

Budget Development

Budget development is a vital part of completing the 2012 Plan of Work. Girl Scouts of Western Ohio will enter this period of planning and implementation with a comprehensive, detailed and integrated budget.



A detailed, integrated budget will result in:

- an efficient use of resources based on the Council Goals and Girl Scout Mission and Council Priorities,
- drives paid staff to find the most effective way to implement an activity, and
- forces communication and coordination amongst departments/functions.

Your role, as paid staff, is to provide support, service and resources to volunteers so they are able to execute their job and ultimately make a difference in girls' lives. As you develop the plans and the budget for 2012, please focus on the following:

- Doing the right thing... Are our efforts being directed toward those activities which best serve our mission?
- Doing things right... Are our processes and practices effective, efficient and supportive?

Steps & Suggested* Timeline in the Budget Development Process:

1. Train staff on writing the budget/principles of Zero Based Budgeting: **May**
2. Regional identification of priorities and development of activities: **May**
3. Budget is created by departments/functions including day allocations*: **June**
4. Budget reviewed by regional leadership and senior leadership team: **July 8–15.**
4. Complete cash flows—**mid July–August** (an email will be sent when the budget will be ready for monthly cash flows to be completed).
5. Budget prepared for board review—**October**
6. Budget reviewed by the board of directors—**November**

*Directors of regional services may negotiate this timeline. All budgets with day allocations must be completed by end of day June 30th.

Considerations for Planning and Budget Development

Foundational Work:

Below are the foundational pieces related to strategy that has been put in place:

- ✓ The Girl Scout Leadership Experience
- ✓ Service Delivery System & Process
- ✓ Evaluation—Program Effectiveness, Service Delivery Effectiveness
- ✓ Business Systems & Processes
- ✓ Performance Management System & Processes
- ✓ Financial System & Processes

Service Delivery & Program Priorities

Program Delivery Priorities:

- ◇ Promoting understanding and application of the Girl Scout Leadership Experience (especially program processes) in all pathways, through clear, accessible communication methods and resources.
- ◇ Promote girls' development of positive respectful communication and relationships in and through their Girl Scout groups, including with girls who are different than themselves.
- ◇ Promote understanding of community needs and implementing service learning / community service.

Service Delivery Priorities:

- ◇ Recruit, support and retain service team volunteers in every service unit.
- ◇ Recruit and retain membership among volunteers and girls reflective of the diversity of the community, from a variety of sources—through different pathways (esp. troop, series, camp).
- ◇ Adult leadership is supported and retained through implementation of the new leader support process—applies in each pathway.
- ◇ Retain volunteers by providing clear, accessible and timely information using diverse communication methods.

The Budget

The method of budgeting used when developing the Plan of Work is **Zero Based Budgeting**. Zero Based Budgeting is when all expenditures must be justified each new period, as opposed to increasing the budget by 3% with no explanation or justification. For example:

Your department is responsible for the volunteer recognition event. In 2011, the total cost of the event was \$6709. The evaluations for 2011 show that you should make some changes to how the event is publicized and based on expenses from 2011, your awards budget exceeded the amount that was originally budgeted by \$400 dollars (almost doubling it) and your food budget was more than anticipated. Take a look at how this budget may change from year to year based on new information:

2011 Budget		2012 Budget	
Line Item:	Budget Costs:	Line Item	Budget Costs
Printing Invitations: 5,000 reg. adult members. x .10 (2 color outside printing) = \$500 5,000 envelopes x .06 (one color/ outside printer) = \$300 Printing of Program Book: Inside pages: 400 x 8 pgs x .03 = \$12 Covers (2 color/outside printer) 400 x .10 = \$40	\$852	Printing Invitations: 2500 (leaders/co leader/ administrative vol). x .07 (1 color outside printing) = \$175 2500 envelopes x .06 (one color/ outside printer) = \$150 Printing of Program Book: Inside pages: 400 x 8 pgs x .03 = \$12 Covers (1 color/outside printer) 400 x .07 = \$28	\$365
Postage Invitations: 5,000 pieces x .18 (bulk mail) = \$900 Communication w/ Committees: 20 vol. x 6 pcs. X .39 = \$47	\$952	Postage Invitations: 2500 pieces x .18 (bulk mail) = \$450 Communication w/ Committees: 20 vol. x 6 pcs. X .43 = \$52	\$502
Tokens of Appreciation Honor Pin- 5 x \$8= \$40 Appreciation Pin- 15 x \$5 = \$75 Thanks Badge 1 x \$35= \$35 Thanks Badge 2- 1 x \$35= \$35 Years of Service Pins-15 x \$3 = \$45 Membership Year Pin – 250 x 1.30 = \$325	\$555	Tokens of Appreciation Honor Pin- 10 x \$8= \$80 Appreciation Pin- 25 x \$5 = \$125 Thanks Badge 2 x \$35= \$70 Thanks Badge 2- 1 x \$35= \$35 Years of Service Pins-25 x \$3 = \$75 Membership Year Pin – 350 x 1.30 = \$455	\$830
Meeting Food & Beverages 500 vol x \$8.00 = \$4000	\$4000	Meeting Food and Beverages 500 x \$10 = \$5000	\$5000
Totals:	\$6359		\$6697

