PLANNING IN ADAPTIVE INSIGHTS

FY 2023 Budget & FY 2022 Forecast

Brown University
Updated: January 18, 2022
Contents

Budget and Forecasting Processes ................................................................. 2
Version Information ........................................................................................ 2
Version Selection ........................................................................................... 2
FY23B Working Data Background ................................................................... 3
FY23B Working – Data Changes ...................................................................... 3
FY23 Fringe Rates ......................................................................................... 3
Understanding and Updating Compensation Sheets ....................................... 4
General Information ...................................................................................... 4
Compensation Sheets ................................................................................... 4
Sheet Examples .............................................................................................. 7
Staff Salary Sheet ........................................................................................ 8
Staff Salary Allocation .................................................................................. 8
Understanding and Updating Expense Sheets ............................................ 10
General Information .................................................................................... 10
Expense Planning Sheets .............................................................................. 10
Sheet Examples ............................................................................................ 14
Travel Sheet .................................................................................................. 14
Events Sheet ............................................................................................... 14
Supplies & General ...................................................................................... 14
Understanding and Updating Revenue Sheets ........................................... 15
General Information .................................................................................... 15
Revenue Planning Sheets ............................................................................ 15
Sheet Examples ............................................................................................ 16
Tuition & Enrollment .................................................................................... 16
Common Mistakes in Adaptive ..................................................................... 17
Reporting ...................................................................................................... 17
Help & Contacts ........................................................................................... 17
Planning in Adaptive Insights

Adaptive Insights is the University's planning solution currently designed for budget planning, forecasting and reporting. The system is integrated with Workday and allows Brown to leverage a unified process by utilizing human resources and financials data in support of the budget and forecasting processes.

Budget Managers requiring access to perform certain functions such as entering data on sheets or accessing reporting must have a Cost Center Planner role as well as hands-on training. This guide assumes users have access to Adaptive, completed training and are knowledgeable of the University's financial processes.

This guide also provides users with important information about various planning sheets throughout the process, including key reminders about updating next year’s process. For additional support on University processes or training, contact the Budget Office.

Budget and Forecasting Processes

Version Information
This year, the University is launching two processes in Adaptive, **FY23 Budget** and the **FY22 Forecast** using two different versions (FY23B Working and FY22F Working). Both versions will be available during the same time period (January through February) and are due on the same date, which is February 25, 2022.

Version Selection
It is important to be mindful of the version selection depending on the process that will be updated. As you navigate through the process between sheets, ensure that the correct version continues to display on the top-right corner of the sheet as shown below:
FY23B Working Data Background
In FY22, the University opened Adaptive early in October 2021, giving departments an opportunity to manage their forecast on an ongoing basis (FY22F Working). All data updated in Adaptive in the FY22F Working version through mid-December was used as the baseline for FY23 Budget (FY23B Working) version.

FY23B Working – Data Changes
As data is migrated from one version to another, data is updated to reflect changes necessary for the new fiscal year. Listed below are the changes made globally to all data. If there are questions or concerns about the data, please refer to the FY22F Working version which was used as the baseline prior to adjustments or contact the Budget Office.

● **Faculty Salary Sheet:** Effective Start Date and Effective End Dates have been reset to reflect the new fiscal year.

● **Staff Salary Sheet:**
  ○ Effective start and end dates have been reset to reflect next fiscal year, except for Voluntary Staff Retirement Program (2). These lines have been moved to central cost center 90070
  ○ Expired duplicate staff salary lines have been deleted leaving the most recent lines based on effective dates.
  ○ Voluntary Staff Retirement Program (1) salary lines have been removed from the central cost center based on effective end dates. *Corresponding allocation lines should be removed by departments.*

● **All Other Revenue and Expense Sheets**
  ○ Effective start and end dates have been reset to reflect next fiscal year, where applicable
  ○ Begin Fiscal Date reset to 7/1/22

FY23 Fringe Rates
Fringe rates have been updated in the FY23B Working version to reflect the proposed new rates for next fiscal year, **full-time 29.5%** and **part-time 7.5%**. These are proposed rates that must be approved. Any change to proposed rates will be communicated.
Understanding and Updating Compensation Sheets

General Information
Compensation planning consists primarily of the following sheets with the exception of compensation that may be entered in the **Sponsored & Departmental Research (by Spend Category)**.

