

**AFRICAN METHODIST EPISCOPAL CHURCH**

**CONNECTIONAL**

 **LAY ORGANIZATION**



**LEGISLATION COMMITTEE**

**Proposed Legislation Packet**

**-*Draft-***

***Approved June 30th, 2023***

***The 38th Biennial Convention***

**Final Draft Presentation**

May 18, 2024

**M**

Sheraton Birmingham Hotel

Birmingham, Alabama

Connectional Lay Organization

 Legislation Standing Committee

Brother Mark Johnson 7th – Chair

Brother Dante Buckson 11th – Vice Chair

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Sister Stephenie Bruce 3rd

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Proposed Legislation

**Title**

**CLO 1** - **A What’s New Page for the AME Book of Doctrine & Discipline (BODD)**

**Intent**

Provide a page in the 2024 Discipline and future editions that succinctly describes key new information for readers.

**Rationale**

The BODD is a must have resource book for members of the African Methodist Episcopal Church. The BODD is updated every four years and members are encouraged to purchase the latest edition. Unfortunately, many members refuse to purchase the latest edition because of the perception that “my old copy is just as good as the new copy”.  A “What’s New” page located at the front of the BODD will offer readers an opportunity to see the new highlights and incentivize readers to purchase the latest copy.

A “What’s New” page is a common practice for academic publishers when marketing new editions of textbooks for faculty and students.  A ‘What’s New” page would inform readers about important updates, new legislation, new personalities (Bishops, General Officers), etc., not published in prior editions. Fundamentally, a “What’s New page” fosters readership and helps answer the question: Why should I buy the new edition?!  A “What’s New” page for the BODD is long overdue and makes sense for our members.

**Existing Legislation now reads**

No current language is present for this proposed bill.

**Proposed NEW wording**

The proposed bill is brand new.

**Financial Impact on the General Church**

Inserting a “What’s New” page will be one page in length with a negligible production cost.

PROPOSED LEGISLATION

**TITLE**

**CLO 2 - Commission on Internal Audit**

**REFERENCE**

The Doctrine and Discipline of the African Methodist Episcopal Church 2021. Page 113, Section II. Local Church Organization - Optional Commissions

**INTENT**

Many Stewards, Trustees and Official Board Members feel powerless to verify the accuracy of the financial reports that are provided to leadership during Official Board meetings and Quarterly and Annual Conferences. It is vital that church leadership has the information and tools to verify the financial reports as well as the accompanying documentation to ensure that the financial status of the church is being reported correctly and accurately. Frequently, the leadership is reliant on the Pastor and a few individuals for the financial integrity of reporting and to maintain internal controls. The Commission on Internal Audit is designed to provide an independent review of the critical areas of financial management and will be able to draw from the Discipline the necessary tools to properly conduct this internal audit review.

**RATIONALE**

The current Doctrine and Discipline has no requirements for systematic auditing of the church records. The consistent application of audit procedures is a critical need in order to ensure that the financial reporting is accurate and reliable. Most churches cannot afford to expend the monies required for an external audit to be conducted by a certified public accounting firm. This bill allows a local church to form an Internal Audit Commission charged with performing internal audit procedures to verify key financial statement components and assets to ensure correct financial reporting to the Official Board, Quarterly Conference and Annual Conference. The lack of specific prescribed steps to verify financial records has continually led to incorrect and unreliable financial reporting that has resulted in foreclosures, IRS liens and other negative consequences for our local churches.

**Existing Legislation now reads**

Section II. Local Church Organization - Optional Commissions

A. Guidelines for Establishing Commissions

1. Types There may be constituted in each local church the following commissions, whose respective duties are hereinafter defined: a) The Commission on Membership, Evangelism and Discipleship b) The Commission on Christian Education, c) The Commission on Missions and Welfare, d) The Commission on Stewardship & Finance, e) The Commission on Public Relations. f) The Commission on Christian Social Action, and g) The Commission on Health.

**Proposed NEW wording**

**Section II. Local Church Organization - Optional Commissions**

A. Guidelines for Establishing Commissions

1. Types **There may be constituted in each local church** the following commissions, whose respective duties are hereinafter defined: a) The Commission on Membership, Evangelism and Discipleship b) The Commission on Christian Education, c) The Commission on Missions and Welfare, d) The Commission on Stewardship & Finance, e) The Commission on Public Relations. f) The Commission on Christian Social Action, g) The Commission on Health and**, h) The Commission on Internal Audit.**

D. Duties of Each Commission

 8. Commission on Internal Audit

 a. Qualifications

 (1) Must be a member in good standing in the local church, participating financially.

(2) Must be approved to serve on the internal audit committee by the Official Board or Church Conference.

(3) Must commit to 30-45 days of each year to work consistently on the internal audit for the local church.

(4) Must participate in all internal audit committee meetings held in preparation for an upcoming internal audit

(5) Must participate in all internal audit committee training sessions

(6) Must be willing to sign the final internal audit report as a member of the committee and stand in agreement with the committee.

 b. Duties

The duties of this commission are as follows:

1. Collate, check, and analyze spreadsheet data
2. Examine the church accounts and financial control systems
3. Gauge levels of financial risk within the church
4. Check that financial reports and records are accurate and reliable to ensure assets are protected
5. Identify if and where processes are not working as they should and advise on changes to be made
6. Prepare reports, commentaries, and financial statements
7. Serve as a liaison with Official Board and Pastor to present findings and recommendations
8. Ensure procedures, policies, legislation, and regulations are correctly followed and complied with

**Financial Implications**

No financial resources needed; training will occur virtually across the Connection.

**INTERNAL AUDIT CHECKLIST**

Audit for the period of January 1, to December 31,

|  |  |
| --- | --- |
| Church Name |  |
| City & State |  |
| Federal Tax ID Number |  |
| Senior Pastor |  |
| Steward |  |
| Trustee |  |
| Financial Secretary/Treasurer |  |

|  |  |
| --- | --- |
| Date/s Audit Conducted |  |
| Audit Committee Members & Titles |  |
| Date Received by Senior Pastor |  |
| Date Received by Official Board |  |
| Date Received by Church Conference |  |

**AUDIT COMMITTEE CERTIFICATE**

To the Senior Pastor, Official Board and Church Conference:

The internal audit committee has inspected the financial position of the church in accordance with audit guidelines adopted by the **Church Conference**. We have taken steps to see that the financial statements and report of the Financial Secretary/Treasurer’s funds present fairly the assets and liabilities of the church; and that the receipts and expenditures and changes in all fund balances for the audit year are in accordance with the principles authorized by the **Church Conference.**

Our inspection and certificate are NOT to be construed as an audit and opinion rendered by a Certified Public Accountant.

Date Audit Committee Chair\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |
| --- | --- | --- |
| **SECTION I-UNDERSTANDING THE BOOKKEEPING SYSTEM** | **YES** | **NO** |
| 1. Does the church have a policies and procedures manual? |  |  |
| 2. Has the audit committee agreed the audit shall cover ALL funds of the church? |  |  |
| 3. Are the books and records that support the work retained in a secure location? |  |  |
| 4. Is there a secure backup of the books and records? |  |  |
| Does this include original cash receipts and disbursement records? |  |  |
| Does it include a file of published and accepted Financial Reports? |  |  |
| Does it contain payroll and general ledger information? |  |  |
| 5. Do checks exceeding a certain level require two (2) signatures?If yes, $  |  |  |
| 6. Is a chart of accounts in use that includes all church funds? |  |  |
| 7. Is the primary bookkeeper a paid employee of the church? |  |  |
| 8. Does the church’s insurance policy include a Fidelity Bond for this position? If yes? How much $  |  |  |

|  |  |  |
| --- | --- | --- |
| **SECTION II-UNDERSTANDING AND VERIFYING THE FINANCIAL REPORTS** | **YES** | **NO** |
| 1. Working from a full set of the FS/Treasurer’s final year-end reports: |  |  |
| 2. Do they include a year-end balance sheet in separate fund form? |  |  |
| 3. Do they include a Revenue and Expense statement for all funds of the church? |  |  |
| 4. Is the Revenue and Expense statement in comparable form? Meaning, does it reflect **prior year/budgeted amounts/variance** to budget, etc.? |  |  |
| 5. Are discrepancies over 10% in the comparative statement explained when the reports were presented/communicated/reviewed? |  |  |
| 6. Are any bank accounts in excess of FDIC insurance limit of $250,000? |  |  |
| If so, has the church considered an additional bank account for the overage? |  |  |
| 7. Have you verified the authorized signatory names and Federal Tax ID number (on page 1) on all bank accounts of the church? |  |  |

