

**AFRICAN METHODIST EPISCOPAL CHURCH  
CONNECTIONAL  
LAY ORGANIZATION**



**LEGISLATION COMMITTEE  
Proposed Legislation Packet**

**JUNE 26-30, 2023**

**THE 38TH BIENNIAL CONVENTION  
HILTON CHICAGO**

**Matikane Abednego Makiti  
President, Lay Organization - AME Church**

**Connectional Lay Organization  
Legislation Committee**

**Brother Mark Johnson 7<sup>th</sup> – Chair**

**Brother Dante Buckson 11<sup>th</sup> – Vice Chair**

**Sister Cheryl Bollar 12<sup>th</sup>**

**Brother Ruben Braziel II 10<sup>th</sup>**

**Sister Stephenie Bruce 3<sup>rd</sup>**

**Sister Penny Oliver 2<sup>nd</sup>**

**Brother Robert Turner 9<sup>th</sup>**

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1 Proposed Legislation

2 **Title**

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

5 **Intent**

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

8 **Rationale**

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

16 A “What’s New” page is a common practice for academic publishers when  
17 marketing new editions of textbooks for faculty and students. A “What’s New”  
18 page would inform readers about important updates, new legislation, new  
19 personalities (Bishops, General Officers), etc., not published in prior editions.

20 Fundamentally, a “What’s New page” fosters readership and helps answer the  
21 question: Why should I buy the new edition?! A “What’s New” page for the  
22 BODD is long overdue and makes sense for our members.

23 **Existing Legislation now reads**

24 No current language is present for this proposed bill.

25 **Proposed NEW wording**

26 The proposed bill is brand new.

27 **Financial Impact on the General Church**

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

1 PROPOSED LEGISLATION

2 TITLE

3 **CLO 2 - Commission on Internal Audit**

4 REFERENCE

5 The Doctrine and Discipline of the African Methodist Episcopal Church 2021.

6 Page 113, Section II. Local Church Organization - Optional Commissions

7 INTENT

8 The purpose of the Commission on Internal Audit will be to consistently monitor  
9 the policies and procedures of the Commission on Stewardship & Finance to  
10 ensure that the internal controls over financial transactions are being adhered to,  
11 that financial reporting to the Annual Conference, District, Official Board, and  
12 other leadership groups within the church is accurate and supported by proper  
13 documentation. This Commission reviews financial transactions for consistent  
14 application of internal controls to avoid instances of fraud, misappropriations, and  
15 incorrect reporting. This bill provides a checklist for members of the Commission  
16 on Internal Audit to follow to ensure their financial reporting is reliable.

17 RATIONALE

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

29

30

31 **Existing Legislation now reads0**

32 Section II. Local Church Organization - Optional Commissions

33 A. Guidelines for Establishing Commissions

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

40 **Proposed NEW wording**

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

42 A. Guidelines for Establishing Commissions

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

49 **The Commission on Internal Audit.**

50

51 D. Duties of Each Commission

52 8. Commission on Internal Audit

53 a. Qualifications

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

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

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

- 60 (4) Must participate in all internal audit committee meetings held in preparation for  
61 an upcoming internal audit  
62 (5) Must participate in all internal audit committee training sessions  
63 (6) Must be willing to sign the final internal audit report as a member of the  
64 committee and stand in agreement with the committee.

65

66 b. Duties

67 The duties of this commission are as follows:

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

80

81 **Financial Implications**

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

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**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 \_\_\_\_\_

<b>SECTION I-UNDERSTANDING THE BOOKKEEPING SYSTEM</b>	<b>YES</b>	<b>NO</b>
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 \$ _____		

<b>SECTION II-UNDERSTANDING AND VERIFYING THE FINANCIAL REPORTS</b>	<b>YES</b>	<b>NO</b>
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 <b>prior year/budgeted amounts/variance</b> 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.			
<b>SECTION III-AUDIT DOCUMENTS REVIEWED/CONFIRMED BY</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
<b>AUDIT COMMITTEE</b>			
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. <b>Were recommendations approved and complied with?</b>			
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). <b>Are there any unusually large deposits or disbursements/electronic withdrawals?</b>			
8. Payroll records with Form I-9, W-2, W-4 and State and Federal withholding records. <b>Only guest or temporary clergy and lay persons should receive a 1099 Form for their compensation!</b>			
9. Savings Account or Fund Account statements			
10. Other Investment Records. <b>Are there any unusually large deposits or disbursements/electronic withdrawals?</b>			

