

GRADUATE STUDENTS' ASSOCIATION OF THE UNIVERSITY OF CALGARY

Collective Agreement Budget

FY 2022-2023

	2020-2021		2021-2022		2022-2023	
	Non-Negotiation Year		Non-Negotiation Year		Non-Negotiation Year	
<i>Revenue</i>						
CA Levy (0.5)	\$	90,000	\$	90,000	\$	100,000
<i>Expenses</i>						
CA Administration (staff support)	\$	35,000	\$	35,000	\$	30,000
LRC Governance (staff support)		5,000		5,000		-
CA Research (staff support)		5,000		-		-
Chair Honourarium		10,000		10,000		10,000
Committee Member Honourarium		7,500		7,500		7,500
Transition		-		-		-
Meeting Costs (LRC - 10 to 12 per year)		500		500		-
Outreach costs (lunch and learns, town		1,500		-		-
Legal Services		5,000		1,500		-
Conference and other PD expenses		2,000		-		-
Voting and Elections		500		500		500
LRC Professional Services		-		24,350		32,466
SUBTOTAL	\$	72,000	\$	84,350	\$	80,466
CA Reserve/Contingency		18,000		5,650		19,534
Income		90,000		90,000		100,000
Total Expenses		90,000		90,000		100,000
Bottom Line	\$	-	\$	-	\$	-

GSA Collective Agreement Budget

The collective agreement revenue comes from the 0.5% payroll deduction to Graduate Students' who are academically employed at the University of Calgary.

The major expenses in the FY 2022-2023 Budget include:

- GSA Staff support for the efficient administration of this service
- Honorarium expenses for the Labour Relations Committee
- Service agreement fees to the Public Service Alliance of Canada

GRADUATE STUDENTS' ASSOCIATION OF THE UNIVERSITY OF CALGARY

Advocacy Budget

FY 2022-2023

Revenue

Levy - Advocacy	\$	73,559
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Expenses

CASA Fees	24,984	
ab-GPAC Fees	28,800	
Conferences & Meetings	15,433	
Misc. Expenses	783	
Total Advocacy Expenses		<u>70,000</u>

Reserve

3,559

NET INCOME

\$ -

GSA Advocacy Budget

The primary source of revenue for financing the advocacy expenses of the Graduate Students' Association is the \$9 Advocacy fee paid by all graduate students at the University of Calgary.

The major expenses in the FY 2022-2023 Budget include:

- Canadian Alliance of Student Associations membership dues
- Alberta Graduate Provincial Advocacy Council (ab-GPAC) membership dues
- In-person advocacy meeting and conference costs

GRADUATE STUDENTS' ASSOCIATION OF THE UNIVERSITY OF CALGARY

Professional Development Grant Budget

FY 2022-2023

Revenue

Levy - PDG	\$	40,865
QM Top-Up		-
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		40,865

Expenses

PDG Awards		40,865
NET INCOME	\$	-
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GSA PDG Budget

The source of revenue for financing the professional development grants awarded by the Graduate Students' Association, is the \$5 PDG Levy paid by all graduate students at the University of Calgary.

- Grants are awarded twice a year (during the Fall & Winter Semesters)

GRADUATE STUDENTS' ASSOCIATION OF THE UNIVERSITY OF CALGARY

Quality Money Budget

FY 2022-2023

	2021 - 2022	2022 - 2023
Quality Money Revenue	\$ 450,000	\$ 550,000
<i>Expenses</i>		
Student Life Ticket Purchase	\$ 6,000	\$ 6,000
Student Life Events	61,500	40,000
Student Experience & Engagement	23,000	20,000
Graduate Student Groups Support	40,000	60,000
Professional Skills & Career Development	5,000	5,000
Graduate Student Orientation	10,400	15,000
External Sponsorship	5,000	5,000
QM - Sustainability Workshop Series	2,000	5,000
GSA Graduate Citizenship Award	40,000	-
Peer Beyond Symposium	20,000	25,000
Professional Development Grant Top-Up	15,000	-
Financial Workshop Series	-	1,500
QM - GSA Awards Website	13,000	-
QM - Academic Support & Events	4,000	4,000
QM - Administrative Support	30,000	90,000
<i>Total Recurring Expenses</i>	274,900	276,500
Current Year Initiatives	175,100	273,500
TOTAL QUALITY MONEY EXPENSES	450,000	550,000
	\$ -	\$ -

Quality Money Budget

The Quality Money revenue allocation from the University of Calgary is based on the proportion of graduate students to undergraduate students during the year.

