

The Graduate Students' Association of the University of Alberta 2026-2029 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 2.0%/2.0%/2.0% INCREASE INFLATION FACTOR APPLIED TO SELECTED EXPENSES. SEE NARRATIVE FOR ADDITIONAL INFORMATION.

HIGH LEVEL SUMMARY - OPERATING AND CAPITAL BUDGET

	2026-2027 Budget for Approval	2027-2028 Budget	2028-2029 Budget	2025-2026 Budget	2024-2025 Actual
REVENUE					
Annual GSA Membership Fees	1,308,584	1,341,583	1,375,225	1,309,312	1,218,527
Interest Income	50,000	50,000	50,000	50,000	182,288
External Committed Funding	30,000	30,000	30,000	37,500	35,941
Revenue from Commercial Activities	40,162	40,162	40,162	27,922	30,472
Other Revenue	4,800	4,800	4,800	5,300	6,593
Total Revenue	1,433,547	1,466,546	1,500,188	1,430,034	1,473,821
EXPENSES					
Advocacy	69,574	78,863	80,028	65,148	54,954
Services Expenses	142,980	144,305	145,656	168,682	143,820
Governance	295,099	300,714	306,385	289,651	209,419
Human Resources	711,888	727,789	744,049	737,743	694,723
Office Administration and Operational Costs	54,589	57,995	58,460	56,172	53,425
Professional	111,958	114,198	116,483	68,944	108,692
Operating/Contingency Fund	15,000	15,000	15,000	15,000	500
Sub-total	1,401,088	1,438,864	1,466,061	1,401,340	1,265,532
Revenues Exceed Expenditures	32,459	27,682	34,127	28,694	208,289

GOAL: BALANCED 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% INCREASE INFLATION FACTOR APPLIED TO SELECTED EXPENSES. SEE NARRATIVE FOR ADDITIONAL INFORMATION.

Revenue

	2026-2027 Budget for Approval	2027-2028 Budget	2028-2029 Budget	2025-2026 Budget	2024-2025 Actual
GSA Fees (see below for detailed calculations)	1,308,584	1,341,583	1,375,225	1,309,312	1,218,527
Interest Income					
Interest Income	50,000	50,000	50,000	50,000	182,288
External Committed Funding					
Funding from the Dean of Students and the Dean of FGPS	14,000	14,000	14,000	14,000	11,000
Funding from Element (Rebate) (Student Care 2024/2025)	-	-	-	11,000	12,941
Funding from TDMIM (Sponsorship)	16,000	16,000	16,000	12,500	12,000
	30,000	30,000	30,000	37,500	35,941
Revenue from Commercial Activities					
	40,162	40,162	40,162	27,922	30,472
Foodie Bistro (in Physical Activity and Wellness (PAW) Centre) Revenue					
Other Revenue	4,800	4,800	4,800	5,300	6,593
Total	1,433,547	1,466,546	1,500,188	1,430,034	1,473,821

GSA FEES TO INCREASE ANNUALLY AT 1.5%,
 NOTE THAT THE FEE GAP BETWEEN PART
 TIME AND FULL TIME STUDENTS WILL BE NIL
 IN 2026-2027

NO CPI, PER INTEREST RATES

AMOUNTS ARE EXPECTED TO REMAIN THE
 SAME FOR 2026/2027

NO FUNDING PROVIDED GOING FORWARD
 PER AGREEMENT

PER AGREEMENT

NO CPI - CSJ PAYMENT FROM FEDERAL
 GOVT

	2024-2025 Spring	2024-2025 Summer	2025-2026 Fall-Term	2025-2026 Winter Term
2025-2026 Year (Current)				
Full Time	5,355.00	5,199.00	6,751.00	6,139.00
Part Time	1,016.00	863.00	1,593.00	1,799.00
Totals	6,371.00	6,062.00	8,344.00	7,938.00
1.00 2026-2027 Year				
Full Time	5,355.00	5,199.00	6,751.00	6,139.00
Part Time	1,016.00	863.00	1,593.00	1,799.00
Totals	6,371.00	6,062.00	8,344.00	7,938.00

GSA Fees (Calculations) 2026-2027 Year - No GSA Fees Collected in Spring & Summer					Total
Number of full-time graduate students (estimate)			6,751.00	6,139.00	
Fees (per annum per student)			\$ 80.37	\$ 80.37	
		\$ 542,577.87	\$ 493,391.43	\$ 1,035,969.30	
Number of part-time graduate students (estimate)			1,593.00	1,799.00	
Fees (per annum per student)			\$ 80.37	\$ 80.37	
		\$ 128,029.41	\$ 144,585.63	\$ 272,615.04	
		\$ 670,607	\$ 637,977	\$ 1,308,584	

	2026-2027 Spring	2026-2027 Summer	2027-2028 Fall-Term	2027-2028 Winter Term
1.01 2027-2028 Year				
Full Time	5,409.00	5,251.00	6,819.00	6,200.00
Part Time	1,036.00	872.00	1,609.00	1,817.00
Totals	6,435.00	6,123.00	8,428.00	8,017.00

GSA Fees (Calculations) 2027-2028 Year - No GSA Fees Collected in Spring & Summer					Total
Number of full-time graduate students (estimate)			6,819.00	6,200.00	
Fees (per annum per student)			\$ 81.58	\$ 81.58	
		\$ 556,294.02	\$ 505,796.00	\$ 1,062,090.02	
Number of part-time graduate students (estimate)			1,609.00	1,817.00	
Fees (per annum per student)			\$ 81.58	\$ 81.58	
		\$ 131,262.22	\$ 148,230.86	\$ 279,493.08	
		\$ 687,556	\$ 654,027	\$ 1,341,583	

	2027-2028 Spring	2027-2028 Summer	2028-2029 Fall-Term	2028-2029 Winter Term
1.01 2028-2029 Year				
Full Time	5,463.00	5,304.00	6,887.00	6,262.00
Part Time	1,036.00	881.00	1,625.00	1,835.00
Totals	6,499.00	6,185.00	8,512.00	8,097.00

GSA Fees (Calculations) 2027-2028 Year - No GSA Fees Collected in Spring & Summer					Total
Number of full-time graduate students (estimate)			6,887.00	6,262.00	
Fees (per annum per student)			\$ 82.80	\$ 82.80	
		\$ 570,243.60	\$ 518,493.60	\$ 1,088,737.20	
Number of part-time graduate students (estimate)			1,625.00	1,835.00	
Fees (per annum per student)			\$ 82.80	\$ 82.80	
		\$ 134,550.00	\$ 151,938.00	\$ 286,488.00	
		\$ 704,794	\$ 670,432	\$ 1,375,225	

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1.02 1.02 1.02

Advocacy

	2026-2027 Budget for Approval	2027-2028 Budget	2028-2029 Budget	2025-2026 Budget	2024-2025 Actual
Advocacy					
Business Travel and External Relations and Advocacy	35,700	36,414	37,142	30,000	22,987
University Relations	1,310	1,336	1,363	1,284	42
External Advocacy	32,564	41,113	41,523	33,864	31,925
Total	69,574	78,863	80,028	65,148	54,954
External Advocacy Estimate					
Student Numbers (Average Fall & Winte	8,141	8,223	8,305		
Fee Per Student	4	5	5		
Total	32,564	41,113	41,523		