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

Institution & Branch	Type of Account	1/1 Beginning Balance	12/31 Ending Balance

<b>SECTION III-AUDIT DOCUMENTS REVIEWED/CONFIRMED BY AUDIT COMMITTEE (cont'd)</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
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? <b>It must be audited during this process.</b>			
10. Does documentation support any checks written to "Cash"?			

<b>SECTION IV-REVENUE &amp; CASH RECEIPTS</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
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?			

<b>SECTION V-PROPERTY AND EQUIPMENT</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
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?			

<b>SECTION VI-LIABILITIES &amp; PAYROLL TAXES</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
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?			
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<b>SECTION VII-OTHER:</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
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 \_\_\_\_

<b>Name of Trustee</b>	<b>Address</b>	<b>Year Appointed</b>

**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.

DRAFT

1 Proposed Legislation

2 **Title**

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

5 **Reference**

6 The Doctrine and Discipline of the African Methodist Episcopal Church 2021, **Page,**  
7 **Section Page 22, Part 1. New legislation**

8 **Intent**

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

12 **Rational**

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

27 NOTE: According to Forbes com: The right logo says everything without saying a  
28 word. It connotes feelings of honor, trust, pride, excellence and integrity. It conveys a  
29 series of virtues and a set of values without pages of copy and a team of copywriters.

30 It evokes a sense of connection between a brand and consumers. It establishes a bond  
31 between a company and its community of fans, friends, critics, allies and champions.

32  
33 [https://www.forbes.com/sites/theyec/2018/11/30/the-importance-of-having-the-right-  
35 logo/?sh=1281c9bb1ccb](https://www.forbes.com/sites/theyec/2018/11/30/the-importance-of-having-the-right-<br/>34 logo/?sh=1281c9bb1ccb)

### 36 **Existing Legislation now reads**

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

### 38 **Proposed NEW wording**

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

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

### 49 **Financial Impact**

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



1 Proposed Legislation

2 **Title**

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

4 **Reference**

5 2021 - Page 157, Part VIII, Section IV., The Local Ministry, B. Local Deacon & C.

6 Local Elder & Part XIII, Section 1. D., Page 228. D. 2. a. Ministerial Annuities Plan,

7 1

8 **Intent**

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

13 **Rationale**

14 There are instances throughout the connection particularly in rural areas of the  
15 Church, local ministers\* are assigned to serve as supply pastors for a prolonged  
16 appointment. They are responsible for all financial obligations of their church.

17 However, they are currently not eligible to participate in the annuity and insurance  
18 programs of the AME Church. Two years of service as pastor is deserving of an  
19 exception of eligibility criteria of an annuity/insurance program.

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

28

29

30

31 **Existing Legislation now reads**

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

36 **Proposed NEW wording**

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

43 **Financial Implications**

44 There are no financial implications beyond the local church.

45 **Intent**

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

49 **Rationale**

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

53 **Existing Legislation now reads**

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

58 **Proposed NEW wording**

59 Included in this coverage shall be all bishops, general officers, college presidents,  
60 deans of theological seminaries, itinerant elders and all other ordained persons

61 receiving an appointment to a pastoral charge, and salaried personnel of the  
62 connectional departments of the AME Church, including our hospitals, church  
63 schools and colleges.

64 **Financial Implications**

65 There are no financial implications beyond the local church.

DRAFT

1 PROPOSED LEGISLATION

2 TITLE

3 **CLO 5 - Providing IRS Required Documentation for the Pastor's Housing Allowance**  
4 **Benefit**

5 REFERENCE

6 The Doctrine and Discipline of the African Methodist Episcopal Church - 2021  
7 Part V-Local Church Organization, Section 1.A.2, a.2), b), Page 95 & Part VIII-Ministerial  
8 Classifications, Rules and Support, Section III. Ministers' Bill of Rights  
9 Paragraph 2) a) Parsonage or Housing Allowance, Page 154

10 INTENT

11 The goal of this legislation is to provide guidance to Pastor's and Steward's on how  
12 properly provide and document a housing allowance benefit for the Pastor.

