

**University System of Georgia**  
**Mandatory Fee Detail & Request Form**  
**Fiscal Year 2023**

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**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.

<b>Institution Name:</b>	Georgia Institute of Technology
<b>Preparer Name &amp; Email:</b>	Perry Kchao perry.kchao@crc.gatech.edu
<b>Name of Fee:</b>	CRC Operations Fee
<b>New or Existing?</b>	Existing
<b>Fund:</b>	FD13000
<b>Revenue Department(s):</b>	550, 643,645, 646
<b>Revenue Account(s):</b>	408100 - 104, 4
<b>PPV Projects Supported:</b>	Yes
<b>Webpage w/ Public Information</b>	<a href="http://www.budgets.gatech.edu/mResources/MSFAC">http://www.budgets.gatech.edu/mResources/MSFAC</a>

**Description of Fee Purpose:**

The purpose of the CRC Operations Fee is to support the operations of the Campus Recreations Center (CRC). This includes Aquatics facilities, state-of-the-art fitness center, fitness programs, competitive sports and outdoor programs for Georgia tech students and Faculty and Staff. A ten-year analysis of the CRC turnstile data indicates a significant impact on the 1st year retention rates and the 5 and 6-year graduation rates for both undergraduate and graduate students at Georgia Tech.

**Description of Students Charged:**

Fee is required of students taking 4 or more hours for both undergrad and grad students. MOWR - Move On When Ready is a high school college dual enrollment program. Students enrolled in this program are eligible for a waiver. Fee is assessed during summer semester and the institution does not pro-rate fees based on credit hours.

**Campus Specific Assessment:**

Mandatory fee for the Campus Recreations Center is \$51. For each fee there is an advisory committee that provides advice to each organization funded by that fee. These are the following: Athletic Advisory Committee, Health Services Advisory Committee, Parking and Transportation Advisory Committee, and Technology Fee Advisory Committee. Only assessed on the Atlanta Campus.

**Description of 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).

Graduate students were represented. Only one committee for all mandatory fees. Meetings were held on the following dates: October 20th, November 3rd, November 10th and December 1st. An additional meeting is tentatively scheduled for the 2nd week of January 2022. This is an addition to the student advisory committee meetings held through out the year.

<b>Institution Name:</b>	<u>Georgia Institute of Technology</u>		
<b>Name of Fee:</b>	<u>CRC Operations Fee</u>		
<b>FY 2022 Fee Amount:</b>	<u>\$51</u>	<b>Incremental Change Proposed:</b>	<u>\$0</u>
<b>Proposed FY 2023 Fee Amount:</b>	<u>\$51</u>	<b>Percent Change Proposed:</b>	<u>0.0%</u>
<b>FY21 Revenue</b>	<u>\$3,189,114</u>		
<b>FY21 Expenditures</b>	<u>\$2,613,207</u>	<b>FY21 % of Revenue Expended:</b>	<u>81.9%</u>
<b>FY21 Unrestricted Fund Balance</b>	<u>\$1,463,120</u>		

**Description of Financial Trends:**

The CRC operational budget comprises not only mandatory fee revenue but also outside generated revenue. With this additional revenue as well as increased student enrollment, the CRC did not need to request a fee increase this year. For the last few years prior to COVID-19, CRC generated revenue is averaging \$1.6 mill and covers a portion of professional and student staff as well as certain operational expenditures. During COVID-19 year (FY20 and FY21), CRC generating revenue decline to about 40 to 60% of FY19. Additionally, CRC member services and program fees were refunded in FY20 back to participants and members when CRC was limiting and suspending its programs and services. This in turn greatly affecting CRC generating revenue. We are ramping up and anticipate CRC generate revenue to be back or close to FY19 in the next few years. On the expenditures side, CRC was doing a good job and controlling the overall costs. CRC was able to reduce and suspend its operations and student staff due to Covid-19 in FY20. Offsetting revenue loss, CRC received \$391,171 from the Higher Education Emergency Relief Funds (HERRF II). The CRC is also facing many costly repairs and maintenance in the next several years. Coupled with the wage increase for our student and professional staff, our budget will be stretched thin.

**Description of Reserve Balance:**

CRC reserve balance is for the funding need of the Capital Plan to maintain and enhance the building and facilities. CRC is planning to fund \$426,000 from FY22 - FY31 for vans replacement and cold plunge pool.