LINE WAS INCREASED BY \$5K AND UPPED BY CPI DUE TO ADDITIONAL TRAVEL COSTS EXPECTED TO BE INCURRED

LINE WAS INCREASED BY CPI

DECREASE FROM 2025-2026 BUDGET AMOUNT DUE TO LOWER ENROLLMENT NUMBERS EXPECTED FOR 2026-2027. 2027-2029 ENROLLMENT NUMBERS AND CASA FEES ARE EXPECTED TO INCREASE

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Services Expenses

	1.02	1.02	1.02			
	2026-2027	2027-2028	2028-2029	2025-2026	2024-2025	
	Budget for Approval	Budget	Budget	Budget	Actual	
Grants and Subsidies						
Academic Workshop Subsidies	-	-	-	-	12,000	THIS LINE IS NO LONGER REQUIRED NO CPI
External Grants	4,000	4,000	4,000	4,000	1,500	
Campus Food Bank	-	-	-	-	27,000	AS A RESULT OF 2024 REFERENDUM, BUDGET LINE WILL NO LONGER BE REQUIRED
GSA Conference	-	-	-	27,000	-	THIS LINE IS NO LONGER REQUIRED
Child Care Access	-	-	-	-	4,708	THIS LINE IS NO LONGER REQUIRED
	4,000	4,000	4,000	31,000	45,208	
Graduate Student Groups						
GSA Council Remuneration	17,250	17,250	17,250	17,250	17,250	NO CHANGE
GSA Graduate Student Group Grant	42,000	42,000	42,000	42,000	35,670	NO CHANGE
	59,250	59,250	59,250	59,250	52,920	
Other Expenses						
Indigenous Strategic Initiatives	5,000	5,000	5,000	5,000	-	NO CHANGE
Directly Elected Officer Annual Strategic Initiatives	5,000	5,000	5,000	5,000	-	NO CHANGE
Annual Strategic Work Plan Initiatives	3,500	3,500	3,500	3,500	1,199	NO CHANGE
Engagement, Orientation, and Outreach	52,646	53,699	54,773	51,614	34,878	CPI
GSA Awards Night	13,584	13,856	14,133	13,318	9,616	CPI
	79,730	81,055	82,406	78,432	45,692	
Total	142,980	144,305	145,656	168,682	143,820	

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Governance

	1.02	1.02	1.02			
	2026-2027 Budget for Approval	2027-2028 Budget	2028-2029 Budget	2025-2026 Budget	2024-2025 Actual	
Directly-Elected Officers Stipends						
Directly-Elected Officers Stipends (VPs)	190,805	194,620	198,510	187,065	129,837	CPI
President Stipend	47,699	48,653	49,626	46,764	45,558	CPI
	238,504	243,273	248,136	233,829	175,395	
Directly-Elected Officers Benefits						
GSA Health and Dental Plan	4,140	4,224	4,308	4,110	3,474	INCREASE 2025-2026 BASED ON DISCUSSIONS WITH INSURANCE PROVIDER, 2% INCREASE ESTIMATED FOR YEARS 2027-2028 AND 2028-2029
U-Pass	3,285	3,330	3,330	3,240	2,520	PER 2025 U-PASS REFERENDUM/AGREEMENT - NOTE THAT THE 2028/2029 YEAR HAS NOT BEEN AGREED TO AND THE GSA HAS ASSUMED THE SAME RATE AS FOR 2027-2028
	7,425	7,554	7,638	7,350	5,994	
Directly Elected Officers - Employer Contributions						
Employer CPP Contributions	13,137	13,425	13,713	12,856	9,603	COMPLIES WITH GOVERNMENT OF CANADA CPP RATES
	13,137	13,425	13,713	12,856	9,603	
Directly-Elected Officers - Other Expenses						
Insurance (<i>Director and Officer Liability Insurance</i>)	1,498	1,528	1,559	1,469	1,186	CPI
Election Expenses	4,092	4,174	4,257	4,012	4,607	CPI
Transition/Discover Governance	5,140	5,140	5,140	5,140	566	NO CHANGE
Training/Development	8,000	8,000	8,000	8,000	3,856	NO CHANGE
Directly-Elected Officers' Expenses	3,232	3,297	3,363	3,169	2,328	CPI
GSA Standing Committee Food and Other Expenses	1,530	1,561	1,592	1,500	-	CPI
	23,492	23,700	23,911	23,290	12,544	
GSA Council Expenses						
GSA Council Food and Other Expenses	7,079	7,221	7,365	6,940	4,219	CPI
GSA Council Speaker Honorarium	2,364	2,411	2,459	2,319	1,665	CPI
Chief Returning Officer Honorarium	1,598	1,630	1,663	1,567	-	CPI
Other Honoraria	1,500	1,500	1,500	1,500	-	NO CHANGE
	12,541	12,762	12,987	12,326	5,884	
Total	295,099	300,714	306,385	289,651	209,419	

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Human Resources

	2026-2027 Budget for Approval	1.02 2027-2028 Budget	1.02 2028-2029 Budget	2025-2026 Budget	2024-2025 Actual	
Support Staff (Represented by NASA)						
Salaries (Includes Summer Intern)	234,263	241,156	248,256	221,685	218,933	CPI
Benefits						
Benefits	17,804	18,339	18,888	16,802	16,511	
RRSP	24,481	25,216	25,972	23,103	22,702	
GSA Health and Dental Plan and GSAP (Graduate Student Assistance Program)	2,136	2,178	2,220	2,120	2,322	INCREASE AS PER INSURANCE PROVIDER FOR 2026-2027, CPI INCREASE ESTIMATED FOR YEARS 2027-2028 AND 2028-2029
	44,421	45,733	47,080	42,025	41,535	
Employer Contributions						
Employer CPP Contributions	14,159	14,172	14,185	13,176	12,804	COMPLIES WITH GOVERNMENT OF CANADA CPP RATES
Employer EI Contributions	4,881	4,885	4,891	4,689	4,846	COMPLIES WITH GOVERNMENT OF CANADA EI RATES
	19,040	19,057	19,076	17,865	17,650	
Other						
Staff Development (\$1600 per staff)	4,800	5,100	5,400	4,500	4,500	
Professional Development	1,500	1,500	1,500	1,500	1,309	
	6,300	6,600	6,900	6,000	5,809	
Total for Support Staff Represented by NASA	304,024	312,546	321,312	287,575	283,927	
Administrative/Professional Staff						
Salaries and Merit Pay						
Salaries	317,344	323,873	330,503	334,813	327,689	CPI AND STAFF CHANGES
Merit Pay	16,050	16,050	16,050	20,489	10,500	
	333,394	339,923	346,553	355,302	338,189	
Benefits						
Benefits	20,342	20,749	21,163	22,750	19,077	
RRSP	27,970	28,529	29,099	31,280	26,231	
GSA Health and Dental Plan and GSAP (Graduate Student Assistance Program)	2,136	2,178	2,220	2,120	674	INCREASE AS PER INSURANCE PROVIDER FOR 2026-2027, CPI INCREASE ESTIMATED FOR YEARS 2027-2028 AND 2028-2029
	50,448	51,456	52,482	56,150	45,981	
Employer Contributions						
Employer CPP Contributions	13,344	13,424	13,505	13,290	11,016	COMPLIES WITH GOVERNMENT OF CANADA CPP RATES
Employer EI Contributions	4,716	4,716	4,716	4,524	4,590	COMPLIES WITH GOVERNMENT OF CANADA EI RATES
	18,060	18,140	18,221	17,814	15,606	
Associate Director Salary Allocation to Labour Budget	(12,500)	(12,750)	(13,005)	-	-	CPI
Finance Manager Salary Allocation to Labour Budget	(2,500)	(2,550)	(2,601)	-	-	CPI
	(15,000)	(15,300)	(15,606)	-	-	
Total for Administrative/Professional Staff	386,902	394,219	401,650	429,266	399,776	
Other HR Expenses						
Office Recognition	4,000	4,000	4,000	4,000	1,432	NO CHANGE
Professional/Conference Expense Allowance - Executive Director	6,886	6,886	6,886	6,886	6,892	NO CHANGE
Professional/Conference Expense Allowance - Associate Director	4,000	4,000	4,000	4,000	1,303	NO CHANGE
Professional/Conference Expense Allowance - Finance/HR Manager	2,000	2,000	2,000	2,000	-	NO CHANGE
Mileage & Parking Allowance	1,000	1,000	1,000	1,000	15	NO CHANGE
Workers' Compensation	3,076	3,138	3,201	3,016	1,378	CPI
	20,962	21,024	21,087	20,902	11,020	
Total	711,888	727,789	744,049	737,743	694,723	