13 RATIONALE

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

21  
22 Per IRS Publication 517, the clergy housing allowance must be calculated as the lower of two  
23 (2) options; a. pastor's actual expenses, or b. fair rental value of a fully furnished and equipped  
24 home in the geographical area of the church. The Doctrine and Discipline has similar  
25 references in the above noted paragraph when it references "negotiated salary and benefit  
26 package shall be commensurate with the cost of living in the given geographical area and the  
27 ability of the local congregation." Therefore, the Pastor's actual expenses should be calculated  
28 based on the attached worksheet, and the benefit should be maximized and reported correctly  
29 on a W-2 so that a pastor's compensation package can follow IRS guidelines and  
30 requirements. The housing allowance should be maximized prior to the pastor receiving other  
31 forms of compensation which are fully taxable.

32

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

38  
39 **Existing Legislation now reads:**

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

41 b) The benefits include, but are not limited to: pension or retirement, insurance(s); health,  
42 disability, professional liability, key person life insurance\*; self-employment tax; parsonage  
43 or housing allowance; continuing education; travel: connectional, episcopal district,  
44 conference, inner parish, and all other related to official duties.

45  
46 Part VIII-Ministerial Classifications, Rules and Support, Section III. Ministers' Bill of Rights,  
47 Paragraph 2) a) Parsonage or Housing Allowance

48 In the alternative, the Stewards of the local church may negotiate a reasonable housing  
49 allowance with the pastor.

50  
51 **Proposed NEW wording**

52 **Part V-Local Church Organization**

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

54 The benefits include, but are not limited to: pension or retirement, insurance(s); health,  
55 disability, professional liability, key person life insurance\*; self-employment tax;  
56 parsonage or housing allowance; continuing education; travel: connectional, episcopal  
57 district, conference, inner parish, and all other related to official duties.

58 **The Board of Stewards and the Board of Trustees will work to assist the Pastor in**  
59 **implementing the most tax-advantageous compensation package by ensuring that the**  
60 **housing allowance is maximized per the attached housing allowance worksheet. Other**  
61 **benefits would be considered after the housing allowance has been maximized.**

62  
63 **Part VIII - Ministerial Classifications, Rules and Support, Section III. Ministers' Bill of Rights**  
64 **Paragraph 2) a) Parsonage or Housing Allowance, Page 154**

65 **In the alternative, the Stewards and Trustees of the local church may negotiate a reasonable**  
66 **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 Expenses 2021	Est. Expenses 2022
<b>I</b>	<b>Mortgage / Rent Payment</b>		
<b>II</b>	<b>Taxes</b>		
	A. Real Estate Taxes		
	B. Personal Property Taxes		
<b>III</b>	<b>Insurance</b>		
	A. Fire		
	B. Homeowners		
	C. Renters		
	D. Other:		
<b>IV</b>	<b>Home Improvements</b>		
	A. New Roof		
	B. Additions, Garage, Carport		
	C. Fence, Landscaping		
	D. Driveway, Paving, Sealing		
	E. Other:		

<b>V</b>	<b>Maintenance and Repairs</b>		
	A. Appliances		
	B. Plumbing		
	C. Fence, Landscaping		
	D. Driveway, Paving, Sealing		
	E. Other:		
<b>VI</b>	<b>Appliances and Furnishings</b>		
	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:		
<b>VII</b>	<b>Decorative Items</b>		
	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:		
<b>VIII</b>	<b>Utilities</b>		
	A. Gas		
	B. Electricity		
	C. Water and Sewer		
	D. Cable TV		
	E. Garbage Removal		
	F. Other:		

<b>IX</b>	<b>Miscellaneous</b>		
	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.