Resources to Get You Started on the Budget

In developing the 2012 Plan of Work, each activity must be broken down into the revenue it will generate and the expenses that it will incur. In other words, every activity needs to be broken down into the resources and dollars it will take for implementation. Here are some tools that will help you create your budgets:

1. **Previous Plans and Budget Information-** Review this year's plan. Consider what was planned for, how it is progressing and where you currently are in this year's budget.
2. **Cost Sheet-** The cost sheet indicates estimate costs for supplies, printing, postage and mileage.
3. **Current Year Budget Reports-** These reports give you a good foundation to build the next year's budget. A 12 month budget report form (from this past year) is being created by the finance department. Information about this report will be emailed when it is ready for use.
4. **Activity Evaluations-** What changes need to be made to an activity based on current evaluations?
5. **The Chart of Accounts-** Use this resource to ensure your account numbers are accurate.

Creating an Integrated Budget

The 2012 budget will be an integrated budget. What does this mean? This means that all regions will be brought together into one document for the 2012 budget. The budget will continue to be created in Excel. Each Excel spreadsheet (page) within an action step will show all region's budgets for that activity. The next two pages are an example of what this will look like. This example uses the 3.34 Action Step and the Kick-Off event, this is just a sample, not the actual budget for the Kick-Off Events:

Girl Scouts of Western Ohio					
2012 Plan of Work Activity & Budget Sheet					
Action Step:	3.34	To ensure implementation of the components of volunteer program management resulting in an adult retention rate of 72%.			
Action Step Mgr:	Service Delivery Manager				
Page 1 of 2		Activity: Execute a comprehensive plan to support volunteer and community development to achieve service unit and council goals through various methods of coaching and communication resulting in an adult retention rate of 68%.			
Account Number		Budget Amount	Jan	Feb	March
Office Supplies- \$336					
1-8120-334-84040-9999-110	Misc. supplies for part. Packets, signage, pens, tablets, etc. = \$65 Envelopes for invites 200x.12= \$1 ;labels = \$25	\$91			
1-8120-334-84040-9999-210	\$0	\$0			
1-8120-334-84040-9999-310	Envelopes: 465 X .45 = \$180	\$180			
1-8120-334-84040-9999-410	Misc. supplies for participant packets, signage, envelopes, folders: \$65	\$65			
Program Supplies- \$125					
1-8130-334-84040-999-110	\$0	\$0			
1-8130-334-84040-999-210	Tape, pens, name tags= \$25	\$25			
1-8130-334-84040-999-310	Event décor= \$100	\$100			
1-8130-334-84040-999-410	\$0	\$0			
Postage- \$395					
1-8310-334-84040-9999-110	200 invitations x .20 = \$40; misc. postage = \$10	\$50			
1-8310-334-84040-9999-210	\$0	\$0			
1-8310-334-84040-9999-310	465 invitations x .44 = \$205	\$205			
1-8310-334-84040-9999-410	600 invitations x .20 = \$120; misc. \$10	\$140			
Facility Rental- \$500					
1-8410-334-84040-9999-110	Rental of venue = \$500	\$500			
1-8410-334-84040-9999-210	\$0	\$0			
1-8410-334-84040-9999-310	\$0	\$0			
1-8410-334-84040-9999-410	\$0	\$0			

Girl Scouts of Western Ohio

2012 Plan of Work Activity & Budget Sheet

Action Step:	3.34	To ensure implementation of the components of volunteer program management resulting in an adult retention rate of 72%.			
Action Step Mgr:	Service Delivery Manager				

Page 2 of 2 **Activity:** Execute a comprehensive plan to support volunteer and community development to achieve service unit and council goals through various methods of coaching and communication resulting in an adult retention rate of 68%.