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Office Administration and Operational Costs

	1.02	1.02	1.02			
	2026-2027 Budget for	2027-2028 Budget	2028-2029 Budget	2025-2026 Budget	2024-2025 Actual	
Capital Items (per Evergreening Plan)	5,300	8,250	8,250	6,000	880	PER EVERGREENING PLAN
Information Technology Service Agreement	6,000	6,000	6,000	6,000	3,150	PER AGREEMENT
Telephone	170	170	170	1,500	2,822	NO CHANGE
Office Supplies & Miscellaneous Office Expenses	5,733	5,848	5,965	5,621	7,071	CPI
Office Maintenance & Revitalization	5,000	5,000	5,000	5,000	-	NO CHANGE
Computer Software	13,569	13,840	14,117	13,303	23,126	CPI
Grants Software	12,500	12,500	12,500	12,500	10,600	NO CHANGE
Payroll and Banking Service Charges	2,711	2,765	2,820	2,658	2,681	CPI
Photocopier Lease and Meter	2,000	2,000	2,000	2,000	1,617	PER NEW AGREEMENT
General Liability Insurance (Office)	806	822	838	790	678	CPI
AMICCUS-C Membership	800	800	800	800	800	MEMBERSHIP DUES
Total	54,589	57,995	58,460	56,172	53,425	

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Professional

	2026-2027 Budget for Approval	2027-2028 Budget	2028-2029 Budget	2025-2026 Budget	2024-2025 Actual	
		1.02	1.02			
Financial Auditing	17,328	17,675	18,029	17,710	16,988	INCREASE AS PER 2024-2025 ACTUAL EXPENSE PLUS CPI
Consultants	5,865	5,982	6,102	5,750	5,017	INCREASE AS PER 2024-2025 BUDGET PLUS CPI
Investment Advisor	22,934	23,393	23,861	22,484	22,146	INCREASE AS PER 2024-2025 BUDGET PLUS CPI
Legal Fees - General	65,831	67,148	68,491	23,000	64,540	INCREASE AS PER 2024-2025 ACTUAL EXPENSE PLUS CPI
Total	111,958	114,198	116,483	68,944	108,692	

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Operating/Contingency Fund

	2026-2027	2027-2028	2028-2029		2025-2026	2024-2025	
	Budget for Approval	Budget	Budget		Budget	Actual	
Operating/Contingency Fund	15,000	15,000	15,000		15,000	500	NO CHANGE
Total	15,000	15,000	15,000		15,000	500	

Account Name and Budget	Brief Description	Narrative and Variance
REVENUE		
GSA Fees		
<p>Annual GSA Membership Fees</p> <p>\$1,308,584 budget</p>	<ul style="list-style-type: none"> ● 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: <ul style="list-style-type: none"> ○ 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, <i>after the fall term 100% withdrawal deadline in October.</i> ○ 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> ○ Final payment in April (next fiscal year) after the actual graduate student enrollment is reconciled. 	<ul style="list-style-type: none"> ● Increase to GSA fees at 1.5% per annum. ● In 2026-2027 the fee gap between part time and full time students will be nil. ● 2026 enrollment numbers are expected to decrease. ● For 2026-2027, the projected GSA revenue is \$1,308,594. This is based on fees paid by a projected 6,751 full-time graduate students in the Fall (6,751 @ \$80.37 per graduate student) and a projected 1,593 part-time graduate students in the Fall (1,593 @ \$80.37 per graduate student). Full-time graduate students in the Winter (6,139 @ \$80.37 per graduate student) and a projected 1,799 part-time graduate students in the Winter (1,799 @ \$80.37 per graduate student) ● The 2025-2026 budget was \$1,309,312 This was based on fees paid by 6,865 full-time graduate students (6,865 @\$158.36 per graduate student) and 1,601 part-time graduate students (1,601 @ \$138.77). ● The 2024-2025 actual was \$1,218,527.
Interest Income		
<p>Interest Income</p> <p>\$50,000 budget</p>	<ul style="list-style-type: none"> ● 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. 	<ul style="list-style-type: none"> ● No expected changes to 2026-2027 budget due to consistent interest rates. ● The 2025-2026 budget was \$50,000. ● The 2024-2025 actual was \$182,288.

External Committed Funding		
Funding from the Dean of Students and the Dean of FGPS \$14,000 budget	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> No changes expected to the 2026-2027 budget. The 2025-2026 budget was \$14,000. The 2024-2025 actual was \$11,000.
Funding from Ellement (Rebate) \$nil budget	<ul style="list-style-type: none"> Ellement agreed to provide a one-time rebate in 2026. There will be no funding or rebate in 2026-2027. 	<ul style="list-style-type: none"> No budget line for 2026-2027. The 2025-2026 budget was \$11,000. The 2024-2025 actual was \$12,941.
Funding from TDIMM \$16,000 budget	<ul style="list-style-type: none"> Signed agreement with TD Insurance Meloche Monnex (TDIMM) for 2026-2027 provides funding for various events and initiatives organized by the GSA, such as GSA Awards Night and orientation/engagement events. 	<ul style="list-style-type: none"> Increase to the 2026-2027 budget. The 2025-2026 budget was \$12,500. The 2024-2025 actual was \$12,000.
Revenue from Commercial Activities		
Foodie Bistro (in Physical Activity and Wellness (PAW) Centre) Revenue \$40,162 budget	<ul style="list-style-type: none"> The GSA has a financial arrangement, in the form of a sub-lease, with the Students' Union to receive rental revenue from the Foodie Bistro. This new lease commenced in August 2025. Foodie Bistro was granted a rent-free extension until mid-November 2025. It is expected the lease revenue to be consistent with prior lease agreement in 2026 and future years. 	<ul style="list-style-type: none"> Increase to the 2026-2027 budget. The 2025-2026 budget was \$27,922. The 2024-2025 actual was \$30,472.
Other Revenue		
Other Revenue \$4,800 budget	<ul style="list-style-type: none"> This line is used to record revenue that may arise from other sources such as one-time funding/grant opportunities such as the Canada Summer Jobs grant. 	<ul style="list-style-type: none"> Decrease to the 2026-2027 budget. The 2025-2026 budget was \$5,300. The 2024-2025 actual was \$6,593.

