

# Ad Hoc Committee on SAYMA Assessments Report to Yearly Meeting 2017

## Overview and Highlights

This report is in five sections:

1. **Background:** Why the ad hoc committee was formed.
2. **Survey:** Results of survey of monthly meetings.
3. **Census and Assessments.** Current disconnect and possible future alignment.
4. **Recommendations:** Processes for moving to a revised assessment system.
5. **Guiding Principles for Revised System.** Proposed guiding principles for a to-be-designed revised assessment system.

The ad hoc committee on SAYMA assessments spent the first part of the year working to understand how monthly meetings approach payment of the annual assessment to SAYMA. We surveyed monthly meetings and now have a good handle on the practices of the monthly meetings regarding the assessment. The survey results pointed us in some promising directions for increasing consistency in practice across SAYMA monthly meetings.

The committee has also recognized that the assessment touches on many aspects of monthly meeting life, including but not limited to how monthly meetings view membership; how monthly meetings maintain membership records; how monthly meetings communicate with distant and inactive members; monthly meeting understanding of and experiences with SAYMA; how monthly meetings respond to the annual census; and the census itself. These collateral issues open up possibilities for better alignment of systems within SAYMA. In some cases these matters also open up possibilities for monthly meeting growth as spiritual communities.

We come to YM 2017 with three recommendations for action:

1. We recommend that SAYMA initiate a process that will engage monthly meetings in reflection and clarification around assessment-related topics, broadly defined, over the coming year, in preparation for approving a revised assessment system at YM 2018.
2. We recommend that YM 2017 approve guiding principles for a revised assessment system, and we propose five principles for consideration.
3. We recommend that YM 2017 ask our committee to continue its work for another year, with a charge to:

- a. Shepherd the process of engaging monthly meetings in reflection and clarification around assessment-related topics.
- b. Develop recommendations for a revised assessment system to bring to YM 2018, taking into consideration results of the monthly meeting reflection in step 1.
- c. Review the annual census process and bringing recommendations for simplification and alignment with the assessment.

## 1. Background

Throughout SAYMA's history, the organization has been funded primarily by monthly meetings via a per-person assessment intended to roughly reflect the relative size and, by implication, financial resources of the monthly meetings. A helpful description of SAYMA's assessment is included as an appendix. It explains what the assessment pays for. It also states that the assessment is paid by monthly meetings "per member and regular attender" and further explains: "Monthly meetings exercise discretion in deciding whom to consider 'regular attenders.'"

Over the years, SAYMA's treasurers and finance committees have reported that year-to-year assessment revenue, which it seems should be fairly steady, is in fact somewhat erratic. This makes budgeting difficult. Furthermore, questions keep arising about whether all monthly meetings are paying their fair shares. Friends have wondered whether the discretion given to monthly meetings in determining their assessments might have led to differences in practice that result in significant inequities in the amounts paid.

Treasurers have noted that the numbers on which the assessment is paid are substantially different from numbers reported by monthly meetings on the annual census. See below for further analysis and discussion of this point.

Following a finance committee report that once again called attention to issues with the assessment, YM 2016 established an ad hoc committee to study how meetings count people for their assessment. The committee consisted of Brian Yaffe, Celo, clerk; Carol Lamm, Berea; Wood Bouldin, Greenbrier Valley Worship Group; Bill Holland, Atlanta; and Chuck Jones, Chattanooga.

## 2. Survey

The committee developed an on-line, 12-question survey asking how monthly meetings calculate their assessments and distributed it to monthly meeting treasurers and clerks. The committee reported on its work and the survey results at the March 18, 2017 SAYMA representative meeting in Birmingham.

Highlights of the survey are as follows:

- 20 out of SAYMA's 21 monthly meetings responded to the survey.
- Two-thirds of monthly meetings use a per-person count to determine their assessments. The other third do not; these monthly meetings described a variety of methods for determining how much to pay.
- Among the monthly meetings that calculate the assessment on a per-person basis, there are variations in who is counted.
  - All count active adult members.
  - All but one count active adult attenders.
  - Nine count inactive adult members who contribute financially.
- There is considerable variation in whether youth and inactive members are included in the assessment counts.

