



2023-2024

**GSA Annual Operating and Capital Budget,
GSA Labour Union Restricted Fund Budget,
GSA Restricted and Other Funding Budget
&
GSA Three-Year Budget/Business Plan**

Notes:

- Three annual budgets approved by GSA Council on 27 February 2023
- GSA Three-Year Budget/Business Plan received for information by GSA Council on 27 February 2023
- Following the approval of the GSA Annual Operating and Capital Budget (2023-2024), which projected a 5% increase to the GSA Health and Dental Plan fee, GSA Council approved the fee for 2023-2024 and there was a 15% increase

The Graduate Students' Association of the University of Alberta 2023-2026 GSA Operating Budget (including Capital Budget)

NO CHANGE IN THE GSA FEE, 1%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 3.4%/2.3%/2.0% INCREASE INFLATION FACTOR APPLIED TO SELECTED EXPENSES. SEE NARRATIVE FOR ADDITIONAL INFORMATION.

HIGH LEVEL SUMMARY - OPERATING AND CAPITAL BUDGET

	2023-2024 Budget for Approval	2024-2025 Budget	2025-2026 Budget	2022-2023 Budget	2021-2022 Actual
REVENUE					
Annual GSA Membership Fees	1,232,821	1,245,149	1,257,600	1,217,693	1,216,543
Interest Income	50,000	30,000	30,000	15,000	16,110
External Committed Funding	26,880	26,880	26,880	26,880	30,690
Revenue from Commercial Activities	40,162	40,162	40,162	25,929	3,889
Other Revenue	1,300	1,300	1,300	1,300	2,286
Total Revenue	1,351,163	1,343,491	1,355,942	1,286,802	1,269,518
EXPENSES					
Advocacy	58,124	59,030	59,875	56,949	33,978
Services Expenses	155,150	157,332	159,384	146,876	92,489
Governance	235,181	240,119	244,776	225,434	201,672
Human Resources	742,533	757,878	771,560	719,050	684,249
Office Administration and Operational Costs	33,565	44,772	37,428	41,079	32,177
Professional	60,250	61,077	61,869	58,000	43,618
Operating/Contingency Fund	15,000	15,000	15,000	15,000	-
Sub-total	1,299,802	1,335,207	1,349,891	1,262,388	1,088,183
Revenues Exceed Expenditures	51,360	8,284	6,051	24,414	181,335

GOAL: BALANCED BUDGET

NO CHANGE IN THE GSA FEE PER YEAR, 1%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 3.4%/2.3%/2.0% INCREASE INFLATION FACTOR APPLIED TO EXPENSES WHERE NOTED. SEE NARRATIVE FOR ADDITIONAL INFORMATION.

Revenue

	2023-2024 Budget for Approval	2024-2025 Budget	2025-2026 Budget	2022-2023 Budget	2021-2022 Actual	
GSA Fees (see below for detailed calculations)	1,232,821	1,245,149	1,257,600	1,217,693	1,216,543	
Interest Income						
Interest Income	50,000	30,000	30,000	15,000	16,110	NO CPI, PER INTEREST RATES
External Committed Funding						
Funding from the Dean of Students and the Dean of FGSR	7,190	7,190	7,190	7,190	9,190	PER AGREEMENT
Funding From Studentcare	8,190	8,190	8,190	8,190	10,000	PER AGREEMENT EFFECTIVE 2020-2025
Funding from TDIMM	11,500	11,500	11,500	11,500	11,500	PER AGREEMENT
	26,880	26,880	26,880	26,880	30,690	
Revenue from Commercial Activities						
Chopped Leaf (in Physical Activity and Wellness (PAW) Centre) Revenue	40,162	40,162	40,162	25,929	3,889	PER AGREEMENT
Other Revenue	1,300	1,300	1,300	1,300	2,286	NO CPI
Total	1,351,163	1,343,491	1,355,942	1,286,802	1,269,518	

GSA Fees (Calculations)			
Number of full-time graduate students (estimate)	6,691	6,758	6,826
Fees (per annum per student)	156.02	156.02	156.02
	1,043,969	1,054,409	1,064,953
Number of part-time graduate students (estimate)	1,614	1,630	1,646
Fees (per annum per student)	117.01	117.01	117.01
	188,852	190,740	192,648
	1,232,821	1,245,149	1,257,600

2021-2022 Full-time average X 1.0%	6,691
2021-2022 Part-time average X 1.0%	1,614
Total students	8,305

NO CHANGE IN THE GSA FEE PER YEAR, 1%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 3.4%/2.3%/2.0% INCREASE INFLATION FACTOR APPLIED TO EXPENSES WHERE NOTED. SEE NARRATIVE FOR ADDITIONAL INFORMATION.

