

**GRADUATE STUDENTS' ASSOCIATION OF THE UNIVERSITY OF CALGARY**  
**LABOUR RELATIONS COMMITTEE BUDGET**  
**FY 2023-2024**

	<b>2021-2022</b>		<b>2022-2023</b>		<b>2023-2024</b>	
	Non-Negotiation Year		Negotiation Year		Non-Negotiation Year	
<i>Income</i>						
CA Levy (0.5%)	\$	90,000	\$	100,000	\$	100,000
<i>Expenses</i>						
CA Administration (GSA Staff Support)	\$	40,000	\$	5,000	\$	-
Chair Honorarium		10,000		10,000		
Committee Member Honorarium		7,500		23,000		31,000
Transition Costs		-		-		
LRC Meeting Costs		500		-		
Outreach costs (lunch and learns, town halls)		-		1,500		1,500
Legal Services		1,500		-		
Conference and other PD expenses		-		-		
Advocacy Awards				5,000		
Negotiating Awards				1,500		
LRC Awards						6,500
Voting and Elections		500		500		500
LRC Professional Services (PSAC)		24,350		32,466		50,000
SUBTOTAL	\$	84,350	\$	78,966	\$	89,500
CA Reserve/Contingency		5,650		21,034		10,500
<b>Income</b>		<b>90,000</b>		<b>100,000</b>		<b>100,000</b>
<b>Total Expenses</b>		<b>90,000</b>		<b>100,000</b>		<b>100,000</b>
<b>Bottom Line</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**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 2023-2024 Budget include:

- Honorarium expenses for the Labour Relations Committee
- Combining Advocacy and Negotiating Awards into a broader category titled LRC Awards
- Service agreement fees to the Public Service Alliance of Canada (PSAC)

**GRADUATE STUDENTS' ASSOCIATION OF THE UNIVERSITY OF CALGARY**  
**QUALITY MONEY BUDGET**  
**FY 2023-2024**

	<b>2022 - 2023</b>	<b>2023 - 2024</b>
Quality Money Revenue	\$ 550,000	\$ 550,000
<i>Expenses</i>		
Student Life Ticket Purchase	\$ 6,000	\$ 7,500
Student Life Events	40,000	59,990
Student Experience & Engagement	20,000	16,000
Graduate Student Groups Support	60,000	62,000
Professional Skills & Career Development	5,000	5,000
PDG Top-up	-	8,000
Graduate Student Orientation	15,000	21,500
External Sponsorship	5,000	5,000
QM - Sustainability Workshop Series	5,000	5,000
Peer Beyond Symposium	25,000	31,500
Financial Workshop Series	1,500	1,500
EDI Event Series	-	3,000
QM - Academic Support & Events	4,000	4,000
QM - Administrative Support	90,000	90,000
<i>Total Recurring Expenses</i>	<u>276,500</u>	<u>319,990</u>
Current Year Initiatives	273,500	230,010
<b>TOTAL QUALITY MONEY EXPENSES</b>	<u>550,000</u>	<u>550,000</u>
	\$ -	\$ -

**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 2023-2024 Budget include:

- Increased Student Life Events funding for more student engagement opportunities and events and increased cost of in-person events
- Addition of PDG Top Up to allow for more professional development grants available to Graduate Students
- Increase in Peer Beyond Symposium funding due to forecasted increase in attendance and costs
- Addition of EDI Event Series

**GRADUATE STUDENTS' ASSOCIATION OF THE UNIVERSITY OF CALGARY**  
*PROFESSIONAL DEVELOPMENT GRANT BUDGET*  
*FY 2023-2024*

*Income*

Levy - PDG	\$	42,000
QM Top-Up		8,000
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		50,000

*Expenses*

PDG Awards		50,000
<b>NET INCOME</b>	<b>\$</b>	<b>-</b>
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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**

*ADVOCACY BUDGET*

*FY 2023-2024*

*Income*

Levy - Advocacy \$ 75,609

*Expenses*

CASA Fees	29,698	
ab-GPAC Fees	32,004	
Conferences & Meetings	23,160	
Advocacy Engagement	2,500	
Misc. Expenses	500	
Total Levy Expenses		<u>87,862</u>

Reserve (12,253)

**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 draft budget proposes a draw from the existing Advocacy Reserve by \$12,253 to cover the expenses for the year. Advocacy conferences will be attended by the VP External, President, and NIAC delegate for CASA.

