

## RELIGIOUS SCHOOL

One could argue that the Jewish education of our youth is the single most important role of Bet Ha'am. We are the largest religious school in the area. While enrollment had been declining for many years (not unique to Bet Ha'am), the past two years has seen a reversal of this trend. There is still plenty of room for more growth; at the peak, the year before we built the addition, we had 220 students!

The Shalom Yeladim and K'tanim students are excluded from the calculations. The JCA does not help with the expense of these programs; they meet less often; and the fees received are also much less.

	STUDENTS	TUITION	AVERAGE	
2009/10	171	\$25,809	\$150.93	
2010/11	151	\$22,658	\$150.05	
2011/12	154	\$33,776	\$219.32	
2012/13	149	\$34,410	\$230.94	
2013/14	145	\$36,632	\$252.63	
2014/15	113	\$37,645	\$333.14	
2015/16	96	\$37,324	\$388.79	
2016/17	103	\$29,170	\$283.20	
2017/18	108	\$34,789	\$322.12	
2018/19	118	\$35,716	\$302.68	
2019/20	118	\$36,000	budget number	\$305.08
Does not include Shalom Yeladim or K'tanim				
An additional 20 Shalom Yeladim in 2018/19 and 25 Shalom Yeladim & K'tanim in 2019/20				

The table below highlights some financial data. At Bet Ha'am, only 59% of the direct expense (director's salary and benefits, plus school supplies) are covered by school tuition. This compares to 87% nationally. Including the JCA contribution, the figure rises to 82%. Another way of looking at these numbers is that JCA and school fee income per student is \$420, and Bet Ha'am, through *machazit hashekel* and *nediv lev* (our voluntary "dues" model) and other fundraising pays \$610 per student (including indirect costs), or a total of **\$72,000**. Recognizing the importance of educating our children, it is appropriate to have the whole community subsidize some of the expense.

2018-19 Finance Numbers	
\$97,834	Sam 100%, Rabbi 20%, Teri 20%, Rachel 10%, Chris 10% (+ 10% overhead for all)
\$16,577	Building (utilities, insurance, plowing, elevator, mowing, etc.) 20%
\$7,254	Direct materials: School budget less dinners & granted items
\$0	High School Dinners - wash
\$121,665	
\$1,031.06	Cost per student (118 students) (excluded Shalom Yeladim)
\$13,949	JCA Contribution
\$35,716	School Fees
\$302.68	Average fee paid per student \$400 early, \$440 regular, \$490 late registration. Dinners: \$135. Teachers' children are tuition free Much less for Yeladim and Toddlers - meet fewer times per month
\$420.89	Average fee - including JCA - per student.
\$610.17	Shortfall per student (covered by operations).
29%	School fees only cover this percent of all school expenses (direct and indirect).
41%	School fees and JCA only cover this percent of all school expenses.
59%	School fees only cover this percent of DIRECT school expenses (not overhead or other staff).
82%	School fees and JCA only cover this percent of DIRECT school expenses.
\$72,000	Operations pays for: (total \$\$ less JCA & fees)
<b>2010-11 URJ Study of New England Synagogues with similar membership.</b>	
<b>Direct expenses (director's salaries &amp; benefits, plus materials) covered by school fees.</b>	
59%	Bet Ha'am.
87%	Total group.
We use 20% of utilities for school costs because the space for the school always exists, whether in use or not.	