|  |  |  |
| --- | --- | --- |
| The names should be current, and the Federal Tax ID number should be that of the church for ALL accounts. |  |  |
| **SECTION III-AUDIT DOCUMENTS REVIEWED/CONFIRMED BY AUDIT COMMITTEE** | **YES** | **NO** | **N/A** |
| 1. Official Board/Joint Board minutes confirming approval of annual budget and monthly financial reports |  |  |  |
| 2. Does Annual Report to the Denomination report financial information consistent with the Treasurer’s approved year-end financial report? |  |  |  |
| 3. List of persons authorized for check signing (confirm with bank), fund withdrawal or transfer, and disbursing approval |  |  |  |
| 4. List of securities, trust and endowments held |  |  |  |
| 5. Review of last year’s internal audit letter. **Were recommendations approved and complied with?** |  |  |  |
| 6. Bank statements for the audited year, plus last statement for previous year and first statement for current year. Used to complete attached proof of cash report for all accounts? |  |  |  |
| 7. Paid checks (if checks or copies are returned) and deposit slips (Sample at least 5% of checks). **Are there any unusually large deposits or disbursements/electronic withdrawals?**  |  |  |  |
| 8. Payroll records with Form I-9, W-2, W-4 and State and Federal withholding records**. Only guest or temporary clergy and lay persons should receive a 1099 Form for their compensation!** |  |  |  |
| 9. Savings Account or Fund Account statements |  |  |  |
| 10.Other Investment Records**. Are there any unusually large deposits or disbursements/electronic withdrawals?** |  |  |  |

**SECTION III A-BANK ACCOUNTS (from bank statements only)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Institution & Branch** | **Type of Account** | **1/1 Beginning Balance** | **12/31 Ending Balance** |
|  |  |  |  |
|  |  |  |  |
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| --- | --- | --- | --- |
| **SECTION III-AUDIT DOCUMENTS REVIEWED/CONFIRMED BY****AUDIT COMMITTEE (cont’d)** | **YES** | **NO** | **N/A** |
| 1. Is/Are the checking accounts reconciled monthly? Verify reconciliation reports?  |  |  |  |
| 2. In a sample of at least 5% of paid check: |  |  |  |
| Do paid check have authorized signatures? |  |  |  |
| Do paid check have endorsements? |  |  |  |
| Do payees & amounts match the disbursements register? |  |  |  |
| 3. Have all voided check been accounted for? |  |  |  |
| 4. Are disbursements supported by vouchers approved by authorized party other than check signer? |  |  |  |
| 5. Are those persons counting receipts required to be unrelated? Those counting funds should never be those able to authorize disbursements.  |  |  |  |
| 6. Are receipts records compared with bank deposits for the year? |  |  |  |
| 7. Are all transfers between accounts able to be traced? |  |  |  |
| 8. Do any bank accounts regularly exceed the FDIC insured limit of $250,000 per account? |  |  |  |
| 9. Does a clergy-controlled discretionary fund exist outside of the primary church accounts? **It must be audited during this process.** |  |  |  |
| 10.Does documentation support any checks written to “Cash”? |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **SECTION IV-REVENUE & CASH RECEIPTS** | **YES** | **NO** | **N/A** |
| 1. Do the record of total receipts agree with the amounts recorded in the cash receipts journal? |  |  |  |
| 2. Are total contribution budgets compared to actual, and are significant differences investigated? |  |  |  |
| 3. Do acknowledgements of contribution in excess of $250 include a statement that any goods or services provided consist solely of intangible religious benefits? |  |  |  |
| 4. Are files kept on life income, endowment, annuity gifts including information on use of proceeds and restrictions maintained and adhered to? |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **SECTION V-PROPERTY AND EQUIPMENT** | **YES** | **NO** | **N/A** |
| 1. If your church is not incorporated, are your Trustees up to date with the local court? Please complete the list on the following page of your Trustees. |  |  |  |
| 2. Is there a list of fixed assets, showing date of purchase and cost? |  |  |  |
| 3. Has an extensive physical examination of property and assets been made to the best extent possible? If so, year? \_\_\_\_ |  |  |  |
| 4. Are the land and buildings carried on the financial statements? |  |  |  |
| 5. Are any liens outstanding against any property and equipment? |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **SECTION VI - LIABILITIES & PAYROLL TAXES** | **YES** | **NO** | **N/A** |
| 1. Have total wages been reconciled with quarterly Federal Form 941, Form W-2, and Form W-3? |  |  |  |
| 2. Have total withholding taxes been reconciled with Form 941? |  |  |  |
| 3. Has it been determined that all Federal & State withholding taxes were remitted on a timely basis, to avoid penalties? |  |  |  |
| 4. Are pension/retirement payments up-to-date for all eligible employees? |  |  |  |
| 5. Is a current, signed Form W-4 on hand for all employees? |  |  |  |
| 6. Has all required indebtedness been properly authorized by appropriate church officials? (Pastor, Trustees, Official/Joint Board, Church Conference, etc.) |  |  |  |
| 7. Do unpaid balances per church records match balances as reported by any/all creditors? |  |  |  |
| 8. Is a detailed schedule of all loans prepared, including name of creditor, date of origin, original amount of debt, interest rate payment schedule, monthly payment, unpaid balance, loan purpose, and authorizing body? |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **SECTION VII-OTHER:** | **YES** | **NO** | **N/A** |
| 1. Was a proper housing allowance resolution adopted for all employed clergy and was this resolution recorded in the minutes by the steward/Deacon/Trustee Board? |  |  |  |
| 2. Has insurance coverage been reviewed? Make sure that any new construction or additional programs – daycare, schools, etc. have not left the church underinsured. |  |  |  |
| 3. Has there been an inquiry as to whether there are any contingencies or commitments facing the church (e.g., legal action) with prospects of potential loss? |  |  |  |
| 4. Is there an insurance risk control/risk management plan in effect to help minimize potential loss? |  |  |  |
| 5. Is there a current space use agreement and/or insurance certificate on file for all organizations regularly using the church property/facility? |  |  |  |
| 6. If computers are used for financial or congregant data are files backed up at least weekly? Back-up should be in a secure site. |  |  |  |

**SECTION VII A-LIST OF APPROVED TRUSTEES**

The following were formally appointed through the Circuit Court of

|  |  |  |
| --- | --- | --- |
| **Name of Trustee** | **Address** | **Year Appointed** |
|  |  |  |
|  |  |  |
|  |  |  |
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**Required Attachments**:

1. Year-end Treasurer’s report. Show total receipts and total disbursements for the year. Please comment on any variances of 10% or more in any report item.
2. Proof of Cash form for all bank accounts of the church. Should reflect reconciliation of cash balances at year-end. Committee should follow-up on unexplained variances.
3. Copy of insurance declarations page (front page of policy, typically). The entire policy is not required to be submitted.
4. Copy of Audit Committee Findings and Recommendations on Policies and Procedures.

Proposed Legislation

**Title**

**CLO 3 - Consistent use of the African Methodist Episcopal Church Emblem - The Cross and Anvil**

**Reference**

The Doctrine and Discipline of the African Methodist Episcopal Church 2021, Page 21, Part 1. New legislation

**Intent**

To ensure the Cross and Anvil emblem is a part of the design of logos created and used by churches, offices, publications, and organizations throughout the African Methodist Episcopal Church.

**Rational**

The AMEC has a unique history that is symbolized in her emblem of the Cross and Anvil. This emblem distinguishes our denomination and our beliefs. The elements of this unique symbol signify our belief in Jesus Christ, the Cross, and celebrates worship as held in our first church, the Anvil. By making the Cross and Anvil the official emblem of the Church, we are easily identified as the AME Church denomination in our publications, correspondence, and other presentations. Because of the unique nature of each component, department, and level of the church, it is not necessary to use the same emblem, just the inclusion of the Cross and Anvil on the logos. The logo for Women in Ministry is a good example of a unique emblem that includes the Cross and Anvil. The proposed legislation makes for a more identifiable Connectional Church. As examples of unique emblems/logos, consider the swish for Nike and the red flame for the United Methodist Church. See the note below from Forbes.com that succinctly sums up the reasons for using the right logo (emblem in our case).

