



LAS POSITAS  
COLLEGE

# Budget Transfer Training

Presented by  
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# Budget Cycle

- January: Governor's Proposed Budget
- February: Budget development begins. Position control budgets are sent to managers for review and edit.
- April: Discretionary budgets are sent to managers for review and edit.
- May: Governor issues a revised budget based on the "May Revise"
- June: The Tentative Budget is submitted to the Board of Trustees for approval
- August: Recommend Adopted Budget to the Board of Trustees (First Reading)
- September: Board of Trustees Adopt Annual Budget

# Fund-Organization-Account-Program (FOAP)



- Las Positas's Budget String (aka FOAP) is comprised of 21 Digits
- Example:

Fund	Org	Account	Program
103001	31100	4301	671000
Unrestricted General Fund	VP of Admin Services	Office Supplies	Fiscal Services

- This FOAP is used to code office supplies expenditure to the Unrestricted General Fund under the VP of Administrative Services' budget.

# Account

- 1000s = Instructional Salaries
- 2000s = Classified Salaries
- 3000s = Employee Benefits
- 4000s = Supplies and Materials
- 5000s = Other Operating Expenses  
and Services
- 6000s = Capital Outlay
- 7000s = Other Outgo

Discretionary  
Budget

# Q & A

- Questions?