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Study Rationale

★ Documents that arts and cultural organizations provide more than “soft” benefits in the region
★ Provides longitudinal perspective on the arts marketplace
★ Provides information to policy-makers on the tangible economic benefits of supporting continued or increased arts and cultural organizational funding
Methodology

★ Economic impacts are calculated based on the information contained in completed surveys from respondents (98 respondents in this year’s study – 43% response rate)

★ Three components of the total economic impact:
  - Direct/Indirect spending – expenses of organizations
  - Indirect Audience spending – attendance of organizations times per patron spending amount
  - Construction – expenses of organizations less leakage

★ Multipliers are applied to each category - to account for “respending” in the economy – to derive total economic impacts

★ Methodology is consistent with those utilized for economic impact studies of professional sports and entertainment projects
North Texas Results

★ Arts and cultural organizations accounted for $701 million in economic activity in 2004
★ Arts and cultural organizations accounted for $795 million in economic activity in 2005
★ Arts and cultural organizations are projected to account for $828 million in economic activity in 2006
★ Growth is attributable to growth in several large organizations, audience expansion and increased construction activity
★ Impact from operations is approximately $750 million currently
Dallas Results

- 2004: $454 million
- 2005: $523 million
- 2006: $550 million
- Dallas accounts for approximately 65% of the total economic impact in the North Texas region
- Construction activity in Dallas is strong and is likely to increase with the construction of the Dallas Center for the Performing Arts
- 18 of the 45 Dallas-based respondents report estimated expenses in 2006 of $1M or greater
- 11 of the 45 Dallas-based respondents report attendance in 2005 of 100K or greater (total attendance in Dallas of 4.5 million)
Other Key Results

- Attendance at arts and cultural institutions exceeds 4.5 million annually (2005)
- Dallas-based organizations employ over 1,200 full-time and 1,100 part-time personnel directly
- Over 500,000 school children participated in arts and cultural programs in 2005 with Big Thought, the DMA and the DSO as the leaders in this arena
- Given the total economic of arts and cultural organizations in Dallas, the sector accounts for approximately 13,000 jobs in the Dallas economy in 2006
Investments and Returns

★ The City of Dallas will expend approximately $31.4 million for all arts and cultural programs in 2006 (see chart below for distribution)

★ Based on the estimated economic impact in 2006 of $550 million, the City will see a return of $17 for every $1 invested
Questions and Answers
ECONOMIC IMPACT STUDY

ARTS & CULTURAL ORGANIZATIONS

IN NORTH TEXAS

2006

Deloitte
# 2006 Economic Impact Study
OF THE ARTS AND CULTURAL ORGANIZATIONS
IN NORTH TEXAS

STUDY CONTENTS

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Appendix A: Sample Survey

Appendix B: Profiles of Study Contributors
Acknowledgments

This study was the result of a partnership between Deloitte & Touche and North Texas Business for Culture and the Arts. It was conceived by the staff and volunteers of North Texas Business for Culture and the Arts as a means of providing an objective description of the financial significance of the artistic community to the North Texas region. Deloitte & Touche has worked with North Texas Business for Culture and the Arts to ensure that the study conforms to methodologies commonly employed to produce economic impact studies. As such, Deloitte & Touche developed the survey tool, analyzed the respondent information and produced the statistics contained in this report.
Summary and Highlights

North Texas Business for Culture and the Arts (NTBCA) and many policymakers view the arts industry as a major economic enhancement for the region. It is no coincidence that the highest ratings for livability traditionally go to cities noted for utilizing cultural drivers for economic development. This study is multidimensional and is intended to provide benefits to all cultural arts organizations in the following areas:

- Focus favorable national attention on the scope of cultural activities in the North Texas area and, as a result, assist ongoing economic development activities
- Encourage continued and enhanced corporate financial support for the various ongoing arts activities in North Texas by quantifying the economic benefit of cultural arts financial support

The 2006 study represents the fifth of its kind. Its intent is to solicit both quantitative economic and operating data and subjective opinion information from all arts and cultural organizations in North Texas. It should be noted that the 98 respondents in 2006 is somewhat higher than the 84, 68, 70 and 75 organizations responding to the previous studies completed in 2003, 2000, 1997 and 1994 respectively. Due to the continued support of the sponsors, this study continues to gain prominence and participation among arts and cultural organizations, policymakers, business leaders and community groups.

Significance of the Arts

2004

- The total economic impact of the arts in the North Texas area for the year 2004 was approximately $700.7 million, which comprises the following three components:
  - In 2004, the arts and cultural organizations in the North Texas area generated approximately $394.6 million in economic activity and impact from operations.
  - In 2004, the arts and cultural organizations in the North Texas area generated approximately $279.3 million in economic activity and impact from indirect audience spending associated with attendance of arts events.
  - In 2004, the arts and cultural organizations in the North Texas area generated approximately $26.9 million in economic activity and impact from construction and capital expenditure activity to new and existing facilities.
- The total economic impact of the arts in the City of Dallas for the year 2004 was approximately $453.7 million.
• The total economic impact of the arts in the City of Fort Worth for the year 2004 was approximately $215.9 million.

• The total economic impact of the arts in the other North Texas communities for the year 2004 was approximately $31.1 million.

2005

• The total economic impact of the arts in the North Texas area for the year 2005 was approximately $795.4 million. This amount comprises the following three components:
  
  – In 2005, the arts and cultural organizations in the North Texas area generated approximately $413.5 million in economic activity and impact from operations.
  
  – In 2005, the arts and cultural organizations in the North Texas area generated approximately $314.1 million in economic activity and impact from indirect audience spending associated with attendance of arts events.
  
  – In 2005, the arts and cultural organizations in the North Texas area generated approximately $67.8 million in economic activity and impact from construction and capital expenditure activity to new and existing facilities.

• The total economic impact of the arts in the City of Dallas for the year 2005 was approximately $523.2 million.

• The total economic impact of the arts in the City of Fort Worth for the year 2005 was approximately $236.8 million.

• The total economic impact of the arts in the other North Texas communities for the year 2005 was approximately $35.4 million.

2006

• The total projected economic impact of the arts in the North Texas area for the year 2006 is approximately $828.5 million. This amount comprises the following three components:
  
  – In 2006, arts and cultural organizations in the North Texas area are expected to generate approximately $422.7 million in economic activity and impact from operations.
  