NOTE: According to Forbes com: The right logo says everything without saying a word. It connotes feelings of honor, trust, pride, excellence and integrity. It conveys a series of virtues and a set of values without pages of copy and a team of copywriters. It evokes a sense of connection between a brand and consumers. It establishes a bond between a company and its community of fans, friends, critics, allies, and champions.

<https://www.forbes.com/sites/theyec/2018/11/30/the-importance-of-having-the-right-logo/?sh=1281c9bb1ccb>

**Existing Legislation now reads**

Part I, Section I-V Historical Preamble, Mission, Vision, Purposes and Objectives

**Proposed NEW wording**

Part I. HISTORICAL PREAMBLE, MISSION, VISION, PURPOSES AND OBJECTIVES, AND EMBLEM. **New Section, Page 22. SECTION VI. THE EMBLEM**

The African Methodist Episcopal Church has a unique emblem that identifies our denomination and our heritage. The components of this unique symbol are the Cross and Anvil. The cross signifying our belief in Jesus Christ and the Anvil signifying our history of worship in our first church, Mother Bethel, a blacksmith shop. The Cross and Anvil emblem should be included, regardless of size, in the logos of each church, department, and components noted are readily identified with the AME Church denomination.

**Financial Impact**

There will be a financial impact as logos are redesigned to include the Anvil and Cross. That cost will be assumed by the various components and levels of the church.

Proposed Legislation

**Title**

**CLO 4 - Local Minister Annuity/Insurance Program Participation**

**Reference**

2021 - Page 157, Part VIII, Section IV., The Local Ministry, B. Local Deacon & C. Local Elder & Part XIII, Section 1. D., Page 228. D. 2. a. Ministerial Annuities Plan, 1

**Intent**

The AME Church to expand the criteria for eligibility into the annuity and insurance benefit program to a Local Minister\* that serve as a pastor to a local charge continuously for at least two years, with an expectation that they will continue to serve in that same capacity.

**Rationale**

There are instances throughout the connection particularly in rural areas of the Church, local ministers\* are assigned to serve as supply pastors for a prolonged appointment. They are responsible for all financial obligations of their church. However, they are currently not eligible to participate in the annuity and insurance programs of the AME Church. Two years of service as pastor is deserving of an exception of eligibility criteria of an annuity/insurance program.

Secondly, it should be noted the change of term Local Elder to Local Minister\* to encompass the various types of clergy who may be applicable to this scenario. The AME Discipline defines Local Ministers as Local Deacons and Elders who are authorized to perform specific pastoral duties in a particular charge under the specific supervision of their itinerant elder (page 893 of the 2021 AME Discipline). Often, supply pastors are local ministers, however, this proposed bill only references those local ministers that are appointed and serve as a pastor to a local charge continuously for at least two years.

**Existing Legislation now reads**

Page 228. D. 2. a. Ministerial Annuities Plan, 1. ….Included in this coverage shall be all bishops, general officers, college presidents, deans of theological seminaries, itinerant elders, and salaried personnel of the connectional departments of the AME Church, including our hospitals, church schools and colleges.

**Proposed NEW wording**

Page 228. D. 2. a. Ministerial Annuities Plan, 1. ……Included in this coverage shall be all bishops, general officers, college presidents, deans of theological seminaries, itinerant elders, **other local ministers** that serves as a pastor to a local charge continuously for at least two years, with an expectation that they will continue to serve in that same capacity, and salaried personnel of the connectional departments of the AME Church, including our hospitals, church schools and college.

**Financial Implications**

There are no financial implications beyond the local church.

**Intent**

The AME Church to provide the same access to the annuity/insurance rights and privileges to local Elders that serve as pastors as itinerant Elders and other employees.

**Rationale**

Although Local Elders are appointed to serve as long term supply pastors and are responsible for all financial obligations of their church, currently they are not eligible to participate in the annuity and insurance programs of the AME church.

**Existing Legislation now reads**

Page 214, D.2.a 1) Included in this coverage shall be all bishops, general officers, college presidents, deans of theological seminaries, itinerant elders and salaried personnel of the connectional departments of the AME Church, including our hospitals, church schools and colleges.

**Proposed NEW wording**

Included in this coverage shall be all bishops, general officers, college presidents, deans of theological seminaries, itinerant elders and all other ordained persons receiving an appointment to a pastoral charge, and salaried personnel of the connectional departments of the AME Church, including our hospitals, church schools and colleges.

**Financial Implications**

There are no financial implications beyond the local church.

PROPOSED LEGISLATION

**TITLE**

**CLO 5 - Providing IRS Required Documentation for the Pastor’s Housing Allowance Benefit**

**REFERENCE**

The Doctrine and Discipline of the African Methodist Episcopal Church - 2021

Part V-Local Church Organization, Section 1.A.2, a.2), b), Page 95 & Part VIII-Ministerial Classifications, Rules and Support, Section III. Ministers’ Bill of Rights

Paragraph 2) a) Parsonage or Housing Allowance, Page 154

**INTENT**

The goal of this legislation is to provide guidance to Pastor’s and Steward’s on how

properly provide and document a housing allowance benefit for the Pastor.

**RATIONALE**

The housing allowance exclusion is a benefit that all pastors and Stewards in the AME should be versed in and understand how to maximize the tax effect of the pastor's compensation package. The goal of this legislation is to provide clarity within the Doctrine and Discipline on how this benefit should be incorporated into a pastor's compensation package. As we are aware, a properly designated housing allowance is excludable from federal and state taxation although it is subject to self-employment taxes for pastors who have not elected Form 4361 treatment which excludes the housing allowance from self-employment taxes.

Per IRS Publication 517, the clergy housing allowance must be calculated as the lower of two (2) options; a. pastor's actual expenses, or b. fair rental value of a fully furnished and equipped home in the geographical area of the church. The Doctrine and Discipline has similar references in the above noted paragraph when it references "negotiated salary and benefit package shall be commensurate with the cost of living in the given geographical area and the ability of the local congregation." Therefore, the Pastor's actual expenses should be calculated based on the attached worksheet, and the benefit should be maximized and reported correctly on a W-2 so that a pastor's compensation package can follow IRS guidelines and requirements. The housing allowance should be maximized prior to the pastor receiving other forms of compensation which are fully taxable.

All Pastors are eligible to receive a housing allowance if a parsonage is not being provided. Many receive incorrect compensation documentation and are forced to forego the benefits of the housing allowance exclusion and do not have correct information to document their entire compensation package. This legislation will provide the steps to properly implement a housing allowance benefit.

**Existing Legislation now reads:**

Part V-Local Church Organization Section 1.A.2a – Stewards Paragraph 2)

b) The benefits include, but are not limited to: pension or retirement, insurance(s); health,

disability, professional liability, key person life insurance\*; self-employment tax; parsonage

or housing allowance; continuing education; travel: connectional, episcopal district,

conference, inner parish, and all other related to official duties.

Part VIII-Ministerial Classifications, Rules and Support, Section III. Ministers’ Bill of Rights, Paragraph 2) a) Parsonage or Housing Allowance

In the alternative, the Stewards of the local church may negotiate a reasonable housing

allowance with the pastor.

**Proposed NEW wording**

Part V-Local Church Organization

Page 95, Section 1.A.2a – Stewards Paragraph 2) b)

The benefits include, but are not limited to: pension or retirement, insurance(s); health,

disability, professional liability, key person life insurance\*; self-employment tax;

parsonage or housing allowance; continuing education; travel: connectional, episcopal

district, conference, inner parish, and all other related to official duties.

**The Board of Stewards and the Board of Trustees** will work to assist the Pastor in

implementing the most tax-advantageous compensation package by ensuring that the

housing allowance is maximized per the attached housing allowance worksheet. Other

benefits would be considered after the housing allowance has been maximized.

Part VIII - Ministerial Classifications, Rules and Support, Section III. Ministers’ Bill of Rights

Paragraph 2) a) Parsonage or Housing Allowance, Page 154.