Account Number		Budget Amount	Jan	Feb	March
	Printing- \$989				
1-8613-334-84040-9999-110	Invitations 200 x .08 (2-sided) = \$16 ; Part. Packets 10 pcs x .175 part. X .08 (2-sided) = \$140 ; misc. printing = \$10	\$166			
1-8613-334-84040-9999-210	Invitations 154 x .03 = \$5 ; parts. Packets = 154 x 10 pages x .03 = \$46 ;	\$51			
1-8613-334-84040-9999-310	233 invitations @.16 each (2 sided) = \$38 Evaluations: 465 x .04 = \$19 Troop Packets: Take the Lead 1200 x .16 = \$192 Parent Guide 1200 x .16 = \$192 ; Boutique Order Form 1200 x .03 = \$48 Resource Summary 1200 x .03 = \$48 ; Envelopes \$156 ; Misc. printing \$72 Misc. printing—table tents, name tags, etc. = \$10	\$775			
1-8613-334-84040-9999-410	Invitations 600 x .08 (2-sided) = \$48 Printed info. for part. Packet = 4 pcs x 250 part. X .08 = \$80 ; Misc. printing (table tents/signs) = \$10 ; Evaluations 250 x .08 (2-sided) = \$20	\$158			
	Mileage- \$333				
1-8710-334-84040-9999-110	Staff mileage 16 x 60 x .585 = \$187 Staff mileage 1 x 120 x .585 = \$70	\$258			
1-8710-334-84040-9999-210		\$0			
1-8710-334-84040-9999-310	Planning Committee 2 x 20 x .585 = \$17	\$17			
1-8710-334-84040-9999-410	Planning Committee 5 x 20 miles x .585 = \$58	\$58			
	Totals:	\$2,678			

Feasibility Codes:	Person Responsible/Day Allocations:				
G1, G2, G3, G4, P, SW, BB, PRG, T, F, A, PL,, P1, P4, P5, P6, P7	SDM- 8; FTM- 24; MES- 58; TDS- 12; PSS- 16; AD- 1; PM- 4; PSM = 4; TD- 2; VHD- 1; EOM= 2; EOS= 6; IM= 1; CSO= 1				

Understanding the Integrated Budget

Please note the following about how the integrated budget for the 2012 Plan of Work is different from previous separate regional budgets.

Girl Scouts of Western Ohio						
2012 Plan of Work Activity & Budget Sheet						
Action Step:	3.34	To ensure implementation of the components of volunteer program management resulting in an adult retention rate of 72%.				
Action Step Mgr:	Service Delivery Manager					
Page 1 of 2	Activity: Execute a comprehensive plan to support volunteer and community development to achieve service unit and council goals through various methods of coaching and communication resulting in an adult retention rate of 68%.					
Account Number		Budget Amount	Jan	Feb	March	
	Office Supplies- \$336					
1-8120-334-8404	<p>The general ledger (line items) should be documented on the Excel spreadsheet in numerical order, starting with the lowest and moving to the highest number. Placing the budget numbers in numerical order will:</p> <ul style="list-style-type: none"> • help those responsible for reviewing the budget to see the totals for each line item and for each region easily • prevent duplication • allows for only one line item, per activity, per region for the activity which will give us the general ledger (line item) total for the activity • prevent errors when the budget is transferred into Sage (the accounting program) • prevents incorrect codes being used 					
1-8120-334-8404						
1-8120-334-8404						
1-8120-334-8404						
1-8120-334-8404						
1-8130-334-84040-999-110	\$0					
1-8130-334-84040-999-210	Tape, pens, nam					
1-8130-334-84040-999-310	Event décor= \$					
1-8130-334-84040-999-410	\$0	\$0				
	Postage- \$395					
1-8310-334-84040-9999-110	200 invitations x .20 = \$40; misc. postage = \$10	\$50				
1-8310-334-84040-9999-210	\$0	\$0				
1-8310-334-84040-9999-310	465 invitations x .44 = \$205					
1-8310-334-84040-9999-410	600 invitations x .20 = \$120; misc. \$10					
	Facility Rental- \$500					
Do not complete monthly cash flows at this time. This will occur after the finance department has reviewed the budget. An email will be sent. This will be done by mid-August.						
1-8410-334-84040-9999-410	\$0	\$0				

Each region is represented in the general ledger (line item) budgets and are listed in numerical order starting with the Maumee Valley region (110).