  – In 2006, arts and cultural organizations in the North Texas area are expected to generate approximately $327.7 million in economic activity and impact from indirect audience spending associated with attendance of arts events.
  
  – In 2006, arts and cultural organizations in the North Texas area are expected to generate approximately $78.1 million in economic activity and impact from construction and capital expenditure activity to new and existing facilities.
• The total estimated economic impact of the arts in the City of Dallas for the year 2006 is approximately $549.7 million.

• The total estimated economic impact of the arts in the City of Fort Worth for the year 2006 is approximately $241.0 million.

• The total estimated economic impact of the arts in the other North Texas communities for the year 2006 is approximately $37.8 million.

Scope of Activities of the 98 Arts and Cultural Respondents in 2005

• Provided more than 7,000 performances/exhibitions and over 23,000 audience opportunities to the North Texas area

• Achieved a level of more than 7.9 million admissions to their performances/exhibitions, of which approximately 35% were free or reduced-price admissions

• Provided learning opportunities to over 789,000 school children in North Texas

• Expended $212 million for direct personnel and operating expenses

• Achieved a total income level of $280 million, of which $93 million, or 33%, was earned through ticket sales, memberships and other activities

• Had total capital expenditures of $63 million (2004 and 2005) with another $53 million planned for 2006

• Employed more than 1,900 full-time personnel

• Employed more than 2,400 part-time personnel

• Provided contract employment for more than 3,500 individuals

• Were represented by more than 2,800 board members in the area

• Benefited from 493,000 volunteer hours from the citizens of North Texas

Composition of the Respondents

• The composition of the 98 arts and cultural organizations responding to the survey included 28% Music; 16% Museum; 13% Theater; 21% Other; 6% Education/Resource; 1% Service; 7% Dance; and 8% Presenter.

• The geographical composition of the respondents included Dallas (46%), Fort Worth (21%) and Other North Texas Communities (33%).
Description of the Survey and Respondents

A questionnaire was designed to survey and capture relevant information associated with the following categories:

- Organization Type
- Primary Geographic Location of Organization
- Attendance and Ticket Results
- Board, Staff and Artist Complement
- Community Outreach and Education Programs
- Operating Income - 2004 through 2006
- Operating Expenses - 2004 through 2006
- Capital Expenses - 2004 through 2006

The survey was distributed to approximately 230 cultural arts organizations in the North Texas area. Ninety-eight, or approximately 43%, of the organizations surveyed responded. In addition, 47 of the 98 respondents, or 62%, also participated in the 2003 study. The respondents were geographically dispersed between Dallas (45), Fort Worth (21), Richardson (9), Denton (6), Plano (5), Irving (4), McKinney (3), Mesquite (2), Garland (1), Grand Prairie (1), and Addison (1). The composition of organizations by geographic location is shown in the Figure III-1 below. This composition will be used in other parts of the study to estimate economic impacts for Dallas, Fort Worth and Other Communities.

Figure III-1
Respondents by Geographic Location

- **Dallas**: 46%
- **Fort Worth**: 21%
- **Other Communities**: 33%
The respondent organization types are shown in Figure III-2 below.

**Figure III-2**
Respondents by Organization Type

The survey form shown in Appendix A was mailed in October 2005. A major portion of the survey data captured involved detailed operating income, operating expense and capital expense information. The format, utilized to capture financial information, was based on the forms utilized by the City of Dallas, Office of Cultural Affairs in its annual application for grant awards. Additionally, the form content was developed in a manner to incorporate similar information as gathered by other economic impact studies around the state of Texas to be used for comparison purposes, if warranted and applicable.

The economic impacts that were calculated in this study reflect the results from the respondents to the survey only. This study did not extrapolate or impute financial information for the entire population of arts and cultural institutions in North Texas based upon survey responses. As a result, the success of this study is based upon the participation by the arts and cultural organizations in the region.

WE WISH TO THANK THE ARTS AND CULTURAL ORGANIZATIONS LISTED ON THE FOLLOWING PAGE FOR PARTICIPATING IN THIS SURVEY.
Music (26)
- Children's Chorus of Greater Dallas
- Contemporary Chorale
- Dallas Asian American Youth Orchestra
- Dallas Opera
- Dallas Symphony Association, Inc.
- Dallas Wind Symphony
- Denton Bach Society
- Fine Art Chamber Players
- Fort Worth Classic Guitar Society
- Fort Worth Opera Association
- Fort Worth Symphony Orchestra Association
- Garland Summer Musicals
- Greater Dallas Youth Orchestra
- Irving Symphony Orchestra
- Living Opera
- Mesquite Symphonic Band
- Note-Ably NT Chapter of Sweet Adelines Intl
- Plano Civic Chorus
- Plano Symphony Orchestra
- Richardson Symphony
- Texas Boys Choir
- Texas Winds Musical Outreach
- Turtle Creek Chorale
- Van Cliburn Foundation, Inc.
- Voices of Change
- Younger Generation Chorus

Theater (13)
- Allied Theatre Group
- Amphibian Productions
- Bass Performance Hall
- Casa Manana Musicals, Inc.
- Dallas Center for the Performing Arts
- Dallas Children's Theater
- Dallas Theater Center
- Irving Community Theater
- Lyric Stage
- McKinney Youth Theatre
- Repertory Company Theatre
- Theatre Three
- Water Tower Theatre

Museum/Visual Art (15)
- Age of Steam Railroad Museum
- Amon Carter Museum
- Centro Cultural de las Americas
- Collin County Historical Society
- Dallas Center for Contemporary Art
- Dallas County Historical Foundation (6th Floor Museum)
- Dallas Heritage Village
- Dallas Museum of Art
- Dallas Museum of Natural History
- Fort Worth Museum of Science and History
- International Museum of Cultures
- Kimbell Art Museum
- Nasher Sculpture Center
- Old Red Courthouse
- The Science Place
- Women's Museum

Service (1)
- Grand Prairie Arts Council

Dance (7)
- Anita N. Martinez Ballet Foklorico, Inc.
- Dallas Black Dance Theatre
- Dallas Dance Company
- Dance Council
- Festival Ballet of North Central Texas
- Texas Ballet Theater
- Tuzer Ballet

Presenter (8)
- Black Academy of Arts and Letters
- Classic Theatre and Art
- Dallas Summer Musicals
- Eisemann Center Presents
- Latin Arts Association of Fort Worth
- Latino Cultural Center
- McKinney Community Concerts Association
- Video Association of Dallas

* Also a respondent to the 2003 survey
Other (21)