In the alternative, **the Stewards and Trustees** of the local church may negotiate a reasonable housing allowance with the pastor.

**Pastor's Housing Allowance Worksheet**

**Request for Housing/Parsonage Allowance**

|  |  |  |  |
| --- | --- | --- | --- |
| Submitted By: |  | Calendar Year: | 2021 |
| Submitted To: |  |

Please accept this as my request for a housing/parsonage allowance in the amount of

$ $0.00 for the calendar year stated above. This request is made pursuant to Internal Revenue Code Section 107, and I represent that I am qualified, pursuant to said section and the regulations there under, to receive the same.

|  |  |  |
| --- | --- | --- |
|  | Actual Expenses2021 | Est. Expenses2022 |
| **I** | **Mortgage / Rent Payment** |  |  |
| **II** | **Taxes** |  |  |
|  | A. Real Estate Taxes |  |  |
|  | B. Personal Property Taxes |  |  |
| **III** | **Insurance** |  |  |
|  | A. Fire |  |  |
|  | B. Homeowners |  |  |
|  | C. Renters |  |  |
|  | D. Other: |  |  |
| **IV** | **Home Improvements** |  |  |
|  | A. New Roof |  |  |
|  | B. Additions, Garage, Carport |  |  |
|  | C. Fence, Landscaping |  |  |
|  | D. Driveway, Paving, Sealing |  |  |
|  | E. Other: |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **V** | **Maintenance and Repairs** |  |  |
|  | A. Appliances |  |  |
|  | B. Plumbing |  |  |
|  | C. Fence, Landscaping |  |  |
|  | D. Driveway, Paving, Sealing |  |  |
|  | E. Other: |  |  |
| **VI** | **Appliances and Furnishings** |  |  |
|  | A. TV, VCR, Stereo, DVD Player, etc. |  |  |
|  | B. Piano, Sewing Machine |  |  |
|  | C. Lawnmower, Vacuum Cleaner |  |  |
|  | D. Dryer, Dishwasher, Refrigerator |  |  |
|  | E. Lawn Equipment |  |  |
|  | F. Lawnmower, Vacuum Cleaner |  |  |
|  | G. Carpet, Tile, Wood Floors |  |  |
|  | H. Other: |  |  |
| **VII** | **Decorative Items** |  |  |
|  | A. Drapes, Curtains, Blinds |  |  |
|  | B. Throw Rugs |  |  |
|  | C. Wallpaper, Paint, Molding, Shelving |  |  |
|  | D. Paintings, Pictures, Knick-Knacks |  |  |
|  | E. Bedspreads |  |  |
|  | F. Sheets, Linens, Towels |  |  |
|  | G. Other: |  |  |
| **VIII** | **Utilities** |  |  |
|  | A. Gas |  |  |
|  | B. Electricity |  |  |
|  | C. Water and Sewer |  |  |
|  | D. Cable TV |  |  |
|  | E. Garbage Removal |  |  |
|  | F. Other: |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **IX** | **Miscellaneous** |  |  |
|  | A. Home Cleaning Supplies |  |  |
|  | B. Broom, Mops, Sweepers, etc. |  |  |
|  | C. Light Bulbs, Home Supplies |  |  |
|  | D: Other: |  |  |

**DO NOT INCLUDE:** Maid, lawn service, groceries, personal toiletries, personal clothing, toys, bicycles, hobby items, cassette tapes, CD's, computer games, DVD's, etc.

|  |  |  |
| --- | --- | --- |
| **Column Totals:** | $0.00 | $0.00 |
| **Total Estimated Fair Market Rental Value:** |  | $0.00 |

**Fair Market Rental Value**

|  |  |  |
| --- | --- | --- |
| **I** | Annual Rental Value including furnishings |  |
| **II** | Utilities | $0.00 |
| **III** | Maintenance & Repairs | $0.00 |
|  | **Total Fair Market Rental Value** | $0.00 |

I certify that, to the best of my knowledge, the information provided above is both accurate and truthful, and I submit it as the basis for a housing/parsonage allowance, which will be excluded from my taxable salary. I further agree to notify this Board/Committee of any substantial changes in the total amounts reflected.

Proposed Legislation

**TITLE**

**CLO 6 - Reduction of the Travel Budget of Retired Bishops and General Officers by 50% to achieve fiscal savings in the 2024-2028 General Church Budget**

**REFERENCE**

The Connectional Budget of the African Methodist Episcopal Church 2020-2024), Page 17, Retired Bishops Expenses, page 2, Retired General Officers Travel.

**INTENT**

Reduce the Travel Budget of Retired Bishops and General Officers by 50%.

**RATIONALE**

The next Connectional Budget and its looming anticipated higher costs/demands will warrant sensitive crafting reflecting the fiscal realities of local churches who are already struggling to meet their assessment targets. One of the major budget concerns is six additional Bishops and two additional General Officers will retire in 2024. Considering the unprecedented number of retired Bishops and GOs (29) the Church will have and its projected impact on the Connectional Budget (*ref the % of increase & the % impact on overall C. Budget*), reducing the travel expenses for retired Bishops and General Officers is a responsible course of fiscal action.

It is noted in their retirement, they contribute their expertise and offer wise counsel, they vote in their Council Meetings, except on financial matters and reassignments of Bishops, and meet as a Council at major Connectional meetings. however, regarding current priorities, the General Church should consider reducing these generous travel subsidies during these current economically stressful times.

A 50% reduction in travel for both groups is fair, equitable and communicates true leadership. This will result in a savings of $861,922 for the 2024-2028 Connectional Budget.

**Existing Legislation now reads**

There is no existing legislation for this proposed bill.

**Proposed NEW wording**

There is no new wording for this proposed bill. The financial impact of this bill is a quadrennial savings is an estimated $861,922.



Proposed Legislation

**TITLE**

**CLO 7 - Revisions Committee – Time at General Conference**

**REFERENCE**

The Doctrine and Discipline of the African Methodist Episcopal Church 2021, page 271, Part XIV, Section 1. G.6.g

**INTENT**

To increase the Revision’s Committee’s time at each session of the General Conference devoted to revisions of The Doctrine and Discipline of the African Methodist Episcopal Church

**RATIONALE**

There has been limited consideration to the Revision Committee’s time allocated for revisions to The Doctrine and Discipline of the African Methodist Episcopal Church at the General Conference. The change is needed because there is not adequate time devoted to the numerous proposed changes during the General Conference. This increase in time will allow for more bills to be considered.

**Existing Legislation now reads**

At least one (1) hour shall be devoted each session to the revision of The Doctrine and Discipline of the African Methodist Episcopal Church.

**Proposed NEW wording**

Part XIV Conferences, Section I. The General Conference G. General Conference Committees

6. The Revisions Committee g. At least two (2) hours shall be devoted each session to the revision of The Doctrine and Discipline of the African Methodist Episcopal Church. At a minimum all bills shall have been read by the end of the second business session. It shall be considered ….

**No cost increase is anticipated**

PROPOSED LEGISLATION

**TITLE**

**CLO 8 - Revisions to the** **Commission on Financial Management Program**

**REFERENCE**

The Doctrine and Discipline of the African Methodist Episcopal Church 2021. Part XIII, Section II, A. 7. **Page 254 - Commission on Financial Management Program**

**INTENT**

**This proposed legislation is to replace the well-intentioned financial management program, the Commission on Financial Management Program, passed inbut never implemented.** The current version in our Doctrine and Discipline, endeavors to provide oversight of each Episcopal District, leading churches in each District, and for all General Departments, Agencies and Institutions of the AME Church. It is clear the original intent of this Commission was to provide independent financial oversight, integrity, and accountability to the AMEC’s process of financial management for all areas of the Connectional and Episcopal District levels of the AME Church.

**This newly revised Commission removes the Episcopal Districts and local churches from the oversight of the Commission to allow the Commission to focus solely on those ministries at the Connectional level** that are not monitored closely and are not held accountable for transparent financial reporting yet receive a substantial amount of their funding from the General Budget dollars that are provided by each member of the AME Church. **This Commission and platform shall be implemented, staffed and function as an independent body of professionals responsible to the General Conference body to provide strict, sound, objective and transparent oversight. This commission is to be supported by the general funds of the AME Church** in the spirit of the Commission on Financial Management Program which has been in our Discipline for more than 40 years.