<b>Column Totals:</b>		\$0.00	\$0.00
<b>Total Estimated Fair Market Rental Value:</b>			\$0.00

### Fair Market Rental Value

<b>I</b>	Annual Rental Value including furnishings	
<b>II</b>	Utilities	\$0.00
<b>III</b>	Maintenance & Repairs	\$0.00
	<b>Total Fair Market Rental Value</b>	\$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.

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1 Proposed Legislation

2 **TITLE**

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

6 **REFERENCE**

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

9 **INTENT**

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

11 **RATIONALE**

12 The next Connectional Budget and its looming anticipated higher costs/demands will  
13 warrant sensitive crafting reflecting the fiscal realities of local churches who are  
14 already struggling to meet their assessment targets. One of the major budget  
15 concerns is six additional Bishops and two additional General Officers will retire in  
16 2024. Considering the unprecedented number of retired Bishops and GOs (29) the  
17 Church will have and its projected impact on the Connectional Budget (*ref the % of*  
18 *increase & the % impact on overall C. Budget*), reducing the travel expenses for  
19 retired Bishops and General Officers is a responsible course of fiscal action.

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

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

28 **Existing Legislation now reads**

29 There is no existing legislation for this proposed bill.

30

31 **Proposed NEW wording**

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

<b>Estimated Travel Expenses for 2021-2024 Quadrennial Outgoing Bishops &amp; GO's Only</b>			
<b>Retired Bishops (8)</b>		<b>per year</b>	<b>per person</b>
<i>Travel Expenses (p 17, row 7, column 7, Connectional Budget 2021-2024 Booklet)</i>	<b>\$333,824</b>	\$83,456	\$10,432
<b>Retired General Officers (4)</b>			
<i>Travel Expenses (p 21, row 4, column 7, Connectional Budget 2021-2024 Booklet)</i>	<b>\$166,950</b>	\$41,738	\$10,434
<b>Total Travel Expenses for 2021-2024 Quadrennial</b>	<b>\$504,540</b>	\$125,194	
<b>Budget Savings from a 50% travel expenses reduction</b>	<b>\$252,270.0</b>	\$63,068	\$5,256
<b>2024 -2028 Estimated Travel Expenses For All Retirees</b>			
<b>Retired Bishops (18)</b>	<b>\$756,810</b>	\$189,203	\$10,511
<b>Retired General Officers (11)</b>	<b>\$462,495</b>	\$115,624	
<b>Total Travel Expenses for Travel Expenses for (29) retirees</b>	<b>\$1,723,845</b>	\$304,826	\$10,511
<b>Budget Savings from a 50% travel expenses reduction</b>	<b>\$861,922.5</b>	\$ 152,413	\$5,256

DRAFT

1 Proposed Legislation

2 **TITLE**

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

4 **REFERENCE**

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

7 **INTENT**

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

11 **RATIONALE**

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

17 **Existing Legislation now reads**

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

20 **Proposed NEW wording**

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

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

27 **No cost increase is anticipated**

1 PROPOSED LEGISLATION

2 **TITLE**

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

4 **REFERENCE**

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

7 **INTENT**

8 To revise the language currently in the Discipline to provide a platform for this vital  
9 Commission to be implemented, staffed and functional so that it may provide financial  
10 management oversight for each General Department, Agency, and Institution of the AME  
11 Church.

12 **RATIONALE**

13 This legislation's goal is to revise and encourage immediate implementation of an  
14 independent oversight commission of financial management for each Department,  
15 Agency and Institution supported by the general funds of the AME Church in the spirit of  
16 the Commission on Financial Management Program which has been in our Discipline for  
17 more than 40 years. This legislation focuses on implementing sound internal controls and  
18 oversight processes to ensure accurate and consistent financial reporting to prevent,  
19 detect and address financial irregularities, misappropriations and crimes that have  
20 occurred in numerous organizations including the AME Church. This oversight program  
21 must be independent of the current Episcopal control structure to ensure no one person,  
22 regardless of position, will be in a position to influence, conceal or manipulate the  
23 financial policies and reporting that will be routinely presented to the church body.