Artreach Dallas
Arts Council of Fort Worth and Tarrant County♦
Arts District Friends♦
Bath House Cultural Center♦
Dallas Arboretum and Botanical Society♦
Dallas Historical Society♦
Dallas Public Library♦
Dallas Zoo♦
Denton County Museums
Denton Hispanic Chamber of Commerce
Fort Worth Zoological Association♦
Greater Denton Arts Council
Irving Arts Center♦
KERA♦
Lone Star Film Society
Main Street Fort Worth Arts Festival
Mesquite Arts Council
North Texas Business for Culture and the Arts♦
Sammons Center for the Arts♦
TACA International, Inc♦
Texas Nonprofit Theatres♦

Education/Resource (6)

Big Thought♦
Junior Players♦
Meadows School for the Arts♦
Richardson ISD
University of North Texas
University of Texas at Dallas

♦ Also a respondent to the 2003 survey
During fiscal year 2004, arts and cultural organizations contributed over **$700.7 million** in economic impact to the North Texas economy. The total economic impact is comprised of the following components:

<table>
<thead>
<tr>
<th>Economic Impact – Fiscal Year 2004 ($ Millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct/indirect spending impact: $394.6</td>
</tr>
<tr>
<td>Indirect audience spending: 279.3</td>
</tr>
<tr>
<td>Construction impact: 26.9</td>
</tr>
<tr>
<td>Total fiscal year 2004 economic impact: $700.7</td>
</tr>
</tbody>
</table>

Figure IV-1 depicts the percentage contribution of the three components of economic impact by the arts and cultural organizations in the North Texas region.

Section XIII, *Methodology*, contains a detailed description of the assumptions and methodology utilized to derive the three components. In addition, each of these economic impacts will be further discussed in the following sections, along with the methods and calculations utilized to obtain each impact estimate.
Direct/Indirect Spending Impact – $394.6 Million

The arts, as represented by the 98 arts and cultural organizations responding to the survey, have a significant impact on the North Texas economy. Operating data regarding the amount spent by arts and cultural organizations during fiscal year 2004 for personnel, as well as other operating expenses, was collected utilizing a standard survey format. A summary of these direct operating expenses for fiscal year 2004 is detailed in Table IV-2.

<table>
<thead>
<tr>
<th>Operating Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>$107.7</td>
</tr>
<tr>
<td>Other operating expenses</td>
<td>$ 94.7</td>
</tr>
<tr>
<td>Total expenses</td>
<td>$202.4</td>
</tr>
</tbody>
</table>

Direct spending in the North Texas area totaled $202.4 million in fiscal year 2004. Indirect spending occurs as an extension of direct expenditures and consists of items such as personnel wage expenditures and vendor purchases of goods and services within the North Texas region. In order to calculate the economic impact from direct organizational spending, a multiplier is applied to the total operating expenses reported by the survey respondents. The multiplier captures the responding effects that occur in the economy as a result of initial spending. The economic multipliers applicable to expenditures made by North Texas arts and cultural organizations were provided by the IMPLAN Group, a Minnesota-based supplier of economic information.

The multiplier utilized in calculating the economic impact from direct operating expenses of North Texas arts and cultural organizations was selected by cross-referencing Standard Industrial Classification (SIC) codes to the IMPLAN model. The multiplier chosen was that for Other Non-Profit Organizations (SIC Category 84). Utilizing the economic multiplier (rounded to 1.95) and the expenses of 94 of the 98 organizational responses (expenditures from the Dallas Public Library and public education institutions were excluded), the calculation of the economic impact derived from direct and indirect operating expenses is as follows:

\[
\begin{align*}
\text{Total direct expenses of arts and cultural organizations} & \quad \$202.40 \text{ MM} \\
\text{Multiplier effect} & \quad 1.95 \\
\text{Total economic impact of arts and cultural organizations from direct/indirect operating expenses (fiscal year 2004)} & \quad \$394.60 \text{ MM}
\end{align*}
\]
Indirect Audience Spending – $279.3 Million

Indirect audience spending occurs when attendees of arts events purchase meals, refreshments, parking, transportation, and other related goods and services over and above the cost of admission. In order to calculate indirect audience spending impacts in past studies, we have relied on the primary research of studies conducted in other cities that have quantified the ancillary spending habits of arts patrons through extensive primary research. For purposes of consistency, we have again utilized these results with appropriate adjustment made for Consumer Price Index (CPI) increases. The baseline for audience spending comes from a 1990 study conducted by Arts Market, Inc., a Montana-based consulting firm, for the Cultural Arts Council of Houston (CACH). The consulting firm concluded that ancillary spending of audiences amounted to $14 per person among Houston residents paying for admissions to events and a great deal more in the case of attendees from out-of-town. No statistics were available for free admissions. The Houston study, therefore, used $14 per paid attendee, although CACH states in the report that this figure is likely to prove extremely conservative.

In order to calculate the 2004 ancillary spending per patron, the 1990 figure of $14 was adjusted for Consumer Price Index (CPI) increases for Dallas-Fort Worth as compiled by the U.S. Bureau of Labor Statistics. The resulting 2004 ancillary spending per patron was calculated to be $21.35. The economic multiplier applicable to indirect audience spending was provided by the IMPLAN Group as well. In the case of ancillary spending by arts patrons, the multiplier of 1.81 was derived by using the multiplier for SIC category 76 (Amusements and Recreation).

In addition to calculating the ancillary spending per patron, we imputed the number of patrons attending arts and cultural events in 2004. Respondents to the 2004 survey generally reported audience figures for the 2005 fiscal year. Therefore, these audience figures had to be adjusted to 2004 levels. The adjustments were made by deflating the reported attendance figures for 2005 by a factor related to earned income. Essentially, the 2005 attendance figures were adjusted down based on the lower levels of earned income for 2004.

The resulting calculation of the $279.3 million economic impact from indirect audience spending is shown in Table IV-3b.

| Table IV-3b |
|---|---|
| Indirect Audience Spending |
| Fiscal Year 2004 |
| Estimated total admissions | 7,228,226 |
| Estimated nonticket expenses | $ 21.35 |
| Total nonticket expenses | $ 154.30 MM |
| Multiplier | 1.81 |
| Total fiscal year 2004 indirect spending economic impact | $ 279.30 MM |
Construction Impact – $26.9 Million

During fiscal year 2004, 98 arts and cultural organizations in the North Texas region reported $18 million in capital expenditures. This amount consists of both construction of new facilities as well as additions or renovations of existing facilities.

