Chapter 9

GLOSSARY

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A

Academic Affairs Committee

The Academic Affairs Committee is a standing committee of the Academic Senate that provides the following functions:

(1) Review and report to the Academic Senate its recommendations regarding: (a) All new academic policies, procedures, programs, and curricula having inter-school or all-university impact; (b) Proposed changes to the University Catalog that have inter-school or all-university impact; (c) The Academic Plan; and (d) Proposed changes in the implementation of the General Education Program;

(2) Serve as the school curriculum committee for interdisciplinary programs; and

(3) Recommend to the Academic Senate action to be taken when there is disagreement among faculty involved in proposed changes to the Catalog and/or to academic policies, procedures, programs and curricula having inter-school or all-university impact.

The committee consists of seven faculty (one from each of the four schools and three at-large faculty members), and one student appointed by ASI. In addition, the Associate VP for Academic Programs shall serve as ex officio, non-voting member.

Academic Senate

The CSUB Academic Senate is a body through which the faculty exercises its members' collective knowledge, experience, and judgment to develop and recommend to the President policies and procedures that ensure the realization of the University's mission. The Academic Senate plays a central role in the development of definitions, policies, and procedures for campus educational and professional matters not subject to collective bargaining.

Academic Support & Student Services Committee

The Academic Support & Student Services Committee is a standing committee of the Academic Senate that makes policy recommendations to the Academic Senate concerning the library, media services, student services, international students, the cafeteria, the bookstore, the computer center, and the campus police. In the performance of this function, the committee monitors the University's academic support and student services programs and makes recommendations to the appropriate administrator.

The committee consists of seven faculty (one from each of the four schools and three at-large faculty members), one librarian, one student services professional, and one staff member. In addition, the Associate VP of Academic Programs, the VP of Student Affairs and two ASI representatives shall serve as ex officio, non-voting members.

Academic Year (AY)

The Academic Year refers to the period of time beginning with the Fall semester and ending with the Summer semester.

Account Category

Account Category is a grouping of related financial transactions. It consists of a three digit number. For example, the account category "601 – Salaries and Wages" would contain financial transactions related to salaries and wages and "660 Misc. Operating Expenses" would contain miscellaneous operating expenses, such as printing, supplies and services, etc.

Allocation

An allocation is a distribution of funds assigned to an entity.

Annualized Full Time Equivalent Students (FTES)

Annualized FTES is calculated by adding Fall and Spring FTES divided by two. Also referred to as Academic Year FTES.

Appropriation

An appropriation is an authorization to make expenditures or incur liabilities from a specific fund source. The University receives a General Fund appropriation annually from the State of California. Appropriations made by other legislation are generally available for three years, unless otherwise specified, and appropriations stating "without regard to fiscal year" (continuous appropriations) shall be available from year to year until expended. Legislation or the California Constitution can provide continuous appropriations, and the voters can also make appropriations.

Audited Financial Statements

Audited financial statements are prepared by an independent Certified Public Accountant or auditor. Their examination produces a report that attests to the fairness of the presentation and includes disclosures and other information.

Auxiliary Enterprises / Funds or Special Funds

Revenues generated by or collected from the enterprise operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Auxiliary enterprises are managed as essentially self-supporting activities. Examples are housing, food services, health service, parking, student unions, and book stores.

B

Benefits

Benefits may be referred to as employee benefits. They include items such as: Social Security (OASDI), retirement (PERS), health coverage, dental coverage, vision, etc. The benefits available to an individual are dependent upon the employee's collective bargaining unit's negotiated contract.

Budget and Planning Committee (BPC)

The Budget and Planning Committee (BPC) is a standing committee of the Academic Senate that makes recommendations to the Academic Senate on all policies and procedures related to (1) setting institutional priorities, (2) allocating and utilizing University resources, (3) jointly, with the Academic Affairs Committee, approving the Academic Plan and new academic programs and reviewing existing programs, and (4) responding to the needs of the University's service region. The committee monitors the University's planning processes and coordinates revisions to the Mission and Goals Statement.

BPC is composed of seven faculty (one from each of the four schools and three at-large faculty members), one student affairs officer, one librarian, one staff member, the Chair of the Academic Senate, and the President of Associated Students, Inc., or his/her designee. In addition, the Vice President for Academic Affairs shall serve as an ex officio, non-voting member.

C

California State University (CSU)

The California State University (CSU) system is currently made up of 23 campuses overseen by the Chancellor's Office and its Trustees who are headquartered in Long Beach, California.

Centralized Costs

Costs that are essential to the operation of the campus and are independent from any particular division's core activities. Examples would be: utilities, campus-wide insurance, memberships, and Information Technology Services (ITS) licenses, all of which are the financial responsibility of the University at large.

Capital Projects/Capital Outlay Program

The erection, construction, alteration, painting, repair, improvement of any structure, building, road, or other improvement of the grounds or facilities of any kind, including campus utility systems. Capital projects may be subdivided into a variety of categories based on the size of the project in dollars or the source of funds.

