

BYM Apportionment FAQ

(Frequently Asked Questions)

What is apportionment?

Apportionment is the process by which Monthly Meetings within Baltimore Yearly Meeting sustain the operation of their Yearly Meeting. The share of the Baltimore Yearly Meeting's annual budget that is contributed by each of its member Monthly Meetings is commonly called "the apportionment".

How are apportionment payments used?

The total apportionment collected from Monthly Meetings is used to cover expenses associated with the daily operation of the organization not covered by program fees and donations to BYM. Typical categories of operating expenses include staff salaries, office equipment and supplies, and utilities. Apportionment monies are *not* directed to endowment or held in reserve; the total is applied to operating expenses each year.

How is each Monthly Meeting's apportionment amount determined?

BYM's Stewardship and Finance Committee (S&F) recommends an apportionment amount for each Monthly Meeting using a formula that divides the total apportionment amount among Monthly Meetings in proportion to their income. The Committee may provide a reduction in situations of documented financial hardship. The formula was approved at Annual Session 2017 as a means of applying an equitable basis for apportioning the operating needs of our Yearly Meeting among its member Monthly Meetings. The formula is applied to data collected from each Monthly Meeting once a year by the BYM office via a letter to the appropriate clerk. Your Meeting's information from last year will be used to determine next year's apportionment.

How does apportionment fit into the BYM annual budget process?

BYM's fiscal year corresponds to the calendar year. Each January, the Yearly Meeting office sends a letter requesting financial and membership information from the past year each Local Meeting. The BYM Stewardship & Finance Committee holds the initial discussion about the budget that starts the following January at the Interim Meeting held in March; preliminary budget and apportionment amounts are shared here. Each April, the Stewardship and Finance Committee holds an open meeting on the topic of the budget and apportionment, to which members of Monthly Meetings' respective Finance Committees are invited. This is a time for the representatives of Meetings to raise questions and concerns. Apportionment figures may be modified if there are special circumstances that the Committee is asked to take into consideration. The amounts agreed upon are brought to Annual Session in August, where they are adopted as part of the overall BYM budget for the following year. The final, approved budget is published in the BYM *Yearbook* in October.

When does my Monthly Meeting pay its share?

Smaller Meetings often pay their apportionment in one lump sum. Many larger Monthly Meetings opt to make their payments quarterly (January, April, July, October), which helps both these Monthly

Meetings and the Yearly Meeting maintain a predictable cash flow. The BYM office sends a mid-year and year-end statement/reminder to each Monthly Meeting.

Why does Baltimore Yearly Meeting raise money in addition to apportionment?

Historically, nearly all of the BYM operating budget was comprised of apportionment contributions from member Meetings. As costs have risen, apportionment levels have not kept pace with the operating costs of the YM. Because many individuals and households who affirm the value of BYM programs and projects are willing to contribute to their Yearly Meeting, it is sensible to request donations of them.

Baltimore Yearly Meeting Stewardship & Finance Committee Oct. 2008; rev. Aug. 2017