In the case of economic impact due to construction expenditures, it is also important to consider that some of the expenditures for materials and labor utilized in the construction of arts facilities will not benefit firms and individuals in the North Texas region. The amounts accruing to entities outside the North Texas region will also logically be different for the materials component of construction as compared to the labor component. Therefore, specific assumptions were made regarding the content of materials and labor involved in arts-related construction and the amount of “leakage” to entities outside the region. Utilizing estimates from previous studies of this type conducted by Deloitte, the following assumptions are used in the calculation of the economic impact due to construction:

- Forty percent (40%) of construction expenditures are for labor, of which 95% of these expenditures accrue to individuals living in the North Texas region.

- Sixty percent (60%) of construction expenditures are for materials, of which 85% of these expenditures accrue to firms based in the North Texas region.
As shown in Table IV-4, applying the multiplier effect detailed above to the reported construction expenditures of arts and cultural organizations in the North Texas region yields a $26.9 million economic impact from construction expenditures in 2004.

<table>
<thead>
<tr>
<th>Table IV-4</th>
<th>Economic Impact of Construction Expenditures Fiscal Year 2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total construction</td>
<td>$18.00 MM</td>
</tr>
<tr>
<td>Labor component (40%)</td>
<td>$7.20 MM</td>
</tr>
<tr>
<td>% North Texas labor</td>
<td>95%</td>
</tr>
<tr>
<td>Net labor expenditures</td>
<td>$6.80 MM</td>
</tr>
<tr>
<td>Materials component (60%)</td>
<td>$10.80 MM</td>
</tr>
<tr>
<td>% North Texas materials</td>
<td>85%</td>
</tr>
<tr>
<td>Net materials expenditures</td>
<td>$9.20 MM</td>
</tr>
<tr>
<td>Net construction expenditures</td>
<td>$16.00 MM</td>
</tr>
<tr>
<td>Construction multiplier</td>
<td>1.68</td>
</tr>
<tr>
<td>Total fiscal year 2001 construction economic impact</td>
<td>$26.90 MM</td>
</tr>
</tbody>
</table>
Economic Impact – Fiscal Year 2005

During fiscal year 2005, arts and cultural organizations contributed over $795.4 million in economic impact to the North Texas economy. The total economic impact is comprised of the following components:

<table>
<thead>
<tr>
<th>Economic Impact – Fiscal Year 2005 ($ Millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct/indirect operating expense impact</td>
</tr>
<tr>
<td>Indirect audience impact</td>
</tr>
<tr>
<td>Construction impact</td>
</tr>
<tr>
<td>Total fiscal year 2002 economic impact</td>
</tr>
</tbody>
</table>

Figure V-1, on the following page, depicts the percentage contribution of the three components of economic impact by the arts and cultural organizations in the North Texas region.

Figure V-1
Percentage Contribution by Component
2005 Economic Impact
(Total $795.4 Million)
Direct/Indirect Spending Impact – $413.5 Million

This category represents the economic impact accruing to the North Texas area as arts and cultural organizations expend dollars on personnel and other operating expenses, and in turn, as personnel use their wages and vendors use their receipts to purchase goods and services. North Texas arts and cultural organizations reported total operating expenses of $212.1 million in fiscal year 1999. Utilizing similar methodology in calculating the direct/indirect economic impacts of operating expenses for 2004 and the applicable economic multiplier of 1.95 yields an economic impact of $413.5 million.

Indirect Audience Spending – $314.1 Million

In order to estimate the indirect audience spending figures for 2005, attendance figures reported by respondents were used. Attendance reported by the 98 respondents totaled 7,917,618 in 2005. Table V-2 below outlines the procedure used to calculate the 2005 indirect audience spending impact.

<table>
<thead>
<tr>
<th>Table V-2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indirect Audience Spending – Fiscal Year 2005</td>
</tr>
<tr>
<td>Number of attendees</td>
</tr>
<tr>
<td>Estimated nonticket expenses</td>
</tr>
<tr>
<td>Total nonticket expenditures</td>
</tr>
<tr>
<td>Multiplier</td>
</tr>
<tr>
<td>Total indirect spending economic impact</td>
</tr>
</tbody>
</table>

Construction Impact – $67.8 Million

This amount represents the capital expenditures of arts and cultural organizations for improving/expanding existing facilities, as well as the expenditures associated with constructing new facilities, and the resulting economic impact related to those expenditures. During the 2005 fiscal year, North Texas arts and cultural organizations spent a total of $45.3 million, either to make renovations to existing facilities or to construct new facilities. Utilizing the previously defined assumptions for labor and materials components and “leakage” factors, and the appropriate construction economic multiplier of 1.68, the economic impact from construction in fiscal year 2005 is $67.8 million.
Projected Economic Impact – Fiscal Year 2006

In addition to historical data regarding income, expenses and capital improvements, North Texas arts and cultural organizations were asked to provide estimates of financial results relating to their current fiscal year (2006). This data was assimilated, and estimated results presented, in a similar manner to the historical financial data provided concerning fiscal years 2004 and 2005. The fiscal year 2006 projected economic impact of North Texas arts and cultural organizations was calculated as follows:

Table VI-1
Projected Economic Impact – Fiscal Year 2006
($ Millions)

<table>
<thead>
<tr>
<th>Component</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct/indirect operating expense impact</td>
<td>$422.7</td>
</tr>
<tr>
<td>Indirect audience impact</td>
<td>327.7</td>
</tr>
<tr>
<td>Construction impact</td>
<td>78.1</td>
</tr>
<tr>
<td>Total fiscal year 2003 economic impact</td>
<td>$828.5</td>
</tr>
</tbody>
</table>

Figure VI-1 depicts the percentage contribution of the three components of economic impact by the arts and cultural organizations in the North Texas region.

Figure VI-1
Percentage Contribution by Component
2006 Projected Economic Impact
(Total $828.5 Million)
Direct/Indirect Spending Impact – $422.7 Million

North Texas arts and cultural organizations estimate total operating expenses of $216.8 million in fiscal year 2006. Utilizing a similar methodology in calculating the direct/indirect economic impacts of operating expenses for 2004 and 2005 and the applicable economic multiplier of 1.95 yields an anticipated economic impact of $422.7 million.