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

No fee increase

**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. Eight students appointed by the Presidents of the Student Government Association (normally both SGA presidents are members of the Committee and one student is designated as the committee co-chair)

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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 2021 through Summer 2022 Revenue Projections

	FY 2022 Fee Rate	Projected FY22 Student Count	Projected FY22 Fee Waivers	Projected FY22 Revenue
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Fall Semester

Full-time	\$51	\$16,332	\$3	\$832,779
9-12 credit hours	\$51	\$6,180	\$2	\$315,078
5-8 credit hours	\$51	\$1,044	\$42	\$51,102
0-4 credit hours	\$51	\$628	\$515	\$5,763
<b>Fall Semester Total</b>		<b>\$24,184</b>	<b>\$562</b>	<b>\$1,204,722</b>

Spring Semester

Full-time	\$51	\$14,699	\$3	\$749,496
9-12 credit hours	\$51	\$5,562	\$2	\$283,560
5-8 credit hours	\$51	\$940	\$44	\$45,696
0-4 credit hours	\$51	\$565	\$541	\$1,224
<b>Spring Semester Total</b>		<b>\$21,766</b>	<b>\$590</b>	<b>\$1,079,976</b>

Summer Semester

Full-time	\$26	\$2,328		\$60,528
9-12 credit hours	\$26	\$989		\$25,714
5-8 credit hours	\$26	\$1,220		\$31,720
0-4 credit hours	\$26	\$142		\$3,692
<b>Summer Semester Total</b>		<b>\$4,679</b>	<b>\$0</b>	<b>\$121,654</b>

<b>Fiscal Year Total</b>		<b>50,629</b>	<b>1,152</b>	<b>\$2,406,352</b>
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Fall 2022 through Summer 2023 Revenue Projections

Projection of Enrollment and Revenues	Proposed FY 2023 Fee Rate	Projected FY23 Student Count	Projected FY23 Fee Waivers	FY23 Revenue	FY23 Revenue	Incremental Revenue from Rate Change
				without rate change	with rate change	

Fall Semester

Full-time	\$51	16,495	4	\$841,041	\$841,041	\$0
9-12 credit hours	\$51	6,243	2	\$318,291	\$318,291	\$0
5-8 credit hours	\$51	1,054	45	\$51,459	\$51,459	\$0
0-4 credit hours	\$51	634	556	\$3,978	\$3,978	\$0
<b>Fall Semester Total</b>		<b>24,426</b>	<b>607</b>	<b>\$1,214,769</b>	<b>\$1,214,769</b>	<b>\$0</b>

Spring Semester

Full-time	\$51	14,846	4	\$756,942	\$756,942	\$0
9-12 credit hours	\$51	5,619	3	\$286,416	\$286,416	\$0
5-8 credit hours	\$51	949	47	\$46,002	\$46,002	\$0
0-4 credit hours	\$51	571	584	(\$663)	(\$663)	\$0
<b>Spring Semester Total</b>		<b>21,985</b>	<b>638</b>	<b>\$1,088,697</b>	<b>\$1,088,697</b>	<b>\$0</b>

Summer Semester

Full-time	\$26			\$0	\$0	\$0
9-12 credit hours	\$26	4,582		\$119,140	\$119,140	\$0
5-8 credit hours	\$26	-		\$0	\$0	\$0
0-4 credit hours	\$26	144		\$3,740	\$3,740	\$0
<b>Summer Semester Total</b>		<b>4,726</b>	<b>-</b>	<b>\$122,879</b>	<b>\$122,879</b>	<b>\$0</b>

<b>Fiscal Year Total</b>		<b>51,137</b>	<b>1,245</b>	<b>\$2,426,345</b>	<b>\$2,426,345</b>	<b>\$0</b>
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Information Item: Waiver Impact

FY22 Lost Revenue from Waivers	FY23 Lost Revenue from Waivers (before rate change)	FY23 Lost Revenue from Waivers (with rate change)
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\$153	\$204	\$204
\$102	\$102	\$102
\$2,142	\$2,295	\$2,295
\$26,265	\$28,356	\$28,356
<b>\$28,662</b>	<b>\$30,957</b>	<b>\$30,957</b>

\$153	\$204	\$204
\$102	\$153	\$153
\$2,244	\$2,397	\$2,397
\$27,591	\$29,784	\$29,784
<b>\$30,090</b>	<b>\$32,538</b>	<b>\$32,538</b>

\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>\$58,752</b>	<b>\$63,495</b>	<b>\$63,495</b>
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Fiscal Year 2023  
Georgia Institute of Technology  
CRC Operations Fee