EXPENSES		
Advocacy		
Business Travel and External Relations and Advocacy \$35,700 budget	<ul style="list-style-type: none"> 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). 	<ul style="list-style-type: none"> Increase to the 2026-2027 budget based on 2% CPI increase. The 2025-2026 budget was \$30,000 The 2024-2025 actual was \$22,987.
University Relations \$1,310 budget	<ul style="list-style-type: none"> Expenses related to the building and maintenance of relationships between the GSA and University units (usually in the form of hosting/meeting expenses). 	<ul style="list-style-type: none"> Increase to the 2025-2026 budget based on 2% CPI increase. The 2025-2026 budget was \$1,284. The 2024-2025 actual was \$42.
External Advocacy \$32,564 budget	<ul style="list-style-type: none"> Expenditure for joining federal and provincial lobbies. Includes but not limited to CASA member dues. 	<ul style="list-style-type: none"> Decrease from 2025-2026 budget due to lower enrollment numbers expected for 2026-2027. The 2025-2026 budget was \$33,864. The 2024-2025 actual was \$31,925.
Services		
Grants and Subsidies		
External Grants \$4,000 budget	<ul style="list-style-type: none"> Funds requested for external grants for events such as the Student Advisors' Conference and International Week. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$4,000. The 2024-2025 actual was \$1,500.
GSA Conference Nil budget	<ul style="list-style-type: none"> This was a new budget line for the hosting of a GSA conference for 2025-2026. This budget line is no longer required. 	<ul style="list-style-type: none"> No budget line for 2026-2027. The 2025-2026 budget was \$27,000. The 2024-2025 actual was \$nil.
Graduate Student Groups		
GSA Council Remuneration \$17,250 budget	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$17,250. The 2024-2025 actual was \$17,250.
GSA Graduate Student Group Grant \$42,000 budget	<ul style="list-style-type: none"> The GSA provides a grant program, ongoing through the year, for GSA Graduate Student Groups to: <ul style="list-style-type: none"> Bring in special guest lecturers or host events. Support the academic activities of graduate students. Provide modest start-up funding for new groups. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$42,000. The 2024-2025 actual was \$35,670.

	Other Expenses	
Indigenous Strategic Initiatives \$5,000 budget	<ul style="list-style-type: none"> ● This budget line is for the GSA support of Indigenous strategic initiatives, in support of the U of A Indigenous Strategic Plan. ● All directly elected officers are eligible to access this fund to support Indigenous strategic initiatives with priority given to the VP Indigenous Relations. ● Directly elected officers are required to bring forth proposals to the board for approval before the initiative can be undertaken. 	<ul style="list-style-type: none"> ● No change to the 2026-2027 budget. ● The 2025-2026 budget was \$5,000. ● The 2024-2025 actual was \$nil.
Directly Elected Officer Annual Strategic Work Plan Initiatives \$5,000 budget	<ul style="list-style-type: none"> ● This budget line is to support Directly Elected Officer initiatives (President, VP Academic, VP External, VP Student Life, and VP Student Services). ● Directly Elected Officers are required to bring forth proposals to the board for approval before the initiative can be undertaken. 	<ul style="list-style-type: none"> ● No change to the 2026-2027 budget. ● The 2025-2026 budget was \$5,000. ● The 2024-2025 actual was \$nil.
Annual Strategic Work Plan Initiatives \$3,500 budget	<ul style="list-style-type: none"> ● Any new Strategic Work Plan (SWP) initiatives may be funded from this budget line without prior board approval. 	<ul style="list-style-type: none"> ● No change to the 2026-2027 budget. ● The 2025-2026 budget was \$3,500. ● The 2024-2025 actual was \$1,199.
Engagement, Orientation, and Outreach \$52,646 budget	<ul style="list-style-type: none"> ● 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 2026-2027, the expenditures related to the planner have been presented here instead of under the Restricted and Other Funding Budget. 	<ul style="list-style-type: none"> ● Increase to the 2026-2027 budget based on 2% CPI increase. ● The 2025-2026 budget was \$51,614. ● The 2024-2025 actual was \$34,878.
GSA Awards Night \$13,584 budget	<ul style="list-style-type: none"> ● 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). 	<ul style="list-style-type: none"> ● Increase to the 2026-2027 budget based on 2% CPI increase. ● The 2025-2026 budget was \$13,318. ● The 2024-2025 actual was \$9,616.

Governance		
Directly Elected Officer Stipends		
Directly Elected Officers (DEOs) Stipends \$238,504 budget	<ul style="list-style-type: none"> ● DEOs include the President, the VP Academic, the VP External, the VP Student Life, VP Indigenous and the VP Student Services. In 2026-2027, the President will receive an annual stipend of \$47,699 and the five VP positions will each receive \$38,161. 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. 	<ul style="list-style-type: none"> ● Increase to 2026-2027 budget based on CPI of 2%. ● The 2025-2026 budget was \$233,829. ● The 2024-2025 actual was \$175,395.
Directly Elected Officer Benefits		
GSA Health and Dental Plan \$4,140 budget	<ul style="list-style-type: none"> ● Based on discussions with insurance provider, the estimated 2026-2027 rate is \$690 per DEO per annum. 2% increase is estimated for years 2027-2028 and 2028-2029. The actual fee is set by GSA Council in March. 	<ul style="list-style-type: none"> ● Slight increase to 2026-2027 budget. ● The 2025-2026 budget was \$4,110. ● The 2024-2025 actual was \$3,474.
U-Pass \$3,285 budget	<ul style="list-style-type: none"> ● The U-Pass is set at \$182.50 each term in 2026-2027 per agreement with the transit systems and municipal student associations. This amount is reimbursed in May, September, and January. The rate for 2027-2028 to 2028-2029 is \$185.00. ● 	<ul style="list-style-type: none"> ● Slight increase to 2026-2027 budget. ● The 2025-2026 budget was \$3,240. ● The 2024-2025 actual was \$2,520.
Directly Elected Officer Employer Contributions		
Employer CPP Contributions \$13,137 budget	<ul style="list-style-type: none"> ● CPP is calculated at the Government of Canada rate for 2026. ● This line shows the employer’s contribution only (not the employee contribution). 	<ul style="list-style-type: none"> ● Increase to the 2026-2027 budget based on Government of Canada CPP rates. ● The 2025-2026 budget was \$12,856. ● The 2024-2025 actual was \$9,603.
Directly Elected Officers - Other Expenses		
Insurance \$1,498 budget	<ul style="list-style-type: none"> ● Directors and Officers Liability Insurance paid annually in January. 	<ul style="list-style-type: none"> ● Applied a 2% CPI increase. ● The 2025-2026 budget was \$1,469. ● The 2024-2025 actual was \$1,186.
Election Expenses \$4,092 budget	<ul style="list-style-type: none"> ● This is used to cover expenses associated with the GSA General Election that takes place in February/March. 	<ul style="list-style-type: none"> ● Applied a 2% CPI increase. ● The 2025-2026 budget was \$4,012. ● The 2024-2025 actual was \$4,607.
Transition/Discover Governance (Early Call) \$5,140 budget	<ul style="list-style-type: none"> ● 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. 	<ul style="list-style-type: none"> ● No change to the 2026-2027 budget. ● The 2025-2026 budget was \$5,140. ● The 2024-2025 actual was \$566.

