

PIE Council
Meeting Minutes - Oct. 25, 2024

Present: Brian Anderson (Chair), Aaron Brooks, Jess Harpole, Marty Hatton, Lowery Lowery, Nora Miller, Clear Moore, Anika Perkins, Lee Anne Puckett, Jennifer Moore, Chanley Rainey, Stephanie Salvaterra, Barry Smith, Chelle Shaw (proxy for Christi Dillon), Jo Shumake, Tracee Watkins, and Lilith Osborne-Cole (rep. for SGA in lieu of Laila Wrenn)

Absent: Christi Dickerson, , Magan Evans, Penny Mansell, Shelby Wilson, and Laila Wrenn

- I. Minutes were approved (Smith, Lowery) unanimously.
- II. Feedback on the 2025 Budgeting Process (instructions and budgeting worksheet attached)

There was also a lot of positive feedback, with managers praising the simplicity of the new form and the efficiency created by not having to generate narrative descriptions beyond the brief explanations requested in the spreadsheet. Some reported that the ZBB approach led them to take a closer look at their needs, leading them to ask for reduced amounts of funding that the administration was then able to re-allocate to other units.

However, there were also some complaints and suggestions. In addition to the feedback described below, it was suggested that we consider using an anonymous survey to gather input.

A. Desire for more training and information.

Budget managers expressed a desire for more trainings on how to analyze budgets and generate reports in Banner (specifically, in Banner Self-Service) and how to link their planned expenditures to [university priorities](#). It is helpful to see how this is done in the sample budget, but managers had questions about the logic in some cases; e.g., one might wonder why phone contracts are linked to financial sustainability. It may be useful to include perspectives from both Accounting and from one or more budget managers in any trainings provided.

Managers may also benefit from a published explanation of what Zero-Based Budgeting (ZBB) means on our campus and why we are using it. There is a lot of fear surrounding the term, and faculty mentioned being relieved when they learned that it was not being applied to salaries, wages, and fringe this year.

In addition, budget managers have expressed concerns about their ability to plan for big purchases. It may be helpful to have a workshop or offer consultations related to big purchases leading up to the budget request deadline each year.

B. Role for Deans.

In previous years, we have required the signature of deans for all academic departments. This year, managers were instructed to consult with their deans regarding any proposed changes to their budgets, but they were not required to get their signatures (only dean *or* supervising cabinet member). Anderson shared that, in his experience, this meant that he received no finalized budgets or reports from any of the departments in Arts & Science; all he had, if he had anything at all, were recollections of discussions he'd had with chairs about changes they planned to make.

Moving forward, he encouraged the administration to think about reversing this change or to find another way to involve the deans in the budgeting process so that they can provide another check on budgeting requests and so that they are able to perform their oversight function during the purchasing process.

C. Concerns regarding strategic priorities.

Department chairs and others expressed disappointment that Academic Excellence was given secondary status in the budgeting process. They also expressed frustration around the decision-making process, saying they did not understand how PIE Council reached decisions about how to weigh different priorities.

D. Explanations of budgeting process.

In response to feedback that asked about process and requested more transparency, Lowery explained that the university must submit a balanced budget to the IHL each year in which projected expenditures do not exceed revenue estimates. We also have to explain and receive approval from IHL for any changes to the proportion of the budget reserved for major categories of expenditure, such as instruction, research, community service, etc. Before the process starts each year, PIE Council—which is devoted to reflection on the fiscal health and mission success of the university—issues recommendations to the President regarding the priorities that should guide the budget process. In recent years, PIE Council decided to use the priorities adopted in 2021 to guide the

university through 2026. In [January 2024, PIE Council discussed](#) declining enrollment and decided to recommend that Financial Sustainability and Degree Completion be given top priority in the 2025 budget. Moving forward, Lowery noted her goal of moving up the budgeting timeline--possibly seeking budget requests in February and March--so that we can finalize budgets immediately following legislative appropriations. In addition, she noted that a university committee will be formed sometime in 2025 to update our guiding priorities. Brian added that PIE Council will again issue recommendations about how priorities should be incorporated into the budget process and that this will be discussed at its January meeting.

- III. PIE Council's next meeting will be held Friday, January 24 at 1:30 PM--location TBD. Members will discuss how university priorities will be incorporated into the 2026 budgeting process and what additional budget training sessions may be needed to assist budget managers.
- IV. Meeting adjourned at 2:30 pm.

MISSISSIPPI UNIVERSITY FOR WOMEN

Proposed Operating Budget and Budget Request Procedures

Introduction

The attached forms have been developed to assist you in preparing departmental and divisional proposed budgets for FY25. In past years, the University has used the Incremental Budgeting Method to prepare our budget, however, this year we will use a modified Zero-Based Budgeting method.

The Zero-Based Budgeting method will not be used for salaries, wages and fringes benefits, meaning that we will roll all salary, wages and fringes benefits forward to FY25.

You will be asked to justify expenses for student wages, travel, contractual, commodities and equipment. Keep in mind, the justification should be very brief, a few words or no longer than a sentence. If further clarification is needed you will be contacted.

Additionally, each expenditure should be linked to one of the University priorities listed below.

University Priorities

Top Priorities

Priority 1 Degree Completion

Priority 2 Financial Sustainability

Secondary Priorities

Priority 3 Academic Excellence

Priority 4 Advancement Excellence

Priority 5 Community Connections

Priority 6 Diversity, Equity & Inclusion Financial Sustainability

* Note the definitions for these priorities can be found @ <https://www.muw.edu/priorities/>

Procedures

1. Review your organization's FY24 budget, and look at your unit's expenditures to date, per your latest Banner reconciliation. Consider what programs/expenses are absolutely necessary for your unit to function in FY25
2. Please use the attached form. DO NOT RECREATE YOUR OWN FORM, IT WILL NOT BE ACCEPTED. Complete the top portion of the budget worksheet. Enter Organization Name # and the Organization Number and indicate whether organization is new or if the name will change in FY25.
3. Use the attached excel worksheet to enter your organization's budget. I've included several categories of expenditures in the template, however, feel free to enter lines as needed. For those items that request detail use a line for each item. For any item listed that is a new item note in justification *NEW ITEM*.

I've attached a sample budget to assist you with your preparation.

When you've completed your budget request, send your spreadsheet(s) to me and Carla Lowery via email in lieu of sending me a signed copy. All budget managers should discuss with their Dean or Supervising Cabinet member any requested budget changes, their **signature will not be required prior to submission to me**. I'll compile all of the requests and submit them to the appropriate cabinet member.

4. If you've completed your worksheet prior to the due date go ahead and submit it to me, so I can begin the prep work necessary prior to it going to the cabinet for approval.

All budgets should be submitted by 5:00 p.m Friday, April 19th.

This year I will have a few budget meetings to go over instructions at a date and time to be determined. Rachel and I will also be available by appointment to assist with the preparation of your budget.

Feel free to contact me (X7214), Rachel Sudduth (X7345) if you have any questions or we can be of any assistance.

Updated budget sheets with name, title and salary information will be sent out in April for you to review to make any necessary corrections.