Indirect Audience Spending – $327.7 Million

In order to estimate the indirect audience spending figures for 2006, we utilized the attendance figures reported by survey respondents for 2005 and adjusted them for projected increases in earned income. In fiscal year 2006, the projected attendance for the 98 respondents is 7,988,477. Table V-2 below outlines the procedure used to calculate the 2006 indirect audience spending impact.

<table>
<thead>
<tr>
<th>Table V-2</th>
<th>Estimated Indirect Audience Spending – Fiscal Year 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of attendees</td>
<td>7,988,477</td>
</tr>
<tr>
<td>Estimated nonticket expenses</td>
<td>$22.66</td>
</tr>
<tr>
<td>Total nonticket expenditures</td>
<td>$181.10 MM</td>
</tr>
<tr>
<td>Multiplier</td>
<td>1.81</td>
</tr>
<tr>
<td>Total indirect spending economic impact</td>
<td>$327.70 MM</td>
</tr>
</tbody>
</table>

Construction Impact – $78.1 Million

This amount represents planned capital expenditures by arts and cultural organizations for improving/expanding existing facilities, as well as the anticipated expenditures associated with constructing new facilities, and the resulting economic impact related to those expenditures. During this fiscal year (2006), North Texas arts and cultural organizations expect to spend a total of $52.3 million, either to make renovations to existing facilities or to construct new facilities. Utilizing the previously defined assumptions for labor and materials components and “leakage” factors, and the appropriate construction economic multiplier of 1.68, the anticipated economic impact from construction in fiscal year 2006 is $78.1 million.

The economic impacts calculated for 2004 through 2006 show the sustained level of performance and economic impact of arts and cultural organizations in North Texas. Of particular importance is the increase in capital construction projects in 2006, a trend that will likely continue given several planned projects that will be constructed in the next few years. The following chart, Figure VI-2, shows a comparison of the economic impacts of North Texas arts and cultural organizations for fiscal years 2004, 2005 and 2006.

Figure VI-2
Total Economic Impact by Category
Fiscal Years 2004, 2005 and 2006
($ Millions)

<table>
<thead>
<tr>
<th>Category</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>04-05 Increase</th>
<th>05-06 Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct/Indirect</td>
<td>$394.6</td>
<td>$413.5</td>
<td>$422.7</td>
<td>4.8%</td>
<td>2.2%</td>
</tr>
<tr>
<td>Audience</td>
<td>279.3</td>
<td>314.1</td>
<td>327.7</td>
<td>12.5%</td>
<td>4.3%</td>
</tr>
<tr>
<td>Total</td>
<td>$673.9</td>
<td>$727.6</td>
<td>$750.4</td>
<td>8.0%</td>
<td>3.1%</td>
</tr>
</tbody>
</table>
The following chart, **Figure VI-3**, shows a comparison of the economic impacts related to the ongoing operations of North Texas arts and cultural organizations for fiscal years 2004, 2005 and 2006. As the chart demonstrates, the economic impacts of operations (direct/indirect and audience) continue to be robust over this period. When compared to the operating impacts calculated in past studies, the documented economic impacts of arts and cultural organizations have grown significantly in the past 12 years from approximately $400 million in 1994 to over $750 million in 2006. This is due both to increased participation from organizations in North Texas and overall growth in the operating budgets and attendance figures for participants.

**Figure VI-3**  
**Ongoing Economic Impact by Category**  
**Fiscal Years 2004, 2005 and 2006**  
($ Millions)

![Bar chart showing economic impact by category for fiscal years 2004, 2005, and 2006. The chart compares direct/indirect and audience impacts.](chart.jpg)
Economic Impact by Location

This section of the study provides detail on the economic impact of each arts and cultural organization by location. The methodology described in the previous sections of this study is also utilized for this presentation of the results. Therefore, a detailed discussion of the methodology utilized and calculations performed is not presented in this section.

As Figure VI-2 indicates, the majority of the economic impact calculated for fiscal year 2004 was attributable to arts and cultural organizations in the City of Dallas (65%). Organizations within Dallas accounted for approximately $453.7 million of the calculated economic impact for fiscal year 2004. Given the composition of the respondents from the City of Dallas, this figure appears to be an accurate reflection of the economic impact of arts and cultural organizations in the City during fiscal year 2004.

![Percentage Contribution by Geographic Location](image)

Figure VII-1

Percentage Contribution by Geographic Location
2004 Economic Impact (Total $700.7 Million)

- Dallas 65%
- Fort Worth 31%
- Other Communities 4%

The economic impact figures for Fort Worth ($215.9 million) and Other Communities ($31.2 million), however, are probably understated. Although this year’s study captured a larger number of significant Fort Worth-based organizations, there is still a gap in the participant population from Fort Worth. Two of the city’s largest organizations (the Fort Worth Modern Art Museum and the Fort Worth Zoo) either did not participate or did not provide complete financial information in their responses. These gaps in the respondent population lend doubt to the accuracy of the Fort Worth economic impact calculated for fiscal year 2004 and subsequent years. The economic impact calculated for Other Communities suffers from a similar data gap.
The calculated economic impact for North Texas communities in fiscal year 2005 shows slight changes from the 2004 composition. This shift is due to slightly higher capital construction activity in Dallas in 2005 that continues into 2006. The bulk of this activity is associated with the Dallas Museum of Natural History, the Old Red Courthouse, the Dallas Museum of Art and the Dallas Center for the Performing Arts. Based upon the percentage contribution of each community to the total economic impact calculated for fiscal year 2005 (as depicted in Figure VII-2), the economic impacts for each community were:

- Dallas - $523.2 million
- Fort Worth - $236.8
- Other Communities - $35.4

As in the discussion of the 2004 calculated economic impacts by geographic location, reservations must be expressed over the City of Fort Worth and Other Communities figures due to gaps in respondent financial information.

**Figure VII-2**

**Percentage Contribution by Geographic Location**

**2005 Economic Impact**

(Total $795.4 Million)

- Fort Worth 30%
- Other Communities 4%
- Dallas 66%
Figure VII-3 presents the percentage contribution of organizations by geographic location to the total projected economic impact for fiscal year 2006. The relative percentages of each geographic cluster of organizations show slight changes from 2005 to 2006. Based on the percentages shown below, the expected economic impacts in fiscal year 2006 for Other Communities, the City of Fort Worth and the City of Dallas are $37.9 million, $241.0 million and $549.7 respectively.