1.034 1.023 1.02

Advocacy

	2023-2024 Budget for Approval	2024-2025 Budget	2025-2026 Budget	2022-2023 Budget	2021-2022 Actual
Advocacy					
Business Travel and External Relations and Advocacy	23,843	24,391	24,879	23,059	1,479
University Relations	1,061	1,085	1,107	1,026	275
Alberta Graduate Provincial Advocacy Council (ab-GPAC)	33,220	33,553	33,889	32,864	32,224
Total	58,124	59,030	59,875	56,949	33,978
<u>ab-GPAC Estimate</u>					
Student Numbers	8,305	8,388	8,472		
Fee Per Student	4	4	4		
Total	33,220	33,553	33,889		

CPI
CPI
BASED ON GRADUATE STUDENT ENROLMENT

NO CHANGE IN THE GSA FEE PER YEAR, 1%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 3.4%/2.3%/2.0% INCREASE INFLATION FACTOR APPLIED TO EXPENSES WHERE NOTED. SEE NARRATIVE FOR ADDITIONAL INFORMATION.

Services Expenses

	1.034	1.023	1.02			
	2023-2024	2024-2025	2025-2026	2022-2023	2021-2022	
	Budget for Approval	Budget	Budget	Budget	Actual	
Grants and Subsidies						
Academic Workshop Subsidies	12,000	12,000	12,000	12,000	12,000	NO CPI
External Grants	4,000	4,000	4,000	4,000	3,800	NO CPI
Campus Food Bank	27,000	28,000	29,000	25,000	23,000	INCREASE IN SUBSIDY, NO CPI
Child Care Access	5,000	5,000	5,000	5,000	5,000	CHILD CARE ACCESS INITIATIVE WITH THE STUDENTS' UNION
	48,000	49,000	50,000	46,000	43,800	
Graduate Student Groups						
GSA Council Remuneration	17,250	17,250	17,250	17,250	17,250	NO CPI
GSA Graduate Student Group Grant	36,000	36,000	36,000	36,000	5,885	NO CPI
	53,250	53,250	53,250	53,250	23,135	
Other Expenses						
Annual Strategic Plan Initiatives	2,500	2,500	2,500	2,500	1,250	
Engagement, Orientation, and Outreach	39,250	40,153	40,956	33,376	22,762	MODERATE INCREASE INCLUDING CPI
GSA Awards Night	12,150	12,429	12,678	11,750	1,542	CPI
	53,900	55,082	56,134	47,626	25,554	
Total	155,150	157,332	159,384	146,876	92,489	

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Governance

	1.034	1.023	1.02			
	2023-2024 Budget for Approval	2024-2025 Budget	2025-2026 Budget	2021-2022 Budget	2020-2021 Actual	
Directly-Elected Officers Stipends						
Directly-Elected Officers Stipends (VPs)	143,280	146,576	149,508	138,568	134,868	CPI
President Stipend	44,772	45,802	46,718	43,300	42,144	CPI
	188,052	192,378	196,226	181,868	177,012	
Directly-Elected Officers Benefits						
GSA Health and Dental Plan	2,758	2,896	3,041	2,627	2,502	5% INCREASE ESTIMATED PER AGREEMENT
U-Pass	2,700	2,700	2,700	2,700	1,440	
	5,458	5,596	5,741	5,327	3,942	
Directly Elected Officers - Employer Contributions						
Employer CPP Contributions	10,308	10,437	10,795	9,369	8,872	COMPLIES WITH GOVERNMENT OF CANADA CPP RATES
	10,308	10,437	10,795	9,369	8,872	
Directly-Elected Officers - Other Expenses						
Insurance (<i>Director and Officer Liability Insurance</i>)	1,406	1,439	1,467	1,360	1,133	CPI
Election Expenses	3,841	3,930	4,008	3,715	1,602	CPI
Transition/Discover Governance	5,140	5,140	5,140	5,140		
Training/Development	6,000	6,000	6,000	4,000	3,575	INCREASE FOR ADDITIONAL TRAINING COURSE
Directly-Elected Officers' Expenses	3,034	3,104	3,166	2,934	686	CPI
GSA Standing Committee Food and Other Expenses	517	529	539	500	-	CPI
	19,938	20,141	20,321	17,649	6,996	
GSA Council Expenses						
GSA Council Food and Other Expenses	6,204	6,347	6,474	6,000	-	CPI
GSA Council Speaker Honorarium	2,220	2,220	2,220	2,220	1,850	NO CPI
Chief Returning Officer Honorarium	1,500	1,500	1,500	1,500	1,500	NO CPI
Other Honoraria	1,500	1,500	1,500	1,500	1,500	NO CPI
	11,424	11,567	11,694	11,220	4,850	
Total	235,181	240,119	244,776	225,433	201,672	