24

25 *This legislation is a work-in-progress document. It is vital that the Connectional Lay*  
26 *Organization take the lead, as recommended in numerous instances from members of the*  
27 *Council of Bishops and the General Board (June 2023), to revive this much-needed*  
28 *oversight commission while instituting the necessary revisions needed to ensure it meets*  
29 *the current needs and structure of the church. Yet, while we are taking the lead, our goal*  
30 *is to fully engage clergy and lay leadership from all levels of the church (Council of*  
31 *Bishops, the General Board, the CFO, the General Council, and other legislation*  
32 *taskforces, etc.) to design this rewrite so that it will be immediately applicable and*  
33 *implemented to help us address our many areas of weakness and internal control and*  
34 *oversight. Therefore, we ask you to trust the legislation committee to engage all*  
35 *interested parties to assist us with preparing a workable piece of legislation that can*  
36 *move through the revisions process to be heard and embraced on the floor of our*  
37 *General Conference in 2024.*

38 **Existing Legislation now reads:**

39 a. Composition: The General Board of the AME Church shall appoint nine (9) persons to  
40 constitute a Commission on Program Financial Management: Research, Planning and  
41 Evaluation. The chair of the General Board of the AME Church shall be an ex officio  
42 member of this Commission.

43 **Proposed New Wording:**

44 a. Composition: **Candidates for the Commission will offer themselves to be elected**  
45 **by ballot at each General Conference and elected by the General Conference body**  
46 **to constitute the commission.** The Commission shall consist of nine (9) persons – 5 lay  
47 and 4 clergy persons. Ideally, three (3) of the persons on this Commission will be from  
48 outside of the AME Church. The chair of the General Board of the AME Church shall be  
49 an ex officio member of this Commission.

50 **Existing Legislation now reads:**

51 a. These appointees must possess the formal education and professional experience to  
52 provide the expertise required to perform the duties of this commission.

53 **Proposed New Wording:**

54 **b. Qualifications - These appointees must possess the formal education, professional**  
55 **certifications, a minimum of five (5) years' experience, and independence from the**  
56 **General Board** to provide the expertise required to perform the duties of this  
57 commission. The Commission should be made up of certified public accountants, human  
58 resource professionals, internal audit and control experts, fraud examiners, organizational  
59 leadership professionals, attorneys, and others with similar financial, management and  
60 legal expertise.

61 **Existing Legislation now reads:**

62 c. Duties – 1) recommend to the General Board and to the General Conference of the  
63 AME Church a basic program profile and alternative program profile by which all AME  
64 Churches will be governed.

65 **Proposed New Wording:**

66 c. Duties – 1) recommend to the General Board and to the General Conference of the  
67 AME Church a basic program profile and alternative program profile by which **all AME**  
68 **Connectional Departments, Agencies and Institutions** will be governed.

69 **Existing Legislation now reads:**

70 Duties - 2) receive and review periodically, on a random-sampling basis, the programs of  
71 a specified number of churches within each episcopal district.

72 **Proposed New Wording:**

73 c. Duties – 2) ensures the implementation of internal audit committees for each  
74 connectional department, agency and Institution. Provides direct oversight and training to  
75 each committee to provide the foundation for ongoing monitoring, selection of auditors,

76 securing engagement letters and providing feedback to the leadership of each  
77 connectional department, agency and institution and the Commission on Financial  
78 Management Program of audit results, concerns and irregularities.

79 **Existing Legislation now reads:**

80 c. Duties - 3) Give reports periodically to the General Board and to the General  
81 Conference of the AME Church on the financial management of a specified number of  
82 churches within each episcopal district.

83 **Proposed New Wording:**

84 c. Duties - 3) Annually review the financial health of each component, verify basic  
85 supporting documentation from each component and report to the General Board on the  
86 compliance of each component with the oversight process.

87 **Existing Legislation now reads:**

88 c. Duties - 4) Make periodic studies and evaluate the use of material and manpower  
89 resources within a specified number of churches in each episcopal district.

1 **Proposed New Wording:**

2 c. Duties – 4) Make periodic studies and evaluate the use of material and manpower  
3 resources within a specified number of Connectional Departments, Agency and  
4 Institutions.