GSA 2026-2027 Operating Budget (including Capital Budget) Narrative

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<p>Training/Development</p> <p>\$8,000 budget</p>	<ul style="list-style-type: none"> Expenses for the training and development of the DEOs to promote effective performance of their duties. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$8,000. The 2024-2025 actual was: \$3,856.
<p>Directly Elected Officers' Expenses</p> <p>\$3,232 budget</p>	<ul style="list-style-type: none"> 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). 	<ul style="list-style-type: none"> Applied a 2% CPI increase. The 2025-2026 budget was \$3,169. The 2024-2025 actual was \$2,328.
<p>GSA Standing Committee Food and Other Expenses</p> <p>\$1,530 budget</p>	<ul style="list-style-type: none"> Provision of light refreshments, where warranted, at GSA standing committees meetings. 	<ul style="list-style-type: none"> Applied a 2% CPI increase. The 2025-2026 budget was \$1,500. The 2024-2025 actual was \$nil.
GSA Council Expenses		
<p>GSA Council Food and Other Expenses</p> <p>\$7,079 budget</p>	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Applied a 2% CPI increase. The 2025-2026 budget was \$6,940. The 2024-2025 actual was \$4,219.
<p>GSA Council Speaker Honorarium</p> <p>\$2,364 budget</p>	<ul style="list-style-type: none"> Speaker is paid an honorarium for chairing (and related duties) each GSA Council meeting (\$197 per meeting). 	<ul style="list-style-type: none"> Applied a 2% CPI increase. The 2025-2026 budget was \$2,319. The 2024-2025 actual was \$1,665.
<p>Chief Returning Officer (CRO) Honorarium</p> <p>\$1,598 budget</p>	<ul style="list-style-type: none"> The CRO is paid an honorarium for managing the GSA General Election, including any by-elections and referenda. 	<ul style="list-style-type: none"> Applied a 2% CPI increase. The 2025-2026 budget was \$1,567. The 2024-2025 actual was \$nil.
<p>Other Honoraria</p> <p>\$1,500 budget</p>	<ul style="list-style-type: none"> 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). 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$1,500. The 2024-2025 actual was \$nil.

Human Resources		
Support Staff (Represented by NASA)		
Support Staff – Salaries \$234,263 budget	<ul style="list-style-type: none"> ● 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). 	<ul style="list-style-type: none"> ● Applied a 2% CPI increase. ● The 2025-2026 budget was \$221,685. ● The 2024-2025 actual was \$218,933.
Support Staff – Benefits \$17,804 budget	<ul style="list-style-type: none"> ● Calculated based on 8% of salary. 	<ul style="list-style-type: none"> ● Increase to the 2026-2027 budget. ● The 2025-2026 budget was \$16,802. ● The 2024-2025 actual was \$16,511.
Support Staff – RRSP \$24,481 budget	<ul style="list-style-type: none"> ● Support staff receive RRSP payments for contribution to their own plans. ● Calculated based on 11% of salary. 	<ul style="list-style-type: none"> ● Increase to the 2026-2027 budget. ● The 2025-2026 budget was \$23,103. ● The 2024-2025 actual was \$22,702.
Support Staff – GSA Health and Dental Plan and Graduate Student Assistance Program \$2,136 budget	<ul style="list-style-type: none"> ● The estimated 2026-2027 rate is \$690 per support staff member per annum. The actual fee is set by GSA Council in March. ● The Graduate Student Assistance Program (GSAP) was \$16.00 per support staff per annum. 	<ul style="list-style-type: none"> ● Increase to the 2026-2027 budget. ● The 2025-2026 budget was \$2,120. ● The 2024-2025 actual was \$2,322.
Support Staff – Employer CPP Contributions \$14,159 budget	<ul style="list-style-type: none"> ● CPP is calculated at the Government of Canada rate for 2026. ● This line shows the employer’s contribution only (not the employee contribution). 	<ul style="list-style-type: none"> ● Increase to 2026-2027 budget based on Government of Canada CPP rates. ● The 2025-2026 budget was \$13,176. ● The 2024-2025 actual was \$12,804.
Support Staff – Employer EI Contributions \$4,881 budget	<ul style="list-style-type: none"> ● EI is calculated at the Government of Canada rate for 2026. ● This line shows the employer’s contribution only (not the employee contribution). 	<ul style="list-style-type: none"> ● Increase to 2026-2027 budget based on Government of Canada EI rates. ● The 2025-2026 budget was \$4,689. ● The 2024-2025 actual was \$4,846.
Support Staff Development \$4,800 budget	<ul style="list-style-type: none"> ● The support staff’s NASA collective agreement provides for support of \$1,600 per support staff for courses related to staff development. As per the NASA collective agreement, the support staff development amount is to increase by \$100 per year for fiscal years 2028 to 2029. 	<ul style="list-style-type: none"> ● Slight increase to the 2026-2027 budget as per NASA collective agreement. ● The 2025-2026 budget was \$4,500. ● The 2024-2025 actual was \$4,500.
Support Staff Required Professional Development \$1,500 budget	<ul style="list-style-type: none"> ● This line is to support staff training and professional development opportunities as required by management. 	<ul style="list-style-type: none"> ● No change to the 2026-2027 budget. ● The 2025-2026 budget was \$1,500. ● The 2024-2025 actual was \$1,309.

Administrative/Professional Staff		
Administrative/ Professional Staff -- Salaries \$317,344 budget	<ul style="list-style-type: none"> ● There are 2 full-time administrative staff (Executive Director and Associate Director) and 1 part-time administrative staff (Finance Manager). ● There is also 1 part-time Accountant – CPA contractor. ● The Executive Director’s (ED) salary and other employment related expenses are established in a contractual agreement. 	<ul style="list-style-type: none"> ● Applied a 2% CPI increase. Decrease in overall 2026-2027 budget due to staffing changes. ● The 2025-2026 budget was \$334,813. ● The 2024-2025 actual was \$327,689.
Administrative/ Professional Staff -- Merit Pay \$16,050 budget	<ul style="list-style-type: none"> ● 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. 	<ul style="list-style-type: none"> ● Decrease to the 2026-2027 budget. ● The 2025-2026 budget was \$20,489. ● The 2024-2025 actual was \$10,500.
Administrative/ Professional Staff -- Benefits \$20,342 budget	<ul style="list-style-type: none"> ● Calculated based on 8% of salary. 	<ul style="list-style-type: none"> ● Decrease to the 2026-2027 budget. ● The 2025-2026 budget was \$22,750. ● The 2024-2025 actual was \$19,077.
Administrative/ Professional Staff -- RRSP \$27,970 budget	<ul style="list-style-type: none"> ● Administrative/professional staff receive RRSP payments for contribution to their own plans calculated based on 11% of salary. 	<ul style="list-style-type: none"> ● Decrease to the 2025-2026 budget. ● The 2025-2026 budget was \$31,280. ● The 2024-2025 actual was \$26,231.
Administrative/ Professional Staff -- GSA Health and Dental Plan and Graduate Student Assistance Program \$2,136 budget	<ul style="list-style-type: none"> ● The estimated 2026-2027 rate is \$690 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. 	<ul style="list-style-type: none"> ● Increase to the 2025-2026 budget. ● The 2025-2026 budget was \$2,120. ● The 2024-2025 actual was \$674.
Administrative/ Professional Staff -- Employer CPP Contributions \$13,344 budget	<ul style="list-style-type: none"> ● CPP is calculated at the Government of Canada rate for 2026. ● This line shows the employer’s contribution only (not the employee contribution). 	<ul style="list-style-type: none"> ● Increase to the 2026-2027 budget. ● The 2025-2026 budget was \$13,290. ● The 2024-2025 actual was \$11,016.
Administrative/ Professional Staff – Employer EI Contributions \$4,716 budget	<ul style="list-style-type: none"> ● EI is calculated at the Government of Canada rate for 2026. ● This line shows the employer’s contribution only (not the employee contribution). 	<ul style="list-style-type: none"> ● Increase to the 2026-2027 budget. ● The 2025-2026 budget was \$4,524. ● The 2024-2025 actual was \$4,590.

