

FY 2018 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). If yes is selected, please fill out the Project code(s) and Project name(s).
4. Please select "new" or "existing" for fee.
5. Include the department code(s), 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 FY2017. This amount should match Lettered Column D 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% or greater than 100%
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.
3. The revamped Move On When Ready (MOWR) program provides \$50 per MOWR student per semester. Institutions may choose which fee/fund to record the MOWR revenue. For example institution A may include revenue in fund 12280 (Athletics) and institution B may include revenue in fund 13000 (Student Activities). Use the dual enrollment category to report as appropriate.

Completed forms are due to the System Office on December 16, 2016. The forms should be sent to the Budget Office at budget.office@usg.edu with a copy to your assigned budget analyst.

Mandatory Fee Request Form
Fiscal Year 2018

Institution Name: *Georgia Institute of Technology*
Preparer/Contact Information: *Marvin Lewis; OFFICE - 404-894-8129; EMAIL - mlewis@athletics.gatech.edu*

Section I

Name of Fee:	<i>Athletics</i>	PPV Fee?	<i>No</i>
Type of Fee:	<i>Athletic</i>	If PPV, Project code(s) & Project name(s):	<i>No</i>
New fee or existing fee?	<i>Existing</i>	Department Code(s):	<i>A01</i>
Fund Code:	<i>13095</i>	Revenue Account Code(s):	<i>704100-407104;407108</i>

Current Fee Amount	Incremental Increase Request	Requested Fee Amount	Requested % Increase
\$ 127	\$ -	\$ 127	0%
Current Budgeted Fee Revenue	Projected Fee Instances	Projected Incremental Revenue Increase at Requested Level	Total Projected Revenue at Requested Level
\$ 5,320,000	47,182	\$ -	\$ 5,444,000

What is the purpose/use of this fee? Has the purpose of the fee changes since last fiscal year? (You should be as detailed as possible. Attach additional documentation as necessary)

Please see the accompanying document titled "FY 2018 MSFAC Narrative - Athletics".

How will the incremental revenue be used? (You should be as **specific** as possible. Attach additional documentation as necessary)

Please see the accompanying document titled "FY 2018 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. (Total Revenues and Total Expenditures will update automatically when Financial Data sheet is completed)

As of June 30, 2016	Total Revenues	Total Expenditures	% of Revenue Expended
	\$ 75,722,054.00	\$ 75,614,566.00	100%

Provide explanation if % of revenue expended is less than 80% OR greater than 100%

Available Fund Balance Information as of June 30, 2016

\$ 6,615,690.00	Fund Balance per General Ledger
\$ -	Encumbered funds as of June 30, 2016
\$ -	Reserved for Renewals and Replacements as of June 30, 2016
\$ 6,615,690.00	Available Fund Balance as of June 30, 2016 (Negative amount represents a deficit)

Provide explanations for planned uses of available Fund Balance or, if deficit, provide planned actions for reducing deficit:

Following the plan approved by the Administration & Finance Committee of the GTAA Board of Trustees, which is under the direction of the GIT Executive Vice President for Administration & Finance, GTAA has established \$5 million as the optimal Fund Balance total. The Fund Balance will be held in reserve unless needed to address short-term cash flow needs incurred by year-end net operating losses in future years.

Mandatory Fee Request Form Fiscal Year 2018

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), military status, etc.? **If no, list the exceptions and explain below.**

Yes

All students taking 4 or more hours are required to pay mandatory student fees, including the athletic fee.

(2) Do the projected fee instances reflect the number of exemptions/waivers that have been granted? **If no, explain below.**

Yes

No exemptions or waivers have been granted.

(2a) Please provide the following details on exemptions/waivers:

	FY 2015	FY 2016	FY 2017	Projected FY 2018
# of Exemptions/Waivers				
Amount				

(3) Is this fee being used to cover employee travel? **If yes, explain below.**

No

No employee travel expenses are specifically funded by the athletic fee.

4) What positions, if any, are being funded through this fee? Please list the positions.

No positions within GTAA are specifically funded by the athletic fee.