5 **Existing Legislation now reads:**

6 c. Duties - 5) Analyze the operations of each General Department, Agency and Institution  
7 of the Church with the purpose of determining the productive benefits occurring from  
8 their operation and the degree of efficiency by which these operations are administered.

9 **Proposed New Wording:**

10 c. Duties – 5) Wording would remain the same.

11 Existing Legislation now reads:

12 c. Duties - 6) Recommend to the General Board and to the General Conference of the  
13 AME Church specific goals to be achieved by each department, agency or institution  
14 supported by the general funds of the church and establish time schedules of progress by  
15 which each department, agency or institution shall be required to conform in order to  
16 produce the greatest benefits for the Church.

17 **Proposed New Wording:**

18 c. Duties – 6) Wording would remain the same.

19 **Existing Legislation now reads:**

20 c. Duties - 7) Supervise and structure policy for the productive operation of an Office of  
21 Research, Planning and Evaluation.

22 **Proposed New Wording:**

23 c. Duties – 7) Wording would remain the same.

24 **Existing Legislation now reads:**

25 c. Duties - 8) **The Commission shall recommend to the General Board of the AME**  
26 **Church the paid staff, qualified academic training and professional experience, to serve as**  
27 **(a) Director of Program, (b) Director of Financial Department and (c) Director of**  
28 **Research, Planning and Evaluation. The three Directors will employ supporting staff to**  
29 **implement their functional assignments.**

30 **Proposed New Wording:**

31 c. Duties – 8) Wording would remain the same.

32 **Financial Implications:**



33 Stipends are recommended at this point. The amount to be determined after further  
34 analysis of mapping roles and job descriptions with similar organizations and  
35 benchmarking.

1 Proposed Legislation

2 **TITLE**

3 **CLO 9 - Transparency of Connectional Budget**

4 **REFERENCE**

5 The Doctrine and Discipline of the African Methodist Episcopal Church 2021,  
6 Part IX Church Finance, Section I. General Summary of the Budget

7 **INTENT**

8 **To restore the Church Finance Section to the 2024 Book of Doctrine and**  
9 **Discipline (BODD).**

10 **RATIONALE**

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

20 **Existing Legislation now reads**

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

22 **Proposed NEW wording**

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

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

1 Proposed Legislation

2 **Title**

3 **CLO 10 - Trustee Participation in the Negotiation of Pastor's Housing**

4 **Allowance**

5 **Reference**

6 The Doctrine and Discipline of the African Methodist Episcopal Church 2021,  
7 Page 98, Part V, Section I. A. b. 5) d

8 **Intent**

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

12 **Rationale**

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

21 Per the above reference, the Board of Trustees is responsible for securing housing  
22 for the pastor's family. The Board of Trustee is also responsible for the upkeep,

23 maintenance and taxes on the parsonage, which includes, but is not limited to,  
24 utilities, upgrades, landscaping, HVAC systems, roofing, window replacement,  
25 appliances, carpeting, painting, real estate taxes, and homeowners' insurance.

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

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

35 **Existing Legislation now reads**

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

42 **Proposed NEW wording**

43 SECTION I. LOCAL CHURCH ORGANIZATION - REQUIRED

44 **A.** Boards, Licensed Missionary Workers, and Organizations of Ministries b.  
45 Trustees 5) Duties d) They shall secure, by purchase or hire, a house for the  
46 pastor's family and also comfortably furnish it. In lieu of this arrangement,  
47 the pastor may be given a housing allowance. **If a housing allowance is**  
48 **given, it is the Stewards' duty to negotiate a reasonable housing allowance**  
49 **with the pastor. If the church has a parsonage and the pastor chooses not to**

50           reside in it, a designated member of the Board of Trustees shall be included  
51           in the negotiation of the pastor’s housing allowance.

