

# University System of Georgia

## Mandatory Fee Detail & Request Form

### Fiscal Year 2026

**Instructions:** Complete the grey and blue fields. List the PPV project ID and title for the PPV field. Hover over the blue cells for guiding questions or instructions intended to assist in completing your narrative responses.

Institution Name:	Georgia Institute of Technology
Preparer Name & Email:	Grant Hutchinson ghutchinson@athletics.gatech.edu
Name of Fee:	GT Athletics Mandatory Fee
New or Existing?	Existing
Fund:	Fund 12280
Revenue Department(s):	795
Revenue Account(s):	407100
PPV Projects Supported:	NA
Webpage w/ Public Information	<a href="#">MSFAC Website</a>

#### Description of Fee Purpose:

The Georgia Tech Athletic Association currently receives revenue from the athletic fee, which comprises approximately 7% of the total Georgia Tech Athletic Association's budget. The Athletic fee contributes to the operating costs of maintaining a quality Division I athletic program that is also NCAA and Title IX compliant.

#### Description of Students Charged:

Atlanta campus student taking 4 or more credit hours are charged.  
Fall 2024 waivers totaled 609.  
The summer fee is assessed at 33% of fall and spring rates.

#### Campus Specific Assessment:

Only students at the Atlanta campus are assessed this fee.

#### Description of Student Fee Committee:

Describe the make-up of the student fee committee(s) at your institution. How are individuals selected for the committee? Were part-time students and/or graduate students represented? Are there different committees for individual fees or campuses? When did the committee meet for the FY26 cycle and are any additional meetings planned? Include in your submission any documents provided to the student fee committee.

The Georgia Institute of Technology Mandatory Student Fee Advisory Committee ("Committee") is created to implement the provisions of Board of Regents Policy 7.3.2.1 and thereby to ensure student input on changes to mandatory student fees. The Committee shall make recommendations to the President on changes to existing mandatory student fees or on any new mandatory fees. Fees considered by the Committee shall exclude elective fees that are paid by the students who choose to receive specific services. "Mandatory student fees" are defined in the Board of Regents' Policy manual as follows: "... fees that are assessed to all students, all undergraduate students, or all full-time undergraduate students on one or more campuses of a USG institution."

The Committee shall be composed of twelve voting members selected as follows:

- \*Eight students appointed by the Graduate and Undergraduate Presidents of the Student Government Associations (SGA);
- \*Two faculty members appointed by the Provost;
- \*The Executive Director, Institute Budget Planning and Administration (IBPA), or his/her appointee (permanent member of Committee);
- \*One additional staff member appointed by the Executive Vice President, Administration and Finance (EVP A&F).

# Mandatory Fee Detail & Request Form

## Fiscal Year 2026

**Institution Name:** Georgia Institute of Technology

**Name of Fee:** GT Athletics Mandatory Fee

**FY 2025 Fee Amount:** \$127

**Incremental Change Proposed:** \$111

**Proposed FY 2026 Fee Amount:** \$238

**Percent Change Proposed:** 87.4%

**FY24 Revenue** \$141,821,389

**FY24 Expenditures** \$141,433,973

**FY24 % of Revenue Expended:** 99.7%

**FY24 Unrestricted Fund Balance** \$0

### Description of Financial Trends:

GTAA continues to work through a negative fund balance situation due to lost revenues during 2019-20 and 2020-21 related to the Covid 19 pandemic. Revenue increases are projected through conference distributions, facility rentals, philanthropic donations and ticket sales that will allow GTAA to eliminate the negative fund balance.

### Description of Reserve Balance:

The reserve balance is currently in a negative position, and GTAA has a plan in place to eliminate the deficit.

### Justification for Requested Rate Change and Planned Usage:

Increased funding to support lost ACC revenue due to NIL.

### Description of Additional Student Engagement:

MSFAC and SGA

Mandatory Fee Detail & Request Form  
Fiscal Year 2026  
Georgia Institute of Technology  
GT Athletics Mandatory Fee

The credit hour tiers below are examples. Modify the rows based on the number of different rates assessed under your institutional fee pro-ration policy. Please contact the system office if you would like help modifying this worksheet to meet your requirements.