If a region does not have a line item budgeted, it is still documented.

The total cost for all regions for the general ledger (line item) is added and placed next to the line item identifier.

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Page 2 of 2	Activity: Execute a comprehensive plan to support volunteer and community development to achieve service unit and council goals through various methods of coaching and communication resulting in an adult retention rate of 68%.					
Account Number		Budget Amount	Jan	Feb	March	
	Printing- \$989					
1-8613-334-84040-9999-110	Invitations 200 x .08 (2-sided) = \$16; Part. Packets 10 pcs x .175 part. X .08 (2-sided) = \$140 ; misc. printing = \$10	\$166	} Having an integrated budget will allow action step managers to easily see if there are major discrepancies in any one general ledger (line item) and allow for better and accurate allocation of resources. The printing budget for the four Kick-Off events are not proportionate to the number of volunteers in attendance. The action step managers should be analyzing and discussion why this is out of proportion.			
1-8613-334-84040-9999-210	Invitations 154 x .03 = \$5; parts. Packets = 154 x 10 pages x .03 = \$46;	\$51				
1-8613-334-84040-9999-310	233 invitations @.16 each (2 sided) = \$38 Evaluations: 465 x .04 = \$19 Troop Packets: Take the Lead 1200 x .16 = \$192 Parent Guide 1200 x .16 = \$192; Boutique Order Form 1200 x .03 = \$48 Resource Summary 1200 x .03 = \$48; Envelopes \$156; Misc. printing \$72 Misc. printing—table tents, name tags, etc. = \$10	\$775				
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	Mileage- \$333					
1-8710-334-84040-9999-110	Staff mileage 16 x 60 x .585 = \$187 Staff mileage 1 x 120 x .585 = \$70	\$258				
1-8710-334-84040-9999-210		\$0				
1-8710-334-84040-9999-310	Each general ledger (line item) shows the details or justification for how the total cost (or revenue) was determined. Notice the level of detail.	\$17				
1-8710-334-84040-9999-410		\$58				
	Totals:	\$2,678				
Feasibility Codes:	Person Responsible/Day Allocations:		} The budget is not just monetary resources. Part of the budget process is testing for feasibility and allocating days. Each activity must show feasibility testing and day allocations. Feasibility codes are documented by region.			
G1, G2, G3, G4, P, SW, BB, PRG, T, F, A, PL,, P1, P4, P5, P6, P7	110: SDM- 2; FTM-6; MES -9; TDS-2; PSS- 4; AD-11; PSM- 1; EOM-1; EOS -1					
	210: SDM- 2; FTM- 3; MES -9;TDS-2; PSS- 2; PSM-1;EOM-1; EOS -1					
	310: SDM-2 FTM- 6; MES-12; TDS-4; PSS- 8 PSM-1; TD-1;EOM-1; EOS -1					
	410: SDM -2 : FTM- 9; MES -18; TDS-4; PSS- 6 PSM-1; TD-1; EOM-1; EOS -1					
	510: CEO -1; COO-1; CSO- 1; VHD-1; IM-1					

Feasibility Codes

Feasibility codes are placed on the budget worksheets and in the Plan of Work documentation to indicate that testing was done and the activity supports the four areas of feasibility testing.