**This bill establishes three (3) specific areas of the financial management program under an independent commission of professionals elected to oversee independent, specific oversight and accountability procedures and reporting for all Departments, Agencies and Institutions of the AME Church.** **The Commission will oversee the work of the three program areas which will be implemented in phases to ensure a baseline of consistent, reliable information is established on which recommendations can be based on.** The three program areas are: Phase I: Financial Management (Financial Oversight); Phase II: Planning & Evaluation (Effectiveness and Efficiency) and Phase III: Research (Goal-Oriented Improvements). It is recommended that each of these program areas are implemented separately or in phases as outlined below.

**Phase I, Financial Management (Financial Oversight**) is the first and most pertinent current need. Therefore, it is recommended that this arm of the program is implemented immediately. The Director of Financial Oversight will focus on ensuring the consistent, independent, thorough, and accurate financial reporting and audit compliance of all Departments, Agencies and Institutions of the AME Church who received General Budget support. This group will coordinate and gather information by overseeing independent audit committees trained and prepared to provide guidance and ensure independence of all audit reporting to the General Conference body.

**Phase II, Planning & Evaluation (Effectiveness and Efficiency)** arm of the program be headed by the Director of Planning & Evaluation. The Director will draw from the audit reports and audit recommendations to evaluate the effectiveness and financial viability of the existing Connectional Departments, Agencies and Institutions and coordinate with the various commissions and boards to assist with outlining needed improvements and changes. Phase II should begin after the first 2-3 years of successful operation of Phase I.

**Phase III, Research (Goal-Oriented improvements)** will be headed by the Director of Research. This Director will conduct independent research to recommend improvements, changes or discontinuance of programs that are not serving the church as intended or as needed. This group would gather information from all areas of the AME Church and from many outside resources to recommend and assist with implementation of significant process and program changes that can make our Zion stronger, more viable and more prepared for the challenges we will face as we endeavor to spread the Good News to all areas of the world. This Phase should be implemented no more than 2 years after the beginning of Phase II.

**Rationale**

This legislation focuses on implementing sound internal controls and oversight processes to ensure accurate and consistent financial reporting to prevent, detect and address financial irregularities, misappropriations and crimes that have occurred in numerous organizations including the AME Church. This oversight program must be independent of the current Episcopal control structure to ensure no one person, regardless of title or office, will be in a position to influence, conceal or manipulate the financial policies and reporting that will be routinely presented to the church body. Our Zion has suffered greatly in the past and currently from the consistent lack of oversight, reliable independent auditing, undocumented financial reporting and the inability to detect gross errors and omissions in financial reporting. The implementation of this much needed service seeks to mitigate historic irregularities that the AMEC has suffered in the past.

**Proposed NEW wording**

**The Doctrine and Discipline of the African Methodist Episcopal Church 2021. Part XIII, Section II, A. 7. Page 254 - Commission on Financial Management Program**

**Commission on Financial Management Program (CFM)**

Introduction and explanation of the Commission on Financial Management Program

The Commission on Financial Management Program purpose is to provide independent financial oversight, integrity, and accountability to the financial management of all Departments, Agencies and Institutions at the Connectional level that receive substantial funding from the General Budget of the AMEC. The program will bring consistent monitoring as well as transparent standardized financial audit reporting to the AME Church. This Commission and platform shall be implemented, staffed and function as an independent body of professionals ensuring strict, sound, objective, and transparent oversight *and will be responsible to the* ***General Conference body.*  This program must be independent of the current Episcopal control structure to ensure no one person, regardless of title or office, will be in a position to influence, conceal or manipulate the financial policies and reporting that will be routinely presented to the church body.** This commission is to be supported by the general funds of the AME Church.

The Commission will oversee the work of the three program areas which will be implemented in phases to ensure a baseline of consistent, reliable information is established on which recommendations can be based on. **The three program areas are: Phase I: Financial Oversight; Phase II: Planning & Evaluation and Phase III: Research. The program areas are to be implemented separately or in phases as outlined below**. The Financial Oversight arm of the Financial Management Program will be implemented first, followed by Planning & Evaluation, then Research.

**a. Composition** - Candidates for the Commission will offer themselves to be elected by ballot at each General Conference and elected by the General Conference body to constitute the Commission on Financial Management Program.

The Commission shall consist of nine (9) persons – 5 lay and 4 clergy persons. Ideally, three (3) of the persons on this Commission will be from outside of the AME Church. The chair of the General Board of the AME Church shall be ex-officio member of this Commission, and shall be prohibited from making any attempt to disrupt or misdirect the orderly work and flow of the commission as described herein

b. **Qualifications** - These elected commissioners must possess the formal education, professional certifications, experience, and independence from the General Board to provide the objective expertise required to perform the duties of this commission. The Commission should be made up of certified public accountants, human resource professionals, internal audit and control experts, fraud examiners, organizational leadership professionals, attorneys, and others with similar financial, management and legal expertise whose skills and experience will be useful to the commission.

c. **Duties of the Commission**

1) advise the General Board and the General Conference of the AME Church of the General Budget funds to accomplish the basic program purpose and objective as outlined in the doctrine and discipline by which all AME Connectional Departments, Agencies and Institutions are governed.

2) ensures the implementation of independent audit committees for each connectional department, agency and Institution to oversee the respective audit processes.

3) provides direct oversight, training and tools to each audit committee to provide the foundation for consistent ongoing oversight, monitoring & reporting.

4) annually review the financial health of each component as provided by the audit reports, verifying basic supporting documentation from each component and report to the General Board on the compliance of each component.

5) elect 3 Program Directors from the commission members prior to the implementation of each Phase of the program.

6) make periodic studies and evaluate the use of material and manpower resources of Connectional Departments, Agency and Institutions in consultation with the components leadership.

7) analyze the operations of each General Department, Agency and Institution of the Church with the purpose of determining the productive benefits occurring from their operation and the degree of efficiency by which these operations are administered.

8) recommend to the General Board and to the General Conference of the AME Church specific financial goals outlined in audit management letters and by review of Commission members to be achieved by each department, agency or institution supported by the general funds of the church and establish time schedules of progress by which each department, agency or institution shall be required to conform in order to produce the greatest benefits for the Church.

9) supervise and structure policy for the productive operation of an Office of Research, Planning and Evaluation.

10) The Commission shall recommend to the General Board of the AME Church the paid staff, qualified academic training and professional experience, to serve as (a) Director of Financial Oversight, (b) Director of Planning and Evaluation and (c) Director of Research. The three Directors will employ one supporting staff member to implement their functional assignments.

**Phase I – Financial Oversight Arm of the Financial Management Program**

**Overview/Duties**

The Financial Oversight Arm would be responsible for ensuring independent audit committees are assigned, functioning, trained, and provided tools to oversee the audit process for each Connectional Department, Agency and Institution. Each audit committee will coordinate their work through the Financial Management Program Committee. The final audit reports for each Department, Agency and Institution will be provided directly to the Program Committee. The Director of Financial Oversight and Committee would be responsible for preparing and providing summary reports of each Department, Agency and Institution annually at the General Board meetings of the church and quadrennially provide a summary report regarding each Department, Agency and Institution to the General Conference body. These summaries will include audit results, management letter recommendations, Committee recommendations for financial procedure and process improvements and other pertinent information. The summaries would be submitted to the Commission on Statistics and Finance 30 days prior to presentation to the annual General Board. The complete report quadrennial report will be available for dissemination to all General Conference delegates 3 months prior to each General Conference for review, discussion information, sharing/dissemination…)

**Composition**

Oversight Program Chairperson - The Commission on Financial Management Program would elect among the commission members, a Director of Financial Oversight, that would be employed by the General Conference (AMEC) on a part-time basis (potentially $50-$75,000 annually). This program chair would provide oversight, training, tools and coordination to the group of audit committees. The director would provide annual reporting to the Commission on Statistics & Finance, General Board and General Conference on all matters pertaining to the Financial Oversight work completed by the Financial Management Program Committee.