GSA 2026-2027 Operating Budget (including Capital Budget) Narrative

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Associate Directory Salary Allocation to Labour Budget (\$12,500) budget	<ul style="list-style-type: none"> The GSA LRC has approved the allocation of funds for the salary of the Associate Director. 	<ul style="list-style-type: none"> New budget line.
Finance Manager Salary Allocation to Labour Budget (\$2,500) budget	<ul style="list-style-type: none"> The GSA LRC has approved the allocation of funds for the salary of the Finance Manager. 	<ul style="list-style-type: none"> New budget line.
Other HR Expenses		
Office Recognition \$4,000 budget	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$4,000. The 2024-2025 actual was \$1,432.
Professional Expense Allowance – Executive Director \$6,886 budget	<ul style="list-style-type: none"> Budget line for professional development courses, dues and conference expenses of the Executive Director. Expenditures under this category must relate to professional requirements needed to perform employment duties and do not include equipment purchases. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$6,886. The 2024-2025 actual was \$6,892.
Professional/Conference Expense Allowance - Associate Director \$4,000 budget	<ul style="list-style-type: none"> Budget line for professional development courses, dues and conference expenses of the Associate Director. Expenditures under this category must relate to professional requirements needed to perform employment duties and do not include equipment purchases. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$4,000. The 2024-2025 actual was \$1,303.
Professional Expense Allowance – Finance/HR Manager \$2,000 budget	<ul style="list-style-type: none"> Budget line for professional development courses, dues and conference expenses of the Finance/HR Manager. Expenditures under this category must relate to professional requirements needed to perform employment duties and do not include equipment purchases. 	<ul style="list-style-type: none"> No change to the 2026-2028 budget. The 2025-2026 budget was \$2,000. The 2024-2025 actual was \$nil.
Mileage & Parking Allowance \$1,000 budget	<ul style="list-style-type: none"> Budget line for mileage and parking reimbursement to staff for GSA errands/activities. 	<ul style="list-style-type: none"> No change to the 2026-2028 budget. The 2025-2026 budget was \$1,000. The 2024-2025 actual was \$15.
Workers' Compensation \$3,076 budget	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Applied a 2% CPI increase. The 2025-2026 budget was \$3,016. The 2024-2025 actual was \$1,378.

	Office Administration and Operational Costs	
Capital Items \$5,300 budget	<ul style="list-style-type: none"> This budget line refers to purchases of major assets that the GSA will need and is part of a ten-year ever-greening plan. 	<ul style="list-style-type: none"> Decrease to the 2026-2027 budget. The 2025-2026 budget was \$6,000. The 2024-2025 actual was \$880.
Information Technology Service Agreement \$6,000 budget	<ul style="list-style-type: none"> The GSA has a service agreement with Information Service Technology to support the GSA’s IT and provide troubleshooting services. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$6,000. The 2024-2025 actual was \$3,150.
Telephone and Cable \$170 budget	<ul style="list-style-type: none"> Billed monthly. 	<ul style="list-style-type: none"> Decrease to the 2026-2027 budget. The 2025-2026 budget was \$1,500. The 2024-2025 actual was \$2,822.
Office Supplies & Miscellaneous Office Expenses \$5,733 budget	<ul style="list-style-type: none"> General office expenses including office supplies, postage, printing/photocopying, and miscellaneous office expenses. 	<ul style="list-style-type: none"> Applied 2% CPI increase. The 2025-2026 budget was \$5,621. The 2024-2025 actual was \$7,071.
Office Maintenance & Revitalization \$5,000 budget	<ul style="list-style-type: none"> Janitorial and office revitalization expenses such as artwork, plants, and other décor and functional space improvement expenses. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$5,000. The 2024-2025 actual was \$nil.
Computer Software \$13,569 budget	<ul style="list-style-type: none"> Monthly or annual fees for Adobe Creative Cloud, Canva, JibJab, Zoom, Microsoft 365, QuickBooks Online and Otter AI. Additional funds budgeted for a website hosting fee. 	<ul style="list-style-type: none"> Applied 2% CPI increase. The 2025-2026 budget was \$13,303. The 2024-2025 actual was \$23,126.
Grants Software \$12,500 budget	<ul style="list-style-type: none"> This budget line is for grants processing software (i.e. election software) to be used to streamline the grants process and create efficiencies in other work flows. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$12,500. The 2024-2025 actual was \$10,600.
Payroll and Banking Service Charges \$2,711 budget	<ul style="list-style-type: none"> Payroll processing charges from Ceridian (payroll service provider). Business banking plan fees and corporate MasterCard annual fees. 	<ul style="list-style-type: none"> Applied 2% CPI increase. The 2025-2026 budget was \$2,658. The 2024-2025 actual was \$2,681.
Photocopier Lease and Meter \$2,000 budget	<ul style="list-style-type: none"> The GSA leases a photocopier from Xerox for office use. Billing for the lease and metering (variable according to usage) charges occurs monthly. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$2,000. The 2024-2025 actual was \$1,617.

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General Liability Insurance (Office) \$806 budget	<ul style="list-style-type: none"> General liability insurance to cover property damage, personal injury, tenants' legal liability, etc. 	<ul style="list-style-type: none"> Applied 2% CPI increase. The 2025-2026 budget was \$790. The 2024-2025 actual was \$678.
AMICCUS-C Membership \$800 budget	<ul style="list-style-type: none"> Membership to AMICCUS-C (Association of Managers in Canadian Colleges and University Student Centers). 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$800. The 2024-2025 actual was \$800.
Professional		
Financial Auditing \$17,328 budget	<ul style="list-style-type: none"> GSA has an annual audit performed by RSM. Audit is required by the <i>Post-Secondary Learning Act</i> and submitted to the University Board of Governors. 	<ul style="list-style-type: none"> Budget for 2026-2027 based on applied 2% CPI increase to 2024-2025 actual expense. The 2025-2026 budget was \$17,710. The 2024-2025 actual was \$16,988.
Consultants \$5,865 budget	<ul style="list-style-type: none"> Fees for human resource and other professional consultations. 	<ul style="list-style-type: none"> Applied 2% CPI increase. The 2025-2026 budget was \$5,750. The 2024-2025 actual was \$5,017.
Investment Advisor \$22,934 budget	<ul style="list-style-type: none"> Investment advisor fees for ATB Wealth. These fees are charged at a rate commensurate with the dollar value of our portfolio. 	<ul style="list-style-type: none"> Applied 2% CPI increase. The 2025-2026 budget was \$22,484. The 2024-2025 actual was \$22,146.
Legal Fees - General \$65,831 budget	<ul style="list-style-type: none"> 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 the GSA auditor. 	<ul style="list-style-type: none"> Budget for 2026-2027 based on applied 2% CPI increase to 2024-2025 actual expense. The 2025-2026 budget was \$23,000. The 2024-2025 actual was \$64,540.
Operating/Contingency Fund		
Operating /Contingency Fund \$15,000 budget	<ul style="list-style-type: none"> A fund set aside to handle unexpected and unanticipated expenses that are outside the range of the Operating Budget. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$15,000. The 2024-2025 actual was \$500.

