

## Dues and Donation Allocation Policy

### **POLICY**

All dues contributions and regular fees are added to the General Fund.

Beth Sholom Temple receives many donations for a variety of reasons such as recognition of a blessed event like a Bris, in remembrance of a loved one's Yahrzeit, in support of a Temple function like High Holy Days, etc.

Donors may direct donations to a specific objective as defined below. In the absence of any stated preference, donations will be allocated to the General Fund and used as the Board of Directors (BoD) sees fit to cover any of our expenses, including building, administrative, programming, education, memorial, and Rabbinic/Cantorial expenses.

While the BoD strives to cover our normal expenses through dues, religious school tuitions, pledges, Annual Appeals, and program fees, we still rely extensively upon donations to cover many of our basic costs. Accordingly, the BoD strongly encourages that donations be directed to our General Fund as this allows us to address our greatest needs and provides the broadest benefits to the congregation.

Options for donation include:

General Fund -- Donations to the general fund are intended to cover any expenses of the congregation as stated in the annual budget. (This is the BoD preferred fund for donations.)

Education Fund – Donations in this category are reserved to cover costs related to education (e.g. to support our religious school, adult education, etc.).

Memorial Fund– Donations in this category are reserved to cover expenses related to maintaining/improving our sanctuary, conducting our services, and other memorial related activities.

Rabbinic Endowment Fund – Donations in this category are reserved to cover the costs of providing Rabbinic and/or Cantorial support to the congregation.

Rabbinic Discretionary Fund – Donations in this category are reserved for use by the Rabbi at his/her discretion for BST purposes. In the absence of full-time clergy, the President is authorized to use these funds.

Donations that request more specific targeting of use will be considered at the discretion of the BoD.

The BoD respects the right of donors to target their donations towards specific uses and will strive to preserve the expressed intent of every donation. However, the BoD reserves the right to redirect targeted donations to more pressing needs. Such action requires discussion at a board meeting and agreement by a majority of attending board members.