Some key changes in the FY 2022-2023 Budget compared to the current year budget are:

- Increased Graduate Student Groups Support funding for operations and events
- Re-allocating GSA Awards website and Citizenship Award expenses to the Operating budget, to release funds for current year initiative projects
- Increased administrative support allocation to accurately capture the cost of efficiently administering the QM project

GRADUATE STUDENTS' ASSOCIATION OF THE UNIVERSITY OF CALGARY

Health & Dental Budget

FY 2022-2023

Revenue

Health & Dental Fees	\$	2,934,690
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Expenses

Health & Dental Premium	2,917,936
Self-enrollment Adjustment	10,000
Health & Dental Administration	56,271
BoD Discretionary Spending	5,000
<i>Total Expenses</i>	<u>2,989,207</u>

NET INCOME

(54,517)

GSA Health & Dental Budget

The Health & Dental Revenue comes from the H&D Plan fees paid by graduate students at the University of Calgary.

The major expenses in the FY 2022-2023 Budget include:

- Health & Dental premium paid to Studentcare for the cost of the plan
- Staff support for the administration of the plan by the GSA

GRADUATE STUDENTS' ASSOCIATION OF THE UNIVERSITY OF CALGARY

Operating Budget

FY 2022-2023

GL Account Code	Account Name	2021-2022 Budget	2022-2023 Budget
REVENUE			
4500	Operations and Services	1,128,098	1,295,519
4505	Beverage Pouring Rights		10,000
EXPENSES			
5500	Wages & Salaries	487,000	450,000
5515	EI Expense	10,000	11,200
5520	CPP Expense	22,000	29,000
5525	H&D - Employer Portion	7,500	9,200
5530	Health Spending Account	7,000	8,000
5535	Employee Benefits	4,500	13,500
5540	RRSP Contribution	26,000	32,000
5550	Staff Training and Development	16,000	16,000
5605	Exec Conferences & Functions	3,000	3,000
5570	Senior Leadership Fellowships	30,000	30,000
	Delegate Fellowships	700	700
5655	Working Groups	700	700
5630	Standing Committee - Finance	600	600
5625	Standing Committee - SLT	700	700
5635	Standing Committee - Student Experience	4,200	4,200
5640	Standing Committee - Sustainability	700	700
5627	Standing Committee - Academic	600	600
5645	Standing Committee - Award	1,500	1,500
5650	Standing Committee - Governance	600	600
5637	Standing Committee - External	700	700
5665	Awards Gala	4,150	6,250
5615	Volunteer Appreciation	5,550	5,500
5620	Community & Relationship Building	1,200	600
5610	GSA Hosting	100	750
5770	Student Focused Projects	14,500	2,700
	GSA Awards Website	-	13,000
	GSA Citizenship Award	-	40,000
	GSA Bursary Top-up	-	30,000
5590	GSA Executive Transition & Retreat	4,000	8,000
5580	Executive Members special projects	10,000	10,000
5585	Executive Meeting Expense	1,000	1,000
5560	GSA Executive Fellowships	191,100	195,520
5670	GSA Awards	11,000	12,000
5637	Advocacy Support	-	4,462
5565	GRC Speaker Fellowship	1,600	1,600
5595	GRC Meeting Expense	600	3,100
5555	Staff Meetings	600	600

GRADUATE STUDENTS' ASSOCIATION OF THE UNIVERSITY OF CALGARY

Operating Budget

FY 2022-2023

GL Account Code	Account Name	2021-2022 Budget	2022-2023 Budget
5545	Staff & Board Appreciation	2,750	7,300
5600	GSA General Election	3,700	3,600
5575	GSA CRO/DRO Fellowship	2,500	2,500
5680	Marketing & Website	25,658	29,718
5660	Thesis Defence Promotion	5,000	5,000
5710	Insurance	10,500	12,600
5695	Office Supplies	4,460	5,500
5700	Payroll Services Fees	2,850	2,850
5705	Postage & Courier Expense	1,500	1,500
5715	Telephone & Fax	3,345	4,920
5720	Interest and Bank Charges	1,510	1,800
5725	Investment Fees	18,000	18,000
	Survey Prizes	500	500
5750	Miscellaneous Expense	500	500
5755	Subscription Fees	2,885	3,131
5730	Audit & Accounting Fees	31,500	33,500
5740	Professional Fees	15,000	15,000
5745	Parking & Transportation	6,300	7,300
5735	Legal Fees	6,000	6,000
5690	GSA Discount Reimbursement	-	1,200
5675	Donation Expense	6,000	8,000
5900	Amortization Expense	25,000	22,000
Total Expenses		1,014,858	1,140,401
Net Income Before:		113,240	165,118
LDL Loss		(73,000)	(125,000)
Capital Replacement		(40,000)	(40,000)
Contingency		-	
		240	118

GSA Operating Budget

The primary source of revenue for financing the operations of the Graduate Students' Association is the mandatory fees paid by all graduate students at the University of Calgary.

