Special Meeting of the Congregation of Temple Sinai Resolution Concerning Changes for Temple Sinai's Annual Commitment System

WHEREAS, Article IV of the By-Laws of Temple Sinai provides that "[t]he Board shall establish a financial commitment policy for securing membership financial support consistent with the needs of the Congregation. The Board shall distribute, in accordance with Article II, Section 4, the policy and any future revisions to the policy that the Board deems necessary, to the Congregation for approval at an Annual Meeting or Special Meeting called to consider it";

WHEREAS, an annual dues system was approved at a Special Meeting of the Congregation on January 7, 2004.

WHEREAS, the annual contribution amounts paid by members to the temple's Building Maintenance Fund ("BMF") and the capital contribution amounts charged to new members were both last approved at the annual meeting on May 28, 2014.

AND WHEREAS, the President of Temple Sinai called a Special Meeting of the Congregation for the purpose of considering approval of the Board's resolution, pursuant to Article III, Section 2, of the Constitution of Temple Sinai, which, in part, authorizes such a meeting "when the President considers such a meeting necessary";

conjunction wAND WHEREAS, pursuant to Article VI of the By-Laws, the Board of Trustees resolution was published in the February 5, 2025 edition of the temple's weekly email in ith a notice of the Special Meeting which was emailed to all members on January 31, 2025;

NOW, THEREFORE, IT IS RESOLVED that beginning with the 2025-2026 fiscal year, Temple Sinai's annual dues system shall be as follows:

- (1) Except as set forth in paragraphs (2) and (3) below, the annual dues ("community commitment") for member units shall be \$3450.
- (2) With the exception of the special categories set forth in paragraph (3), the community commitment for member units with adjusted gross household incomes of \$200,000 or more will be determined by the following schedule:

Adjusted Gross Household Income (AGI) Annual Community Commitment \$200,000-\$249,999 \$4,575 \$250,000-\$299,999 \$5,400 \$300,000-\$349,999 \$6,225 \$350,000-\$399,999 \$7,025 \$400,000-\$449,999 \$7,850 \$450,000 plus*

^{*}Members are encouraged to make commitments equal to approximately 2% of AGI, either through the program described in paragraph (5), below, or by making a self-directed pledge.

- (3) Special Categories:
 - a) Member units whose oldest child is not enrolled in TS nursery school and underage for religious school will have a community commitment of \$720
 - b) Member units whose oldest child is enrolled in the Temple Sinai Nursery School will be offered membership at no charge. Member units whose oldest child is above nursery school age are not eligible for membership at no charge..
 - c) Members units without children whose oldest member is under 36 years old will have a community commitment of \$360 per person
 - d) Member units with a member aged 70 or older will have a community commitment of \$2,400.
- (4) Beginning with the 2026-2027 fiscal year and continuing each fiscal year thereafter, the annual community commitment amounts set forth in paragraphs (1) through (3), above, will be adjusted automatically based upon the annual change in the Bureau of Labor Statistics Consumer Price Index for Urban Wage Earners and Clerical Workers for the Washington-Baltimore Area (or any index that succeeds it) ("CPI-U"). The Board shall have the discretion should they find it necessary for the financial health of the congregation to increase such annual community commitment amounts by an additional 1 percent once every three years. The AGI brackets associated with each annual commitment amount may be revised periodically by the Board to reflect increases in the aforementioned index.
- (5) A philanthropic giving program, *the Shorashim ("roots") Society* is hereby established with two suggested annual giving levels *Sustainer* (\$12,000+) and *Benefactor* (\$18,000+) to encourage those who are able to contribute more than the amount in the commitment schedule to do so.
- (6) The Board of Trustees will ensure that the temple maintains a process for adjusting the community commitment for any members who are unable to pay the community commitment established by this resolution. This system will be designed to address the needs of those members in a confidential and sensitive fashion; to continue to ensure that ability to pay shall not be a consideration for membership in Temple Sinai; and to preserve Temple Sinai's fundamental precept that all of our members are equal, without regard to their financial circumstances.
- (7) The annual BMF charges to members are hereby eliminated. The capital charge for new members is hereby set at \$350 per annum for 5 years. The Finance Committee, in consultation with the Building and Grounds Committee, will as part of the annual budgeting process, recommend to the Board the

appropriate amount of temple revenue to be allocated to the BMF and the capital fund in order to maintain the temple building and grounds in good working order and plan for future needs. To this end, in addition to the \$350 paid by new members, an additional \$250 for each new member shall be allocated to the Capital Fund from the temple's member commitment revenues during the period which a member is paying the Capital Fund contribution. The amount allocated to the BMF shall be set at historic levels using fiscal year 2024-2025 as the baseline and shall be adjusted annually taking into account the needs of the temple as well as changes in the temple membership and increases in the CPI-U.

(8) The provisions of this resolution will supersede the previous resolutions adopted by the Congregation or the Board related to annual dues, annual member contributions to the Building Maintenance Fund or the capital contribution paid by new members.