**Figure VII-3**  
Percentage Contribution by Geographic Location  
2006 Projected Economic Impact  
(Total $828.5 Million)
Employment Impacts

North Texas arts and cultural organizations affect employment in the region in two ways. They are significant employers of personnel in every facet of operations, including artistic personnel, administrators, technicians, tradesmen and craftsmen. However, the total employment impact of arts and cultural organizations is much greater than the impact of direct employment. The total impact can be assessed through an examination of the amount of employment that occurs when an organization or its patrons spend monies that create employment in other industries. The following two subsections will discuss both the direct and total employment impact of North Texas arts and cultural organizations.

Direct Employment Impact

The 98 North Texas arts and cultural organizations responding to the survey employ 1,984 personnel on a full-time basis and an additional 2,493 personnel on a part-time basis. In addition, they directly utilize 3,554 independent contractors. Figure VIII-1 depicts the direct employment impact by organization type.

Figure VIII-1
Direct Employment Impact by Organization Type (FY 2005)
Employee Information

- Full-time
- Part-time
- Contractors

VIII-1
In addition to the paid personnel and independent contractors, volunteers donated over 493,000 hours of their time. This is the equivalent of over 237 individuals each donating an entire year to arts and cultural organizations in the North Texas region. Additionally, over 2,886 individuals served as directors or trustees of organizations in the North Texas region.

**Total Employment Impact**

In the same manner that construction, direct spending for personnel and operations expenses, and indirect audience expenditures have a wider impact upon the local, state and regional economies, these expenditures of North Texas arts and cultural organizations also have an impact upon employment in the region. Construction firms receiving contracts to build and renovate North Texas arts facilities hire personnel to accomplish the task. Vendors receiving contracts for materials and supplies used in both the construction and delivery of arts programs are also able to employ persons to fill these orders. These people, in turn, spend a portion of their income in the North Texas economy, allowing for the employment of additional persons (i.e., the responding effect).

The IMPLAN Group, a Minnesota-based supplier of economic information calculates employment multipliers for various industry segments in much the same way as it calculates economic multipliers. The IMPLAN Group provides the employment impact of each $1 million expenditure of a particular industry segment and the resulting “ripple effect,” termed employment impact, throughout the remainder of the economy. For example, the applicable construction employment multiple provided by the IMPLAN Group is 28.1 for arts and cultural organizations’ construction expenditures. This indicates that each $1 million expended in the construction or expansion of North Texas arts facilities makes the employment of 28.1 full-time equivalent (FTE) persons in the economy possible. Utilizing the employment multiples provided by the IMPLAN Group model and a similar methodology as that utilized in the calculation of economic impacts, we may calculate the employment impact of arts and cultural organizations as follows.

**Direct Spending Employment Impact**

During fiscal year 2005, North Texas arts and cultural organizations spent a total of $212 million for personnel and other operating expenses. Additionally, North Texas arts and cultural organizations spent $202 million in 2004 and intend to spend $217 million for similar expenses in fiscal year 2006. Utilizing the appropriate IMPLAN Group employment multiplier of 43.3 jobs per $1 million of expenses for North Texas arts and cultural organizations yields the following employment impacts of operating expenses:

- Fiscal year 2004  
  8,760 FTEs  
- Fiscal year 2005  
  9,184 FTEs  
- Fiscal year 2006  
  9,387 FTEs
Indirect Audience Spending

During fiscal year 2004, attendees of North Texas arts functions spent an estimated $154 million for meals, refreshments, parking, transportation and other related goods in conjunction with their attendance at arts events. Further, attendees spent an estimated $174 million in 2005, and it is anticipated that arts patrons will spend $181 million on similar items in fiscal year 2006. Utilizing the IMPLAN Group employment multiplier of 49.3 for amusements and recreation yields the following employment impacts of indirect audience spending:

- Fiscal year 2004 7,607 FTEs
- Fiscal year 2005 8,554 FTEs
- Fiscal year 2006 8,923 FTEs

Construction Employment Impact

For fiscal year 2004, construction expenditures of North Texas arts and cultural organizations totaled $18 million after allowing for the appropriate “leakage” of materials and supplies to non-North Texas entities. In fiscal years 2005 and 2006, arts and cultural organizations spent $45 million and $52 million respectively in net local construction expenditures after leakage. Utilizing the appropriate IMPLAN Group employment multiplier of 28.1 yields the following employment impacts of construction:

- Fiscal year 2004 450 FTEs
- Fiscal year 2005 1,132 FTEs
- Fiscal year 2006 1,307 FTEs
Methodology

Base Period for Analysis

The financial information presented in this study relates to three discrete periods. Fiscal year 2004 was established as a base period for the survey and subsequent economic impact analysis. Two additional periods for reporting financial information were also requested. These included actual financial results for fiscal year 2005 and an estimate of the organizations' fiscal year 2006 results. Consequently, the financial results presented within this report document actual fiscal year results for 2004 and 2005, and the estimates of fiscal results for fiscal year 2006.

For all operating information received relative to performances, attendance, staff complement, etc., the information presented in this study reflects the arts organizations' last fiscal year, 2005. Most of the fiscal year-ends occurred in the months of June, September or December.

Respondent Results

As noted earlier, survey forms were mailed to approximately xxx nonprofit arts and cultural organizations in the North Texas area, including Dallas, Tarrant, Collin, Denton and Ellis Counties. The survey response rate was approximately 43%, with 98 responses in usable form. In some instances, follow-up or clarification telephone questions were asked to maximize responses and perform data verification. Care was taken to ensure that all large arts and cultural organizations responded to the survey. To the extent that a number of smaller organizations are not represented, the economic impact estimated in this study is a conservative estimate of the true impact.

Caveats

Finally, survey forms were also sent to academic institutions, such as universities and community colleges. It may be argued that the financial funding from these organizations is a function of tuition and/or other educational support programs outside the realm of the arts and cultural funding addressed in this study. However, information related to arts programs only was included in the financial results compiled in this study. The focus of the study was to concentrate on information received from those organizations whose primary intent is to serve as an arts or cultural institution, with their function as an educator secondary. The qualitative information provided by these institutions has been incorporated in the results of this study, as the NTBCA considers these entities extremely important in advancing the cultural and artistic appreciation of the North Texas community.

Data Applications and Analyses

A database application was developed to capture and report on all data received and input. Reports were designed and cross tabulations formulated to aggregate data at a level appropriate...
for comparative analyses. Reports and cross tabulations were also designed to capture and aggregate respondent information at the individual organization category level.