(5) Are significant changes to the fee amount anticipated within the next three (3) years? **If yes, explain below.**

No

In future years, specific projects and initiatives that directly impact the student body and/or our student-athletes will require GTAA to request increase to the athletic fee.

(6) Does this fee support any type of debt service? **If yes, explain below in detail.**

No

No debt service expenses are specifically funded by the athletic fee.

(7) 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?

The SGA Undergraduate and Graduate Presidents are members of the GTAA Board of Trustees and attend all quarterly board meetings. Also, the SGA President and GIT Vice President for Administration & Finance are on the Administration & Finance Committee of the board and attend its quarterly meetings. GTAA's Associate AD for Administration and Finance and GIT's Director of Administrative Finances conducted a separate meeting with SGA Undergraduate & Graduate Presidents as well as the incoming Student Athlete Advisory Board (SAAB) President to discuss the athletics fee as well.

(8) Please **list and submit** 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 meeting minutes.**

In addition to providing the required narratives and reports, GTAA has presented to the Mandatory Student Fee Advisory Committee (MSFAC) detailing the current state of athletics and the related benefits of the athletic fee. A similar presentation will be made this year as well.

(9) Only fill out this section if an increase is being requested.

In his letter regarding student fees, dated 9/26/16, the Chancellor stated that fee increase requests will only be considered if:

- (1) the fee supports a PPV at risk of falling into deficit, or
- (2) represents a prior commitment to a multi-year fee plan, or
- (3) reallocation of existing fees, on a case by case basis.

Which of these scenarios is applicable for this increase? Why is a fee increase critical to the success of the activities described in this template? What would be the effects of the fee remaining flat?

The narrative should reference the auxiliary 5-year business plans whenever possible for justification.

Mandatory Fee
Fiscal Year 2018

Financial Data
Athletics

(Insert Fee Name)

Institution: Georgia Institute of Technology

	Actuals Ledger			True projections of revenues and expenditures	From the Detail of Revenue Projection	From the Detail of Revenue Projection = (F - D)	From the Detail of Revenue Projection
	FY 2014	FY 2015	FY 2016	FY 2017 Current Projections	FY 2018 Planned Budget w/o Fee Increase	Revenue Generated by Rate Increase	FY 2018 Proposed Budget w/ Fee Increase
	Actual	Actual	Actual				
Revenue							
Mandatory Fee Revenue (Less: Allowances, Waivers, Etc.)	5,073,873	\$5,151,400	\$5,270,384	\$5,320,000	\$5,444,000	\$0	\$5,444,000
Non-Mandatory Student Fees (List out):							0
Clinic & Pharmacy							
Psychiatry Clinic							
Dental Space Lease							
Interest Income							0
Sales & Services							
Fines							0
Housing Rental Income							0
Other Rental Income							0
Meal Plan Sales							0
Other Food Service Sales							0
Athletic Ticket Sales	11,401,151	9,528,449	12,573,349	12,149,000	12,996,000		12,996,000
Game Guarantees	250,000	600,000	73,650	320,000	3,100,000		3,100,000
Athletic Camps							0
Other Athletic Revenue	40,108,148	47,866,290	43,827,128	45,884,000	47,812,000		47,812,000
Health Services							0
Non-Student Parking & Transportation							0
Advertising Revenue							0
Commissions							0
Bookstore & Gift shop Sales							0
Other Sales & Services							0
Miscellaneous Revenues							
Gifts	11,800,537	16,108,936	13,977,543	11,902,000	9,900,000		9,900,000
Other Miscellaneous Revenues (List out):							0
							0
Total Revenue	\$ 68,633,709	\$ 79,255,075	\$ 75,722,054	\$ 75,575,000	\$ 79,252,000	\$ -	\$ 79,252,000
Expenditures							
Personal Services							
Salaries - Faculty/Staff	18,520,905	19,504,018	20,142,216	22,049,000	22,710,000		22,710,000
Salaries - Students	412,958	485,010	429,752	443,000	456,000		456,000
Fringe Benefits	4,121,836	4,450,189	4,202,377	4,328,000	4,458,000		4,458,000
Plant Allocations							0
Travel							
Travel - Employee	1,231,211	1,127,875	195,214	201,000	207,000		207,000
Travel - Non-Employee	4,466,005	5,831,417	4,166,947	4,292,000	4,421,000		4,421,000
Operating Supplies and Expenses							
Purchases for Resale/Cost of Goods Sold							0
Supplies & Materials	788,427	889,943	828,619	1,041,000	1,072,000		1,072,000
Repairs and Maintenance	2,370,683	2,184,315	1,950,872	2,094,000	2,157,000		2,157,000
Utilities	944,954	1,139,734	1,239,882	1,495,000	1,849,000		1,849,000
Rental Payments (Non-Real Estate)							0
Insurance	473,140	542,826	550,181	567,000	584,000		584,000
Software							0
Equipment (Small Value)							0
Real Estate/Authority Lease Rental							0
Per Diems & Fees							0
Contracted Services	4,708,292	4,719,615	5,984,494	6,164,000	6,349,000		6,349,000
Telecommunications	197,239	206,496	277,387	286,000	295,000		295,000
Scholarships	9,019,421	9,334,446	10,412,150	10,620,000	10,939,000		10,939,000
Other Operating Expenses	20,103,615	20,093,095	21,273,033	22,768,000	22,176,000		22,176,000
Plant Allocations							0
Equipment/Capital Outlay							
Lease/Purchase - Principal							0
Lease/Purchase - Interest							0
R&R Reserve Contribution							0
Motor Vehicle Purchase							0
Equipment Purchase							0
Building and Facilities Renovation & Improvement	1,623,749	6,738,354	3,961,441	1,694,000	1,500,000		1,500,000
Total Expenditures	\$ 68,982,435	\$ 77,247,333	\$ 75,614,566	\$ 78,342,000	\$ 79,173,000	\$ -	\$ 79,173,000
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus (Deficit)	\$ (348,726)	\$ 2,007,742	\$ 107,488	\$ (2,767,000)	\$ 79,000	\$ -	\$ 79,000
Cumulative Fund Balance	\$ 4,500,460	\$ 6,508,202	\$ 6,615,690	\$ 3,848,690	\$ 3,927,690		\$ 3,927,690
% of Revenue Expended	100.51%	97.47%	99.86%	103.66%	99.90%	#DIV/0!	99.90%