Audit Committees

Independently selected Audit Committee members shall be drawn from qualified volunteer members from the general populus of the AME Church or in the case of the Institutions with existing audit committees, from the governing boards of those institutions. Upon organization, the Financial Management Program Committee shall solicit interested volunteer members willing to be trained to serve on audit committees. All Connectional Departments, Agencies or Institutions that have existing audit committees shall agree to be governed by the guidelines, policies and procedures established by the Commission on Financial Management Program which will be required of all audit committees. They shall submit to the Commission their selected/appointed audit committee persons, or the Commission on Financial Management Program will assign qualified volunteers from the pool of those who volunteer from all districts as needed.

Each independent audit committee would consist of 3-5 volunteer persons (no person in a paid AME Church position can serve on an audit committee) based on the size of the Connectional Department, Agency or Institution. The audit committees would also elect/select a Chair and Vice Chair of the committee from their members. The Chairperson would be responsible for reporting to the Director of Financial Oversight.

Staffing

The staff under the Director of Financial Oversight would be limited to two administrative persons, employed part-time at a cost of no more than $20,000 annually each. One administrative person will be assigned coordination of the audit committees, and the second person will be responsible for assisting with coordinating the audit reporting.

The Independent Audit Committees will perform the following duties:

(1) Selection of external auditor

(2) Coordination and review of the engagement letter and any specific audit requests.

(3) Direct coordination with the auditor during the audit process to review progress, ensure cooperation and provide oversight and instruction if any material error or irregularities are discovered.

(4) Meet with the auditor after the completion of the audit to review the audit report and management letter concerns.

(5) Summarize the report and recommendations and report to the Financial Oversight Chairperson and Program Committee.

**Phase II - Planning & Evaluation**

Phase II would begin 2 years after Phase I is fully operational. The Director of Planning and Evaluation would be implemented under the same financial support of part-time compensation and one support person. This program director would draw from the audit reports and recommendations to evaluate the effectiveness and financial viability of the existing Connectional Departments, Agencies and Institutions and coordinate with the Commission on Financial Management Program and various commissions and boards to assist with outlining needed improvements and changes and timelines for completion of agreed-upon changes. The Director of Planning and Evaluation and Committee would be responsible for preparing and providing summary reports of recommendations on each Department, Agency and Institution annually at the General Board meetings of the church and quadrennially provide a summary report regarding each Department, Agency and Institution to the General Conference body.

**Phase III - Research**

Phase II would begin 1 year after Phase II is fully implemented and operational. The Director of Research would be implemented under the same financial support guidelines as the other Director positions with a part-time compensation chairperson and one part-time paid support position. The Director of Research will gather information from all areas of the AME Church and from many outside resources to recommend and implement significant process and program changes that can make our Zion stronger, more viable, more responsive, and more prepared for the challenges we will face as we endeavor to spread the Good News to all areas of the world. The Director of Research and Committee would be responsible for preparing and providing summary reports of recommendations on each Department, Agency, and Institution annually at the General Board meetings of the church and quadrennially provide a summary report regarding each Department, Agency and Institution to the General Conference body.

**Financial Implications:**

**Year 1 & 2**

P/T Director of Financial Oversight $50,000-$75,000

P/T Assistant 1 $20,000

P/T Assistant 2 $20,000

**Total Year 1 & 2 $90,000-$115,000**

**Year 3**

All Year One Costs Plus

P/T Director of Planning & Evaluation $50,000-$75,000

P/T Assistant 3 $20,000

**Total Years 3 $160,000-$185,000**

**Year 4 and forward**

All Year 1 and 3 Costs Plus

P/T Director of Research $50,000-$75,000

P/T Assistant 4 $20,000

**Total Year 4 $230,000-$255,000**

Proposed Legislation

**TITLE**

**CLO 9 - Transparency of Connectional Budget**

**REFERENCE**

The Doctrine and Discipline of the African Methodist Episcopal Church 2021,

Part IX Church Finance, Section I. General Summary of the Budget

**INTENT**

To restore the Church Finance Section to the 2024 Book of Doctrine and

 Discipline (BODD).

**RATIONALE**

The 2020 Discipline does not include a Church Finance Section as done in prior editions. The decision to delete the Church Finance Section from the 2020 Discipline out of concerns about legal risk promotes a burden of non-access to basic Connectional financial data. Furthermore, charging members $5.00 to purchase the financial booklet is inefficient and insulting. Why should a member have to pay to gain access to the financial status and budget projections for the church? To promote member trust in our church financial transactions the Connectional Budget must be included in the BODD, be fully transparent and free to all members in good and regular standing.

**Existing Legislation now reads**

There is no current text or existing legislation for the proposed bill.

**Proposed NEW wording**

There is no new wording or amended text other than restoring Section IX Church Financial Section back to the 2024 Discipline.

**Financial Cost** This proposed legislation has no financial impact on the General Church Budget.

Proposed Legislation

**Title**

**CLO 10 - Trustee Participation in the Negotiation of Pastor’s Housing Allowance**

**Reference**

The Doctrine and Discipline of the African Methodist Episcopal Church 2021,

Page 98, Part V, Section I. A. b. 5) d

**Intent**

**Add a designated member** of the Board of Trustees to be included with the Board of Stewards for the negotiation of the pastor’s housing allowance **when there is a parsonage available and the pastor elects not to reside in the parsonage.**

**Rationale**

This legislation addresses the disparity in the process of the Board of Stewards negotiating the housing allowance without conferring with the Board of Trustees to ensure a complete understanding of the costs of maintaining the residence and any other costs that should be considered when the church enters into a housing allowance agreement at the same time the church is responsible for maintaining and equipping a parsonage. The Board of Trustees can provide invaluable insight that ensures that the best interest of the pastor and the church are considered simultaneously during this important process.

Per the above reference, the Board of Trustees is responsible for securing housing for the pastor’s family. The Board of Trustee is also responsible for the upkeep, maintenance and taxes on the parsonage, which includes, but is not limited to, utilities, upgrades, landscaping, HVAC systems, roofing, window replacement, appliances, carpeting, painting, real estate taxes, and homeowners’ insurance.

Because of the expenses associated with the maintenance of the parsonage, the funds needed for these expenses may affect funds available for, and should be considered in negotiation of, the pastor’s housing allowance. The duly elected Trustees are the ones who are given the responsibility of being knowledgeable about these expenses and are equipped to provide valuable insight on what is in the best interest of the church and pastor as it relates to the housing allowance.

**Therefore, the Board of Stewards and ~~the Board of Trustees~~ the designated representative of the Trustee Board, together, should negotiate the housing allowance for the pastor when (s)he elects to seek accommodations apart from the available parsonage.**

**Existing Legislation now reads**

SECTION I. LOCAL CHURCH ORGANIZATION – REQUIRED A. Boards, Licensed Missionary Workers, and Organizations of Ministries b. Trustees 5) Duties d) They shall secure, by purchase or hire, a house for the pastor's family and comfortably furnish it. In lieu of this arrangement, the pastor may be given a housing allowance. If a housing allowance is given, it is the Stewards’ duty to negotiate a reasonable housing allowance with the pastor.

**Proposed NEW wording**

SECTION I. LOCAL CHURCH ORGANIZATION - REQUIRED

1. Boards, Licensed Missionary Workers, and Organizations of Ministries b. Trustees 5) Duties d) They shall secure, by purchase or hire, a house for the pastor's family and also comfortably furnish it. In lieu of this arrangement, the pastor may be given a housing allowance. If a housing allowance is given, it is the Stewards' duty to negotiate a reasonable housing allowance with the pastor. If the church has a parsonage and the pastor chooses not to reside in it, a designated member of the Board of Trustees shall be included in the negotiation of the pastor’s housing allowance.
2. It should be noted, and clearly understood that only under these circumstances and conditions, where the local church is giving or negotiating a housing allowance for the Pastor, while at the same time in possession of a parsonage that the Pastor elects not to reside in, will the local Board of Trustees have a representative be included to collaborate with the Board of Stewards for the negotiation of the Pastor's Housing Allowance

**No cost is expected.**

Proposed Legislation

**Title**

**CLO – 11 Ministerial Training Board Composition**

**REFERENCE**

The Doctrine and Discipline of the African Methodist Episcopal Church 2021, Part VII, Section III, Subsection C - Ministerial Training Board (Committees on Instruction); Pages 135 and 136.

**INTENT**

To amend the composition of the Ministerial Training Board to include lay instructors.