Feasibility codes are broken into the four areas of feasibility testing:

Council Initiatives:

G - Contribute to the Ends/Council Goals (G1, G2, G3, G4 corresponds with each of the four Council Goals)

1. Girls will understand themselves and their values
2. Girls will use their knowledge and skill to explore the world
3. Girls will care about, inspire, and team with others locally and globally
4. Girls will act to make the world a better place

P - Policies and Procedures

J - Support use of Journey resources

National Initiatives:

CG - GSUSA Corporate Goals

SW - *Safety-Wise*

BB - *Blue Book of Basic Documents*

PRG - Girl Scout Leadership Experience

Adequate/Realistic Resources

T - Time

F - Finances (Income and Expense)

A - Access

PL - Personnel

Girl Scouts of Western Ohio Priorities

P - (Codes correspond with each of the seven council priorities P1, P2, P3...):

Program Delivery Priorities:

1. Promoting understanding and application of the Girl Scout Leadership Experience (especially program processes) in all pathways, through clear, accessible communication methods and resources.
2. Promote girls' development of positive respectful communication and relationships in and through their Girl Scout groups, including with girls who are different than themselves.
3. Promote understanding of community needs and implementing service learning /community service.

Service Delivery Priorities:

4. Recruit, support and retain service team volunteers in every service unit.
5. Recruit and retain membership among volunteers and girls reflective of the diversity of the community, from a variety of sources—through different pathways (esp. troop, series, camp).
6. Adult leadership is supported and retained through implementation of the new leader support process—applies in each pathway.
7. Retain volunteers by providing clear, accessible and timely information using diverse communication methods.

Zero Based Budgeting Principles

Girl Scouts of Western Ohio in using zero based budgeting has certain principles that need to be followed for good fiscal responsibility and stewardship of our resources. The following are some of these principles. Please review and follow as your department/function develops their budget.

- Utilize data to build the budget. This means to look at the current status of the 2011 budget and the 2010 budget for areas where an activity may have been over or under. Ask the question, why did we go over budget for this activity or why did we go under? Also consider number of participants, additional resources used for the activity (such as training manuals, handouts, supplies, etc.) How much is really used, what is currently not used, etc. The budget should be created based on data and sound decision making.
 - ◇ Assess what is currently in the budget and ask yourself, "Should this budget be changed to be better aligned with our council priorities and functional or regional strategies?" (i.e. should the activity be streamlined or better supported?)
- Don't pad the budget. Since zero based budgeting is a method where expenses and revenue are justified each new period, do not inflate the budget based on either fear that it will be cut or on lack of knowledge or justification about an activity.
 - ◇ Take on your responsibility as a budget manager. Rather than building in the maximum potentially needed for each expense in the activity, assume that you will have the knowledge and foresight to monitor the budgets for which you are responsibly, and to make adjustments in other areas if a few of the expenses go slightly over your projections.
- Provide detail and justification for each general ledger (line item). A zero based budget is a justified budget. One of the ways this happens is through the detail that supports the totals for each general ledger (line item).
 - ◇ Ensure that the others can understand what has been included in your budget by asking, "Will your manager, members of your team and other staff members understand what this budget item includes?"
- The budget should be proportionate from region to region based on the number of volunteers/girls are served through an activity. For example, if Region A serves 150 adult leaders and Region B serves 50 adult leaders in a specific activity, the printing budget should not be more in Region B than in Region A for the same activity without a clear justification for the variance. An example of where a variance may occur would be in food or venue costs. For example, the Gold Award Banquet in Region A may cost \$19.99 per person and Region B \$15.00 per person due to the venue.

Justified: to show that an act or claim to be just or right.; to defend or uphold;

Writing the Budget in Excel

The budget worksheet are a template in Excel. You will need to open the blank document and immediately save and rename it. When your worksheet is completed, place it in the appropriate action step folder. When working in Excel, please remember the following:

- ◇ Be sure all account numbers are complete and in the correct column. All account numbers must have 20 numbers:

x- xxxx- xxx- xxxxx- xxxx-xxx
1 2 3 4 5 6

1= Fund or Class of Asset Code; 2 = General Ledger (line item); 3 = Action Step (function) Code; 4 = Activity Code
5 = Source Code (always 9999) and 6 = Location Code. See the chart of accounts on Pearl for more information.

- ◇ Identify line items by using a description and then under the description complete the details of the budget.
- ◇ Put your totals for a line item in the same row as account number.
- ◇ Do not have multiple activities on one activity sheet.
- ◇ Do not complete cash flows until the finance department has had the opportunity to review the budget. An email will be sent from the finance department when this is to occur. They will be done by mid-August.
- ◇ When cash flows are completed, show income in the same month that the event/activity takes place.

