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Samis Foundation Day School Funding Policy

Since 1994, the Samis Foundation has invested funds in Jewish day schools to ensure the quality, accessibility, and sustainability. This investment has paid off as day schools are proven to be the most successful intervention to cultivate Jewish community educate Jewish youth and insure the continuance of Judaism from generation to generation. The local, national, and international Jewish communal landscape has been strengthened because of Samis' investment in Jewish day schools.

Despite Samis' investment and wider communal support, Jewish day schools face incredible challenges. Enrollment has significantly declined community-wide despite a growing Jewish community. Education costs and the local cost of living have increased dramatically over this same time. Changing attitudes toward Jewish day school education and the market demand have also contributed to enrollment declines. All local Jewish day schools struggle with sustaining critical mass to enhance vitality of the student experience.

In 2021, after a rigorous strategic planning process for philanthropy, Samis reaffirmed its commitment to investing in Jewish day schools as one of the most successful and proven means for cultivating the Jewish future. While each school is unique and important, Samis has come to recognize that it is paramount to view the Seattle day schools as a system, (not just individually), and to be concerned about the health of the system (not just the health of each individual school).

Samis' Strategic Goal 1 is:

Promote the sustainability, vitality, and growth of Seattle Jewish day school education.

Under that goal, Samis has four strategic objectives:

1. Encourage collaboration, co-location, strategic alliances, and reorganizations to increase sustainability and vitality
2. Increase day school affordability
3. Increase day school excellence
4. Develop day school partnership strategy across the greater Seattle community with key stakeholders.

Criteria for Funding - Introduction

To receive Samis funding, an existing beneficiary Jewish day school, or any new Jewish day school¹, must meet basic standards, set forth below, in the areas of communal responsibility,

¹ There is a moratorium on funding any additional schools due to the oversaturation of schools for our community's size and undersaturation of the market. An exception will be considered if a Samis beneficiary school embarks on adding grades or adding a high school after demonstrating proven market demand. Were the moratorium to be lifted, to be considered for funding, a new school would have to undergo a strategic plan with a feasibility study demonstrating sufficient demand, and self-fund for a minimum of three years before applying for Samis support.



enrollment, organizational structure, educational requirements, financial sustainability and partner requirements.

A Jewish day school eligible for Samis funding is a full-time school (ranging between kindergarten to 12th grade) located in the State of Washington that identifies as such and has a curriculum that supports Hebrew and Judaic Studies instruction.² The school's mission and vision must be aligned with Samis' (see page 9). Samis beneficiary schools have a philosophy and mission that is within the boundary of accepted Jewish practice.

Curriculum may include:

- Hebrew language
- Torah study
- Mitzvot
- Tzedaka, Chesed, Tikun Olam and Derech Eretz
- Responsibility to the local, national, and international community (Jewish and general)
- Support for the State of Israel and its people
- Unity of the Jewish People (Klal Yisroel)
- Responsibility to the Jewish people individually and collectively

I. Communal Responsibility

1. Samis only funds day schools which actively support the State of Israel in word and deed.
2. Samis supports Jewish day schools of all affiliations which prepare students for citizenship, work and participation in the wider world as well as providing a rich, substantive Jewish education.
3. Samis supports Jewish day schools with enrollment open to non-Jews as long as the Judaic curriculum is a requirement for all enrolled students and the percentage of non-Jewish students remains inconsequential.
4. All day schools Samis supports see themselves as part of the larger Jewish community, participating with other day schools in communal activities whenever possible.
5. All day schools supported by Samis value Jewish engagement and living Jewishly.

II. Enrollment, Critical Mass and Recruitment

1. Samis has identified enrollment growth as a key priority. Critical mass of students is vital for schools to function properly and be attractive to students and families. Due to community-wide enrollment declines in the last decade, no school has a critical mass of students. Samis has strongly encouraged schools to focus on this area and to pursue creative ways to collaborate to achieve critical mass and/or grow enrollment.
2. Samis funds schools with an average minimum grade size, K-12. Samis will not fund any school with an average minimum enrollment of less than six students per grade level. The

² Samis does not fund a day school whose philosophy is clearly beyond the limits of any accepted understanding of Judaism, for example "messianic Judaism."



average minimum enrollment requirement is ten students within five years (2027-28 school year) and eight students within three years (2025-2026 school year).