NOTES:
 - (A, B, C) The actual data for FY 2014, FY 2015 and FY2016 should agree to the general ledger as included in the respective PS Actuals Ledger.
 - (D) FY 2017 Current projection should reflect the best estimate of actual revenues and expenditures. **Revenues and expenditures do not have to balance. Show projected surplus/deficit.**
 - (E) FY 2018 Projected Budget w/o fee increase should represent the projected budget without any consideration of a fee increase. **Revenues and expenditures do not have to balance. Show projected surplus/deficit.**
 - (F) Rate Increase will represent only the increase in revenue and expenditures related to the proposed rate increase.
 - (G) FY 2018 Proposed Budget will be the sum of FY 2018 Projected Budget w/o Fee Increase plus Rate Increase. **Revenues and expenditures do not have to balance. Show projected surplus/deficit.**

Mandatory Fee

Fiscal Year 2018

Financial Data

Detail of Revenue Projection

Athletics

(Insert Fee Name)

Institution: Georgia Institute of Technology

Fee Detail	A			B		C		D = A x C		E		F = C x E	
	FY 2015 Actual Rate	FY 2016 Actual Rate	FY 2017 Current Rate	FY 2017 Number of Participants	FY 2018 Number of Participants	Projected FY 2018 Revenue with Current Rate		FY 2018 Proposed Rate		Projected FY 2018 Revenue with Proposed Rate			
Fall Semester													
Dual Enrolled						\$	-			\$	-		
0-4 credit hours	127	127	127	523	528	\$	67,000	127	\$	67,000			
5-8 credit hours	127	127	127	921	930	\$	118,000	127	\$	118,000			
9-12 credit hours	127	127	127	4,966	5,015	\$	637,000	127	\$	637,000			
Full-time	127	127	127	15,069	15,219	\$	1,933,000	127	\$	1,933,000			
Fall Semester Total				21,479	21,692		2,755,000			2,755,000			
Spring Semester													
Dual Enrolled						\$	-			\$	-		
0-4 credit hours	127	127	127	65	66	\$	8,000	127	\$	8,000			
5-8 credit hours	127	127	127	853	862	\$	109,000	127	\$	109,000			
9-12 credit hours	127	127	127	3,820	3,858	\$	490,000	127	\$	490,000			
Full-time	127	127	127	14,108	14,249	\$	1,810,000	127	\$	1,810,000			
Spring Semester Total				18,846	19,035		2,417,000			2,417,000			
Summer Semester													
Dual Enrolled						\$	-			\$	-		
0-4 credit hours	42	42	42	134	135	\$	6,000	42	\$	6,000			
5-8 credit hours	42	42	42	2,466	2,491	\$	105,000	42	\$	105,000			
9-12 credit hours	42	42	42	1,523	1,538	\$	65,000	42	\$	65,000			
Full-time	42	42	42	2,268	2,291	\$	96,000	42	\$	96,000			
Summer Semester Total				6,391	6,455		272,000			272,000			
Fiscal Year Total				46,716	47,182	5,444,000				5,444,000			

NOTES:

(1) If you have a different fee level for different types of participants, please list each category separately (i.e. if you charge a lesser fee for students in less than full time credit hour categories).

