

PIE Council
Meeting Minutes - Jan. 24, 2025

Present: Brian Anderson (Chair), Aaron Brooks, Christi Dillon, Christy Dickerson, Magan Evans, Asia Duren (proxy for Jess Harpole), , Carla Lowery, Clear Moore, Anika Perkins, Lee Anne Puckett, Penny Mansell, Jennifer Moore, Chanley Rainey, Stephanie Salvaterra, Barry Smith, Tracee Watkins, and Laila Wrenn

Absent: Marty Hatton, President Nora Miller, Jo Shumake, Shelby Wilson

- I. Approved (Smith, Lowery) October minutes.
- II. Preparations for FY26 Budgeting Process (2025 instructions and budgeting worksheet attached)

A. Ranking Strategic Priorities

Feedback from some in A&S would like academic excellence to be at the top of the list but recognize that we cannot fulfill the mission if we aren't financially stable. They did wonder whether degree completion should be elevated among the priorities since it connects to the goals of the QEP.

Carla added that the state legislature is not expected to increase our general appropriations this year, and the outlook is uncertain given their interest in eliminating the income tax. The IHL is seeking increases to cover increased PERS contributions, but nothing more. We did increase tuition and saw a small bump in students this year, but expenditures have outpaced this because all of our contracts increase at roughly 7% annually.

Lowery also clarified that we tie our budget to our strategic plan as part of our SACS requirements. We do not have a limit whereby we only allocate a certain percentage of the budget to each priority.

Approved (Brooks, Moore) keeping University Priorities the same for budget year 2026 as for 2025.

B. Zero-Based Budgeting

Zero-Based Budgeting (ZBB) means we begin from strategic priorities and decide from there what does and does not need to be funded in the next year. To address concerns that people are likely to have about the need to justify their very existence, the council worked to create a brief definition/explanation of ZBB at our institution for distribution to

department managers. Beginning with example definitions shared by Anderson, the council (Rainey, Moore) adopted the following definition:

Zero-Based Budgeting (ZBB) begins with a “zero base” for commodities, contractual, travel and capital expenditures and encourages requests in each of these areas be informed by a detailed review of resources needed to support each unit’s mission. ZBB assists the university and its individual units in evaluating their contributions to MUW’s strategic priorities, costs to provide services, and outcomes achieved in light of statutory responsibilities.

Lowery’s goal is to have the budget requests out to departments by mid-February and to have them due back after spring break. She is also considering running the entire process out of her office instead of Accounting. Budget managers will send their budgets up through their chain of command instead of going straight to CFO/Accounting.

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.