Compensation Sheets

<table>
<thead>
<tr>
<th>Adaptive Sheet</th>
<th>Description</th>
<th>Key Reminders</th>
</tr>
</thead>
</table>
| Faculty Salary       | Faculty Salary sheet supports planning for faculty salaries at the position level. Sheet contains position level information such as annual salary, effective start and end dates. This information is used by the Faculty Salary Allocation sheet to calculate amounts by funding source. | ● Salary lines should be updated to reflect Effective Start and End Dates based on time periods employees will be paid during the fiscal year.  
● Pay Rate - Effective should reflect FTE Base Salary for FY22. FY23 Merit and Equity should not be entered by position.  
● Faculty Merit & Equity for FY23 will be entered by central divisions in Pooled Compensation (DOF, Biomed, PH and Engineering).  
● New positions should be added both in Salary and Allocations sheets.  
● Remove vacant positions that will no longer be filled.  
● Positions partially vacant during the fiscal year should be updated using Effective Start and End Dates to drive budget/forecast.  
● Compensation such as Non-Regular Faculty Salaries can be entered in Pooled Compensation as pooled amounts. |
| Faculty Salary       |                                                                                                                                                                                                            |                                                                                                                                                                                                             |
| Allocations          | This sheet uses data from the salary sheet to calculate annual budgets based on allocation percentages entered per funding source line.                                                                                                                                          | ● All positions added to the salary sheet must have at least one corresponding allocation line.  
● Ensure positions are allocated at 100%.                                                                                                                                                                                 |
<table>
<thead>
<tr>
<th>Ledger Accounts:</th>
</tr>
</thead>
<tbody>
<tr>
<td>50100: Regular Faculty Salaries</td>
</tr>
<tr>
<td>50150: Faculty Administrative Supplement</td>
</tr>
<tr>
<td>50200: Non-Regular Faculty Salaries</td>
</tr>
<tr>
<td>50300: Adjunct/Visiting Faculty Salaries</td>
</tr>
<tr>
<td>50400: Faculty Summer Salary</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Staff Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Salary sheet supports planning for staff salaries at the position level. Sheet contains position level information such as annual salary, effective start and end dates. This information is used by the Staff Salary Allocation sheet to calculate amounts by funding source.</td>
</tr>
</tbody>
</table>

- Salary lines should be updated to reflect Effective Start and End Dates based on time periods employees will be paid during the fiscal year.
- **Pay Rate - Effective** should reflect FY22 Base Salary for non-union regular and fixed term staff.
- Union positions should be updated for FY23 increases based on Bargaining Agreements. Departments can opt to enter in Pooled Compensation as pooled.
- Non-Union Staff Merit & Equity for FY23 will be loaded by OFSP in Pooled Compensation.
- New approved positions should be added both in Salary and Allocations sheets.
- Remove vacant positions that will no longer be filled.
- Positions partially vacant during the fiscal year should be updated using Effective Start and End Dates to drive budget/forecast.
- Seasonal positions should only be added to pooled compensation sheets. They can be added as lump sums or on individual lines for each seasonal position (with the option for position
| Staff Salary Allocation | This sheet uses data from the salary sheet to calculate annual budgets based on allocation percentages entered per funding source line. 
Ledger Accounts:
51300: Exempt Salaries
51350: Exempt Coach Salaries
51410: Non-Exempt Coach Wages
52100: Bargaining Unit Wages | number and/or title to be added to the line description).  
● VSRP salary lines have been moved to the central cost cost center.  
● Ensure all positions are allocated at 100%.  
● Ensure every position on the salary sheet has a corresponding allocation line.  
● VSRP allocations no longer applicable for FY23 should be removed by departments. Post-retirement expenses will be budgeted in a central cost center. |
| Pooled Compensation | Pooled Compensation sheet supports planning for additional compensation needs that are not at the position level (i.e., overtime) | ● Sheets should be reviewed for amounts no longer applicable to FY23 such as SVRP vacation payouts.  
● New positions should not be included in pooled compensation.  
● Faculty Merit & Equity for FY23 will be entered by central divisions in Pooled Compensation (DOF, Biomed, PH and Engineering).  
● All seasonal positions should be entered on the pooled compensation sheet; either as a lump sum or on individual lines for each position.  
● Other compensation such as overtime and shift differentials should be budgeted as pooled compensation.  
● Non-Union Staff (Regular and Fixed Term) merit and equity will be loaded by OFSP once approved by the Corporation on 2/11/22.  
● Staff bonus pools, if any, will be budgeted centrally by OFSP.

