

## FY 2014 Mandatory Fee Request Instructions

### Template #1 - Mandatory Fee Request Form

#### Section I

1. Each Mandatory Fee will require a separate Mandatory Fee Request Form. **(This form is required even if no increase is requested.)**
2. A list of common "fee types" is included on the Mandatory Fee Request Form. Please select "Other" for any mandatory fee type that is not included on this list (e.g.
3. Please select "yes" or "no" to indicate if the fee is to support a Public Private Venture (PPV).
4. Please select "new" or "existing" for fee.
5. Include the fund code and account code(s) used to track the revenue generate from the fee.
6. The current revenue should equal the most current budgeted revenues for FY2013. This amount should match Lettered Column C on the Financial Data (FD) sheet.
7. The Projected Fee Instances should match column K of the Detail of Revenue (DOR) sheet.
8. State the purpose and use of the fee. **Provide a detailed narrative to justify a new fee or a fee increase.**

#### Section II

9. Fill in the Reserves and Fund Balances amount for each the mandatory fees.
10. Provide explanation if % of revenue expended is less than 80%
11. Provide a narrative that explains the purpose of reserve and planned uses.

#### Section III

12. Please select "yes" or "no" to the questions. Provide explanations to responses, as appropriate.

### Template #2 - Financial Data Form

1. The Financial Data Sheet provides a trend of revenues and expenditures for the mandatory fees. **(This form is required even if no increase is requested.)**
2. Each Mandatory Fee will need a separate Financial Data Sheet.
3. List out Other Non-Fee Revenue individually.

### Template #3 - Detail of Revenue Projections

1. The Detail of Revenue Projections sheet provides an estimate on the number of students paying the particular Mandatory Fee. **(This form is required even if no increase is requested.)**
2. Each Mandatory Fee will need a separate Detail of Revenue Projection Sheet.

Completed forms are due to the System Office on December 14, 2012. The forms should be sent to the Budget Office at [budget.office@usg.edu](mailto:budget.office@usg.edu) with a copy to your assigned budget analyst.

**Mandatory Fee Request Form**  
Fiscal Year 2014

Institution Name: Georgia Institute of Technology

**Section I**

Name of Fee: Athletic Association  
 Type of Fee: Athletic PPV Fee?  
 New fee or existing fee? Existing  
 Fund Code: 13095 Account Code(s): 407100-407104&407108

Current Fee Amount	Incremental Increase Request	Requested Fee Amount	Requested % Increase
\$ 127	\$ -	\$ 127	0%
Current Budgeted Revenue	Projected Fee Instances	Projected Incremental Revenue Increase at Requested Level	Total Projected Revenue at Requested Level
\$ 5,030,000			\$ 5,030,000

**What is the purpose/use of this fee?** (You should be as detailed as possible. Attach additional documentation as necessary)  
 Please see accompanying Word document titled "FY 2015 MSFAC Narrative Athletics"

**How will the incremental revenue be used?** (You should be as detailed as possible. Attach additional documentation as necessary)  
 Please see accompanying Word document titled "FY 2015 MSFAC Narrative Athletics"

**Section II**

**Financial Data:** Please complete the Financial Data Sheets and the Detail of Revenue Sheets for this Fee. The financial data must be completed even if no fee increase is being requested.

As of June 30, 2012	Total Revenues	Total Expenditures	% of Revenue Expended
	\$ 61,775,503.00	\$ 63,625,651.00	103%

Provide explanation if % of revenue expended is less than 80%

**Available Fund Balance Information as of June 30, 2012**

\$ 4,779,875.00	Fund Balance per General Ledger
\$ -	Encumbered funds as of June 30, 2012
\$ -	Reserved for Renewals and Replacements as of June 30, 2012
\$ 4,779,875.00	Available Fund Balance as of June 30, 2012

**Provide explanations for planned uses of available Fund Balance:**

Following plan approved by Finance Committee of GTAA Board of Directors, under direction of GIT Executive Vice President for Finance, the GTAA has established \$5 million as the optimal Fund Balance total. These dollars will be held in reserve unless they are needed to address short term cash flow needs that may result in the event the GTAA incurs year end net losses.

**Mandatory Fee Request Form**  
**Fiscal Year 2014**

**Institution Name:** Georgia Institute of Technology

**Section III**

**Questions and Answers:**

(1) Is this fee required for all students regardless of the number of credit hours taken, method of delivery (i.e. distance learning), etc. ? If no, please explain. Yes

(2) What positions, if any, are being funded through this fee? Please list the positions.  
 No positions in the GTAA are specifically funded by student fee dollars.

(3) Is this fee being used to cover employee travel? If yes, please explain. No

(4) Are significant changes to the fee amount anticipated within the next three (3) years?  
 If yes, please list. No

(5) Does this fee support any type of debt service? If yes, please explain in detail. No  
 Fee revenue supports programs and services expenses as well as expenses that most directly benefit current student athletes. This includes expenses in the area of scholarship, team travel and uniforms and equipment.