Fall 2024 through Summer 2025 Revenue Projections				
	FY 2025 Fee Rate	Projected FY25 Student Count	Projected FY25 Fee Waivers	Projected FY25 Revenue
Fall Semester				
Full-time	\$127	19,613	5	\$2,490,216
9-12 credit hours	\$127	6,082	4	\$771,906
5-8 credit hours	\$127	1,016	2	\$128,778
0-4 credit hours	\$127	123	1	\$15,494
Fall Semester Total		26,834	12	\$3,406,394
Spring Semester				
Full-time	\$127	18,436	5	\$2,340,765
9-12 credit hours	\$127	5,717	4	\$725,561
5-8 credit hours	\$127	955	2	\$121,036
0-4 credit hours	\$127	116		\$14,684
Spring Semester Total		25,224	11	\$3,202,046
Summer Semester				
Full-time	\$42	2,588		\$108,696
9-12 credit hours	\$42	1,433		\$60,186
5-8 credit hours	\$42	1,863		\$78,246
0-4 credit hours	\$42	206		\$8,652
Summer Semester Total		6,090	0	\$255,780
Fiscal Year Total		58,148	23	\$6,864,220

Fall 2025 through Summer 2026 Revenue Projections						
	Proposed FY 2026 Fee Rate	Projected FY26 Student Count	Projected FY26 Fee Waivers	FY26 Revenue <u>without</u> rate change	FY26 Revenue <u>with</u> rate change	Incremental Revenue from Rate Change
Fall Semester						
Full-time	\$238	19,809	5	\$2,515,125	\$4,713,383	\$2,198,258
9-12 credit hours	\$238	6,143	4	\$779,630	\$1,461,039	\$681,409
5-8 credit hours	\$238	1,026	2	\$130,068	\$243,750	\$113,682
0-4 credit hours	\$238	124	1	\$15,650	\$29,329	\$13,679
Fall Semester Total		27,102	12	\$3,440,473	\$6,447,501	\$3,007,028
Spring Semester						
Full-time	\$238	18,621	5	\$2,364,179	\$4,430,509	\$2,066,330
9-12 credit hours	\$238	5,774	4	\$732,822	\$1,373,320	\$640,498
5-8 credit hours	\$238	965	2	\$122,249	\$229,097	\$106,848
0-4 credit hours	\$238	117		\$14,831	\$27,793	\$12,962
Spring Semester Total		25,476	11	\$3,234,080	\$6,060,718	\$2,826,637
Summer Semester						
Full-time	\$79	2,614		\$109,783	\$207,368	\$97,585
9-12 credit hours	\$79	1,447		\$60,788	\$114,822	\$54,034
5-8 credit hours	\$79	1,882		\$79,028	\$149,276	\$70,248
0-4 credit hours	\$79	208		\$8,739	\$16,506	\$7,768
Summer Semester Total		6,151	0	\$258,338	\$487,971	\$229,634
Fiscal Year Total		58,729	23	\$6,932,891	\$12,996,190	\$6,063,298

Information Item: Waiver Impact		
FY25 Lost Revenue from Waivers	FY26 Lost Revenue from Waivers (before rate change)	FY26 Lost Revenue from Waivers (with rate change)
\$635	\$635	\$1,190
\$508	\$508	\$952
\$254	\$254	\$476
\$127	\$127	\$238
\$1,524	\$1,524	\$2,856
\$635	\$635	\$1,190
\$508	\$508	\$952
\$254	\$254	\$476
\$0	\$0	\$0
\$1,397	\$1,397	\$2,618
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$2,921	\$2,921	\$5,474

**Instructions:** Report ACTUALS ledger detail only. Include all fiscal year activity (i.e. do not filter on Bud Ref). The report should reflect the most accurate financial projection, to include planned surplus or deficit. It is not necessary to balance revenue and expense.