**RATIONALE**

Under the current composition listed in the Doctrine and Discipline **in Section C,** there is no requirement that the members of the Training Board be only ordained persons as is the case with the Board of Examiners. The Course of Instruction includes classes that credentialed members of laity are highly qualified to teach. The AME Church should take full advantage of its resources in an effort to get the best results in all its endeavors, for the benefit of our Zion. **Therefore, lay persons who are certified and qualified to teach classes** in the Course of Instruction should be retained for the purpose, thus promoting clergy and laity collaborating in the training of our ordained servants.

**CURRENT TEXT**

Part VII, Sec. III. C1.; Appointment of Dean and Nomination of Staff, Page 135.

The presiding bishop shall appoint the Dean of Ministerial Training of the Conference. The dean, in turn, shall nominate the staff (committees) which shall be confirmed by the Annual Conference.

**PROPOSED NEW WORDING**

Part VII, Sec. III. C1; Page 135

The presiding Bishop shall appoint the Dean of Ministerial Training of the conference. The dean, in turn, shall nominate the staff (committees) which will consist of highly qualified and/or certified clergy and laity which shall be confirmed by the Annual Conference.

**Financial Implications**:

Should be neutral as the composition is changing and not necessarily the number of instructors.

**Proposed Legislation**

**Title of Bill**

**CLO 12 - Stewardship and Finance Commission**

**REFERENCE**

The Doctrine and Discipline of the African Methodist Episcopal Church 2021, Part V, Section I. Local Church Organization - Required; and Section II. Local Church Organization - Optional Commissions, specifically, Subsection A. Guidelines for establishing Commissions (page 113) and Subsection C.3. Commission on Stewardship and Finance (page 117).

**INTENT**

To move the requirements for the Commission on Stewardship and Finance from Section III (Optional Local Church Organization), and place them under Section II, Subsection A.4. (Auxiliaries), thus qualifying the body as a standing commission.

**RATIONALE**

For several years, the local church has been encouraged to establish a Central Budget Fund (as is established on the Episcopal District and Connectional levels). Increasingly at Quarterly Conferences, presiding elders regularly inquire if the local church in question has a central fund. The requirement for establishing a Central Budget Fund is written under the duties of the Commission on Stewardship and Finance. It is specified in paragraph 4 of said section (page 104) that the fund is administered by the Commission on Stewardship and Finance. However, these requirements are laid out under the above cited section, designated for optional local

church organizations.

The existence and function of an administrative body such as this commission is vital to effectual fiscal management in the local church and cannot be optional, but must be mandatory. It needs to be established as a continuously functioning, standing unit, as are similar bodies at other levels of the Connectional Church. The Commission on Stewardship and Finance is currently required to carry out the financial obligations of the church under the direction of the Official Board and leadership of the pastor, including developing a budget and administering the Central Budget Fund. These functions need to be performed by a representative cross - section of the local church components and membership. Members should possess relevant skills and experience that can advance the fiscal health and wellbeing of our Zion.

**CURRENT TEXT:**

Part V, Section I. C. Page 99 – No Language

**PROPOSED NEW WORDING:**

Add a new, Section I. C. to Part V. as follows:

C. Stewardship and Finance Commission

1. Purpose

The Commission on Stewardship and Finance shall promote and cultivate Christian stewardship and administer the financial program of the church.

2. Composition

a.) The Commission shall be composed of an equal number of stewards, trustees and Official Board Members at- large. The total number of persons on this commission shall not be fewer than three (3) nor more than nine (9). This rule may not apply to mission charges.

b.) The members of the commission shall be elected by the Church Conference. Where there is a member of the local church who possesses accounting expertise, such person should be considered for election.

c.) The pastor shall be the chairperson of the commission.

3. Duties

In keeping with the overall function, the duties of the commission are as follows:

a.) At the beginning of each conference year, the commission shall set up an annual budget for the station, circuit or mission and shall submit the same to the Official Board for its action and determination.

b.) Upon approval of the annual budget by the Official Board, the commission shall, under the direction of the board, take action to provide the income sufficient to cover same, and shall administer the funds received according to the plan of the Official Board. The approved budget may be presented to the Church Conference.

c.) There shall be an annual “Every Member Canvas” for individual pledges. Contributions and payments shall be credited to the respective contributor and a proper and accurate account shall be kept of each contributor and each contribution and payment.

d.) All funds shall be deposited promptly in a bank approved by the Official Board and the account shall be in the name of the local church.

e.) Funds received shall be disbursed as the Official Board direct, subject to the approval of the pastor. Any request for expenditure not included in the approved budget must come before the Official Board for pre- approval, with the consent of the pastor.

f.) The income received each month shall have been shared proportionately among the budgeted items after the pastor’s salary and that of the entire church staff shall be given priority.

g.) A report of all receipts and disbursements and of unpaid obligations against the

budget shall be made by the financial secretary and treasurer(s) to the Official Board each month and to the Quarterly Conference.

h.) It shall be the continuing duty of the commission to inform the congregation of the financial needs of the church.

i.) No lottery, raffle, or other games of chance shall be used in raising money for any purpose.

4.) Central Budget Fund

The work of the local church requires the support of each member. Participation through services and gifts is a Christian duty and a means of grace. In order that all members of the AME Church on the local level may share in its manifold ministries at home and abroad, and that work committed to us may prosper, the following financial plan is hereby duly approved and adopted. [See Part II, Section VII: Stewardship Tithes and Offerings (Rules for Giving)]

i.) There shall be established a central fund in the local church known as the “Central Budget Fund”.

ii.) The various causes and services included in this central fund shall be:

a.) Ministers’ Support

b.) Benevolence

c.) Christian Education

d.) Public Relations

e.) Connectional Budget

f.) Conference Budget (District of the Conference)

g.) Community Project

h.) Current Trustee expense

i.) Purchases and Repairs

j.) Church Expansion (Local)

k.) Travel (Minister and Lay)

l.) Extra Budget Projects

m.) Insurance

n.) Contingency

iii) All monies used by organizations of or for the church shall be reported immediately to this fund. Each commission component shall be permitted to draw on this fund, upon presentation of a voucher previously prepared for such purposes. Each organization shall withdraw funds for incidental needs using the same procedure.

**CURRENT TEXT**

Part V, Section II, p. 99 – Local Church Organization/Optional Commission

A. Guidelines for establishing Commissions

1. Types

There may be constituted in each local church the following commissions, whose respective duties are hereinafter defined: (a) The Commission on Membership, Evangelism, and Discipleship, (b) The Commission on Christian Education, (c) The Commission on Missions and Welfare, (d) The Commission on Stewardship and Finance, (e) The Commission on Public Relations, (f) Commission on Christian Social Action, and (g) The Commission on Health.

2. Chairpersons

a) The pastor shall be the chairperson of the Commission on Stewardship and Finance and the ex-officio chairperson on the other commissions.

b) The chairperson of each commission shall be a steward and therefore, a member of the Official Board and Quarterly Conference to which he or she is amenable.

c) Exception: The chairperson of the Commission on Missions and Welfare, whose chairperson may be either a steward or a trustee.

d) Chairpersons shall make monthly reports to the Official Board and also quarterly reports to the Quarterly Conference.

3. Election of Members

a) The members shall be elected by the Church Conference, except that the superintendent of the Church School, president of the Allen Christian Fellowship, director of the Young People’s Division of the Women’s Missionary Society, directors of Bureau Service Agencies and additional members who shall be nominated by the pastor and elected by the Quarterly Conference.

b) The director of Christian Education shall be an ex-officio member of this commission.

4. Composition

a) Each Commission shall be composed of no fewer than three nor more than seven members who are in good and regular standing in the AME Church and eighteen years of age or over.

b) This rule may not apply in the case of mission charges, and does not apply to the Commission on Stewardship and Finance, which shall be composed of an equal number of stewards and trustees plus Official Board members-at-large. The total number of persons on this commission shall not be fewer than three (3) nor more than nine (9).

c) Each commission shall cooperate with the Connectional and Annual Conference Commission.

**PROPOSED NEW TEXT**

Part V Section II; p. 99 - Local Church Organization/Optional Commissions

A. Guidelines for Establishing Commissions

1. Type

There shall be constituted in each local church the following commissions, whose respective duties are herein defined: (1) The Commission on Membership, Evangelism and Discipleship, (2) The Commission on Christian Education, (3) The Commission on Missions and Welfare, (4) The Commission on Public Relations, (5) The Commission on Christian Social Action, and (6) The Commission on Health.