The Graduate Students' Association of the University of Alberta 2026-2029 Restricted and Other Funding Budget

0%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 2%/2%/2% INCREASE INFLATION FACTOR APPLIED TO SELECTED INCOME AND EXPENSES. SEE NARRATIVE FOR ADDITIONAL INFORMATION.

GSA - Restricted and Other Funding - Revenue

	2026-2027 Budget for Approval	2027-2028 Budget	2028-2029 Budget	2025-2026 Approved Budget	2024-2025 Actual	
Graduate Student Support Fund (GSSF) Projects (Restricted Revenue)						
GSA Recognition Awards	18,000	18,000	18,000	18,000	1,000	PER THE AGREEMENT WITH THE UNIVERSITY FOR THE TOTAL GSSF FOR 2026-2027
GSA Child Care Grants	331,100	331,100	331,100	331,100	408,000	
GSA Emergency Bursaries	378,400	378,400	378,400	378,400	55,241	
GSA Academic Travel Grants	236,500	236,500	236,500	236,500	313,759	
GSA Course Based Scholarship	-	-	-	-	200,000	
	964,000	964,000	964,000	964,000	978,000	
Other Restricted Funding						
CJSR Fees Collected Per Referendum	16,282	16,445	16,609	16,932	16,488	BASED ON GRADUATE STUDENT ENROLLMENT AS PER REGISTRAR ENROLLMENT REPORT
GSAP (Graduate Student Assistance Program) Fees Collected Per Referendum	177,474	179,251	181,038	184,559	180,202	
IGSA Fees Collected Per Referendum	27,821	28,102	28,384	30,615	23,838	BASED ON GRADUATE STUDENT ENROLLMENT AS PER REGISTRAR ENROLLMENT REPORT LESS INDIGENOUS ENROLLMENT AS EXPECTED OVER THE NEXT 3 YEARS.
Campus Food Bank Fees Collected Per Referendum	61,279	61,893	62,511	67,728	49,539	RATE BASED ON REFERENDUM RATES APPROVED IN THE 2024-2025 ELECTIONS
GSA Health Plan Fees Collected Per Referendum	2,454,208	2,528,345	2,604,732	2,150,445	2,305,922	BASED ON GRADUATE STUDENT ENROLLMENT AS PER REGISTRAR ENROLLMENT REPORT LESS INDIGENOUS ENROLLMENT AS EXPECTED OVER THE NEXT 3 YEARS.
GSA Dental Plan Fees Collected Per Referendum	1,978,792	2,038,531	2,100,090	1,617,055	1,729,654	RATE BASED ON REFERENDUM RATES APPROVED IN THE 2024-2025 ELECTIONS
	4,715,856	4,852,567	4,993,364	4,067,334	4,305,643	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
	5,679,856	5,816,567	5,957,364	5,031,334	5,283,644	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 2026-2027 Restricted and Other Funding Budget (Narrative)

Account Name and Budget	Brief Description	Narrative
Restricted and Other Funding		
Fundraised Activity		
	<p>Graduate Student Support Fund (Restricted Revenue) Pending confirmation from the university the funding provided for the Graduate Student Support Fund (GSSF) for 2026-2027 will remain at the level provided in 2025-2026 (total of \$964,000).</p>	
GSA Recognition Awards \$18,000 budget	<ul style="list-style-type: none"> ● 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 every March from the Operating budget. 	<ul style="list-style-type: none"> ● No change from prior year budget. ● The 2025-2026 budget was \$18,000. ● The 2024-2025 actual was \$1,000.
GSA Child Care Grants \$331,100 budget	<ul style="list-style-type: none"> ● 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. 	<ul style="list-style-type: none"> ● No change from prior year budget. ● The 2025-2026 budget was \$331,100. ● The 2024-2025 actual was \$408,000.
GSA Emergency Bursaries \$378,400 budget	<ul style="list-style-type: none"> ● 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. 	<ul style="list-style-type: none"> ● No change from prior year budget. ● The 2025-2026 budget was \$378,400. ● The 2024-2025 actual was \$55,241.
GSA Academic Travel Grants \$236,500 budget	<ul style="list-style-type: none"> ● 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. 	<ul style="list-style-type: none"> ● No change from prior year budget. ● The 2025-2026 budget was \$236,500. ● The 2024-2025 actual was \$313,759.
GSA Course Based Master's Awards \$nil budget	<ul style="list-style-type: none"> ● This was a one time award that was offered to graduate students. ● Revenue is received in the form of GSSF funds. ● Expenses are processed throughout the year. 	<ul style="list-style-type: none"> ● Budget line no longer required. ● The 2025-2026 budget was \$nil. ● The 2024-2025 actual was \$200,000.

GSA 2026-2027 Restricted and Other Funding Budget (Narrative)

<p>CJSR Fees</p> <p>\$16,282 budget</p>	<ul style="list-style-type: none"> • The U of A campus radio station (CJSR) receives \$1 per graduate student per fall and winter term. This is a dedicated fee that was implemented by a referendum in 1999. • Revenue and the related expenses are processed in October, February and April. 	<ul style="list-style-type: none"> • Decline to budget line due to decline in student enrollment numbers. • The 2025-2026 budget was \$16,932. • The 2024-2025 actual was \$16,488.
<p>GSAP (Graduate Student Assistance Program)</p> <p>\$177,474 budget</p>	<ul style="list-style-type: none"> • 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 and is collected at \$10.90 in each of the Fall and Winter terms. • From 2009 until March 2021 the GSAP fee was \$12 per graduate student per annum. The current rate is set at \$16 per graduate student. • The University provides a subsidy against the cost of the GSAP. Funding is normally received in March/April of every year for the upcoming school year. • Revenue and the related expenses are processed in October, February and April. 	<ul style="list-style-type: none"> • Decline to budget line due to decline in student enrollment numbers. • The 2025-2026 budget was \$184,559. • The 2024-2025 actual was \$180,202.
<p>IGSA Fees</p> <p>\$27,821 budget</p>	<ul style="list-style-type: none"> • The Indigenous Graduate Students' Association (IGSA) receives \$1.50 per Non-Indigenous graduate student in each of the Fall and Winter terms and \$0.75 for the Spring/Summer term for a total annual amount of \$3.75. 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 April. 	<ul style="list-style-type: none"> • Decline to budget line due to decline in student enrollment numbers. • The 2025-2026 budget was \$30,615. • The 2024-2025 actual was \$23,838.
<p>CFB Fees</p> <p>\$61,279 budget</p>	<ul style="list-style-type: none"> • The Campus Food Bank (CFB) receives \$3.00 per graduate student per term in each of the Fall/Winter terms and \$1.00 for each of the Spring/Summer terms for a total annual amount of \$8.00. 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 April. 	<ul style="list-style-type: none"> • Decline to budget line due to decline in student enrollment numbers. • The 2025-2026 budget was \$67,728. • The 2024-2025 actual was \$49,539.
<p>GSA Health Plan</p> <p>\$2,454,208 budget</p>	<ul style="list-style-type: none"> • This is the fee that is charged to graduate students for the health part of the GSA Health and Dental Plan. • The 2025-2026 fee is \$382.00 per graduate student per year and is expected to increase for 2026-2027. 	<ul style="list-style-type: none"> • Increase to budget due to anticipated increase in annual fees and increase in students opting into the plan for 2026-2027. • The 2025-2026 budget was \$2,150,445.

