décor and functional space improvement expenses.	• **New budget line for 2025-2026**
Computer Software **$13,303 budget**	• Monthly or annual fees for Adobe Creative Cloud, Canva, JibJab, Zoom, Microsoft 365, Sage Simply Accounting and Otter AI. • Additional funds budgeted for a website hosting fee.	• **Increase to the 2025-2026 budget and CPI of 2.2%.** • **The 2024-2025 budget was $13,017.** • **The 2023-2024 actual was $10,371.**
Grants & Other Processing Software **$12,500 budget**	• 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.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $12,000.** • **The 2023-2024 actual was $0.**
Payroll and Banking Service Charges **$2,658 budget**	• The payroll processing charges to CERIDIAN (payroll service provider). • Business banking plan fees and corporate MasterCard annual fees.	• **Increase to the 2025-2026 budget and CPI of 2.2%.** • **The 2024-2025 budget was $1,991.** • **The 2023-2024 actual was $1,929.**
Photocopier Lease and Meter **$2,000 budget**	• The GSA leases a photocopier from Xerox for office use. Billing for the lease and metering (variable according to usage) charges occurs monthly.	• **No change to the 2025-2026 budget.** • **The 2024-2025 budget was $2,000.** • **The 2023-2024 actual was $1,312.**

General Liability Insurance (Office) **$790 budget**	● General liability insurance to cover property damage, personal injury, tenants' legal liability, etc.	● **Applied a 2.2% CPI increase.** ● **The 2024-2025 budget was $773.** ● **The 2023-2024 actual was $558.**
AMICCUS-C Membership **$800 budget**	● Membership to AMICCUS-C (Association of Managers in Canadian Colleges and University Student Centers).	● **No change to the 2025-2026 budget.** ● **The 2024-2025 budget was $800.** ● **The 2023-2024 actual was $800.**

	Professional	
Financial Auditing **$17,710 budget**	● GSA has an annual audit performed by RSM. ● Required by the *Post-Secondary Learning Act* and submitted to the University Board of Governors. ● Moderate budget increase for 2025-2026 based on higher actual in 2023-2024.	● **Increase to the 2025-2026 budget.** ● **The 2024-2025 budget was $14,564.** ● **The 2023-2024 actual was $17,329.**
Consultants **$5,750 budget**	● Consultancy fees should a need arise.	● **Increase to the 2025-2026 budget.** ● **The 2024-2025 budget was $5,000.** ● **The 2023-2024 actual was $5,317.**
Investment Advisor **$22,484 budget**	● Investment advisor fees for ATB Wealth. ● These fees are charged at a rate commensurate with the dollar value of our portfolio.	● **Increase to the 2025-2026 budget.** ● **The 2024-2025 budget was $22,000.** ● **The 2023-2024 actual was $15,798.**
Legal Fees - General **$23,000 budget**	● Legal advice on significant operational issues as needed. ● If there are monies remaining at year-end these funds are added to the Legal Defence Fund, as per advice from our auditor.	● **Increase to the 2025-2026 budget.** ● **The 2024-2025 budget was $20,000.** ● **The 2023-2024 actual was $13,970.**
	Operating/Contingency Fund	
Operating /Contingency Fund **$15,000 budget**	● A fund set aside to handle unexpected and unanticipated expenses that are outside the range of the Operating Budget.	● **No change to the 2025-2026 budget.** ● **The 2024-2025 budget was $15,000.** ● **The 2023-2024 actual was $0.**

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	
Fundraised Activity						
GSA Planner	-	-	-	3,620	5,110	NO AD SALES EXPECTED FROM 2025-2028
Graduate Student Support Fund (GSSF) Projects (Restricted Revenue)						
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	
	964,000	964,000	964,000	964,000	895,412	
Other Restricted Funding						
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
	4,067,334	4,488,537	4,956,159	3,891,808	3,765,137	

	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

		1.022	1.022	1.02		
	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Budget	2023-2024 Actual	
Fundraised Activity						
GSA Planner	-	-	-	3,620	5,110	TWO CONTRACTUAL ADS AND NO AD SALES IN 2023-2026
Graduate Student Support Fund (GSSF) Projects (Restricted Revenue)						
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	
Other Restricted Funding						
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**	**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**
	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**	
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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
	Restricted and Other Funding	
	Fundraised Activity	
GSA Planner **$0 budget**	• 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.	• **Removed from the 2025-2026 budget.** • **The 2024-2025 budget was $3,620.** • **The 2023-2024 actual was $5,110.**
	Graduate Student Support Fund (Restricted Revenue) 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).	
GSA Recognition Awards **$18,000 budget**	• Funds provided for various awards presented at the annual GSA Awards Night. • Revenue is received in the form of GSSF funds. • Expenses for the GSA Awards Night event itself are processed in March from the Operating budget.	• **The 2024-2025 budget was $18,000.** • **The 2023-2024 actual was $20,000.**
GSA Child Care Grants **$331,100 budget**	• Graduate students can apply for this grant to offset the cost of child care. • Revenue is received in the form of GSSF funds. • Expenses are processed throughout the year.	• **The 2024-2025 budget was $331,100.** • **The 2023-2024 actual was $434,000.**
GSA Emergency Bursaries **$378,400 budget**	• Emergency Bursaries are a non-repayable bursary for graduate students who need assistance due to an unanticipated emergency. • Revenue is received in the form of GSSF funds. • Expenses are processed throughout the year.	• **The 2024-2025 budget was $378,400.** • **The 2023-2024 actual was $76,035.**
GSA Academic Travel Grants **$236,500 budget**	• Graduate students can apply for this grant to participate in academic activities such as conferences and research trips. • Revenue is received in the form of GSSF funds. • Expenses are processed throughout the year.	• **The 2024-2025 budget was $236,500.** • **The 2023-2024 actual was $365,377.**
CJSR Fees **$16,932 budget**	• 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.	• **The 2024-2025 budget was $16,610.** • **The 2023-2024 actual was $16,337.**