The major expenses in the FY 2023-2024 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**  
*HEALTH & DENTAL BUDGET*  
*FY 2023-2024*

Health & Dental Fees

**Revenue** \$ 3,911,181

**Expenses**

H&D Premium 3,991,496

H&D Administration 60,000

BoD Discretionary 5,000

Total Expenses 4,056,496

**NET INCOME** (145,315)

**GSA Health & Dental Budget**

The Health & Dental Revenue comes from the H&D Plan fees paid by graduate students at the University of Calgary. Revenue has been forecasted based on a 4% increase in Health & Dental Fees (pending FSC & GRC approval)

The major expenses in the FY 2023-2024 Budget include:

- Health & Dental premium paid to Student care for the cost of the plan. An estimated premium increase of 9% has been provided by Studentcare for the 2023-2024 year
- Staff support for the administration of the plan by the GSA

# Graduate Students' Association of the University of Calgary

Last Defence Lounge Budget

FY 2023/2024

GL Account Code	Account Name	2022-2023 Budget	2023-2024 Budget
<b>REVENUE</b>			
	Food Revenue	201,043	392,000
	Non-Alcoholic Revenue	12,543	24,600
	Wine/Coolers Revenue	10,618	13,600
	Beer Revenue	14,015	17,480
	Draught Revenue	54,337	83,200
	Liquor Revenue	18,515	33,200
	<i>Total Food &amp; Beverage Revenue</i>	<b>311,071</b>	<b>564,080</b>
	<i>Other Revenue</i>		
	Lounge Rental	1,500	2,000
	GSA Discount Reimbursement	1,000	3,100
	DGA Discount Reimbursement	750	1,500
	SLT Discount Reimbursement	-	400
	Keg Deposit Revenue	855	360
	Bottle Deposit Revenue	215	750
	Miscellaneous Revenue	1,598	1,600
	Pouring rights revenue	2,170	4,000
	<i>Total Other Revenue</i>	<b>8,088</b>	<b>13,710</b>
	GSA Discount Reimbursement	1,000	3,100
	DGA Discount Reimbursement	750	1,500
	SLT Discount Reimbursement	-	400
	LDL Manager Discount	1,069	6,000
	Hotel Alma Discount	200	-
	LDL Staff BOH Discount	3,622	6,600
	LDL Staff FOH Discount	737	2,500
	LDL QSA Discount	918	1,500
	LDL Staff Liquor Discount	1,069	1,000
	LDL Manager Promo	911	1,500
	<i>Total Discounts</i>	<b>10,275</b>	<b>24,100</b>
	<b>TOTAL REVENUE</b>	<b>308,884</b>	<b>553,690</b>
<b>EXPENSES</b>			
	<i>Cost of Goods Sold</i>		
	Dairy	11,151	15,500
	Produce	14,636	41,750
	Grocery	34,847	44,825
	Protein	30,666	41,000
	<i>Total Food Purchases</i>	<b>91,300</b>	<b>143,075</b>
	Non-Alcoholic Purchases	3,653	6,150
	Wine/Coolers Purchases	5,742	6,120
	Beer Purchases	4,761	6,293
	Draught Purchases	18,837	29,120
	Liquor Purchases	3,081	5,644
	Waste	-	2,000
	<i>Total Cost of Goods Sold</i>	<b>127,374</b>	<b>198,402</b>
	<i>Payroll Expenses</i>		
	Manager Salaries	50,000	53,000
	FOH Wages	42,330	70,000
	BOH Wages	72,194	106,000
	Vacation accrual	4,581	7,040
	Casual	-	-
	Overtime	-	250
	<i>Total Wages &amp; Salaries</i>	<b>169,105</b>	<b>236,290</b>
	Staff Bonus	-	5,500
	Staff Training & Development	400	400
	EI Expense	4,059	5,392
	CPP Expense	8,134	14,059

## Graduate Students' Association of the University of Calgary

Last Defence Lounge Budget

FY 2023/2024

GL Account Code	Account Name	2022-2023 Budget	2023-2024 Budget
	WCB Expense	2,707	1,600
	RRSP Contribution	2,500	2,650
	Health/Dental Benefits - Employer	1,118	2,210
	Employee Benefits - Employer	413	650
	Health Spending Accounts	1,100	1,100
	<i>Total Payroll Expenses</i>	<b>189,535</b>	<b>269,850</b>
	<i>General &amp; Administrative Expenses</i>		
	Smallwares	2,040	3,500
	Cleaning Supplies	4,592	4,677
	Paper Goods	4,405	3,666
	<i>Total Restaurant Supplies</i>	<b>11,037</b>	<b>11,843</b>
	Office Supplies	200	200
	Interest and Bank Charge	930	340
	Bottle Deposit Charges	215	750
	Keg Deposit Charges	855	360
	Payroll Service Fee	1,820	2,000
	Insurance	6,900	9,475
	Cable	3,912	3,600
	Telephone	600	960
	Menus and Printing	-	-
	License Fees	200	600
	Equipment Lease	3,500	3,500
	Marketing Expenses	4,500	4,500
	Loading Dock Expenses	1,601	2,000
	LDL Occupancy charge	17,010	16,800
	Lounge Repairs & Maintenance	8,217	9,649
	Miscellaneous	100	500
	Sales Management Support	2,664	2,400
	Staff Appreciation	200	200
	Payment Processing Fees	4,514	10,729
	<i>Total General &amp; Admin. Expenses</i>	<b>68,975</b>	<b>80,406</b>
	<i>Total Expenses</i>	385,884	548,659
	<i>Net Income Before Amortization</i>	<b>(77,000)</b>	<b>5,031</b>
	<i>Amortization</i>	(48,000)	(44,000)
	<i>Loss on Disposal of Fixed Assets</i>	-	-
	<i>Contingency</i>	-	-
		<b>(125,000)</b>	<b>(38,969)</b>

### Last Defence Lounge Budget

Sales Revenue is estimated to increase by 20% from the current year actual revenue. Revenue from sales is the primary source of revenue used to sustain the lounge.