3. By the 2027-28 school year, the average minimum enrollment requirement for Samis funding is ten students per grade level:

Total minimum school enrollment is:

60 students per K-5

90 students per K-8

40 students per 9-12

4. If a current beneficiary school fails to meet or falls below the required minimum enrollment, the school leadership must present a plan to boost enrollment to the required minimum levels by the following school year. If the school's enrollment remains below the required minimum the following year, or the plan is not acceptable to Samis, Samis will view the school as not being viable; the school will become ineligible for funding and will be required to reapply when enrollment reaches the required minimum.
5. Samis beneficiary schools do not actively recruit from each other's student body. While students will transfer from one day school to another, the accepting school must require transferring families to resolve their outstanding financial accounts with the school the family is leaving. Samis will not fund Day School Affordability or Traditional Tuition Assistance at the new school for families until they resolve their financial obligations with their prior school.
6. Samis beneficiary schools will actively encourage and allow recruiting among schools where there is no grade competition. For example, a school that ends at fifth grade should allow a middle school to recruit from the school when appropriate. A school that goes to eighth grade, will allow a high school to recruit from the school when appropriate. We acknowledge that schools have different Jewish eligibility requirements. A school whose students may not be eligible for admission to another school may use discretion regarding whether to allow a school to recruit from said school.
7. Schools have autonomy to set appropriate tuition rates but may not engage in cutting "special financial deals" with families to lower the tuition burden of a family over another school's assessment

III. Organizational Structure and Governance

A school must be a registered 501(c)(3) and meet the [Washington State Standards for K-12 Instruction](#). per grade level. A school must have an independent board that is responsible for ensuring the mission and vision of the school is executed, adhering to best procedures of independent boards including compliance with all legal requirements of board and non-profit management.

IV. Educational Requirements

1. Provide secular education which meets the [Washington State Standards of Education](#) as well as Hebrew language and Jewish education.
2. Be accredited and keep current on accreditation by a recognized accrediting agency such as [NWAS/Cognia](#), [NWAIS](#), [Prizmah](#) and [NCPSA](#). If a school is a current beneficiary and

not accredited from one of the listed agencies, the school has two years to become accredited or lose Samis funding. Samis views accreditation as a baseline measure of quality, vitality, and sustainability. A school must share its accreditation status and progress with Samis as requested. If a school is a current beneficiary and not accredited at all, they have two years to get it or lose Samis funding.

3. Include in its program the study of both the contemporary State of Israel and its people, and the historic and religious connection to the Land of Israel and the ongoing relationship between the Land, State and People.
4. Recognize, respect and seek to understand the deep differences and viewpoints among the diverse Jewish community of Greater Seattle and not publicly or privately disparage another Jewish day school or stream of Judaism. Actively promote achdut/unity of the Jewish community and seek ways to partner with those across the Jewish communal religious affiliation spectrum.
5. Actively work to improve quality of education and maintain infrastructure to track improvements in quality.

V. Financial Sustainability

Samis' Goal #1 is supporting sustainability, vitality, and growth in Jewish day school education. To be eligible for funding, a school must adhere to the following criteria:

1. A school must demonstrate a capacity to meet its basic financial obligations, and the school's financial resources and planning need to be adequate to support the school's mission and to ensure the school's long-term viability, sustainability, and stability.
2. A school must maintain an active finance committee, conform to accepted standards of non-profit financial management and controls, and commission annual financial statement reviews or audits conducted by an independent CPA firm and receive an unqualified opinion (i.e., without exceptions and in conformity with GAAP) within 6 months of each fiscal year-end.
3. A school's board must approve and regularly monitor the operating, endowment and capital budgets and processes.
4. A school must have policies and practices sufficient for the school's board to meet its fiduciary responsibility with regard to financial and risk management.
5. A school should not incur a capital and/or operating liability or deficit which harms its financial viability. If a school incurs a capital and/or operating liability or an operating deficit, the school is required to put forward, prior to receiving any further funding from Samis, further financial disclosure and a revised financial plan. The plan must include specific accomplishable tactics for resolving the deficit in a timely manner and bringing the school's operating budget into balance. Samis views its support of operational debt as a waste of Samis' contributions and as a sign that a school is not viable or stable.
6. A school must comply with the Samis reporting requirements and deadlines which include financial, enrollment, quality, and programmatic reporting.
7. Due to the low critical mass of current Seattle-area schools, the cost to educate (total cost/number of students) is currently very high. Samis expects the cost of education per student to decrease with enrollment growth. Thus:



- A school must not increase the cost to educate more than the rate of inflation according to Seattle's CPI in any one year.
- If a school increases its cost to educate beyond the rate of inflation, the school must submit a plan to Samis to describe how the increase in costs will be shouldered by the school and how it is sustainable over time.

VI. How to Fund?

Samis seeks to align its funding with the foundation's values and strategic priorities.

The Strategic Plan for Philanthropy's Day School Goal is:

Promote the sustainability, vitality and growth of Seattle Jewish day school education.

To support the foundation's goal for sustainability, total grants will be limited to a maximum of 45% of a school's operating budget revenue. In the past, 'operations' grants which funded traditional tuition assessment were capped at 30% of operating budget but there was no cap on total grants.

Objectives

- Encourage the collaboration, co-locations, strategic alliances and reorganizations to increase sustainability and vitality
- Increase day school affordability
- Increase day school excellence
- Develop day school partnership strategy across greater Seattle community with key stakeholders

Starting with the foundation's priorities means funding for **affordability, enrollment growth (vitality), quality and collaboration**.

1. Affordability Grants

Samis seeks to fund 100% of Traditional Tuition Assessment (TTA) based on the current FAST/Tuition Assessment Committee system and 100% of Day School Affordability (DSA).

2. Per Capita Grants

Samis will fund a per capita amount to encourage enrollment growth as a key priority. The per capita rates will be based on the Samis day school budget available and reviewed each year with the goal of maintaining stable rates for the first few years of the new funding policy.

The per capita rate for 9-12 grade will be double the K-8 rate in recognition that high school education is significantly more expensive to deliver and has a greater impact than K-8 day school education.

The following per capita rates will be used to start:

- \$1800 per K-8 student



- \$3600 per 9-12 student

3. Special Initiative Grants³

In the past, Samis provided special initiative grants to the day schools for excellence, technology, special needs and Israel trips. Samis will fund special initiatives that align with Samis priorities and values as stipulated in Samis' Strategic Plan for Philanthropy.

Funding will be provided for the following:

- Professional Development, broadly defined
- Special Needs/Neurodiverse inclusion education
- Collaboration
- Israel Trips

Each year, Samis will set the budget for these line items, solicit proposals and award grants using the same process Samis has used for special initiative grants in the past. Although special initiative grants will be more limited than in the past, schools will be receiving per capita grants which can be directed to address the schools' priorities in these areas.

In summary, Samis would consider the following data to determine grants for a school:

Traditional Tuition Assessment (TTA) will be based on the school's Tuition Assessment Committee's decisions using the FAST methodology for actual students enrolled.

Day School Affordability (DSA) will be based on the calculations using adjusted gross income and the number of students in tuition paying schools for families who meet the DSA income qualifications for actual students enrolled.

Per Capita based on actual enrollment in September of each year.

Special Initiative Grants based on an evaluation of grant requests.