GSA 2026-2027 Restricted and Other Funding Budget (Narrative)

	<ul style="list-style-type: none"> ● Revenue and related expenses are processed in October, February and April. ● 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 2024-2025 and will need to be built up for future years. 	<ul style="list-style-type: none"> ● The 2024-2025 actual was \$2,305,922.
<p>GSA Dental Plan \$1,978,792 budget</p>	<ul style="list-style-type: none"> ● This is the fee that is charged to graduate students for the dental part of the Health and Dental Plan. ● The 2025-2026 fee is \$308.00 per graduate student per year and is expected to increase for 2026-2027. ● Revenue and related expenses are processed in October, February, and April. ● 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 2024-2025 and will need to be built up for future years. 	<ul style="list-style-type: none"> ● Increase to budget due to anticipated increase in annual fees and increase in members opting into the plan for 2026-2027. ● The 2025-2026 budget was \$1,617,055. ● The 2024-2025 actual was \$1,729,654.

The Graduate Students' Association of the University of Alberta 2026-2029 Labour Union Restricted Fund Budget

GSA Labour Union Fund - Revenue

	2026-2027 Budget for Approval	2027-2028 Budget	2028-2029 Budget	2025-2026 Approved Budget	2024-2025 Actual	
GSA Labour Union Dues Collected	208,930	211,019	213,129	212,908	100,217	TOTAL AMOUNT ESTIMATED BASED ON DUES AMOUNTS COLLECTED IN 2024-2025; ADJUSTED FOR EXPECTED STUDENT POPULATION USED AN ANNUAL RATE OF 2.5% OF INTEREST BASED ON INTEREST EARNED TO JANUARY 28, 2026 IN SAGE ON \$563K BANK BALANCE AND ASSUMED ONLY \$150K WOULD BE MAINTAINED IN LABOUR BANK ACCOUNT
Bank interest	3,750	3,750	3,750	6,000	22,322	
TOTAL	212,680	214,769	216,879	218,908	122,539	

GSA Labour Union Fund - Expenses

GSA Labour Union PSAC Service Agreement	76,000	76,000	76,000	76,000	74,590	YEARLY PSAC CONTRACT. ASSUMED NO CHANGE FROM PRIOR YEAR
GSA Labour Union Outreach/Education/Sundry Expenses	10,000	10,000	10,000	10,000	866	OUTREACH/EDUCATION/SUNDRY EXPENSES IN COMPLIANCE WITH RELEVANT LEGISLATION APPLIED CPI INCREASE
GSA Directly-Elected Associate Vice-President Labour Stipend, Benefits, and Employer Contributions	41,494	42,324	43,162	40,688	39,816	APPLIED CPI INCREASE
GSA Outreach Coordinator Stipend	5,418	5,530	5,644	5,206	3,946	APPLIED CPI INCREASE
GSA Chief Steward Stipend	5,418	5,530	5,644	5,206	3,321	APPLIED CPI INCREASE
Associate Director Salary Allocation	12,500	12,750	13,005	-	-	NEW BUDGET LINE
Finance Manager Salary Allocation	2,500	2,550	2,601	-	-	NEW BUDGET LINE
TOTAL	153,330	154,684	156,056	137,100	122,539	
Revenues Exceed Expenditures	59,350	60,085	60,823	81,808	0	

Account Name and Budget	Brief Description	Narrative
Labour Union Restricted Fund Revenue		
GSA Labour Union Dues Collected \$208,930 budget	<ul style="list-style-type: none"> Beginning in September 2021 the GSA commenced collection of labour union dues from Academically Employed Graduate Students. Based on the dues received for 2024-2025 adjusted for projected student enrollment changes. 	<ul style="list-style-type: none"> Decrease to the 2026-2027 budget. The 2025-2026 budget was \$212,908. The 2024-2025 actual was \$100,217.
Bank interest \$3,750 budget	<ul style="list-style-type: none"> Interest earned on dues held in the Labour Union Dues bank account. Amount of interest earned is expected to decline as monies in the bank are expected to be invested in 2026-2027. 	<ul style="list-style-type: none"> Decrease to the 2026-2027 budget. The 2025-2026 budget was \$6,000. The 2024-2025 actual was \$22,322.
Labour Union Restricted Fund Expenses		
GSA Labour Union PSAC Service Agreement \$76,000 budget	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$75,000. The 2024-2025 actual was \$74,590.
GSA Labour Union Outreach/Education/Sundry Expenses \$10,000 budget	<ul style="list-style-type: none"> In compliance with relevant legislation, this budget line covers incidental expenses such as printing of materials, steward training/education, outreach, etc. 	<ul style="list-style-type: none"> No change to the 2026-2027 budget. The 2025-2026 budget was \$10,000 The 2024-2025 actual was \$866.
GSA Directly Elected Associate Vice-President Labour Stipend, Benefits, and Employer Contributions \$41,494 budget	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> CPI of 2% applied to stipend for years 2026-2027 to 2028-2029 The 2025-2026 budget was \$40,688. The 2024-2025 actual was \$39,816.
GSA Outreach	<ul style="list-style-type: none"> This is an elected position by the current Labour Relations Committee and 	<ul style="list-style-type: none"> CPI of 2% applied to stipend for years

The Graduate Students' Association of the University of Alberta 2026-2027 Labour Union Restricted Fund Budget (Narrative) 3.2

<p>Coordinator Stipend</p> <p>\$5,418 budget</p>	<p>will be for a one year tenure.</p>	<p>2026-2027 to 2028-2029</p> <ul style="list-style-type: none"> ● The 2025-2026 budget was \$5,206. ● The 2024-2025 actual was \$3,946.
<p>GSA Chief Steward Stipend</p> <p>\$5,418 budget</p>	<ul style="list-style-type: none"> ● This is an elected position by the current Labour Relations Committee and will be for a one-year tenure. 	<ul style="list-style-type: none"> ● CPI of 2% applied to stipend for years 2026-2027 to 2028-2029 ● The 2025-2026 budget was \$5,206. ● The 2024-2025 actual was \$3,321.
<p>Associate Director Salary Allocation</p> <p>\$12,500 budget</p>	<ul style="list-style-type: none"> ● This is a newly allocated salary cost due to the work associated with supporting the labour portfolio. ● The budget line is not static and can be revisited annually depending on the cash flow available to support the allocation. 	<ul style="list-style-type: none"> ● New budget Line, as a result the 2025-2026 budget and 2024-2025 actual lines were nil. ● CPI of 2% applied to years 2027 to 2028 to 2028-2029.
<p>Finance Manager Salary Allocation</p> <p>\$2,500 budget</p>	<ul style="list-style-type: none"> ● This is a newly allocated salary cost due to the work associated with supporting the labour portfolio. ● The budget line is not static and can be revisited annually depending on the cash flow available to support the allocation. 	<ul style="list-style-type: none"> ● New budget Line, as a result the 2025-2026 budget and 2024-2025 actual lines were nil. ● CPI of 2% applied to years 2027 to 2028 to 2028-2029.