

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:	Perry Kchao perry.kchao@crc.gatech.edu
Name of Fee:	Recreation Fee (CRC Debt Service)
New or Existing?	Existing
Fund:	FD13000
Revenue Department(s):	550
Revenue Account(s):	408121-40812
PPV Projects Supported:	DE00001727 PPV-Campus Rec Center (CRC)
Webpage w/ Public Information	http://www.budgets.gatech.edu/mResources/MSFAC

Description of Fee Purpose:

This fee goes towards the debt service of the campus Recreation Facility and has been in place for the last 10 years. This fee supports a portion of the overall debt service.

Description of Students Charged:

Fee is required of grad and under grad students taking 4 or more hours for both undergrad and grad students at \$54 for Fall and Spring semesters and \$36 for Summer semester.

Fall 2024 waivers - 609

Campus Specific Assessment:

CRC debt service fee is \$54. This fee covers a portion the debt service of the Campus Recreation Center and has been in place for the last 10 years. Only assessed on the Atlanta Campus.

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: Recreation Fee (CRC Debt Service)

FY 2025 Fee Amount: \$54

Incremental Change Proposed: -\$10

Proposed FY 2026 Fee Amount: \$44

Percent Change Proposed: -18.5%

FY24 Revenue \$2,950,516

FY24 Expenditures \$2,950,515

FY24 % of Revenue Expended: 100.0%

FY24 Unrestricted Fund Balance \$0

Description of Financial Trends:

This fee go towards the debt service of the campus Recreation Facility and has been in place for the last 10 years. This fee supports a portion of the overall debt service.

Description of Reserve Balance:

N/A. No reserve balance

Justification for Requested Rate Change and Planned Usage:

N/A

Description of Additional Student Engagement:

Several mandatory fee meetings will be held and the student body is informed. This will take place before the student committee vote. This is an addition to the student advisory committee meetings held through out the year.

Mandatory Fee Detail & Request Form

Fiscal Year 2026

Georgia Institute of Technology

Recreation Fee (CRC Debt Service)

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	\$54	19,613	5	\$1,058,832
9-12 credit hours	\$54	6,082	4	\$328,212
5-8 credit hours	\$54	1,016	2	\$54,756
0-4 credit hours	\$54	123	1	\$6,588
Fall Semester Total		26,834	12	\$1,448,388

Spring Semester

Full-time	\$54	18,436	5	\$995,286
9-12 credit hours	\$54	5,717	4	\$308,506
5-8 credit hours	\$54	955	2	\$51,464
0-4 credit hours	\$54	116		\$6,243
Spring Semester Total		25,224	11	\$1,361,500

Summer Semester

Full-time	\$36	2,588		\$93,168
9-12 credit hours	\$36	1,433		\$51,588
5-8 credit hours	\$36	1,863		\$67,068
0-4 credit hours	\$36	206		\$7,416
Summer Semester Total		6,090	0	\$219,240

Fiscal Year Total		58,148	23	\$3,029,128
-------------------	--	--------	----	-------------

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	\$44	19,809	5	\$1,069,423	\$871,382	(\$198,041)
9-12 credit hours	\$44	6,143	4	\$331,496	\$270,108	(\$61,388)
5-8 credit hours	\$44	1,026	2	\$55,305	\$45,063	(\$10,242)
0-4 credit hours	\$44	124	1	\$6,654	\$5,422	(\$1,232)
Fall Semester Total		27,102	12	\$1,462,878	\$1,191,975	(\$270,903)

Spring Semester

Full-time	\$44	18,621	5	\$1,005,241	\$819,086	(\$186,156)
9-12 credit hours	\$44	5,774	4	\$311,594	\$253,891	(\$57,703)
5-8 credit hours	\$44	965	2	\$51,980	\$42,354	(\$9,626)
0-4 credit hours	\$44	117		\$6,306	\$5,138	(\$1,168)
Spring Semester Total		25,476	11	\$1,375,121	\$1,120,469	(\$254,652)

Summer Semester

Full-time	\$29	2,614		\$94,100	\$76,674	(\$17,426)
9-12 credit hours	\$29	1,447		\$52,104	\$42,455	(\$9,649)
5-8 credit hours	\$29	1,882		\$67,739	\$55,194	(\$12,544)
0-4 credit hours	\$29	208		\$7,490	\$6,103	(\$1,387)
Summer Semester Total		6,151	0	\$221,432	\$180,426	(\$41,006)

Fiscal Year Total		58,729	23	\$3,059,432	\$2,492,870	(\$566,561)
-------------------	--	--------	----	-------------	-------------	-------------

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)

\$270	\$270	\$220
\$216	\$216	\$176
\$108	\$108	\$88
\$54	\$54	\$44
\$648	\$648	\$528

\$270	\$270	\$220
\$216	\$216	\$176
\$108	\$108	\$88
\$0	\$0	\$0
\$594	\$594	\$484

\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0

\$1,242	\$1,242	\$1,012
---------	---------	---------

Mandatory Fee Detail & Request Form
Fiscal Year 2026
Georgia Institute of Technology
Recreation Fee (CRC Debt Service)

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.