The Graduate Students' Association of the University of Alberta
2023-2026 GSA Operating Budget (including Capital Budget)

NO CHANGE IN THE GSA FEE PER YEAR, 1%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 3.4%/2.3%/2.0% INCREASE INFLATION FACTOR APPLIED TO EXPENSES WHERE NOTED. SEE NARRATIVE FOR ADDITIONAL INFORMATION.

Human Resources

	1.034	1.023	1.02			
	2023-2024 Budget for Approval	2024-2025 Budget	2025-2026 Budget	2022-2023 Budget	2021-2022 Actual	
Support Staff (Represented by NASA)						
Salaries	313,380	320,484	326,803	301,306	285,328	CPI
Benefits						
Benefits	24,710	25,279	25,784	23,745	23,129	
RRSP	33,977	34,758	35,453	32,649	31,802	
GSA Health and Dental Plan and GSAP (Graduate Student Assistance Program)	2,295	2,409	2,529	2,188	2,001	5% Health and Dental Plan increase estimate
	60,982	62,446	63,766	58,582	56,932	
Employer Contributions						
Employer CPP Contributions	15,286	15,286	15,286	13,999	12,970	COMPLIES WITH GOVERNMENT OF CANADA CPP RATES
Employer EI Contributions	5,716	5,716	5,716	5,336	5,021	COMPLIES WITH GOVERNMENT OF CANADA EI RATES
	21,002	21,002	21,002	19,335	17,991	
Other						
Staff Development (\$1500 per staff)	6,000	6,000	6,000	6,000	4,500	
Professional Development	1,500	1,500	1,500	1,500	-	
	7,500	7,500	7,500	7,500	4,500	
Total for Support Staff Represented by NASA	402,864	411,432	419,071	386,723	364,751	
Administrative/Professional Staff						
Salaries and Merit Pay						
Salaries	247,038	252,616	257,578	242,108	232,221	CPI
Merit Pay	23,776	23,776	23,776	23,776	23,776	
	270,814	276,392	281,354	265,884	255,997	
Benefits						
Benefits	17,914	18,326	18,693	17,590	17,398	
RRSP	24,632	25,198	25,702	24,186	23,923	
GSA Health and Dental Plan and GSAP (Graduate Student Assistance Program)	1,721	1,807	1,897	1,639	1,501	5% Health and Dental Plan increase estimate
	44,267	45,331	46,292	43,415	42,822	
Employer Contributions						
Employer CPP Contributions	10,277	10,330	10,377	9,340	8,728	COMPLIES WITH GOVERNMENT OF CANADA CPP RATES
Employer EI Contributions	3,766	3,786	3,805	3,575	3,477	COMPLIES WITH GOVERNMENT OF CANADA EI RATES
	14,043	14,116	14,182	12,915	12,205	
Total for Administrative/Professional Staff	329,124	335,839	341,828	322,214	311,024	
Other HR Expenses						
Office Recognition	1,000	1,000	1,000	1,000	331	NO CPI
Professional Expense Allowance	6,886	6,886	6,886	6,886	5,900	NO CPI
Workers' Compensation	2,659	2,721	2,775	2,227	2,243	PER PREMIUM + CPI
	10,545	10,607	10,661	10,113	8,474	
Total	742,533	757,878	771,560	719,050	684,249	

The Graduate Students' Association of the University of Alberta
2023-2026 GSA Operating Budget (including Capital Budget)

NO CHANGE IN THE GSA FEE PER YEAR, 1%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 3.4%/2.3%/2.0% INCREASE INFLATION FACTOR APPLIED TO EXPENSES WHERE NOTED. SEE NARRATIVE FOR ADDITIONAL INFORMATION.

