

BYM Budget & Apportionment Meeting

**APRIL 18, 2026
11:00am - 1:00pm**

2025 Actuals & 2026 Budget (excluding camps)

	2024 Actual	2025 Budget	2025 Actual	2026 Budget
Revenue				
Contributed Revenue	\$243,501	\$275,000	\$387,167	\$250,000
Earned Revenue	\$101,777	\$100,780	\$102,560	\$122,000
Apportionment	\$562,074	\$526,000	\$521,595	\$564,055
Other Revenue	\$52,396	\$0	\$1,221	\$0
Total Revenue	\$959,749	\$901,780	\$1,012,543	\$936,055
Releases from Restricted Funds				
STTQE Fund	\$4,000	\$16,000	\$12,450	\$16,000
Edu Grants Fund	\$16,000	\$25,000	\$25,998	\$25,000
Other	\$256	\$0	\$6,247	\$0
Total Revenue with Fund Releases	\$979,749	\$942,780	\$1,057,238	\$977,055
Expenses				
Personnel	\$564,617	\$536,476	\$534,146	\$558,718
Professional Services	\$70,682	\$42,000	\$78,513	\$39,100
Administrative Operating Costs	\$126,803	\$155,214	\$110,464	\$120,786
Utilities & Physical Plant	\$63,727	\$69,000	\$66,781	\$69,000
Vehicles	\$1,596	\$1,350	\$1,211	\$1,300
Program Costs	\$72,076	\$120,000	\$125,958	\$141,350
Misc. Costs	\$6,889	\$250	\$797	\$0
Committee Expenses	\$65,274	\$43,100	\$23,186	\$31,700
Total Expenses	\$971,665	\$926,752	\$941,056	\$961,954
Revenue Over Expenses	\$8,084	\$16,028	\$116,182	\$15,101

BYM Budget: How do we fund our budget?

Revenue Type	Aprx. Amount in 2025	What is Pays For	Examples
Apportionment	\$522,000	All BYM infrastructure & Committee Expenses	<ul style="list-style-type: none"> • See Next Slide!
Event Fees	\$103,000	Direct costs for events	<ul style="list-style-type: none"> • Spiritual Formation fees cover the costs the venue charges us • YF Con Fees covers YF Con Food • Annual Session fees cover the costs billed to us by Hood College
Dedicated Funds	\$44,000	Grants & scholarships	<ul style="list-style-type: none"> • Sue Thomas Turner Quaker Ed Grants • BYM Educational Grants
Grants	\$20,000	Direct costs for special programs	<ul style="list-style-type: none"> • STRIDE gear for STRIDE campers • Grant to print paper copies of <i>A Tender Time</i>
Individual Giving	\$367,000	Everything else	<ul style="list-style-type: none"> • Personnel costs for Youth Programs and STRIDE • Pay-As-Led/Sliding Scales for Annual Session and YF Cons • Other indirect costs for events, programs, and services not covered by appotionment
Total Revenue, 2025	\$1,056,000		<i>Everything we are and do (that isn't direct camp expenses)!</i>

Apportionment Funds All BYM Infrastructure

Committee Expenses

Contributions to outside organizations

Camp Infrastructure

Human Resources

General Secretary, Finance Director, Administrative Assistant - and everything they do to make sure our programs happen safely, legally, and transparently!

Staff Support for all events, 40+ committees and working groups, and their projects

e.g. Annual Session, Interim Meeting x3-6/year, *A Tender Time*, Pawnee reparations, committee listservs, retreats x3/year

Insurance

including certificates of insurance for all BYM events such as Peace & Social Concerns Networking Day, retreats, and Cons

Central Office & Meeting Visitation

Technology infrastructure

- Membership database
- Zoom, so we can have committee meetings & events
- BYM website & meeting listings
- Event registrations
- Email, Google Workplace, phone system, etc.

Publications

including *Faith & Practice* and the *Yearbook*

Monthly Meeting Consultation & Support

- ICE Memo
- Tax Status assistance
- Background checks & youth safety resources

Administration of grants, including Meeting House Emergency Fund

And more!

How Your Apportionment Will Continue to Support Camp

Roughly \$150,000 per Year for Camp Back Office & Infrastructure

BYM will continue to provide in-kind services for BYM Quaker Camps, LLC - exactly how we already do. This includes: bookkeeping and banking services, development/fundraising services (which raises \$130,000+ for camp program & properties each year), HR, IT, legal and tax compliance, central office and storage, and various systems and technology paid for by BYM but used by the camps (telephones, email, GoogleWorkspace, etc). Staff estimate these “in-kind” services for camp are valued at roughly \$150,000 - and will be working to provide a more accurate detail of that value in the years ahead. Your apportionment dollars will continue to directly fund the back-office operations of camp.

\$20,000-\$350,000 to Balance Camp Operations and/or Capital Needs

Summer camps are a tight margin business, subject to unanticipated fluctuations in enrollment and costs (such as spikes in the cost of insurance, gasoline, or food). When camp runs a deficit of revenue over expenses, BYM non-camp uses general funds and funds from our unrestricted reserves to balance the camp deficit. In addition, when camp has capital needs that exceed the capital funding plan for that year, these needs are met via funds from the general fund or unrestricted reserve. BYM has used general funds and/or cash reserves to balance the operating or capital budget of BYM camps every year of at least the last ten years, ranging in annual amounts from \$20,000 to \$350,000- and will continue to do so for at least the next few years.