Mandatory Fee

Fiscal Year 2018

Financial Data

Athletics

(Insert Fee Name)

Institution:

Georgia Institute of Technology

Financial Roll Up

	Actuals Ledger			True projections of revenues and expenditures	From the Detail of Revenue Projection		From the Detail of Revenue Projection = (F - D) Revenue Generated by Rate Increase	From the Detail of Revenue Projection	
	A	B	C		FY 2018			FY 2018	
	FY 2014	FY 2015	FY 2016		Planned	Budget		Proposed	Budget
	Actual	Actual	Actual		Projections	w/o Fee Increase		w/ Fee Increase	w/ Fee Increase
Revenue									
Mandatory Fee Revenue (Less: Allowances, Waivers, Etc.)	5,073,873	5,151,400	5,270,384	5,320,000	5,444,000	0	5,444,000		
Sales & Services	51,759,299	57,994,739	56,474,127	58,353,000	63,908,000	0	63,908,000		
Miscellaneous Revenues	11,800,537	16,108,936	13,977,543	11,902,000	9,900,000	0	9,900,000		
Total Revenue	\$ 68,633,709	\$ 79,255,075	\$ 75,722,054	\$ 75,575,000	\$ 79,252,000	\$ -	\$ 79,252,000		
Expenditures									
Personal Services	23,055,699	24,439,217	24,774,346	26,820,000	27,624,000	0	27,624,000		
Travel	5,697,216	6,959,292	4,362,161	4,493,000	4,628,000	0	4,628,000		
Operating Supplies and Expenses	38,605,771	39,110,470	42,516,618	45,335,000	45,421,000	0	45,421,000		
Equipment/Capital Outlay	1,623,749	6,738,354	3,961,441	1,694,000	1,500,000	0	1,500,000		
Total Expenditures	\$ 68,982,435	\$ 77,247,333	\$ 75,614,566	\$ 78,342,000	\$ 79,173,000	\$ -	\$ 79,173,000		
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Depreciation	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Surplus (Deficit)	\$ (348,726)	\$ 2,007,742	\$ 107,488	\$ (2,767,000)	\$ 79,000	\$ -	\$ 79,000		
Cumulative Fund Balance	\$ 4,500,460	\$ 6,508,202	\$ 6,615,690	\$ 3,848,690	\$ 3,927,690		\$ 3,927,690		
% of Revenue Expended	100.51%	97.47%	99.86%	103.66%	99.90%	#DIV/0!	99.90%		

NOTES:

- (A, B, C) The actual data for FY 2014, FY 2015 and FY2016 should agree to the general ledger as included in the respective **PS Actuals Ledger**.
- (D) FY 2017 Current projection should reflect the best estimate of actual revenues and expenditures. **Revenues and expenditures do not have to balance. Show projected surplus/deficit.**
- (E) FY 2018 Projected Budget w/o fee increase should represent the projected budget without any consideration of a fee increase. **Revenues and expenditures do not have to balance. Show projected surplus/deficit.**
- (F) Rate Increase will represent only the increase in revenue and expenditures related to the proposed rate increase.
- (G) FY 2018 Proposed Budget will be the sum of FY 2018 Projected Budget w/o Fee Increase plus Rate Increase. **Revenues and expenditures do not have to balance. Show projected surplus/deficit.**