	Account Code Mapping	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Projected	FY26 Projection without rate change	FY26 Projection with rate change	FY26 Incremental requested fee change
REVENUE							
Student Fees	40xxxx						
Mandatory Fee Revenue (net of waivers)		2,813,892	2,950,516	3,029,128	3,059,432	2,492,870	-566,561
Non-Mandatory Student Fees						0	
Online Learning Fee Revenue (net of waivers)				56,129	56,661	769,937	713,276
Sales & Services							
Sales & Services	441xxx, 449xxx					0	
Fines	442xxxx					0	
Housing Rental Income	4511xx					0	
Other Rental Income	4512xx					0	
Advertising Revenue	4521xx					0	
Commissions - Outsourced Operations	452101, 452201					0	
Food Services Sales	4522xx					0	
Athletic Camps, Conference, Programs	4526xx					0	
Royalties/License Revenue	4528xx					0	
Other Sales	452xxx except otherwise listed					0	
Health Services	454xxx					0	
Other Sales & Services	44xxxx or 45xxxx not otherwise listed					0	
Miscellaneous Revenues							
Other Miscellaneous Revenues	47xxxx					0	
Gifts	485xxx					0	
Other Income	4xxxxx not otherwise listed						
Total Revenue		\$2,813,892	\$2,950,516	\$3,085,257	\$3,116,093	\$3,262,807	\$146,715
EXPENDITURES							
Personal Services							
Salaries - Faculty/Staff	51xxxx-53xxxx, except 523xxx to 525xxx					0	
Salaries - Students	523xxx-524xxx					0	
Salaries - Casual Labor	525xxx					0	
Fringe Benefits	55xxxx,56xxxx					0	
Allocated Personal Services	59xxxx					0	
Travel							
Travel - Employee	64xxxx					0	
Travel - Non-Employee	65xxxx					0	
Allocated Travel	698xxx					0	
Operating Supplies and Expenses							
Purchases for Resale/Cost of Goods Sold	702xxx-703xxx					0	
Motor Vehicle Expense	712xxxx					0	
Supplies & Materials	714xxx					0	
Repairs and Maintenance	715xxx except 715200					0	
Repair & Rehabilitation Reserve Contribution	715200	588,878	588,878	588,878	588,878	588,878	
Utilities	717xxxx					0	
Rental Payments (Non-Real Estate)	719xxx					0	
Insurance	720xxx	68,659	74,022	75,000	76,000	76,000	
Software	733xxxx					0	
Publications and Printing	742100					0	
Equipment (Small Value)	743xxx-744xxx					0	
Real Estate/Authority Lease Rental	748xxx					0	
Per Diems & Fees	751xxx-752xxx					0	
Contracted Services	753xxx					0	
Telecommunications	771xxx					0	
Scholarships	78xxxx except 781180 and 783xxx					0	
Other Grant Expense	781180					0	
Stipends	783xxx					0	
Other Operating Expenses	727xxx & other 7xxxxx not listed					0	
Allocated Operating Expenses	798xxx					0	
Equipment/Capital Outlay							
Lease/Purchase - Principal	8181xx, 8183xx	1,206,365	1,166,781	1,209,395	1,224,815	1,225,406	
Lease/Purchase - Interest	8182xx, 8184xx	949,990	1,120,835	1,211,983	1,226,399	1,226,990	
Motor Vehicle Purchase	8411xx					0	
Equipment Purchase	8431xx, 8433xx					0	
Land and Land Improvements	8501xx					0	
Building and Facilities Renovation & Improvement	860xxx, 870xxx					0	
Other Capital	8xxxxx not otherwise listed					0	
Total Expenditures		\$2,813,892	\$2,950,516	\$3,085,257	\$3,116,092	\$3,117,274	\$1,182
Beginning Net Assets and Reserves (July 1)	3xxxxx	0	0	0	0	0	1
Surplus/(Deficit) from above schedule		0	0	0	0	145,533	
Transfer (to) or from other sources	9xxxxx						
Final Net Assets and Reserves (June 30)		\$0	\$0	\$0	\$1	\$145,533	\$1

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	323100						
Capital Liability Reserve Fund	329600						
Other Unrestricted Net Assets (including encumbrance reserve)	3xxxxx not otherwise listed						
Total Net Assets and Reserves		\$0	\$0	\$0	\$0	\$0	\$0