Day Allocations

Day allocations will be done within each region and will be documented by region within each action step and on each activity budget sheet. The functional managers, field team managers and directors will be responsible for complete the day allocations and distributing them by action step and activity. A template has been created to help guide you in this process. It has been saved on the L Drive in the 2012 Budget Folder. You will need to update the template with your own region's staff and activities for each action step. Below is a glimpse of what the template looks like.

	A	B	C	D	E	F	G	H	I	J	K	L
1	POSITION	NAME	POSITIO N CODE	TOTA L DAYS	VACATI ON	PERSON AL	HOLIDA YS	TRAINI NG / POW	TOTAL AVAILAB LE	Activity 1 Req. Tr.	Activity 2 Suppot to TR.	Activity 3 Tr. For Adm. Vol.
2	EXEMPT											
3	Service Delivery Manager	Erin Horsley	SDM	262	18	2	11	3	228.00			
4	Field Team Manager	Erin Focke	FTM	262	10	2	11	3	236.00			
5	Membership Extension	Jessica Tinnell	MES	262	7	2	11	3	238.68			
6	Membership Extension	Brittany	MES	262	8	2	11	3	237.69			
7	Membership Extension	vacant	MES	262	8	2	11	3	238.35			
8	Program Services Specialist	Diane Burke	PROSS	262	10	2	11	3	236.00			
9	Training Delivery Specialist	Martha Barbary	TDS	262	10	2	11	3	236			
10	Field Team Manager	Christina Mullis	FTM	262	10	2	11	3	236.00			
11	Membership Extension	Jessica	MES	262	8	2	11	3	238.35			
12	Membership Extension	Emily Zantisch	MES	262	8							
13	Membership Extension	Shalya Miles	MES	262	7							
14	Program Services Specialist	Christine Teed	PROSS	262	10							
15	Field Team Manager	Leslie Rich	FTM	262	15							
16	Membership Extension	Ashley Kruger	MES	262	8							
17	Membership Extension	Tracey Auld	MES	262	8							
18	Membership Extension	Rebecca Holan	MES	262	7							
19	Program Services Specialist	Amy Seifried	PROSS	262	10							
20	Training Delivery Specialist	Stephanie	TDS	2621	10							
21	Adult Recruitment Manager	Cheryl Shrider	ARM	262	20							
22	Program Services Manager	Chris Salley	PSM	262	10							
23	Educational Outreach	Elizabeth Hand	EQM	262	10							
24	Educational Outreach	Gina Horner	EOS	262	8							
25	Educational Outreach		EOS/PA	262	0							
26	Product Sales Manager	Valerie Mott	PSM	262	10							
27	Volunteer Human Resources	Heather Young	VHRM	262	10							
28	Business Services Director	Kathe Edwards	BSD	262	15							
29	Membership Extension	Kelly	MEMD	262	15							
30	Director of Training	Jeanette Smith	DT									
31	NON-EXEMPT											
32	Retail Accounting Clerk		RAC	262	15	2	11	3	231.00	174		
33	Mail Services Clerk	Betty Loman	GSC	262	17	2	11	3	229.34	216		
34	Membership Registration Co	Caroline	MRC	262	8	2	11	3	237.69	47		
35	Registration Coordinator	Debbie Santel	RC	262	20	2	11	3	226.00	45		
36	Volunteer Registration	Edwina Scooby	VRS	262	16	2	11	3	230.00	46		
37	Customer Service Specialist	Elizabeth Blust	CSS	262	16	2	11	3	230.16	225		
38	Council Store Clerk	Fran Falls	CSC	262	15	2	11	3	231.00			
39	General Services Clerk	Joseph O'Brien	GSC	262	10	2	11	3	236.00	236		
40	Senior Office Support	Laura Butler	SOSS	262	15	2	11	3	231.00	145		

Each action step page should have their activities across the top.

Each region has an Excel spreadsheet that list their regional staff and their days. Each action step also has a tab. Each action step manager within the region will need to create their tab with their activities across the top.

To allocate days by action step, consider each activity and who will be involved in completing the activity. If it takes one day or more, than time needs to be allotted for that staff person in the activity.

Document the day(s) in the appropriate box for the paid staff position and under the activity.

Once you have completed days for that activity, transfer them to the overall chart. Make sure all days balance.