The full survey results are included in Appendix B of the report to the March rep meeting and can be viewed along with other YM 2017 documents on the SAYMA website and on the reference table.

The March rep meeting minutes show that rep meeting thanked the committee for its work and declared its work complete. Subsequently the SAYMA clerk asked the committee to continue its work and prepare recommendations for YM 2017.

## 3. Census and Assessments

The ad hoc assessment committee did not start out intending to look into the annual census, but our work has led us there. We have come to see that the annual census might hold some clues about what is going on as well as be helpful in addressing some concerns about the current assessment system. Here is what we learned.

Annually, in January, SAYMA requests census data from monthly meetings for the previous calendar year. Some of the information is submitted to Friends World Committee for Consultation (FWCC), which tracks numbers of Quakers worldwide. However, most of the questions on the census are not required for FWCC. The SAYMA administrative assistant compiles the responses and presents the census to the yearly meeting, and each year the census is attached to the YM minutes. Over the years, various questions have been

added to the SAYMA census. There is no regular process or designation of responsibility within SAYMA to review the census to see if the questions are still useful and/or used by anyone.

The census instructions include the following statement:

Note that the census information is not used to determine your assessment (the amount your meeting owes to the yearly meeting). The yearly meeting requests that each monthly meeting contribute an amount based on the total number of adult members and regular attenders (currently \$65 per person). The actual amount is determined by your monthly meeting. However, census information is used to estimate the income the yearly meeting might receive when SAYMA sets its annual budget.

Over the years, as the statement above indicates, as part of the budget process, finance committees and SAYMA treasurers have looked to census reports for numbers of members and attenders. Every time, they have found that most monthly meetings report more members and attenders on the census than indicated by assessments paid.

SAYMA Treasurer Roger Wise provided an analysis. His calculations were based on assessments received during SAYMA's FY 14 – FY 16, compared with the census for the prior calendar years (2013, 2014 and 2015). There is a startling gap between numbers reported on the census and numbers reflected in assessment payments. For example:

- Average total of monthly meeting adult members and attenders on the census was 1,116. Assessment payments received worked out to \$39/person, not close to \$60, which was the per-person amount during those years.
- Differences among monthly meetings are even more striking. At \$60 per person, monthly meetings have paid for from 22% to 186% of the number of members and attenders reported on the census.
- Looked at another way, if monthly meetings were paying \$60 per adult member and attender, the total would be 725 instead of 1,116.

The committee considered a number of possible reasons for the discrepancy between the census and the assessment. The census asks about “attenders” while the assessment policy uses the term “active attenders” – and both the census and the assessment leave definitions of those terms up to the monthly meetings. We know from our survey that some meetings do not use a per-person count to determine the assessment. There may be timing differences between the census's calendar year end and the point in time that a monthly meeting uses for assessment calculation, but differences from this cause would be negligible. Some meetings include youth in their assessment count – but to the extent that is the case, it just

makes the differences noted above even greater. In the end, the difference remains. The difference is a source of confusion and perhaps contributes to a sense of unfairness.

We have concluded that the SAYMA assessment system could be improved by building a connection between the census and the assessment. For instance, if there is to be a distinction between “attenders” and “active attenders,” guidance to monthly meetings on the distinction would be helpful. Or perhaps only “active attenders” should be counted; still, a definition would be helpful. We are not making either of these recommendations at this time – they are just illustrations of what a bridge between the census and the assessment could look like.

## 4. Recommendations

1. **Foster monthly meeting consideration of assessment issues.** We recommend that SAYMA initiate a process that will engage monthly meetings in reflection and clarification around assessment-related topics, broadly defined, over the coming year, in preparation for approving a revised assessment system at YM 2018.
2. **Approve principles for a revised assessment system.** We recommend that YM 2017 approve guiding principles for a revised assessment system, and we propose five principles for consideration. See final section of this report.
3. **Re-appoint the ad hoc assessment committee for another year.** We recommend that YM 2017 ask our committee to continue its work for another year. All of the current members are willing to serve for another year. We would welcome additional members, and in particular would like to be joined by one or two Friends knowledgeable about the annual census. In re-appointing the committee, we propose the following charge for the coming year:
  - a. Shepherd the process of engaging monthly meetings in reflection and clarification around assessment-related topics.
  - b. Develop recommendations for a revised assessment system to bring to YM 2018, taking into consideration results of the monthly meeting reflection in step 1.
  - c. Review the annual census process and bring recommendations for simplification and alignment with the assessment.