The database application was designed to provide the NTBCA with a high level of flexibility, including the ability to break out or categorize additional information by location, income or expense level, or other major classifications that may be useful for future use by the respondents. Consequently, the database application may serve to provide additional information which may be useful to the respondents in future planning and budgeting processes.

Ongoing Economic Impact Due To Direct/Indirect Expenditures and Indirect Audience Expenditures

Operations of North Texas arts and cultural organizations have a significant direct economic impact upon the local, state and regional economies of which they are a part. They make the employment of thousands of individuals possible on a full-time, part-time and contract labor basis. They also directly provide expenditures of millions of dollars to vendors in the delivery of arts programs in the region. In addition, attendees of arts programs sponsored by North Texas arts and cultural organizations also create substantial economic benefits in the form of ancillary spending on meals, refreshments, transportation, parking, etc.

As a consequence, the functioning of these organizations has a much greater economic impact upon the economy, which extends beyond their direct operational expenses and audience expenses. Persons employed by arts and cultural organizations spend a portion of their salaries on goods and services produced in the region, providing opportunities to businesses in the North Texas area for the production of those goods and services. Vendors in the North Texas region receiving contracts for materials and supplies used in the delivery of arts and cultural programs employ individuals to fill these orders and spend a portion of their revenues to purchase goods and services from suppliers. Vendors providing attendees of North Texas arts programs with meals, refreshments, transportation, parking, etc., are likewise employers and consumers of supplies from yet other organizations. In this manner, the initial spending by North Texas arts and cultural organizations and their patrons leads to third, fourth and additional transactions.

The flow of related expenditures, however, does not continue indefinitely. Expenditure "leakage" occurs when recipients pay taxes, spend income on goods and services outside of the local economy, and invest earnings into savings. This halts the process of continual expenditure flows, ending the respending effect. The manner in which initial revenue streams are distributed throughout the economy and initiate further economic activity is termed the "multiplier effect" and is shown graphically on Figure IX-1. Further detail on the calculation of the total economic impact of North Texas arts and cultural organization direct and indirect audience expenses is contained in Section IV, Economic Impact - Fiscal Year 2004.

As shown on Figure IX-1, the overall turnover of a dollar throughout an economy can be projected by applying an economic multiplier to the initial expense. The multiplier reflects the economic activity of respending, resulting in a more accurate statement of total economic impact. A multiplier, then, is the ratio of total spending to the initial or direct spending. If, for example,
initial spending represents $100 and all subsequent spending results in an additional $150, then the total economic impact is $250. The multiplier is 2.5 (250 divided by 100).

Based upon data provided by the IMPLAN Group of Minnesota, this analysis utilizes a gross multiplier of 1.95 for direct spending by North Texas arts and cultural organizations and 1.81 for indirect audience spending. The IMPLAN Group calculates economic multipliers for 528 industrial classifications for industries in the North Texas area. The IMPLAN Group was used as the source of all multipliers in this analysis.

**One-Time Economic Impact Due to Construction**

In much the same manner as direct operational spending and indirect audience spending lead to further economic impacts, the construction of a major public facility has an impact on the local, state and regional economies. Activities such as construction increase employment for those working directly on the construction project as well as for those firms that supply construction materials. These people, in turn, spend a portion of their income in the local economy. This cycle eventually leads to third, fourth and additional transactions as the initial revenue streams are disbursed throughout the local economy.

However, in the case of construction expenditures, it is necessary to make additional adjustments to account for economic impacts which will not likely accrue to the North Texas region. Based upon research conducted in other studies of this type, we assume that 40% of construction expenditures are for labor and 60% are for materials. We further assume that 95% of labor expenditures are to individuals living in the North Texas region and 85% of material expenditures accrue to firms based in the North Texas region.

To project the total economic impact due to construction, a gross multiplier of 1.68 provided by the IMPLAN Group has been utilized. This scenario of one-time construction expenses being repeatedly spent throughout the economy is shown graphically in Figure IX-2. Further detail on the calculation of the total economic impact of the North Texas arts and cultural organization construction expenses is contained in Section IV, Economic Impact - Fiscal Year 2004.
Figure IX-1
Ongoing Economic Impact of
Direct/Indirect and Audience Spending
Example from Fiscal Year 1993

Direct Sources of Funds

$99.1 Million

Wages and Salaries

Other Operating Expenses

Audience Spending

Indirect Sources of Funds

$83.7 Million

2.1

Re-Spending Effect (Multiplier)

2.0

Labor Goods Services

Total Economic Impact

$208.2 Million

$167.5 Million

IX-4
Figure IX-2
One-Time Economic Impact Due to Construction
Example from 1993 Construction and Renovation Data

Construction and Renovation Costs
$40.63MM

Construction Labor
40%
$16.25MM
- Laborers
  - Electricians
  - Carpenters
  - Masons
  - Engineers

North Texas Area Labor
95%
$15.44MM

Construction Materials
60%
$24.38MM
- Steel
  - Concrete
  - Lighting
  - Heating
  - Plumbing
  - Electrical

North Texas Area Materials
85%
$20.72MM

Net Construction Expenditures
$36.16MM

Re-Spending Multiplier: 2.2

Total Construction Impact
$79.6MM
Appendix A
Sample Survey

2006 Economic Impact Study
of Nonprofit Arts and Cultural Organizations in North Texas
Sponsored by Deloitte and
North Texas Business for Culture and the Arts

Please return by December 9, 2005, to:
North Texas Business for Culture and the Arts (formerly DBCA)
North Texas Business for Culture and the Arts
13455 Noel Road, Suite 420
Dallas, Texas 75240
or
dbca3008@aol.com or via fax at 972-991-8310

Your easiest and most accessible form of participation and response is to utilize our:
ON-LINE SURVEY TOOL AT www.ntbca.org

All financial information will be held in confidence. It will be used only to develop basic information on
programs and activities of organizations and to collect detailed information on income and expenditures
needed for the calculation of economic impacts on the North Texas economy. The information will be used
only for the purposes of this study and will be published in statistical aggregates that will not permit the
identification of any individual organization.