Ledger Accounts:  
50200:Non-Regular Faculty Salaries  
50300:Adjunct/Visiting Faculty Salaries  
50400:Faculty Summer Salary  
51300:Exempt Salaries  
51350:Exempt Coach Salaries  
51410:Non-Exempt Coach Wages  
51430:Staff Overtime  
51440:Non-Exempt Coach Overtime  
51450:Non-Exempt Coach Wages  
52000:Staff Wages  
52100:Bargaining Unit Wages  
52150:Bargaining Unit Overtime  
52200:Seasonal/Intermittent Staff Wages |
|---|---|---|
| Student Wages | The Student Wages sheet supports the planning of wages paid to students for on-campus employment. This includes hourly jobs for undergraduate or graduate students as well as non-stipend, non-fellowship, lump sum wages paid to undergraduate or graduate students.  
52510:Undergraduate Wages | ● Student wage calculations should be reviewed to verify that the start and end dates, number of students, hourly rates, and hours worked are correct. |
|---|---|---|

**Sheet Examples**

Review important information about using the salary and allocation sheets as well as their design and functionality. Staffing sheets are more complex and it is important to understand how they work together.
● When creating new lines or updating existing, ensure you have selected the appropriate **Version** and **Level** as shown above in red. The level must be a cost center when creating new lines.

● **Required Fields** - All white fields should be filled out. Some of the fields are required by the system and users cannot save changes until those fields are filled out. See green arrow as example of a required field which is indicated by a red asterisk (*).

● **FTE - Effective** - Enter appropriate FTE for the position, but keep in mind, it does not calculate the **Pay Rate Effective**.

● **Pay Rate Effective** - This field should reflect the base salary for the FTE, which must be calculated outside of the system. *For example: a position with an annual full-time base salary of $100,000 working part-time at a .92 FTE would result in a $92,000 Pay Rate Effective.* ($100,000/.92=$92,000).

- If the field is left blank or “0” entered, the salary calculation on the allocations sheet defaults to the **Pay Rate - Current** amount. Delete salary and allocation lines no longer needed in the staffing plan.

● **Effective Start Date** and **Effective End Date** - These dates should be within the fiscal year that the salary is being planned for. These dates in combination with the "Pay Rate Effective" calculate the amount displayed under “Salary - Year 1” on the corresponding allocation. *Reminder: The system does not use FTE in the calculation.*
● **Required Fields** - All white fields should be filled out. Some of the fields are required by the system and users cannot save changes until those fields are filled out. See green arrow as example of a required field which is indicated by a red asterisk (*).

● **Salary - Year 1** - Equals the "Pay Rate - Effective" from the Salary Sheet prorated based on the effective start and effective end dates entered.

● **Fringe - Year 1** - Fringe amount based on above line times the fringe rate.

● **Allocation Total - Year 1** - Input field to indicate the percentage of “Salary - Year 1” that will be charged to the specified Ledger Account and funding sources (Driver Worktag and Optional Worktags) on the allocation line. Positions with multiple funding sources require additional allocation lines ensuring that allocation is 100% for all lines.

● **Allocated Salary - Year 1** - Total calculated salary based on allocation inputs.

● **Allocated Fringe - Year 1** - Total calculated fringe based on allocation inputs.

● **Allocation Check - Year 1** - This is important to ensure the position is allocated 100%.

● **Over/Under - Year 1** - This field indicates if the position is over/under allocated regardless of what department has the allocations. All positions should be 100% allocated. Shared positions with funding sources across multiple departments can only be reported on by staff with access at levels above departments. *Contact the Budget Office with any issues on over/under allocated positions outside your department.*
Understanding and Updating Expense Sheets

General Information
Non-compensation expense planning consists of several sheets as shown below that should be reviewed and updated, if applicable to your department. Most sheets are designed to support driver-based planning (Quantity x Rate ($)) to derive the annual amount as well as supporting non-driver planning through the use of the Annual Override, if needed. Exception: Travel and Event sheets are designed for planning based on specific drivers such as trips and associated costs without the ability to override.