Office Administration and Operational Costs

	1.034	1.023	1.02			
	2023-2024 Budget for	2024-2025 Budget	2025-2026 Budget	2022-2023 Budget	2021-2022 Actual	
Capital Items (per evergreening plan)	3,000	13,750	6,000	5,500	5,707	PER EVERGREENING PLAN
Information Technology Service Agreement	6,000	6,000	6,000	6,000	3,150	PER AGREEMENT
Telephone & Cable	3,345	3,422	3,490	3,235	2,960	CPI
Office Supplies and Maintenance	3,500	3,581	3,652	7,052	4,856	RETURN TO NORMAL SPENDING PLUS CPI
Computer Software	10,291	10,528	10,739	9,953	8,392	CPI
Payroll and Banking Service Charges	1,948	1,993	2,033	1,884	1,427	CPI
Photocopier Lease and Meter	4,000	4,000	4,000	6,000	4,426	PER NEW AGREEMENT
General Liability Insurance (Office)	756	773	789	731	535	CPI
AMICCUS-C Membership	725	725	725	725	725	
Total	33,565	44,772	37,428	41,080	32,178	

**The Graduate Students' Association of the University of Alberta
2023-2026 GSA Operating Budget (including Capital Budget)**

NO CHANGE IN THE GSA FEE PER YEAR, 1%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 3.4%/2.3%/2.0% INCREASE INFLATION FACTOR APPLIED TO EXPENSES WHERE NOTED. SEE NARRATIVE FOR ADDITIONAL INFORMATION.

Professional

	1.034	1.023	1.02		
	2023-2024 Budget for Approval	2024-2025 Budget	2025-2026 Budget	2022-2023 Budget	2021-2022 Actual
Financial Auditing	14,250	14,577	14,869	13,000	13,454
Consultants	5,000	5,000	5,000	5,000	4,016
Investment Advisor	21,000	21,500	22,000	20,000	20,765
Legal Fees - General	20,000	20,000	20,000	20,000	5,383
Total	60,250	61,077	61,869	58,000	43,618

**INCREASE AS PER 2022-2023 ACTUAL
EXPENSE PLUS CPI
NO CHANGE
INCREASE
NO CPI**

NO CHANGE IN THE GSA FEE PER YEAR, 1%/1%/1% INCREASE IN STUDENT ENROLLMENT PER YEAR AND 3.4%/2.3%/2.0% INCREASE INFLATION FACTOR APPLIED TO EXPENSES WHERE NOTED. SEE NARRATIVE FOR ADDITIONAL INFORMATION.

Operating/Contingency Fund

	2023-2024	2024-2025	2025-2026	2022-2023	2021-2022
	Budget for Approval	Budget	Budget	Budget	Actual
Operating/Contingency Fund	15,000	15,000	15,000	15,000	-
Total	15,000	15,000	15,000	15,000	-