52        B. It should be noted, and clearly understood that only under these  
53           circumstances and conditions, where the local church is giving or  
54           negotiating a housing allowance for the Pastor, while at the same time in  
55           possession of a parsonage that the Pastor elects not to reside in, will the local  
56           Board of Trustees have a representative be included to collaborate with the  
57           Board of Stewards for the negotiation of the Pastor's Housing Allowance

58        **No cost is expected.**

DRAFT

1 Proposed Legislation

2 **Title**

3 **CLO – 11 Ministerial Training Board Composition**

4 **REFERENCE**

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

7 **INTENT**

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

9 **RATIONALE**

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

18 **CURRENT TEXT**

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

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

23 **PROPOSED NEW WORDING**

24 Part VII, Sec. III. C1; Page 135

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

28 **Financial Implications:**

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

1 **Proposed Legislation**

2 **Title of Bill**

3 **Finance CLO 12 - Stewardship and Commission**

4 **REFERENCE**

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

9 **INTENT**

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

13 **RATIONALE**

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

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

31 **CURRENT TEXT:**

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

33 **PROPOSED NEW WORDING:**

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

35 C. Stewardship and Finance Commission

36 1. Purpose

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

39 2. Composition

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

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

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

47 3. Duties

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

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

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

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

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

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

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

66 g.) A report of all receipts and disbursements and of unpaid obligations against the  
67 budget shall be made by the financial secretary and treasurer(s) to the Official Board each month  
68 and to the Quarterly Conference.

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

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

#### 72 4.) Central Budget Fund

73 The work of the local church requires the support of each member. Participation through services  
74 and gifts is a Christian duty and a means of grace. In order that all members of the AME Church  
75 on the local level may share in its manifold ministries at home and abroad, and that work  
76 committed to us may prosper, the following financial plan is hereby duly approved and adopted.

77 [See Part II, Section VII: Stewardship Tithes and Offerings (Rules for Giving)]

78 i.) There shall be established a central fund in the local church known as the "Central Budget  
79 Fund".

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

81 a.) Ministers' Support

82 b.) Benevolence

83 c.) Christian Education

84 d.) Public Relations

85 e.) Connectional Budget

86 f.) Conference Budget (District of the Conference)

87 g.) Community Project

88 h.) Current Trustee expense

89 i.) Purchases and Repairs

90 j.) Church Expansion (Local)

91 k.) Travel (Minister and Lay)



92 l.) Extra Budget Projects

93 m.) Insurance

94 n.) Contingency

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

99 **CURRENT TEXT**

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

101 A. Guidelines for establishing Commissions

102 1. Types

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

108 2. Chairpersons

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

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

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

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

117 3. Election of Members

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

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

124 4. Composition

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

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

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

132 **PROPOSED NEW TEXT**

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

134 A. Guidelines for Establishing Commissions

135 1. Type

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

141 2. Chairpersons

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

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

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

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

149 3. Election of Members

150 a.) The members shall be elected by the Church Conference, except that the Commission on  
151 Christian Education shall be composed of the pastor, the superintendent of Church School,  
152 president of the Allen Christian Fellowship, director of the Young People's Division of the

153 Women's Missionary Society, directors of Bureau Service Agencies and additional members  
154 who may be nominated by the pastor and elected by the Quarterly Conference.  
155 b.) The director of Christian Education shall be ex-officio member of this commission

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1 **Title - CLO 13 - Supervision and Evaluation of Pastors**

2 **Reference**

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

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

6 **Intent**

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

10 **Rationale**

11 The number of lawsuits and conciliatory hearings brought within and against the AME Church and  
12 its leadership based on itinerant elders' discontent with their pastoral assignments remains  
13 alarmingly high. This pervasive litigious tendency has been costing the AME Church millions of  
14 dollars. This burdensome situation could be greatly alleviated, if not avoided if common human  
15 resource policies regarding employee performance evaluation, supervisory counseling, and  
16 documentation were in place and adhered to.

17  
18 In secular society, employment policies require that a supervisor meets with an employee at least  
19 twice during the year to evaluate the employee's progress against previously agreed upon goals-  
20 accomplishments, challenges and failures are specifically discussed and documented, along with  
21 amended goals and new timelines, if necessary to achieve goals. Decisions on church leadership  
22 assignments should be based on capabilities and work product that serves the needs of the  
23 congregation, community, and objectives of the AME Church, not undermined by emotional  
24 affiliation and political influence.