(6) Other than the student fee committee, what percentage of the student body was made aware of the fee? How was the student body at large informed and/or engaged in the process (i.e. town hall meetings, online surveys, etc). Please explain and/or attach appropriate documentation. Were these actions taken before or after the student committee vote?

SGA Undergraduate and Graduate Presidents attend quarterly GTAA Board of Trustee meetings. SGA President and Vice President for Finance attend quarterly GTAA Finance Committee meetings.

(7) Please list all reports/documents that were provided to the student fee committee prior to the committee vote (i.e. detailed budget reports, prior year revenue, expenditures and reserves, presentations, etc.)?

Along with submitting required narrative and reports, each of the last two years the GTAA made a power point presentation to the Student Fee Committee. We anticipate making a similar presentation this year and presenting a copy of this report to the committee.

## Mandatory Fee

Fiscal Year 2015

## Financial Data

Athletics

(Insert Fee Name)

Institution: Georgia Institute of Technology

	A	B	C	C (Actual)	D	E	F
						= (F - D)	
			FY 2014	FY 2014	FY 2015	Revenue	FY 2015
			Current	Five Months	Projected	Generated by	Proposed
	FY 2012	FY 2013	Budget	Actual	Budget	Rate	Budget
	Actual	Actual	Budget	Actual	w/o Fee Increase	Increase	w/ Fee Increase
<b>Revenue</b>							
<b>Fee Revenue</b>	4,937,616	5,117,430	5,173,000	2,450,000	5,320,247	-	5,320,247
Non-Fee Revenue <i>(list individually)</i>							
Student Football Reserve Seating Revenue	308,749	298,802	294,000	300,321	294,000	-	294,000
All other revenue	55,007,700	56,359,271	58,631,000	23,711,166	61,981,754	-	61,981,754
<b>Total Revenue</b>	<b>\$ 60,254,065</b>	<b>\$ 61,775,503</b>	<b>\$ 64,098,000</b>	<b>\$ 26,461,487</b>	<b>\$ 67,596,000</b>	<b>\$ -</b>	<b>\$ 67,596,000</b>
Cost of Goods Sold							
<b>Net Revenue</b>	<b>\$ 60,254,065</b>	<b>\$ 61,775,503</b>	<b>\$ 64,098,000</b>	<b>\$ 26,461,487</b>	<b>\$ 67,596,000</b>	<b>\$ -</b>	<b>\$ 67,596,000</b>
<b>Expenditures</b>							
Personal Services (Including Fringes)	21,753,259	22,058,017	21,509,000	9,362,500	23,620,000		23,620,000
Travel	5,752,192	6,786,571	5,000,000	2,160,400	6,259,000		6,259,000
Supplies and Materials	6,977,393	5,431,409	6,180,000	2,543,218	5,993,000		5,993,000
Repairs and Maintenance	263,839	2,003,896	255,000	901,276	408,000		408,000
Telecommunications	187,161	375,870	177,000	147,856	350,000		350,000
Contracted Services	4,513,967	4,635,852	4,380,000	2,551,852	3,839,000		3,839,000
Lease Payments (Debt Service)	6,483,292	8,592,512	12,217,000	6,475,323	12,221,000		12,221,000
Software	358,866	290,519	325,000	158,746	325,000		325,000
Equipment Non-capitalized	780,507	688,943	611,000	304,331	733,000		733,000
Equipment Capitalized							
Scholarships	8,625,616	8,930,242	9,172,000	4,012,443	9,500,000		9,500,000
Auxiliary Services Administration							
Plant Allocation	2,399,193	2,152,751	2,250,000	947,821	2,250,000		2,250,000
Other Expenses, <i>please list if significant.</i>							
Utilities	1,035,427	966,960	1,099,000	468,750	1,398,000		1,398,000
Sales Tax	989,876	712,109	923,000	819,438	700,000		700,000
<b>Total Expenditures</b>	<b>\$ 60,120,588</b>	<b>\$ 63,625,651</b>	<b>\$ 64,098,000</b>	<b>\$ 30,853,954</b>	<b>\$ 67,596,000</b>	<b>\$ -</b>	<b>\$ 67,596,000</b>
<b>Surplus (Deficit)</b>	<b>\$ 133,477</b>	<b>\$ (1,850,148)</b>	<b>\$ -</b>	<b>\$ (4,392,467)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cumulative Fund Balance</b>							
<b>% of Revenue Expended</b>	0.997784764	1.029949542	1		1	#DIV/0!	1

**NOTES:**

- (A, B) The actual data for FY 2012 and FY2013 should agree to the general ledger as included in the respective Annual Financial Reports.
- (C) FY 2014 Current Budget represents the currently approved amendment.
- (D) FY 2015 Projected Budget w/o fee increase should represent the projected budget without any consideration of a fee increase. The budget will consist of enrollment increases.
- (E) Rate Increase will represent only the increase in revenue and expenditures related to the proposed rate increase.
- (F) FY 2015 Proposed Budget will be the sum of FY 2015 Projected Budget w/o Fee Increase plus Rate Increase.