Some key changes in the FY 2023-2024 Budget compared to the current year budget are:

- Increased total discounts to match actual discounts in 2022-23 and increase retention of certain guest groups
- Increase in Cost of Goods Sold to reflect the expected increase in sales and inflationary impact on purchases

## GRADUATE STUDENTS' ASSOCIATION OF THE UNIVERSITY OF CALGARY

Operating Budget

FY 2023/24

GL Account Code	Account Name	2022-2023 Budget	2023-2024 Budget
<b>REVENUE</b>			
4500	Operations and Services	1,295,519	1,334,893
4505	Beverage Pouring Rights	10,000	35,000
<b>EXPENSES</b>			
5500	Wages & Salaries	450,000	465,000
5515	EI Expense	11,200	11,700
5520	CPP Expense	29,000	29,500
5525	H&D - Employer Portion	9,200	8,500
5530	Health Spending Account	8,000	7,500
5535	Employee Benefits	13,500	16,248
5540	RRSP Contribution	32,000	31,000
5550	Staff Training and Development	16,000	16,000
5605	Exec Conferences & Functions	3,000	3,000
5570	Senior Leadership Fellowships	30,000	35,600
NEW	Delegate/Commissioner Fellowships	700	5,000
5655	Working Groups	700	1,000
5630	Standing Committee - Finance	600	1,000
5625	Standing Committee - SLT	700	1,000
5635	Standing Committee - Student Experience	4,200	5,000
5640	Standing Committee - Sustainability	700	1,000
5627	Standing Committee - Academic	600	1,000
5645	Standing Committee - Award	1,500	2,000
5650	Standing Committee - Governance	600	1,000
NEW	Standing Committee - EDI	-	1,000
NEW	Standing Committee - Nominations	-	1,000
5637	Standing Committee - Advocacy Engagement	700	1,000
5665	Awards Gala	6,250	13,000
5615	Volunteer Appreciation	5,500	12,950
NEW	Volunteer Training and Orientation	-	5,000
NEW	GSA Outreach	-	5,000
5620	Community & Relationship Building	600	600
5610	GSA Hosting	750	1,500
5770	Student Focused Projects	2,700	2,400
5775	GSA Awards Website	13,000	13,000
5776	GSA Citizenship Award	40,000	40,000
5777	GSA Bursary Top-up	30,000	50,000
5590	GSA Executive Transition & Retreat	8,000	10,495
5580	Executive Members special projects	10,000	10,000
5585	Executive Meeting Expense	1,000	3,000
5560	GSA Executive Fellowships	195,520	215,080
5670	GSA Awards	12,000	15,000
5760	Advocacy Support	4,462	6,800
5565	GRC Speaker Fellowship	1,600	2,100
5595	GRC Meeting Expense	3,100	7,350



GL Account Code	Account Name	2022-2023 Budget	2023-2024 Budget
5555	Staff Meetings	600	1,200
5545	Staff & Board Appreciation	7,300	10,500
5600	GSA General Election	3,600	6,100
5575	GSA CRO/DRO Fellowship	2,500	2,500
5680	Marketing & Website	29,718	35,992
5660	Thesis Defence Promotion	5,000	5,000
5710	Insurance	12,600	14,500
5695	Office Supplies	5,500	6,605
5700	Payroll Services Fees	2,850	3,120
5705	Postage & Courier Expense	1,500	200
5715	Telephone & Fax	4,920	5,100
5720	Interest and Bank Charges	1,800	1,870
5725	Investment Fees	18,000	18,000
5750	Miscellaneous Expense	500	1,300
5755	Subscription Fees	3,131	3,103
5730	Audit & Accounting Fees	33,500	34,829
5740	Professional Fees	15,000	25,000
5745	Parking & Transportation	7,300	4,658
5735	Legal Fees	6,000	20,000
5690	GSA Discount Reimbursement	1,200	5,000
5675	Donation Expense	8,000	8,000
5900	Amortization Expense	22,000	20,000
Total Expenses		1,140,401	1,290,900
Net Income Before:		<b>165,118</b>	<b>78,993</b>
LDL Loss		(125,000)	(38,969)
Capital Replacement		(40,000)	(40,000)
Contingency		-	
		<b>118</b>	<b>25</b>

#### 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 2023-2024 Budget compared to the current year budget are:

- The Addition of Volunteer Training & Orientation and GSA Outreach to allow for more student engagement opportunities
- The addition of Standing Committee - EDI and Standing Committee - Nominations as well as a Delegate/Commissioner Fellowship
- GSA Bursary Top-up: An excess of budgeted operating revenue of over expenses has created an opportunity to increase GSA bursaries available to graduate students by \$50,000
- Increase in the Executive Fellowship by 10% (pending GRC approval)
- Increase in legal fees budget to reflect actual expense over the last 3 years
- Decreased LDL loss due to expectation of sales and profitability increase