**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 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Projected	FY23 Projection without rate change	FY23 Incremental requested fee change	FY23 Projection with rate change
<b>REVENUE</b>								
<i>Student Fees</i>								
Mandatory Fee Revenue (net of waivers)	40xxxx	2,207,753	1,829,956	2,235,796	2,406,352	2,426,345	0	2,426,345
Non-Mandatory Student Fees								0
<i>Sales &amp; Services</i>								
Sales & Services	441xxx, 449xxx							0
Fines	442xxxx							0
Housing Rental Income	4511xx							0
Other Rental Income	4512xx	398,581	353,241	403,596	239,149	338,794		338,794
Advertising Revenue	4521xx	-480						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	1,452,396	1,048,586	237,361	975,056	1,355,291		1,355,291
Health Services	454xxx							0
Other Sales & Services	44xxxx or 45xxxx not otherwise listed							0
<i>Miscellaneous Revenues</i>								
Other Miscellaneous Revenues	47xxxx							0
Gifts	485xxx							0
Other Income	4xxxxx not otherwise listed	559,015	353,188	312,361	284,860	346,058		346,058
<b>Total Revenue</b>		<b>\$4,617,266</b>	<b>\$3,584,971</b>	<b>\$3,189,114</b>	<b>\$3,905,417</b>	<b>\$4,466,488</b>	<b>\$0</b>	<b>\$4,466,488</b>
<b>EXPENDITURES</b>								
<i>Personal Services</i>								
Salaries - Faculty/Staff	51xxxx-53xxxx, except 523xxx to 525xxx	1,196,548	1,065,238	979,321	1,251,050	1,307,647		1,307,647
Salaries - Students	523xxx-524xxx	944,451	828,073	592,121	989,170	1,107,009		1,107,009
Salaries - Casual Labor	525xxx							0
Fringe Benefits	55xxxx, 56xxxx	315,214	323,867	297,630	377,816	374,678		374,678
Allocated Personal Services	59xxxx							0
<i>Travel</i>								
Travel - Employee	64xxxx	35,565	27,679	0	86,864	125,000		125,000
Travel - Non-Employee	65xxxx	102,474	56,502	0	0	0		0
Allocated Travel	698xxx							0
<i>Operating Supplies and Expenses</i>								
Purchases for Resale/Cost of Goods Sold	702xxx-703xxx							0
Motor Vehicle Expense	712xxxx	16,439	719		0	29,000		29,000
Supplies & Materials	714xxx	313,785	383,958	198,893	451,945	415,617		415,617
Repairs and Maintenance	715xxx except 715200	79,798	87,478	-9,104	112,371	114,859		114,859
Repair & Rehabilitation Reserve Contribution	715200	13,590	13,549	13,553	13,500	13,500		13,500
Utilities	717xxxx							0
Rental Payments (Non-Real Estate)	719xxx	36,057	25,176	0	107,397	185,930		185,930
Insurance	720xxx				72,155	72,155		72,155
Software	733xxxx	12,058	3,130	1,699	7,770	10,090		10,090
Publications and Printing	742100	2,591	1,475	1,311	0	2,945		2,945
Equipment (Small Value)	743xxx-744xxx	2,387	18,039	48,344	0	14,098		14,098
Real Estate/Authority Lease Rental	748xxx	7,965	0	0				0
Per Diems & Fees	751xxx-752xxx	40,649	53,219	30,645		67,261		67,261
Contracted Services	753xxx	132,224	588,432	73,232	146,000	213,509		213,509
Telecommunications	771xxx	26,645	6,567	8,496	25,750	30,744		30,744
Scholarships	78xxxx except 781180 and 783xxx							0
Other Grant Expense	781180							0
Stipends	783xxx							0
Other Operating Expenses	727xxx & other 7xxxx not listed	469,631	470,408	193,092	152,630	271,447		271,447
Allocated Operating Expenses	798xxx			23,377				0

<i>Equipment/Capital Outlay</i>									
Lease/Purchase - Principal	8181xx, 8183xx	51,630	54,148	66,710	54,000	54,000			54,000
Lease/Purchase - Interest	8182xx, 8184xx	59,779	57,302	44,737	57,000	57,000			57,000
Motor Vehicle Purchase	8411xx								0
Equipment Purchase	8431xx, 8433xx								0
Land and Land Improvements	8501xx								0
Building and Facilities Renovation & Improvement	860xxx, 870xxx	168,759	7,855	49,150					0
Other Capital	8xxxx not otherwise listed								0
<b>Total Expenditures</b>		<b>\$4,028,240</b>	<b>\$4,072,813</b>	<b>\$2,613,207</b>	<b>\$3,905,417</b>	<b>\$4,466,489</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,466,489</b>
Beginning Net Assets and Reserves (July 1)	3xxxxx		2,425,876	2,329,205	3,151,553	3,151,553			3,151,553
Surplus/(Deficit) from above schedule		589,025	-487,842	575,907	0	0	0	0	0
Transfer (to) or from other sources	9xxxxx		391,171	246,441	0	-42,000			-42,000
<b>Final Net Assets and Reserves (June 30)</b>		<b>\$589,025</b>	<b>\$2,329,205</b>	<b>\$3,151,553</b>	<b>\$3,151,553</b>	<b>\$3,109,552</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,109,552</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	323100		1,688,433	1,688,433	1,688,433	1,688,433			1,688,433
Capital Liability Reserve Fund	329600	0							
Other Unrestricted Net Assets (including encumbrance reserve)	3xxxxx not otherwise listed	589,025	640,772	1,463,120	1,463,120	1,421,119			1,421,119
<b>Total Net Assets and Reserves</b>		<b>\$589,025</b>	<b>\$2,329,205</b>	<b>\$3,151,553</b>	<b>\$3,151,553</b>	<b>\$3,109,552</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,109,552</b>
		Check - should equal \$0 ----->	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Comments:**

No Budget reference and exclude encumbrance

Exclude ORGT Tier II (SGA) and RI

FY21 During review of the balance sheet we found a payment for the Stamps Field Sound system for the video board in the amount of \$74,182.96 that did not have a balancing unit related worktag attached to the transaction. That payment was subtracted from Transfers to or from other sources and Other Unrestricted Net Assets was reduced for that payment as well.