Example:

- Driver-based in red
- Override in green

Expense Planning Sheets

<table>
<thead>
<tr>
<th>Adaptive Sheet</th>
<th>Description</th>
<th>Key Reminders</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies &amp; General</td>
<td>Supplies and General sheet supports planning for supply and general expenses including general supplies, computing supplies, furniture under 5K, and postage.</td>
<td>63000: Supplies &amp; General</td>
</tr>
<tr>
<td>Purchased Services</td>
<td>Purchased Services Sheet defines services purchased from suppliers outside Brown University including marketing and communications, design, and consulting.</td>
<td>64000: Purchased Services</td>
</tr>
<tr>
<td>Other Expenses</td>
<td>The Other Expenses sheet supports planning for spend categories not supported by other sheets, primarily Debt Service, Undergraduate Scholarships and Other Expenses.</td>
<td>The Other Expenses sheet should be reviewed and updated.</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Internal Services</th>
<th>Sheet supports the planning of Internal Service spend categories including Brown Dining, Faculty Club, Health Services, and Computer Usage.</th>
<th>Building Maintenance Costs (6170) – These fees should remain at FY22 levels until change is communicated by OFSP, if any.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ledger Account:</td>
<td>68000: Internal Services</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Internal Transfers</th>
<th>Internal Transfers sheet identifies transfers between Brown worktags and/or funding sources.</th>
<th>The Internal Transfer sheet should be reviewed to confirm that transfers and commitments are net zero within the consolidated University budget and that</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spending Category</td>
<td>Description</td>
<td>Notes</td>
</tr>
<tr>
<td>-------------------</td>
<td>-------------</td>
<td>-------</td>
</tr>
</tbody>
</table>
| **Travel** | Sub-set of spend categories with in Ledger Accounts:  
80000: Other Expenses & Transfers,  
80300: Revenue Transfers,  
80400: Internal Funding Transfers | the correct spend category is used. A list of spend categories with descriptions can be found on the Controller’s website. |
| | Travel sheet supports planning for international or domestic travel spend in the budget period. This sheet is driver based and can use the driver quantity to multiply the total rate per driver to target an annual spend for the driver and budget year.  
67000: Travel & Business Domestic and  
67100: Travel & Business International | Travel and Events should be entered at the trip and event level, using the expense hierarchies provided in Adaptive. Adaptive will allocate the budget to the spend categories within each of these hierarchies based on prior year actuals. |
| **Events** | Sub-set of spend categories within following ledger accounts:  
63000: Supplies & General,  
64000: Purchased Services,  
64600: Property Costs,  
67000: Travel & Business Domestic,  
68000: Internal Services | Travel and Events should be entered at the trip and event level, using the expense hierarchies provided in Adaptive. Adaptive will allocate the budget to the spend categories within each of these hierarchies based on prior year actuals. |
| **Sponsored & Departmental Research (by Spend Category)** | The Sponsored & Departmental Research sheet supports planning at the grant or the fund level by specifying a generic value.  
Sponsored & Departmental Research should not overlap with any other expense-based sheets to avoid duplication of expenses. Budgeting at the Sponsored & Departmental Research sheet is optional. | For additional guidance on planning for Sponsored & Departmental Research, please refer to the "Sponsored Worktag Best Practices" document. |
<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undergraduate Student Aid</td>
<td>The Undergraduate Student Aid sheet supports the planning of student prizes and awards granted within the defined budget period. Hourly wages are not supported on this sheet and are defined on the Student Wages Sheet.</td>
</tr>
<tr>
<td>Graduate Student Aid</td>
<td>The Graduate Student Aid Sheet supports the user to define graduate student aid including stipends, health insurance, dental insurance and living allowances granted within the defined budget period.</td>
</tr>
</tbody>
</table>
| Capital               | Capital sheet supports planning non-project capital expenses such as Equipment (4010)  
  - Desktop / Laptop Computers >$5k (4091)  
  - Computer Servers >$5k (4903)  
  - IT Storage Systems >$5k (4904)  
  - 7000:Capital Expenses |
| Property              | Property sheet supports the planning of expenses for utilities such as Light and Power, Natural Gas, etc.                                                                                                     |
| Plant                 | Plant sheet supports planning for expenses related to project management such as Special Consultant Fees (8190), primarily used by Facilities.                                                             |

- 64000:Property Costs  
- 72000:Plant Fund Expenditures
Sheet Examples

Travel Sheet
Travel sheet is designed for planning for all travel needs based on specific drivers and associated costs such as lodging and food per person. All costs are spread into specified spend categories by the system based on university-wide assumptions.