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Projected	FY26 Projection <b>without</b> rate change	FY26 Projection <b>with</b> rate change	FY26 Incremental requested fee change
<b>REVENUE</b>							
<i>Student Fees</i>							
Mandatory Fee Revenue (net of waivers)	6,024,950	6,288,856	6,601,428	6,864,220	6,932,891	12,996,190	6,063,298
Non-Mandatory Student Fees							
Online Learning Fee Revenue (net of waivers)				103,619	104,662	4,133,104	4,028,442
<i>Sales &amp; Services</i>							
Ticket Sales-Athletics Events	12,303,309	8,895,794	13,034,561	15,445,000	12,639,849	12,639,849	
Direct Institutional Support	3,785,096	4,191,511	3,052,481	3,186,000	3,282,000	3,282,000	
Indirect Institutional Support	2,055,630	2,642,209	6,481,851	6,847,040	9,322,500	9,322,500	
Guarantees	114,000	4,071,500	3,884,639	3,094,000	10,594,000	10,594,000	
Contributions	13,255,279	22,679,698	24,003,812	16,304,700	19,297,829	19,297,829	
In Kind Gifts							
3rd Party Provider Benefits							
Media Rights	24,530,621	41,489,046	39,252,544	35,448,000	35,521,000	35,521,000	
NCAA Distributions	3,756,523	4,009,114	3,867,521	3,874,850	2,453,767	2,453,767	
Conference Distributions	6,988,844	9,863,243	9,844,628	8,960,722	11,333,045	11,333,045	
Game Day Revenues	2,255,047	2,602,368	3,670,566	2,042,000	2,400,300	2,400,300	
Royalties, Licenses, Advertisements, and Sponsorships	8,622,986	5,507,749	4,649,502	8,447,698	10,158,008	10,158,008	
Sports Camps							
Bowl Revenues			1,183,891			0	
Athletic Endowments	21,543,636	18,709,105	20,453,165	26,377,000	13,211,595	13,211,595	
Other Operating Revenues	905,022	2,821,728	1,840,800	1,803,827	1,766,696	1,766,696	
<b>Total Revenue</b>	<b>\$106,140,943</b>	<b>\$133,771,921</b>	<b>\$141,821,389</b>	<b>\$138,798,680</b>	<b>\$139,018,143</b>	<b>\$149,109,883</b>	<b>\$10,091,740</b>
<b>EXPENDITURES</b>							
<i>Personal Services</i>							
Coaches Salaries & Incentives	18,842,872	\$ 19,210,101	22,821,413	22,835,100	24,839,098	24,839,098	
Support Staff/Administrative Salaries & Incentives	14,524,375	18,161,160	18,311,728	20,301,816	20,460,889	20,460,889	
Severance Pay	250,000	3,862,871	5,091,174	4,781,444	2,507,627	2,507,627	
Bonuses for Bowl Participation				761,186	811,200	811,200	
Student Salaries	938,040			900,627	890,327	890,327	
Fringe Benefits							
Allocated Personal Services							
<i>Travel</i>							
Recruitment Travel - Employee	1,940,118	2,002,555	1,988,529	2,943,136	2,737,883	2,737,883	
Other Employee Travel							
Team Travel	5,393,320	7,561,295	8,058,381	9,144,586	8,365,561	8,365,561	
Recruitment Travel - Non-Employee		809,026	1,033,295				
Other Non-Employee Travel							
<i>Operating Supplies and Expenses</i>							
Athletic Student Aid	13,344,394	14,701,980	15,258,514	13,740,002	13,100,699	13,100,699	
Equipment and Uniforms	3,800,507	4,204,606	4,067,394	3,612,804	1,931,000	2,210,869	
Guarantees Paid	3,050,064	1,200,054	2,337,959	1,581,000	5,716,052	1,931,000	
Game Expenses (non-travel)	5,485,510	8,874,159	10,832,035	7,513,127	5,217,332	5,716,052	
Fund Raising & Marketing	5,148,943	6,419,491	10,735,861	8,483,040		5,217,332	
Sports Camp Expenses		-			373,027		
Spirit Groups/Auxiliary Corps	798,616	965,098	877,006	761,961		373,027	
Athletic Facilities Rentals							
R&R Reserve Contribution							
Medical Expenses & Insurance	1,773,295	1,873,784	2,153,123	1,330,851	1,184,832	1,184,832	
Student Athlete Meals	843,392	1,764,005	2,019,758	1,918,400	1,291,168	1,291,168	
Conference and Association Dues	377,185	4,471,577	4,231,471	3,225,500	3,354,520	3,354,520	
Bowl Expenses	0		1,657,011	928,841	428,481	428,481	
Direct Administrative/Overhead Expenses	11,485,129	19,218,862	9,866,846	8,655,539	5,731,280	5,731,280	
Allocated Expenses	3,785,096						
Other Operating Expenses				1,853,500	19,451,362	19,451,362	
Indirect Institutional Support		4,191,511	6,481,851	10,033,039	12,604,500	12,604,500	
<i>Equipment/Capital Outlay</i>							
Athletic Facility Debt Service - Principal	2,568,457	3,985,000	4,340,000	3,658,853	4,788,302	4,788,302	
Athletic Facility Debt Service - Interest	10,370,268	8,796,682	9,270,624	9,875,410	9,784,767	9,784,767	
Motor Vehicle Purchase							
Equipment Purchase							
Building and Facilities Renovation & Improvement							
<b>Total Expenditures</b>	<b>\$104,719,581</b>	<b>\$132,273,817</b>	<b>\$141,433,973</b>	<b>\$138,839,763</b>	<b>\$145,569,908</b>	<b>\$147,780,777</b>	<b>\$0</b>
Beginning Net Assets and Reserves (July 1)	-13,379,338	-11,957,976	-10,459,872	-10,072,455	-10,113,538	-10,113,538	-16,665,303
Surplus/(Deficit) from above schedule	1,421,362	1,498,104	387,417	-41,082	-6,551,765	1,329,107	0
Transfer (to) or from other sources							
<b>Final Net Assets and Reserves (June 30)</b>	<b>-\$11,957,976</b>	<b>-\$10,459,872</b>	<b>-\$10,072,455</b>	<b>-\$10,113,538</b>	<b>-\$16,665,303</b>	<b>-\$8,784,431</b>	<b>-\$16,665,303</b>

**Instructions:** Break out the final net assets as of the end of each fiscal year using the rows below. Row 77 and 84 should tie.

Reserved for Renewal & Replacement							
Capital Liability Reserve Fund							
Other Unrestricted Net Assets (including encumbrance reserve)							
<b>Total Net Assets and Reserves</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0