2. Chairpersons

a.) The pastor shall be ex-officio chairperson on the commissions.

b.) The chairperson of each commission shall be a steward and therefore a member of the Official Board and Quarterly Conference to which he or she is amenable.

c.) Exception: The chairperson of the Commission on Missions and Welfare, whose chairperson may be either a steward or trustee.

d.) Chairpersons shall make monthly reports to the Official Board, and also quarterly reports to the Quarterly Conference.

3. Election of Members

a.) The members shall be elected by the Church Conference, except that the Commission on Christian Education shall be composed of the pastor, the superintendent of Church School, president of the Allen Christian Fellowship, director of the Young People’s Division of the Women’s Missionary Society, directors of Bureau Service Agencies and additional members who may be nominated by the pastor and elected by the Quarterly Conference.

b.) The director of Christian Education shall be ex-officio member of this commission

**Title - CLO 14 - Supervision and Evaluation of Pastors**

**Reference**

There is no current text or existing legislation for the proposed bill.

Part VIII, Section V. The Presiding Elder, Supervisory and Advisory Function. 2021 BODD, Page 165. New insert.

**Intent**

To establish a process for evaluating the performance of pastors; to timely identify areas of concern for the local church and implement a system of recourse and documentation used in future assignments.

**Rationale**

The purpose of clergy evaluation is to assist the clergy in being the most effective pastor in the particular church being served. Also, it is to help the pastor in her or his growth and development within ministry. Gaining objectivity or clarity in evaluation of pastor leadership is an important task. We recognize that most of what a pastor does ins the performance of ministry is highly subjective, and immediate results are rarely recognizable. Yet we believe there are unique opportunities for growth and that take place because of an evaluation.

An example of the evaluation process assisting the AME church involves the issue of pastor's discontent with their pastoral assignments. Another scenario where an the evaluation process can come into play is in the addressing a congregation’s dissatisfaction with the assigned pastor. Another, if the status of a pastoral charge is significantly diminished (attending membership and financial resources), the root cause can be determined and addressed via the evaluation process.

These burdensome situations could be alleviated, if not avoided if common human resource policies regarding employee performance evaluation, followed by supervisory, and perhaps professional counseling referrals, were in place and adhered to.

In secular society, employment policies require that a supervisor meets with an employee at least twice during the year to evaluate the employee's progress against previously agreed upon goals- accomplishments, challenges and failures are specifically discussed and documented, along with amended goals and new timelines, if necessary to achieve goals. Decisions on church leadership assignments should be based on capabilities and work product that serves the needs of the congregation, community, and objectives of the AME Church, not undermined by emotional affiliation and political influence.

Part VIII, Section V. The Presiding Elder, Supervisory and Advisory Function. 2021 BODD, page 165. It may also need to be referenced in the "Minister's Bill of Rights".

Attachment: Pastor Evaluation Template

**Current Text**

Part VIII, Section V. The Presiding Elder, Supervisory and Advisory Function. 2021 BODD, page 165. No language exists.

**Amended Text**

Part VIII, Section V. The Presiding Elder, Supervisory and Advisory Function. 2021 BODD, page 165. No language exists. New insert.

Prior to Annual Conference, and before the third quarterly Conference, the presiding elder must discuss with the said pastor the status of the local church and his/her performance at that charge, citing preceding Quarterly Conference evaluations, reports, and written communications from members. These meetings shall be documented, showing the date, venue, and signature of both pastor and presiding elder of the discussion and final assessment. Goals and objectives must be clear.

Documentation from these meetings shall be entered into a secure personnel storage file and copied to the presiding bishop. The information may be referenced in making pastoral appointments. The bishop shall be made aware of positive, adverse, or irreconcilable situations between the pastor and congregation as the presiding elder becomes aware, and if necessary, the case referred to the Ministerial Efficiency Committee. The presiding elder is to provide sufficient or adequate supervision of mission and smaller churches and circuits that will lead to a more informed and accurate evaluation.

SEE ATTACHED SUGGESTED EVALUATION FORM FOR USE

(the form can be modified to accommodate the presiding elder district)

**Pastor Evaluation Form**

**SUGGESTED PASTOR’S ANNUAL EVALUATION AND RECOMMENDATION FORM**

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Clergy Status \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*(Itinerant Elder, Local Deacon, etc.)*

Pastor’s Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Church Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Church Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Church Phone \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Church Membership \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Years at present charge \_\_\_\_\_\_\_\_\_\_

 Number of years as Pastor \_\_\_\_\_\_\_\_\_\_\_ Your Church Salary \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Church Parsonage Yes or No \_\_\_\_\_\_\_\_\_\_ Do you reside in a Parsonage? Yes or No \_\_\_\_\_\_

Is the parsonage being rented? Yes or No \_\_\_\_\_\_\_

PE District\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Presiding Elder \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Do you have a WMS, YPD, and/or Lay Organization Yes or N0?

How well are you collaborating with them to enhance the ministry of the church? Explain \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

What do you need from the PE to enhance your ministry at the church**?** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Have you met your financial responsibilities?

Annual Conference \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The Connectional Budget \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

District Budget Apportionment \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Presiding Elder Apportionment \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

General Conference Assessment \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Indicate your attendance at District Meetings?

Founder’s Day \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Annual Conference \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Planning Meeting \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Presiding Elder District Conference \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Church School Convention \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Are there any issues at your church (such as declining attendance, low finances, building repairs, etc.)? What are your plans to resolve them? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Do you want to return for another conference year? Yes or No \_\_\_\_\_\_\_\_\_

**The Annual Review is to help pastors remain energized and effective in their calling by reviewing previously established goals and desired skills sets needed in successful and effective ministry. The following is the Presiding Elder’s assessment of the review.**

The following is the Key to rate performance:

 [5] Excellent; [4] Good; [3] Average; [2] Needs improvement; [1] Poor (refer to EAP or MEC). Circle the appropriate number.

1. Administrative management and leadership skills
2. Demonstrates awareness of job responsibilities………………………......….……….......…5 4 3 2 1
3. Demonstrate creativity in accomplishing tasks……………………………....………………....5 4 3 2 1
4. Shows consistency in financial reporting on all levels of the church...................….5 4 3 2 1
5. Strives to achieve evangelistic goals and vision set by the Church …………….......….5 4 3 2 1
6. Pastor attends the majority of all Episcopal and PE District meetings………..…....…5 4 3 2 1
7. Demonstrates effective Leadership and work ethics……………………………………..…...5 4 3 2 1
8. HUMAN RELATIONS SKILLS
9. Demonstrates effective resolution problem-solving skills………………….……….…...…5 4 3 2 1
10. Has maintained or grown his congregation during the Conference year………...….5 4 3 2 1
11. Demonstrates compassion toward his congregation and others……………………..…5 4 3 2 1
12. Support spiritual growth through effective preaching and teaching…………………...5 4 3 2 1
13. COMMUNICATION AND COLLABORATION SKILLS
14. Demonstrates effectiveness in people skills…………………………………………………….....5 4 3 2 1
15. Demonstrate the ability to solve conflictual situations…………………………………….….5 4 3 2 1
16. Does he encourage views and ideas from others in decision-making………………..…5 4 3 2 1
17. Is the Pastor able to communicate his vision to the congregation……………………….5 4 3 2 1
18. Is the Pastor seeking to build effective public relationships with the community…5 4 3 2 1
19. PROFESSIONAL KNOWLEDGE SKILLS
20. Demonstrates spiritual wellness………………………………………………………………………….5 4 3 2 1
21. Promotes physical wellness…………………………………………………………………………………5 4 3 2 1
22. Demonstrates growth in theological beliefs…………………………………………………………5 4 3 2 1
23. Understands the History, Traditions, and Polity of the AME Church………………….…5 4 3 2 1
24. Demonstrates and promotes effective teaching and learning practices………….……5 4 3 2 1

SCORE\_\_\_\_\_\_\_\_\_\_\_\_

Comments by the Presiding Elder \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Comments by the Pastor \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Pastor’s Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Presiding Elder’s Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Funding** **- There is no cost associated with this proposed legislation**