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METHODOLOGY AND DATA COMPANION

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Which Jewish communities prioritize their day schools?

Methodology and data companion to the visual essay

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The full visual essay, with interactive figures and a table view beneath every chart, is available open access on the Heshbon site. This companion explains how each figure was built, where every number comes from, and how the results were verified.

At a glance	
Research question	Which Jewish communities treat their day schools as a funding priority, and why do small communities outspend large ones per person?
Data	179,603 Schedule I grant lines from 2,335 IRS Form 990 returns filed by 265 federation-system entities, FY2014 to FY2024, joined to the Heshbon school-budget panel.
Unit of analysis	The community: each of 35 metropolitan areas' federation and foundation arm read as one funder, with Jewish population as the denominator.
Statistical method	Descriptive shares and per-resident dollars in constant 2024 dollars, rank correlations across 35 communities, and a name-matched join from grants to school operating budgets.
Headline finding	The median community under 50,000 Jews grants $46 per Jewish resident per year to its day schools; the median community over 150,000 grants $12.
What it shows	The gap is structural rather than demographic: it tracks whether an allocations table still exists, and the machinery behind that table is thinning nationally.

The question behind the essay

Nearly every Jewish federation grants something to its day schools, so asking who funds schools yields no ranking worth reading. The essay asks instead who treats the school as a priority: what share of a community's total grantmaking reaches its day schools, how many dollars that represents for every Jewish resident, and what those dollars mean inside the budget of the school that receives them. The answer runs opposite to community size, and the essay's second task is to explain why.

Where the data come from

The federation panel. A database of 2,335 IRS Form 990 returns filed by 265 federation-system entities, tax years 2014 to 2025, built from the IRS and GivingTuesday electronic-filing archives. Superseded and amended returns are excluded throughout; 51 such returns would otherwise double-count about 2.6 percent of all dollars.

The grant file. 179,603 Schedule I grant lines carrying recipient name, EIN, and amount. Day schools are identified by recipient name using a fourteen-track education classifier applied to every grant independently of the filer's own category label, which recovers roughly a fifth of day school money that sits in categories that never say day school.

The community roll-up. Each of 35 metropolitan communities is read as one funder: the federation and its foundation arm together. This includes grants that individual donors directed from donor-advised funds held at those institutions, because a Schedule I line does not say who made the decision. The essay states this definition where the school-level chart is introduced.

Population denominators. Jewish population estimates for each community area, as compiled in the project's geography file from the 2023 population figures. Per-resident dollars divide a community's annual average day school grants, FY2022 to FY2024 in constant 2024 dollars, by every Jewish resident, not by enrolled students.

The school-budget panel. The Heshbon panel of 94 Jewish day school budgets supplies enrollment, net tuition, and operating expense. About 50 schools match by normalized name and state to the grant file; matching collects every grant-name variant in the same state, which raised matched dollars 23 percent over a single-best-name join.

Constant dollars. All real figures use CPI-U annual averages rebased to 2024.

How the measures are built

The ranking chart divides each community's day school grants by its total grants, averaged over FY2014 to FY2016 and FY2022 to FY2024. Seven single grants above $8 million are removed from every figure in the essay: each is many times what the same funder gave the same school in any other year, which is the shape of an endowment or property transfer rather than annual support. The seven are named in the working files, Detroit to Frankel Jewish Academy and Chicago to Ida Crown among them.

The per-resident chart divides the same clean grant dollars by Jewish population and plots all 35 communities in three population bands, with each band's median marked. The school-level chart divides each matched school's FY2024 federation-system grants by its operating expense in the adjacent school year, 2023-24 where available, and separately by its enrollment. The closing figure tracks three national series across all 265 entities: the count of schools receiving at least one grant, the real median grant, and real dollars reaching bureaus and central agencies of Jewish education.

Key results

Community size	Communities	$ per Jewish resident	Median day school share
Under 50,000 Jews	13	$46	10.9%
50,000 to 150,000	15	$16	8.9%
Over 150,000 Jews	7	$12	6.5%

Note.* *Median community in each band, day school grants per Jewish resident per year, average of FY2022 to FY2024 in constant 2024 dollars. The rank correlation between population and per-resident spending is minus 0.46 today and was minus 0.56 a decade ago, so the small-community advantage is long-standing and, if anything, easing.

At the school level, the median matched school receives about $1,400 per enrolled child, roughly five percent of operating expense, and the distribution is bimodal: a handful of schools draw 7 to 24 percent of their budget from the federation system, Milwaukee Jewish Day School at 23.7 percent at the top, while most receive under one percent and eight matched schools received nothing in FY2024. Nationally over the decade, schools receiving at least one grant rose from 485 to 619, the real median grant fell from $42,772 to $34,000, and real funding for central education agencies fell 45 percent, with twelve of twenty-seven such agencies dropping to zero.

What the numbers do not claim

Share and per-resident dollars are not total dollars. New York and Los Angeles rank low on both measures while remaining among the largest day school funders in the country in absolute terms.

The demographic explanations were tested and fail. Rank correlations between a community's day school share and its Orthodox presence, Sunbelt geography, and donor-advised dependence all land within 0.15 of zero, where roughly 0.33 would be required for statistical reliability across 35 communities. The structural correlates, concentration of giving and loyalty to long-funded institutions, lean positive at about plus 0.25 but sit below that reliability threshold and are described in the essay as leans.

The school-budget join is about forty schools and is biased toward funded schools, because a school absent from every grant file cannot be matched. Wornick's FY2024 grant is five times its prior year and its panel budget reads below its own filing, so its bar is marked as a ceiling. Rashi and Shaloh House are religious filers with no public Form 990, so their budgets rest on the Heshbon panel alone. St. Louis has filed a single line reading SEE ATTACHED DETAIL since 2021 and is a blank in the community figures.

Verification

Every figure was recomputed from the archived exports before publication: all 35 community rows, all 34 school ratios and per-child figures, the three national series, and the band medians reproduce exactly. Where a school's own Form 990 could be pulled for an independent check of the budget denominator, Milwaukee Jewish Day School agrees with the panel within two percent, and its federation grants equal roughly half of everything the school raises in a year; two other checked schools report totals up to a tenth higher than the panel, so individual bars are read as good to a point or two rather than a decimal, and the essay's limits note says so.

Reproducing the analysis

The federation panel rebuilds from IRS Form 990 electronic filings for the 265 roster entities, filtered to current returns. The community roll-up, the per-entity day school series, the national series, the education-track series, and the school-budget join are archived as CSV exports alongside the essay, and the verification memo lists each check and the corrections it produced. The classifier, the matcher, and ready-made database queries are kept with the working files.