Apportionment: One Friend's Story (click to read)



Apportionment Update

2024 Goal: \$552,000, Received: \$562,000

2025 Goal: \$526,000, Received: \$521,000

2026 Goal: \$564,000

2027 Goal: Awaiting Apportionment Questionnaires

Apportionment Resources

Apportionment Manager: Catherine Tall cvtall@gmail.com

- Recommended apportionment is 25% of Meeting income with some income exempt from apportionment
- S&F respects each Meeting's discernment about apportionment
- See [BYM's Guidelines on Apportionment](#) on S&F web page

Spirit-Led Discernment

The apportionment formula is an attempt to advise Monthly Meetings of what their equitable share of support to the Yearly Meeting would be, based on the relative income of each meeting. Because the formula does not consider the details of each meeting's financial situation, it may not be realistic for all of our meetings.

Please let us know at the earliest opportunity if the proposed apportionment for next year does not speak to your condition.

We want our Monthly Meetings to contribute out of their abundance and not create unnecessary hardship. Keeping our Monthly Meetings open and available to the community they serve is important to all of us. We appreciate whatever you can contribute to our work together. Thank you.

Apportionment

As detailed in the Manual of Procedure, the Stewardship and Finance Committee is responsible for the consideration and calculation of the annual Apportionment to be paid by each Monthly Meeting for the support of Baltimore Yearly Meeting.

For questions about Apportionment, please contact our Apportionment Liaison, Catherine Tall (Monongalia Meeting), at CVtall@gmail.com

Guidelines on Apportionment

Updated September 10, 2023 by the Stewardship & Finance Committee

Annual Apportionment Questionnaire

updated 01/30/2026

Plan of Apportionment 2023-2026

Featured News & Resources

www.bym-rsf.org

Scroll Down to “Finance Resources”



BYM Weekly Announcements

Friday March 27, 2026



2025 Yearbook



Finance Resources

Apportionment questionnaire, budgets, payment page, and more.

2027 Contributions to Outside Organizations

~5% of Apportionment is shared with outside organizations. Additional contributions to outside organizations may be made by BYM Committees.

Friends General Conference	\$10,000
Friends United Meeting	\$10,000
Friends World Committee	\$ 5,000

\$3,200 to be distributed to smaller organizations. Stewardship & Finance will bring their recommendations to June Interim Meeting.

Committee Budget Advices

- 1) Working Group budgets report through their caring committee (e.g. the Working Group on Racism is a working-group of Ministry & Pastoral Care, so any budget request for WGR should come through M&PC)
- 2) Significant new initiatives should be seasoned through Interim meeting before making budget request to S&F Committee.
- 3) Unspent, allocated funds return to the general budget at the end of the calendar year.
- 4) Budget specificity should increase as the amount and complexity increases.
- 5) Annual reports of Committee should show how the committee/working group spent its funds.

Committee Requests for 2027

Committee	Amount	Anticipated Use of Funds
Peace & Social Concerns	\$1,000	These funds will help cover the costs associated with our Annual Networking Day, including food and other related expenses, as well as potential guest speakers for Annual Session.
Unity with Nature	\$1,000	This will enable us to contribute toward the travel expenses of the BYM representative to Quaker Earthcare Witness, and to offer modest honoraria to the presenters in an online series of seminars we are planning. Please let me know if you have any questions. Warm regards, Deborah Haines, co-clerk
Reparations Action Working Group <i>Ministry & Pastoral Care</i>	\$8,000	\$2,000 for Contributions to organizations working on reparations \$5,000 for Speakers and other educational events/opportunities \$1,000 for Other (signs for walks, educational materials, expenses for participating in reparations events, etc)
Indigenous Affairs Committee	\$2,000	\$650 - Support or sponsor a table at least one local conference organized by Native Americans and pay overnight cost for BYM IAC attendee. \$600 - Annual Session speaker (honorarium + travel/housing) \$300 - Copies of the Quick Facts document to distribute to Quaker groups, Native American conferences, and Friends Journal advert \$450 - Or any remaining funds - Make donations to the Indian Society of DC, the Baltimore Indian Society, and a Tribe in the BYM area that needs help funding attendance at important conferences.
Trustees	\$5,000	Burial ground maintenance <ul style="list-style-type: none"> ● Bald Eagle Creek / Unionville PA Friends Burial Ground ● Bellefonte PA Quaker Burial Ground ● Bush Creek Friends Burial Ground in Monrovia, MD (Frederick County) ● New Elk Ridge Friends Meeting Burial Ground in Ellicott City, MD

Next Steps on the 2027 Budget

Now

Budget Building

Staff, the Treasurer, and Stewardship & Finance will build and approve a 2027 budget using apportionment data, development estimates, committee budgets, and program requests.

Jun

First Draft of BYM Budget at June Interim Meeting

A first draft of the 2027 budget is shared at June Interim Meeting. After June IM, the budget will be forwarded to all Monthly Meetings.

Aug

BYM Budget at Annual Session

A first and second reading of the 2027 budget happen at Annual Session.

Nov

BYM Camps Budget at Nov Interim Meeting

At the conclusion of the 2026 camping season, the Board of BYM Quaker Camps, LLC will approve a 2027 budget and forward it to Stewardship & Finance for November Interim Meeting.

Queries

What questions do you have about Apportionment?

What can Stewardship & Finance do better to help BYM Friends understand apportionment?

What financial management resources does your Monthly Meeting need from BYM?

How do our current financial practices and/or those of your Monthly Meeting support or fail to support our commitments to being a just, integreful, equitable, and anti-racist organization?