Some key changes in the FY 2022-2023 Budget compared to the current year budget are:

- The cost of the GSA Awards Website which was previously funded through Quality Money, will now be funded with operating revenue
- The GSA Citizenship Award which was previously funded through Quality Money, will now be funded with operating revenue
- GSA Bursary Top-up: An excess of budgeted operating revenue over expenses has created an opportunity to increase GSA bursaries available to graduate students by \$30,000
- Increased LDL loss due to first year of operations since the COVID-19 pandemic began

Graduate Students' Association of the University of Calgary

Last Defence Lounge Budget

FY 2022-2023

GL Account Code	Account Name	2021-2022 Budget	2022-2023 Budget
REVENUE			
	Food Revenue		201,043
	Non-Alcoholic Revenue		12,543
	Wine/Coolers Revenue		10,618
	Beer Revenue		14,015
	Draught Revenue		54,337
	Liquor Revenue		18,515
	<i>Total Food & Beverage Revenue</i>	-	311,071
	<i>Other Revenue</i>		
	Lounge Rental		1,500
	GSA Discount Reimbursement		1,000
	DGA Discount Reimbursement		750
	Keg Deposit Revenue		855
	Bottle Deposit Revenue		215
	Miscellaneous Revenue		1,598
	Pouring rights revenue		2,170
	<i>Total Other Revenue</i>	-	8,088
	GSA Discount Reimbursement		1,000
	DGA Discount Reimbursement		750
	LDL Manager Discount		1,069
	Hotel Alma Discount		200
	LDL Staff BOH Discount		3,622
	LDL Staff FOH Discount		737
	LDL QSA Discount		918
	LDL Staff Liquor Discount		1,069
	LDL Manager Promo		911
	<i>Total Discounts</i>	-	10,275
	TOTAL REVENUE	-	308,884
EXPENSES			
	<i>Cost of Goods Sold</i>		
	Dairy		11,151
	Produce		14,636
	Grocery		34,847
	Protein		30,666
	Total Food Purchases		91,300
	Non-Alcoholic Purchases		3,653
	Wine/Coolers Purchases		5,742
	Beer Purchases		4,761
	Draught Purchases		18,837
	Liquor Purchases		3,081
	<i>Total Cost of Goods Sold</i>	-	127,374
	<i>Payroll Expenses</i>		
	Manager Salaries		50,000
	FOH Wages		42,330
	BOH Wages		72,194
	Vacation accrual		4,581
	Total Wages & Salaries	-	169,105

Graduate Students' Association of the University of Calgary

Last Defence Lounge Budget

FY 2022-2023

GL Account Code	Account Name	2021-2022 Budget	2022-2023 Budget
	Staff Training & Development		400
	EI Expense		4,059
	CPP Expense		8,134
	WCB Expense		2,707
	RRSP Contribution		2,500
	Health/Dental Benefits - Employer		1,118
	Employee Benefits - Employer		413
	Health Spending Accounts		1,100
	<i>Total Payroll Expenses</i>	-	189,535
	<i>General & Administrative Expenses</i>		
	Smallwares		2,040
	Cleaning Supplies		4,592
	Paper Goods		4,405
	<i>Total Restaurant Supplies</i>		11,037
	Office Supplies		200
	Interest and Bank Charge		930
	Bottle Deposit Charges		215
	Keg Deposit Charges		855
	Payroll Service Fee		1,820
	Insurance	5,400	6,900
	Cable		3,912
	Telephone		600
	Menus and Printing		-
	License Fees		200
	Equipment Lease		3,500
	Marketing Expenses	264	4,500
	Loading Dock Expenses		1,601
	LDL Occupancy charge	9,540	17,010
	Lounge Repairs & Maintenance		8,217
	Miscellaneous		100
	Sales Management Support	1,622	2,664
	Staff Appreciation		200
	Payment Processing Fees		4,514
	<i>Total General & Admin. Expenses</i>	16,826	68,975
	<i>Total Expenses</i>	16,826	385,884
	<i>Net Income Before Amortization</i>	(16,826)	(77,000)
	<i>Amortization</i>	(56,000)	(48,000)
	<i>Loss on Disposal of Fixed Assets</i>	-	-
	<i>Contingency</i>	-	-
		(72,826)	(125,000)

Last Defence Lounge Budget

The Last Defence Lounge is expected to remain open from April 2022 to March 2023, in the event that there are no University or Government COVID-19 restrictions that would negatively impact its operations.

Some key changes in the FY 2022-2023 Budget compared to the current year budget are:

- Sales estimated at 50% of last operating year (2019-20)
- Reduced staffing levels and hours of operation to minimize payroll costs
- Reduced menu offerings to minimize cost of goods sold