**The Graduate Students' Association of the University of Alberta
2023-2026 Restricted and Other Funding Budget**

GSA - Restricted and Other Funding - Revenue

	2023-2024 Budget for Approval	2024-2025 Budget	2025-2026 Budget	2022-2023 Approved Budget	2021-2022 Actual	
Fundraised Activity						
GSA Planner	3,620	3,620	3,620	3,620	1,191	BASED ON TWO CONTRACTUAL AD COMMITMENTS AND NO AD SALES IN 2023-2026
Graduate Student Support Fund (GSSF) Projects (Restricted Revenue)						
GSA Recognition Awards	18,000	18,000	18,000	18,000	17,000	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	331,100	
GSA Emergency Bursaries	378,400	378,400	378,400	378,400	141,900	
GSA Academic Travel Awards	236,500	236,500	236,500	236,500	407,776	
	964,000	964,000	964,000	964,000	897,776	
Other Restricted Funding						
CISR Fees Collected Per Referendum	16,610	16,776	16,944	16,432	16,469	BASED ON GRADUATE STUDENT ENROLMENT
GSAP (Graduate Student Assistance Program) Fees Collected Per Referendum	181,049	182,859	184,688	179,109	133,397	BASED ON GRADUATE STUDENT ENROLMENT
GSA Health Plan Fees Collected Per Referendum	1,838,316	1,856,699	1,875,266	1,750,777	1,668,429	ESTIMATE - THE ACTUAL FEE RATE IS DETERMINED BY GSA COUNCIL AT A SEPARATE MEETING
GSA Dental Plan Fees Collected Per Referendum	1,373,988	1,387,728	1,401,605	1,308,560	1,270,633	ESTIMATE - THE ACTUAL FEE RATE IS DETERMINED BY GSA COUNCIL AT A SEPARATE MEETING
	3,409,963	3,444,062	3,478,503	3,254,878	3,088,928	
	4,377,583	4,411,682	4,446,123	4,222,498	3,987,895	

The Graduate Students' Association of the University of Alberta

2023-2026 Restricted and Other Funding Budget

Restricted and Other Funding - Expenses

	2023-2024 Budget for Approval	2024-2025 Budget	2025-2026 Budget	2022-2023 Budget	2021-2022 Actual	
Fundraised Activity						
GSA Planner	3,620	3,620	3,620	3,620	0.00	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	17,000	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	391,000	
GSA Emergency Bursaries	378,400	378,400	378,400	378,400	450,900	
GSA Academic Travel Grants	236,500	236,500	236,500	236,500	39,876	
	964,000	964,000	964,000	964,000	898,776	
Other Restricted Funding						
CJSR Fees Collected Per Referendum	16,610	16,776	16,944	16,432	16,469	BASED ON GRADUATE STUDENT ENROLMENT
GSA (Graduate Student Assistance Program) Fees Collected Per Referendum	181,049	182,859	184,688	179,109	133,397	BASED ON GRADUATE STUDENT ENROLMENT
GSA Health Plan Revenue	1,838,316	1,856,699	1,875,266	1,750,777	1,611,857	ESTIMATE - THE ACTUAL FEE RATE IS DETERMINED BY GSA COUNCIL AT A SEPARATE MEETING
GSA Dental Plan Revenue	1,373,988	1,387,728	1,401,605	1,308,560	1,156,067	ESTIMATE - THE ACTUAL FEE RATE IS DETERMINED BY GSA COUNCIL AT A SEPARATE MEETING
	3,409,963	3,444,062	3,478,503	3,254,878	2,917,790	
	4,377,583	4,411,682	4,446,123	4,222,498	3,816,566	

**The Graduate Students' Association of the University of Alberta
2023-2026 Labour Union Restricted Fund Budget**

GSA Labour Union Fund - Revenue

	2023-2024 Budget for Approval	2024-2025 Budget	2025-2026 Budget	2022-2023 Approved Budget	2021-2022 Actual	
GSA Labour Union Dues Collected	196,403	196,403	196,403	180,000	57,391	COLLECTION OF GSA UNION DUES COMMENCED IN SEPTEMBER 2021 TOTAL AMOUNT ESTIMATED ON DUES AMOUNTS COLLECTED IN 2022-2023 PLUS THE RECENTLY RATIFIED MOS WHICH PROVIDES A 1.50% INCREASE
GSA Labour Union Fund - Expenses						
GSA Labour Union PSAC Service Agreement	75,000	75,000	75,000	75,000	37,150	YEARLY PSAC CONTRACT
GSA Labour Union Sundry Expenses	5,000	5,000	5,000	1,000	20,241	SUNDRY EXPENSES IN COMPLIANCE WITH RELEVANT LEGISLATION
GSA Directly-Elected Associate Vice-President Labour Stipend, Benefits, and Employer Contributions	38,867	39,735	40,573	N/A	N/A	PER GSA COUNCIL APPROVAL OF OFFICER PORTFOLIO RESTRUCTURING THE STIPEND AND BENEFITS ARE TO BE PAID FROM THE LABOUR UNION FUND
TOTAL	118,867	119,735	120,573	76,000	57,391	
Revenues Exceed Expenditures	77,536	76,668	75,830	104,000	0.00	