## 5. Guiding Principles for Revised System

The ad hoc committee on SAYMA assessments proposes the guiding principles below for a to-be-designed revised assessment system. A rationale is included with each proposed principle. We recognize that changes to these principles could arise from monthly meeting responses during the proposed engagement process. However, we also believe that it would

be helpful for YM 2017 to agree, if possible, on principles that make sense based on what we understand at this time.

These are the proposed guiding principles:

1. **Dependably produce the budgeted assessment income for SAYMA.** Any revision should address a fundamental problem with the current system, in which too often the revenue from assessments does not meet the budget.
2. **Create a link between the annual census and the assessment, so that numbers reported on the census tie to the assessment.** Up to now, there has been no link between the assessment and the annual census; in fact, the absence of a connection has been explicit. However, both systems involve similar data. We think the time has come to align the systems.
3. **Result in monthly meeting payments in proportion to monthly meeting size.** We believe the most practical way of allocating financial responsibility for SAYMA among its monthly meetings continues to be for monthly meetings to pay in proportion to their size.
4. **Promote consistency among monthly meetings, while still allowing room for monthly meetings to exercise appropriate discretion.** The current high degree of inconsistency among monthly meetings is a problem both practically and in terms of trust among monthly meetings. SAYMA cannot and should not try to dictate exactly how a monthly meeting determines its financial support of SAYMA, but SAYMA can promote a higher degree of consistency by providing clarity of expectations and opportunities for monthly meetings to share practices.
5. **Align system elements to support integrity and accountability by monthly meetings.** System elements within SAYMA include at least the following: the census, budgeting, opportunities for sharing information among monthly meetings, and written guidance. Any lack of alignment at the SAYMA level can lead to confusion at the monthly meeting level, making it harder to practice integrity and accountability. Let's fix the systems to make it easier for monthly meetings to support SAYMA with clarity and consistency.

## Yearly Meeting Assessments<sup>1</sup>

As of October 1, 2016, SAYMA's assessment is \$65 per member and regular attender. Yearly Meeting established this level through minute 46-23-01, which increased it from \$60. From October 1, 2017 forward, the assessment will be \$75.

Monthly meetings exercise discretion in deciding whom to consider "regular attenders." SAYMA encourages periodic payment of assessments, as these monies cover ongoing operational expenses of the yearly meeting which are continuous throughout the year. The annual gathering in June is largely self-financed, with those who attend and are able to pay providing most of the cost of the event.

Yearly meeting assessments cover ongoing operations of the yearly meeting, including salaries of two staff (administrative assistant and SAYF coordinator). They pay for operating our office, much of the SAYF program, the newsletter, contributions to wider Quaker organizations, set-aside funds for purposes such as spiritual development, and committee expenses. Operational expenses are detailed in SAYMA's current budget, which is approved at each fall Representative Meeting, and is attached to that meeting's minutes.

Friends with questions or concerns about the assessment or the use of budgeted funds are invited to contact the clerk of the Finance Committee or the Treasurer. You may contact the Treasurer via email at [SAYMATreasurer@gmail.com](mailto:SAYMATreasurer@gmail.com).

Meetings should send assessment payments to SAYMA's administrative assistant Liz Dykes at 106 Wax Myrtle Court, Savannah, GA 31419. Other payments to SAYMA should be sent to Liz for deposit to SAYMA's account.

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<sup>1</sup> Source: [http://www.sayma.org/online\\_documents/Yearly%20Meeting%20Assessments.pdf](http://www.sayma.org/online_documents/Yearly%20Meeting%20Assessments.pdf), on 6/5/17.