**Mandatory Fee  
Fiscal Year 2015**

**Financial Data**  
Detail of Revenue Projection  
Athletics  
(Insert Fee Name)

Institution: \_\_\_\_\_

			A	B	C	D	E	F
						= A x C		= C x E
Fee Detail	FY 2012 Actual Rate	FY 2013 Actual Rate	FY 2014 Current Rate	FY 2014 Number of Participants	FY 2015 Number of Participants	Projected FY 2015 Revenue with Current Rate	FY 2015 Proposed Rate	Projected FY 2015 Revenue with Proposed Rate
Fall	127	127	127	20,152	20,757	2,636,083	127	2,636,083
Spring	127	127	127	18,498	19,053	2,419,723	127	2,419,723
Summer	38	40	40	6,611	6,611	264,440	40	264,440
<b>TOTAL</b>						<b>5,320,247</b>		<b>5,320,247</b>

**NOTES:**

- (1) Under different Auxiliary Units there may be several fee types. If your institution has various fees under any one unit list out each fee individually with the applicable description.
- (2) If you have a different fee level for different types of participants, please list each category separate (i.e. if you charge a lesser fee for students in less than full time credit hour categories).

**Mandatory Fee**  
Fiscal Year 2014 For FY2015 Fees

**Financial Data**  
**Athletics Services**

Interim Financial Analysis

Institution: Georgia Institute of Technology

	A	B	C	D	E	F	G
					(D-C)		
			FY 2014 MSFAC Approved	FY2014 Current Budget or Projeciton	FY 2014 Variance	FY 2014 1st Quarter Actual	Explanation of Significant Variances
Revenue	FY 2012 Actual	FY 2013 Actual			Current-Approved		
<b>Fee Revenue</b>	4,937,616	5,117,430	4,937,619	5,173,000	235,381	4,622,122	Estimated impact of actual enrollment exceeding budgeted amount
<b>Non-Fee Revenue (list individually)</b>							
Student Football Reserve Seating Revenue	308,749	298,802	294,000	298,900	4,900	298,802	
All Other Revenue	55,007,700	56,359,271	58,866,381	61,421,100	2,554,719	9,944,885	ACC Bowl game appearance revenue added to budget= \$1,000,000
							\$800,000 in funding provided by IMG to cover cost of new football message boards added to budget
							\$500,000 added to budgeted amounts drawn from quasi endowments to support final costs of McCamish Pavilion construction
<b>Total Revenue</b>	<b>60,254,065</b>	<b>61,775,503</b>	<b>64,098,000</b>	<b>66,893,000</b>	<b>2,795,000</b>	<b>14,865,809</b>	
<b>Net Revenue</b>	<b>60,254,065</b>	<b>61,775,503</b>	<b>64,098,000</b>	<b>66,893,000</b>	<b>2,795,000</b>	<b>14,865,809</b>	
<b>Expenditures</b>							
Personal Services (Including Fringes)	21,753,259	22,058,017	21,509,000	22,670,000	1,161,000	4,032,869	New football recruiting positions (\$125,000), impact of new football defensive coordinator (\$300,000), addition of bowl bonuses (\$300,000) and other incentive bonuses (\$200,000) to budget after fee presentation.
Travel	5,752,192	6,786,571	5,000,000	5,401,000	401,000	827,615	\$400,000 in travel / ticket allocation expenses added to budget after fee presentation
Supplies and Materials	6,977,393	5,431,409	6,180,000	5,989,000	-191,000	2,421,416	Savings versus budget projected
Repairs and Maintenance	263,839	2,003,896	255,000	1,500,000	1,245,000	400,000	\$800,000 to cover cost of new football message boards added to budget. \$500,000 added to budget to support final costs of McCamish Pavilion construction
Telecommunications	187,161	375,870	177,000	350,000	173,000	21,004	\$173,000 originally classified under "supplies & materials" moved to this line item after fee presnetation
Contracted Services	4,513,967	4,635,852	4,380,000	4,552,000	172,000	664,846	Additional football guarantee expenses added after fee presentation as a result of ACC scheduling change.
Lease Payments (Debt Services )	6,483,292	8,592,512	12,217,000	12,218,000	1,000	4,233,976	
Software	358,866	290,519	325,000	325,000	0	133,147	
Equipment Not Capitalized	780,507	688,943	611,000	629,000	18,000	257,304	
Scholarships	8,625,616	8,930,242	9,172,000	9,272,000	100,000	0	Additional dollars added to budget after fee presentation to cover summer school expenses
Auxiliary Services Administration						0	
plant Allocation	2,399,193	2,152,751	2,250,000	2,000,000	-250,000	632,182	Budget adjusted downward based on projections provided by facility director after fee presentation
Other Expenses						0	
Utilities	1,035,427	966,960	1,099,000	1,125,000	26,000	1,720	
Sales Taxes	989,876	712,109	923,000	862,000	-61,000		
<b>Total Expenditures</b>	<b>60,120,588</b>	<b>63,625,651</b>	<b>64,098,000</b>	<b>66,893,000</b>	<b>2,795,000</b>	<b>13,626,080</b>	
<b>Surplus (Deficit)</b>	<b>133,477</b>	<b>-1,850,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,239,729</b>	
<b>Cumulative Fund Balance</b>							