Campus Programming Fees

Campus Programming Fees are mandatory fees collected from students. The fees are used to support programs related to student life and engagement.

Campus Reserves

Campus Reserves are funds that are set aside for CSU regulatory requirement or specific financial reasons.

Chief Financial Officer (CFO)

The Vice President for Business and Administrative Services serves as the Chief Financial Officer of the University.

Cost Recovery

Cost recovery is similar to reimbursement wherein the campus receives funds to offset the expenses for a project, program or other expenses.

Course Fees

Course fees are non-mandatory student fees that a student pays for attending certain courses. For example, a Chemistry class may have a course fee to cover the cost of chemicals used for their lab assignments. It is only charged to the student who is taking the course.

D

Deferred Maintenance

Deferred Maintenance is allocated for specific campus projects that are designed to continue the usefulness of a facility at its current or originally designed level of service. Examples include: repainting an exterior of a facility, reroofing, electrical repairs, plumbing repairs, and road repairs.

Department

Department is part of the coding structure used to ensure transactions are recorded to the appropriate financial entity. The full structure includes: Fund-Department-Account.

Division / School/ Area

Division refers to one of five entities which the campus is mostly comprised of. These divisions are: Office of the President, Academic Affairs (AA), Student Affairs (SA), Business and Administrative Services (BAS), and University Advancement (UA). School refers to the four entities that Academic Affairs is comprised of: Arts and Humanities (AH), Social Sciences and Education (SSE), Natural Sciences, Mathematics, and Engineering (NSME), and Business and Public Administration (BPA). Area refers to any other program or entity that falls within any of the divisions or schools. Examples include: Information Technology Services (ITS), which resides in the Division of Business and Administrative Services

E

Encumbrance

An encumbrance is the commitment of part or all of an appropriation by a governmental unit for goods and services not yet received. These commitments are expressed by such documents as purchase orders, contracts, and future salary commitments, and cease to be encumbrances when they are paid or otherwise canceled.

Enrollment Growth

Enrollment growth refers to the difference in FTES from academic year to academic year.

Enrollment Growth Tuition

Enrollment growth tuition refers to the tuition fees associated with the enrollment growth or FTES.

Executive Order (EO)

Official memo issued by the CSU Chancellor's Office to the campus presidents outlining their authority to take action on their campuses.

F

Faculty Affairs Committee

The Faculty Affairs Committee is a standing committee of the Academic Senate that provides the following functions:

(1) Making recommendations to the Academic Senate on all policies and procedures concerning appointment, promotion, tenure, retention, evaluation, and other closely related matters;

(2) Reviewing and proposing revisions to all sections of the Handbook; and

(3) Reviewing and preparing recommendations concerning policies on faculty development, such as the University Research Council.

It consists of seven faculty (one from each of the four schools and three at-large faculty members), and one librarian. In addition, the Assoc. VP for Faculty Affairs shall serve as an ex officio, non-voting member.

Final Budget

The Final Budget consists of the Original Base Budget plus additional permanent adjustments and one-time funds. One-time funds could consist of carry forward of open purchase orders from the year prior, or a one-time transfer of budget from one area to another that is not a permanent change.

Fiscal Year (FY)

For the State of California, and therefore the CSU and CSU Bakersfield, the fiscal year begins on July 1st and ends on the following June 30th.

Foundation

Foundation is an auxiliary non-profit organization dedicated to promoting and assisting the educational services of the University.

Full-Time Equivalent Employee (FTEE)

Full-Time Equivalent Employee is a measure that allows for the comparison of employee workloads across different contexts. It considers the number of hours worked by one employee on a full-time basis. It is used to convert the hours worked of several part-time employees into the hours worked of full-time employees.

Full-Time Equivalent Students (FTES)

Full-Time Equivalent Student is a measure that allows for the comparison of student course loads across different contexts. It considers the number of credit hours of one student on a full-time basis. It is used to convert the credit hours of several part-time students into the hours of full-time students.

Fund

A legal entity that provides for the segregation of moneys or other resources in the State Treasury for obligations in accordance with specific restrictions or limitations. A separate set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and balance, as well as its income and expenditures.

G

General Fund (GF)

Expenditure authority from the State based upon state support per FTES and the collected/or estimated collection of revenues. The Office of the Chancellor distributes appropriation funding to the 23 CSU campuses along with an estimate of the student fee revenues each campus is expected to collect based upon their projected student enrollment. This may also be referred to as State Appropriations.

Graduation Initiative 2025

The Graduation Initiative 2025 is a CSU initiative aimed to increase graduation rates for all CSU students while eliminating opportunity and achievement gaps.

Gross Operating Budget

The Gross Operating Budget consists of the Net Operating Budget plus state university grants.

Guest Parking

Guest parking refers to the funds collected for guests who park on campus. These funds include monies generated from parking coin gates, parking meters, etc.

H

Headcount

Headcount refers to the number of physical people, such as students, faculty, management, and staff. It does not consider the full-time equivalency of these individuals.

Health Service Fee

The Health Service Fee refers to mandatory fees paid by students for campus-based health services and facilities.