As with most expense sheets, this sheet is driven by a Travel Date as shown in green below which drives the fiscal year for the plan. In yellow, you will find all the necessary inputs that must be entered in order to calculate total Travel. **Note:** the fields in yellow are not required by the system as with other fields, but they required to calculate the Total Travel

![Travel Sheet Image](image)

Events Sheet
The Events sheet is the same design as Travel.

![Events Sheet Image](image)

Supplies & General
Supplies & General, like most other expense planning sheets, is designed to use the fiscal begin date as well as options for Drivers and Override options. As opposed to Travel and Events, in these sheets, the user specifies the spend category as shown below.

![Supplies & General Image](image)
Understanding and Updating Revenue Sheets

General Information
Revenue planning consists of two planning sheets as listed below that should be reviewed and updated, if applicable to your department. Similar to expense sheets, revenue sheets are designed to support driver-based planning (Quantity x Rate ($)) to derive the annual amount as well as supporting non-driver planning through the use of the Annual Override, if needed.

Revenue Planning Sheets

<table>
<thead>
<tr>
<th>Adaptive Sheet</th>
<th>Description</th>
<th>Reminders</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition &amp; Enrollment</td>
<td>This sheet supports the planning of all tuition revenue such as Undergraduate, Masters, and PhDs.</td>
<td>Tuition &amp; Enrollment should reflect the FY23 Corporation approved rates and the most recent enrollment projections. Verify that program codes are correct and that tuition &amp; enrollment for any new programs are added.</td>
</tr>
<tr>
<td>Ledger Account:</td>
<td>40100: Tuition &amp; Fees</td>
<td></td>
</tr>
<tr>
<td>Other Revenue</td>
<td>This sheet supports the planning of all other major revenue streams as well as fees that are part of Tuition &amp; Fees ledger account.</td>
<td>All restricted revenue must equal total expenses by Driver Worktag.</td>
</tr>
<tr>
<td>Ledger Accounts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40100: Tuition &amp; Fees (Fees only)</td>
<td>Other Revenue should be reviewed and updated based on the following:</td>
<td></td>
</tr>
<tr>
<td>40200: Contributions,</td>
<td>• Auxiliary revenue (based on enrollment) should be calculated using the FY23 Corporation approved rates and the most recent enrollment projections.</td>
<td></td>
</tr>
<tr>
<td>40450: Endowment Income,</td>
<td>• Other revenue budgets should account</td>
<td></td>
</tr>
</tbody>
</table>
40600: Other Income,
40350: Indirect Cost Income,
403500: Sponsored Grants & Contracts

for any estimated impacts from COVID

- Restricted revenue (i.e., endowment, contributions, sponsored funding) should be recognized when spent regardless if the spending is from the FY23 payout or from a prior year’s unspent balance. Restricted revenue must equal total restricted expenses at the Driver Worktag level.

Sheet Examples

Tuition & Enrollment

Similar to most expense planning sheets, revenue sheets are designed to use the fiscal begin date as well as options for Drivers and Override options. On revenue sheets, a sales item is specified by the user.
Common Mistakes in Adaptive
- Not including positions on both salary and allocation sheets
- Over/under allocation of position salaries
- Planning for restricted funds that do not belong to the business unit/cost center
- Entering data at Cost Center Hierarchy level instead of leaf level (cost center)
- Not filling out all fields that drive the calculation of plan lines.

Reporting
Refer to the "Adaptive Report Listing". For additional support on reporting, contact Kelly Murphy.

Help & Contacts
For Adaptive technical questions or issues, please submit a Workday Ticket with the Adaptive Insights category and someone will work with you on resolving any system-related issues.

For questions or issues about the budget or forecast process, please contact us.

Robert Eaton
Director, Budget, Planning and Analysis
robert_eaton1@brown.edu

Bonny Gonzalez
Associate Budget Director, Budget Planning and Analysis
bonny_gonzalez@brown.edu

Kelly Murphy
Assistant Director, Financial Reporting and Analysis
kelly_murphy2@brown.edu