

How are Apportionments Calculated?

The formula for apportionments as adopted by the Annual Conference is found in the Conference Rules, Article I, A.

CONFERENCE RULES

ARTICLE I: GENERAL RULES FOR THE CONFERENCE

A. APPORTIONMENTS

All Conference apportionments shall be made annually to each local church through the application of a decimal as recommended by the Conference Council on Finance and Administration, (in accordance with ¶¶ 613.3 and 614 of the 2012 *Book of Discipline*) to be derived from the following factors averaged from the last two published Journals of the Louisiana Annual Conference.

1. Pastor's base compensation
2. Associate pastor(s)' base compensation
3. Housing, related allowances and utilities
4. Reimbursements paid to/for pastors
5. Other cash allowances paid to/for pastors
6. Diaconal minister(s)/Deacons total compensation
7. Other staff compensation and expenses
8. Current expenses for program including church school
9. Other current operating expenses

(Explanatory Note: In the Statistical Tables the following numbers will relate to the items listed above: 53, 54, 55, 56, 57, 58, 59, 60, 61, 62a)