Mandatory Fee

Fiscal Year 2018

Financial Data

Athletics

(Insert Fee Name)

Institution:

Georgia Institute of Technology

Line Item % of Total

	A	B	C	D	E	F	G
	Actuals Ledger			True projections of revenues and expenditures	From the Detail of Revenue Projection	From the Detail of Revenue Projection = (F - D)	From the Detail of Revenue Projection
					FY 2018	Revenue	FY 2018
				FY 2017	Planned	Generated by	Proposed
	FY 2014	FY 2015	FY 2016	Current	Budget	Rate	Budget
	Actual	Actual	Actual	Projections	w/o Fee Increase	Increase	w/ Fee Increase
Revenue							
<i>Mandatory Fee Revenue (Less: Allowances, Waivers, Etc.)</i>	7%	6%	7%	7%	7%		7%
<i>Sales & Services</i>	75%	73%	75%	77%	81%		81%
<i>Miscellaneous Revenues</i>	17%	20%	18%	16%	12%		12%
Total Revenue	100%	100%	100%	100%	100%		100%
Expenditures							
<i>Personal Services</i>	33%	32%	33%	34%	35%		35%
<i>Travel</i>	8%	9%	6%	6%	6%		6%
<i>Operating Supplies and Expenses</i>	56%	51%	56%	58%	57%		57%
<i>Equipment/Capital Outlay</i>	2%	9%	5%	2%	2%		2%
Total Expenditures	100%	100%	100%	100%	100%		100%

NOTES:

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- (D) FY 2017 Current projection should reflect the best estimate of actual revenues and expenditures. **Revenues and expenditures do not have to balance. Show projected surplus/deficit.**
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Mandatory Fee

Fiscal Year 2018

Financial Data

Athletics

(Insert Fee Name)

Institution: Georgia Institute of Technology
Yearly % Change

	A	B	C	D	E	F	G
	Actuals Ledger			True projections of revenues and expenditures	From the Detail of Revenue Projection	From the Detail of Revenue Projection = (F - D)	From the Detail of Revenue Projection
					FY 2018	Revenue	FY 2018
					Planned	Generated by	Proposed
	FY 2014	FY 2015	FY 2016	FY 2017	Budget	Rate	Budget
	Actual	Actual	Actual	Current Projections	w/o Fee Increase	Increase	w/ Fee Increase
Revenue							
<i>Mandatory Fee Revenue (Less: Allowances, Waivers, Etc.)</i>		1.5%	2.3%	0.9%	2.3%		2.3%
<i>Sales & Services</i>		12.0%	-2.6%	3.3%	9.5%		9.5%
<i>Miscellaneous Revenues</i>		36.5%	-13.2%	-14.8%	-16.8%		-16.8%
Total Revenue		15.5%	-4.5%	-0.2%	4.9%		4.9%
Expenditures							
<i>Personal Services</i>		6.0%	1.4%	8.3%	3.0%		3.0%
<i>Travel</i>		22.2%	-37.3%	3.0%	3.0%		3.0%
<i>Operating Supplies and Expenses</i>		1.3%	8.7%	6.6%	0.2%		0.2%
<i>Equipment/Capital Outlay</i>		315%	-41.2%	-57.2%	-11.5%		-11.5%
Total Expenditures		12.0%	-2.1%	3.6%	1.1%		1.1%

NOTES:

- (A, B, C) The actual data for FY 2014, FY 2015 and FY2016 should agree to the general ledger as included in the respective **PS Actuals Ledger**.
- (D) FY 2017 Current projection should reflect the best estimate of actual revenues and expenditures. **Revenues and expenditures do not have to balance. Show projected surplus/deficit.**
- (E) FY 2018 Projected Budget w/o fee increase should represent the projected budget without any consideration of a fee increase. **Revenues and expenditures do not have to balance. Show projected surplus/deficit.**
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