Housing Rent

Housing Rent refers to the fees charged in association with housing programs.

I

Information Technology Advisory Council (ITAC)

Information Technology Advisory Council (ITAC) supports the IT governance, planning and priority setting for CSU Bakersfield. This body provides recommendations to the Cabinet to best align IT direction and management efforts within the University's operational and strategic objectives.

Information Technology Council (ITC)

The Information Technology Committee is the working committee charged by the Information Technology Advisory Council with establishing and sustaining an IT Roadmap for the University and making recommendations to ITAC.

Information Technology Services (ITS) Roadmap

Information Technology Services Roadmap (ITS Roadmap) refers to the outcome of the work by the ITC and approval by the ITAC committee. The purpose of the ITS Roadmap is to ensure the information technology required to support the University's operational and strategic objective is identified, funded, acquired, and implemented.

Interest Income

Interest Income refers to funds received from the investment of cash of fund balances.

L

Lottery Fund (LF)

Funds received from the California State Lottery, which are allocated to the CSU and then distributed to CSU Bakersfield as one of the CSU System's 23 campuses.

M

Marginal Costs (of Instruction*)*

The calculation for general fund dollars needed to support enrollment growth is based on the marginal cost formula developed at the request of the state legislature in cooperation and agreement with the Department of Finance and California State University and the Legislative Analyst Office. Marginal Cost is a negotiated funding standard used to quantify the incremental cost of adding one new full-time equivalent student at CSU.

N

Net Operating Budget

Net Operating Budget represents funds available for the fiscal year to operate the campus. Net Operating Budget excludes state university grants appropriation funds, which are restricted for student financial aid. The Net Operating Budget, in addition to the state university grants, is known as the Original Base Budget.

O

One-Time Funding

Funds allocated on a one-time basis, often for a designated project or use. Funds may be allocated in subsequent fiscal years, but the funds are not intended to become a permanent addition to the original base budget. This is different than original base budget.

Operating Expense (OE)

An operating expense is an expenditure of items related to the operation of University business. These expenses include, but are not limited to, travel, communication costs, supplies and services, etc.

Original Base Budget

Original Base Budget refers to the initial permanent base budget allocated to the Division level in expenditure lines (Salaries & Wages, Benefits, Operating and Designated Line Items, Mandatory Cost Line Items, etc.). Divisions then allocate budgets to schools or areas, which in turn allocate budgets to Departments. Original Base Budget is allocated for the continuous carry out of basic ongoing costs from one fiscal year to another. Any adjustments or additions to the base allocations are not reflected in this total. Additionally, one-time funds are not included in this total.

P

Parking Fees

Parking Fees refers to the fees collected from Staff, Faculty, Students, and Visitors for parking permits.

Parking Fines & Forfeitures

Parking fines and forfeitures refers to the funds collected from violations of parking regulations established by the CSU and state.

Position Control

Position Control refers to the management and process of budgeting employee positions and employee compensation.

Program Fees

Programs fees are the funds collected from students enrolled in specific programs. For example, some advanced degree programs, such as the Master's in Business Administration (MBA) and Doctoral in Educational Leadership (EdD) may charge a program fee to defray operational costs.

R

Revenues

Funds received from external sources to the CSU, for example, student fees and off campus entities.

S

Shared Governance

Shared Governance refers to the collaborative process used to inform and affect decisions related to the campus budget and strategic planning.

Source of Funds

Source of funds typically refers to revenues received from fees, services, and off campus entities.

State University Fee

The fee charged to all matriculated students by the California State University system. The amount paid by the student is dependent upon their unit load, less than or equal to six units or greater than six units, as well as their classification, undergraduate or graduate.

State University Grants

A financial aid program unique to the CSU which provides grants to offset the impact of fee increases for eligible students. The CSU sets aside one-third of incremental State University Fee revenue from enrollment growth and fee increases to address a continuing shortfall in student financial aid.

T

Tenure Density

Tenure density is defined as tenure-track faculty FTE divided by total instructional FTE. It includes instructional faculty and active faculty; it excludes faculty on leave, coaches, counselors, and librarians.

U

University Auxiliary Organizations

University Auxiliary Organizations generate or collect revenues from the enterprise operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. The University Auxiliary Organizations are managed as essentially self-supporting activities. Examples include Associated Students, Incorporated (ASI), Auxiliary for Sponsored Programs Administration, Foundation, and Student Union.

University Strategic Planning and Budget Advisory Committee

The University Strategic Planning (USP) and Budget Advisory (UBA) Committee (USP&BAC) is intended to monitor the progress towards the achievement of the University's strategic plan and related goals and objectives. Its purpose is to review institutional metrics and data, and to provide input on the budgetary strategy to support the plan. Additionally, the committee advises the President on the campus strategic plan and makes budget priority recommendations to support the strategic plan and academic mission, as well as maintains institutional viability in light of fiscal challenges and opportunities.

Utilities

Utilities refers to expenditure payments for utilities, such as electricity, water, gas, etc.

Use of Funds

Use of Funds refers to expenditures of sources of funds, such as salaries, benefits and operating expenses.

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