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

	• Revenue and the related expenses are processed in October and February.	
GSAP (Graduate Student Assistance Program) **$184,559 budget**	• 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. • From 2009 until March 2021 the GSAP fee was $12 per graduate student per annum. • The University provides a subsidy against the cost of the GSAP until March 2025. • Revenue and the related expenses are processed in October and February. • The GSAP fee is expected to increase by $1 annually, starting in the 2025-2026 year.	• **The 2024-2025 budget was $181,049.** • **The 2023-2024 actual was $158,072.**
IGSA Fees **$30,615 budget**	• 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. • Revenue and the related expenses are expected to be processed in October, February and March.	• **This is a new budget line and as a result the 2024-2025 budget and 2023-2024 actual lines were nil.**
CFB Fees **$67,728 budget**	• 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. • Revenue and the related expenses are expected to be processed in October, February and March.	• **This is a new budget line and as a result the 2024-2025 budget and 2023-2024 actual lines were nil.**
GSA Health Plan **$2,150,445 budget**	• This is the fee that is charged to graduate students for the health part of the GSA Health and Dental Plan. • The 2024-2025 fee is $396.60 per graduate student per year and is expected to decrease for 2025-2026. • Revenue and related expenses are processed in October, February and March. • 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 built up for future years.	• **Increase to budget due to anticipated increase in members opting into the plan for 2025-2026.** • **The 2024-2025 budget was $2,114,063.** • **The 2023-2024 actual was $2,050,133.**

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

GSA Dental Plan **$1,617,055 budget**	● This is the fee that is charged to graduate students for the dental part of the Health and Dental Plan. ● The 2024-2025 fee is $298.22 per graduate student per year and is expected to decrease for 2025-2026. ● Revenue and related expenses are processed in October, February, and March. ● 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 built up for future years.	● **Increase to budget due to anticipated increase in members opting into the plan for 2025-2026.** ● **The 2024-2025 budget was $1,580,086.** ● **The 2023-2024 actual was $1,540,595.**

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

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	
TOTAL	218,908	221,037	223,187	206,403	112,585	

GSA Labour Union Fund - Expenses

	2025-2026 Budget for Approval	2026-2027 Budget	2027-2028 Budget	2024-2025 Approved Budget	2023-2024 Actual	
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	40,688	41,629	42,514	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
TOTAL	137,100	138,277	139,384	129,770	112,585	
Revenues Exceed Expenditures	81,808	82,760	83,803	76,633	0	

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

Account Name and Budget	Brief Description	Narrative
	Labour Union Restricted Fund Revenue	
GSA Labour Union Dues Collected **$212,908 budget**	• Beginning in September 2021 the GSA commenced collection of labour union dues from Academically Employed Graduate Students. • Based on the dues received for 2023-2024 adjusted for projected student enrolment changes.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $196,403.** • **The 2023-2024 actual was $97,884.**
Bank interest **$6,000 budget**	• Interest earned on dues held in the Labour Union Dues bank account. Expected decrease to interest earned due to interest rates declining.	• **Decrease to 2025-2026 budget.** • **The 2024-2025 budget was $10,000.** • **The 2023-2024 actual was $14,701.**
	Labour Union Restricted Fund Expenses	
GSA Labour Union PSAC Service Agreement **$76,000 budget**	• 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.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $75,000.** • **The 2023-2024 actual was $75,414.**
GSA Labour Union Outreach/Education/ Sundry Expenses **$10,000 budget**	• In compliance with relevant legislation, this budget line covers incidental expenses such as printing of materials, steward training/education, outreach, etc.	• **Increase to the 2025-2026 budget.** • **The 2024-2025 budget was $5,000.** • **The 2023-2024 actual was $2,181.**
GSA Directly Elected Associate Vice-President Labour Stipend, Benefits, and Employer Contributions **$40,688 budget**	• 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.	• **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.** • **The 2024-2025 budget was $39,770.** • **The 2023-2024 actual was $34,990.**

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

GSA Outreach Coordinator Stipend **$5,206 budget**	• This was 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.	• **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** • **The 2024-2025 budget was $5,000.** • **The 2023-2024 actual was nil.**
GSA Chief Steward Stipend **$5,206 budget**	• This was 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.	• **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** • **The 2024-2025 budget was $5,000.** • **The 2023-2024 actual was nil.**