

Another thought on Apportionment
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In my written presentation to the Apportionment Subcommittee on May 23, 2016, I defined the term “local Meeting share” as the amount of recurring income to the local Meeting that would be subject to apportionment. The definition accounted for various exemptions, allowances, and exclusions in the determination of the local Meeting share. It also accounted for special situations, such as local Meetings with multiple Meeting Houses and/or burial grounds.

Unrestricted contributions are the preponderant source of recurring income under the present system. I expect the same to be true under any other system that the Apportionment Subcommittee may devise. The purpose of each exemption, allowance, and/or exclusion is to promote a sense of fairness and equity as well as to facilitate the normal growth and development of each local Meeting.

My presentation did not include an apportionment formula per se. Instead, I contemplated that each local Meeting would calculate its local Meeting share, using a to-be-developed form by BYM for this purpose. The form would require the calculation of recurring income as defined and then account for every applicable exemption, allowance, and/or exclusion. The net result would be the local Meeting share.

In the following hypothetical analysis, I contemplated that the cumulative local Meeting shares from the 42 local Meetings within BYM would be the basis by which each local Meeting’s apportionment amount would be calculated. I used the actual BYM Apportionment amount for 2016. The cumulative local Meeting shares are hypothetical examples to illustrate how the local Meeting Percentage is derived. The table below illustrates the calculations at various amounts.

BYM Apportionment, 2016	Cumulative local Meeting shares	Local Meeting Percentage
462,200	1,250,000	36.98%
462,200	1,500,000	30.81%
462,200	1,750,000	26.40%
462,200	2,000,000	23.11%

If the local Meeting share for a specific local Meeting was calculated to be \$5,000 and the cumulative local Meeting shares amounted to \$1,250,000, then the local Meeting’s apportionment amount would be $\$5,000.00 \times 36.98\% = \$1,849.00$. If the cumulative local Meeting shares totaled \$2,000,000, the apportionment amount would be $\$5,000.00 \times 23.11\% = \$1,155.50$.

Taking the hypothetical example above one step further, the local Meeting share for the specific local Meeting was constant at \$5,000 but its apportionment amount was reduced from \$1,849.00 to \$1,155.50 as the cumulative local shares from the other 41 local Meetings within BYM increased from \$1,245,000 to \$1,995,000, or by \$750,000. The difference of \$693.50 (\$1,849.00 minus \$1,155.50) was, in effect, offset by an increase in the apportionment amounts for one or more other local Meetings, each of which had a higher local Meeting share and, as a consequence, an increased apportionment amount.

Conclusions:

- A stronger Yearly Meeting is a function of stronger local Meetings. A key element of a stronger local Meeting is its own long term growth, both in terms of number of Members and Attenders as well as the amount of financial contributions by all Members and Attenders.
- The apportionment process should facilitate the growth and development of each and every local Meeting. Each exemption, allowance, and/or exclusion is designed to do just that.
- The apportionment process should promote the interconnectedness with and among all local Meetings within BYM and recognize that we are all in this together. The historical record of unrestricted contributions evidences a level of variability in unrestricted contributions to many local Meetings. Under the approach put forward herewith, the annual apportionment amount for each local Meeting is a function of its current ability to pay and based upon the calculation of its local Meeting share. Furthermore, year-to-year changes in the apportionment amount for each local Meeting are minimized.