25  
26 If the status of a pastoral charge is significantly diminished (attending membership and financial  
27 resources) less than a year after a pastor is assigned, then the root cause needs to be determined and  
28 addressed. This is done with supervisory intervention, including meeting with the pastor,  
29 documenting the discussion, and final conclusions, and establishing new expectations, Strategies,  
30 and consequences of not meeting reasonable expectations.

31  
32 Part VIII, Section V. The Presiding Elder, Supervisory and Advisory Function. 2021 BODD, page  
33 165. It may also need to be referenced in the "Minister's Bill of Rights".

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35 Attachment: Pastor Evaluation Template

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**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.

The presiding elder shall meet with each pastor of his or her district privately during the quarterly conference meeting and provide verbal and written evaluations that include the pastor's concerns as well as the congregation. The Quarterly Conference process allows for congregational input. Goals and objectives must be clear. 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.

If there were concerns during a quarterly visit a follow-up meeting shall be convened prior to the next Quarterly Conference in order to evaluate accomplishments and progress against agreed and signed to goals in the previous meeting. Continued follow-up should be made post Annual Conference for remaining unresolved concerns. Documentation from these meetings shall be entered into a secure personnel storage file and copied to the presiding bishop. The information should be referenced in making pastoral appointments.

The bishop shall be made aware of adverse or irreconcilable situations between the pastor and congregation as the presiding elder becomes aware, and 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 (To be standardized for all Districts)

**Pastor Evaluation Form**

71 **Funding**

72 There is no cost associated with this proposed legislation

73

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

75 Pastor’s Name \_\_\_\_\_ Local Church \_\_\_\_\_

76 Number of years as Pastor \_\_\_\_\_ Conference \_\_\_\_\_

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

78 The following is the Key to rate performance:

79 [5] Excellent; [4] Good; [3] Average; [2] Needs improvement; [1] Poor (refer to EAP or MEC).

80 Circle the appropriate number.

- 81 A. Administrative management and leadership skills
- 82 1. Demonstrates awareness of job responsibilities.....5 4 3 2 1
- 83 2. Demonstrate creativity in accomplishing tasks.....5 4 3 2 1
- 84 3. Shows consistency in financial reporting on all levels of the church.....5 4 3 2 1
- 85 4. Strives to achieve evangelistic goals and vision set by the Church .....5 4 3 2 1
- 86 5. Pastor attends the majority of all Episcopal and PE District meetings.....5 4 3 2 1
- 87 6. Demonstrates effective Leadership and work ethics.....5 4 3 2 1
- 88 B. HUMAN RELATIONS SKILLS
- 89 1. Demonstrates effective resolution problem-solving skills.....5 4 3 2 1
- 90 2. Has maintained or grown his congregation during the Conference year.....5 4 3 2 1
- 91 3. Demonstrates compassion toward his congregation and others.....5 4 3 2 1
- 92 4. Support spiritual growth through effective preaching and teaching.....5 4 3 2 1
- 93 C. COMMUNICATION AND COLLABORATION SKILLS
- 94 1. Demonstrates effectiveness in people skills.....5 4 3 2 1
- 95 2. Demonstrate the ability to solve conflictual situations.....5 4 3 2 1
- 96 3. Does he encourage views and ideas from others in decision-making.....5 4 3 2 1
- 97 4. Is the Pastor able to communicate his vision to the congregation.....5 4 3 2 1
- 98 5. Is the Pastor seeking to build effective public relationships with the community.....5 4 3 2 1
- 99 D. PROFESSIONAL KNOWLEDGE SKILLS
- 100 1. Demonstrates spiritual wellness.....5 4 3 2 1
- 101 2. Promotes physical wellness.....5 4 3 2 1
- 102 3. Demonstrates growth in theological beliefs.....5 4 3 2 1
- 103 4. Understands the History, Traditions, and Polity of the AME Church.....5 4 3 2 1
- 104 5. Demonstrates and promotes effective teaching and learning practices.....5 4 3 2 1

105 SCORE \_\_\_\_\_

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

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

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114 Pastor's Signature \_\_\_\_\_

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116 Presiding Elder's Signature \_\_\_\_\_

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