4. Limit on Total Grants as a Percent of a School's Budgeted Operating Revenue

Total grants will be limited to a maximum of 45%, of each school's operating revenue in all circumstances. This may result in Samis being unable to fund 100% of TTA and DSA, per capita grants or special initiatives. Samis reserves the right to limit TTA, DSA and the other pieces of granting --- special initiatives and per capita --- to not exceed the maximum.

³ In the past, Samis funded excellence grants for professional development, curriculum, capacity building and collaboration. Samis will continue to fund professional development and collaboration but will not provide funding for curriculum or capacity building. Samis committed to the technology initiative as a 10-year program which concludes in the 2022-23 school year. Samis will continue to fund the Technology Community of Practice as it falls under Collaboration and Professional Development. Samis will continue to fund Special Needs and Israel Trips as it has in the past



5. Moderating Annual Grant Increases/Decreases

Various factors including changes in economic demographics and enrollment can have a significant impact on TTA and DSA from year to year. Notwithstanding that total grants will be limited to 45% of operating budget, Samis will fund actual TTA and DSA recognizing that this may lead to greater fluctuations in Samis' grants to schools than in the past. When demographics or enrollment change, schools will receive full tuition for their students, either directly from parents or through Samis affordability grants.

6. Implementation and Timing

Because affordability grants (TTA and DSA) are based on actual students enrolled and final tuition assessments, Samis cannot finalize these grants until October each year. July and October affordability grant payments will be based on the prior year's TTA and DSA. Once TTA and DSA are finalized, the January and April grants will be adjusted accordingly.

Per capita grants are based on actual students enrolled in September. July per capita grants will be based on prior year enrollment. Once actual enrollment is reported in mid-September, the October, January and April grant payments will be adjusted accordingly.

Special initiative grants will be approved in June and payments will commence in July.

Schools will need to develop preliminary budgets before Samis can finalize their total grants. Schools will be encouraged to develop preliminary budgets based on the prior year's total grants, adjusted for expected changes in enrollment and the transition period phase in/out of Samis operation grants in excess of/shortfall vs. affordability needs.

To ensure a timely true up, actual enrollment will be due from the schools in mid-September and final TTA and DSA will be due in October.

7. Unanticipated Consequences

The goal is to use this model for three years before considering any changes; however, we recognize that there could be unanticipated consequences for the schools or Samis. In that case, we reserve the option to make edits to this program even during the initial phase.

VII. Compliance with Samis Funding Policy

While Samis endeavors to work collegially with all schools, Samis has the sole discretion to change any terms or conditions herein with 90 days written notice to schools. Samis retains the sole discretion to interpret these policies and their application.



Samis maintains the right, should it not be satisfied with a school's adherence to these requirements, to suspend or terminate future Samis funding notwithstanding any prior communications to the school from Samis.

VIII. Partner Requirements

Samis requires the following from its schools:

1. Display Samis' logo within the school facilities and incorporate it into appropriate printed and electronic materials, including the school's website.
2. Participate in Samis programs to grow enrollment community wide.
3. Provide email addresses of the students and families enrolled in the school. This information will allow Samis to measure and increase participation in Jewish engagement and education programs. Samis will work with the school to obtain parental consent. Samis will not contact families/students on behalf of any school. Email communication will be used to periodically promote Samis initiatives in youth enrichment and engagement and survey the community regarding Jewish engagement overall. As with all email communications, there will be an opt out option.
4. Participate in any other research and evaluation conducted by Samis for the purpose of field evaluation. Research will be community-wide and not school specific.
5. School president and head of school should sign the written statement that the school conforms to the requirements for funding each June prior to Samis providing any funding for the upcoming school year.

Samis Foundation Vision and Mission

The Samis Foundation envisions a world where the preservation and continuity of Judaism and the State of Israel are secured, a vibrant, healthy Washington State Jewish community flourishes, and the educated Jew is thriving.

The Samis Foundation supports access for Jewish youth in Washington State to high-quality intensive and immersive Jewish educational experiences and fulfills Samuel Israel's philanthropic goals of supporting the State of Israel and worldwide disaster relief