Organization:

Organization name:________________________________________

Address:____________________________________________________

City/Zip Code:________________________ County:________________________

Person Completing Survey:

Name:________________________________________________________

Title:________________________________________________________

Phone:________________________ E-mail address:________________________

Which category best describes this organization? (check one)

☐ Museum/Visual Art ☐ Music ☐ Theater ☐ Dance ☐ Service

☐ Presenter ☐ Special Event ☐ Education/Resource ☐ Other*

*If “other,” please describe:________________________________________

Where is the primary location of your organization? (check one)

☐ Dallas ☐ Fort Worth ☐ Other Community

Period of your organization’s last fiscal year:________________________

Appendix A-1
Note: Unless specified otherwise, please answer all questions on the basis of your organization's last fiscal year. If a question is not applicable to your organization, please write "N/A" in the space provided.

### Attendance:

1. How many performances did your organization hold?

   a. If you don’t hold “performances,” how many audience opportunities (i.e., exhibit days, number of classes, workshops held, etc.) did your organization hold?

2. How many paid (full price) admissions did your organization record?

3. How many free or reduced-price admissions did your organization record?

4. What is your average full ticket price?

5. If discounts are offered, what average percentage discount is given on a full price ticket?

6. What percentage of your visitors are from (include estimates, if you do not specifically track this information):
   - From the North Texas area?
   - Other Texas residents?
   - Other U.S. residents?
   - International visitors?

### Board, Staff and Programs:

7. How many full-time paid employees did your organization employ?

8. How many part-time paid employees did your organization employ?

9. How many independent contractors did your organization employ? (exclusive of above)

10. If you employed artists or performers, what percentage was local? (North Texas)?

11. What percentage of employed artists was hired from outside the North Texas area?

12. How many volunteer hours (exclude time of board members) did individuals contribute to your organization? (ushers, clerical, tour guides, etc.)

13. Currently, how many board of trustees members or directors does your organization have?

14. What types of community outreach programs does your organization operate?
   - [ ] Youth
   - [ ] Geographically Isolated Communities
   - [ ] Institutionalized Audiences
   - [ ] Other

15. Is your organization involved with local school districts in developing arts-related curricula or programs for educational purposes?  
   - [ ] Yes  
   - [ ] No

16. If you hold free performances for school children, how many performances/presentations did your organization hold for educational purposes?

17. How many school children attended free performances held for educational purposes?

---

 Appendix A-2
Income, Expenses and Capital Improvements:

- Please itemize your operating income sources as indicated below.
- Do not include revenue/expenses associated with in-kind contributions.
- Round off all figures to the nearest dollar.
- Definitions pertaining to this form are provided as an attachment.

<table>
<thead>
<tr>
<th>I. Operating Revenue/Income:</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Contributed Revenue and Other Support</td>
</tr>
<tr>
<td>B. Earned Income (net of expenses)</td>
</tr>
<tr>
<td>C. Total Operating Revenue/Income</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>II. Operating Expenses:</th>
</tr>
</thead>
<tbody>
<tr>
<td>D. Personnel Expenses (Operating)</td>
</tr>
<tr>
<td>E. Other Operating Expenses</td>
</tr>
<tr>
<td>F. Total Operating Expenses</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>G. Surplus (Shortfall)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Total income [item C] minus total expense [item F])</td>
</tr>
<tr>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>III. Capital Improvements:</th>
</tr>
</thead>
<tbody>
<tr>
<td>H. Total Capital Improvement Contributions, Grants and Other Income</td>
</tr>
<tr>
<td>I. Capital Expenses - Existing Facilities</td>
</tr>
<tr>
<td>J. Capital Expenses - New Facilities</td>
</tr>
<tr>
<td>K. Total Capital Expenses (sum items I and J)</td>
</tr>
</tbody>
</table>

Appendix A-3
Survey Definitions
for Economic Impact Study
of Arts and Cultural Organizations in North Texas

Sponsored by
North Texas Business for Culture and the Arts
Deloitte & Touche LLP

Appendix A-4
### Examples of Organization Categories

<table>
<thead>
<tr>
<th>Museum/Visual Arts</th>
<th>Music</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kimbell Art Museum</td>
<td>Dallas Wind Symphony</td>
</tr>
<tr>
<td>Dallas Center for Contemporary Art</td>
<td>Fort Worth Opera Association</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Presenter</th>
<th>Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Granville Arts Center</td>
<td>North Texas Business for Culture and the Arts</td>
</tr>
<tr>
<td>TITAS</td>
<td>Mesquite Arts Council</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Education/Resources</th>
<th>Dance</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNT, College of Music</td>
<td>Dallas Black Dance Theater</td>
</tr>
<tr>
<td>Big Thought</td>
<td>Anita N. Martinez Ballet Foklorico</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other</th>
<th>Theater</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dallas Arboretum</td>
<td>Casa Manana Musicals, Inc.</td>
</tr>
<tr>
<td>Fort Worth Zoological Association</td>
<td>Water Tower Theatre</td>
</tr>
</tbody>
</table>
Revenue/Income, Expense and Capital Improvements Definitions

Contributed Revenue and Other Support (Operating): Includes restricted and unrestricted contributions/donations, government grants, and other contributed resources from private individuals, foundations, etc. DO NOT INCLUDE REVENUES FROM IN-KIND DONATIONS. In-kind revenue should be excluded since it does contribute to impacts in the economy.

Earned Income (Operating): Includes income produced as a result of the sale of goods, services, etc. This category includes income from ticket sales, tuition, workshop fees, retail sales, rentals, memberships, interest and investment income, etc. Earned income should be presented net of expenses (i.e., the excess of revenues over expenses).

Personnel Expenses (Operating): Includes the total cost of salaries, wages and benefits for full-time and part-time employees (contracted services costs should be included in Other Operating Expenses).

Other Operating Expenses: Includes all other Operating expenses including supplies and materials, contracted services, facilities rental costs, utilities, marketing/promotions, travel, etc. DO NOT INCLUDE CAPITAL CONSTRUCTION EXPENSES IN THIS CATEGORY.

Capital Improvement Contributions, Grants and Other Income: Includes all revenues and contributions in support of capital facilities improvements, expansions or new construction.

Capital Expenses - Existing Facilities: Includes all costs associated with the improvement or expansion of existing facilities.

Capital Expenses - New Facilities: Includes all costs associated with the construction of new facilities.
Appendix B
Profiles of Study Contributors

Deloitte & Touche USA LLP, whose subsidiaries are among the nation’s leading professional services firms, provides audit, tax, consulting, and financial advisory services through nearly 30,000 people in the U.S. In Texas, Deloitte & Touche USA serves its clients from offices in Dallas, Fort Worth, Houston, San Antonio and Austin. The people of Deloitte & Touche USA LLP support the communities in which we live and work. In addition to the organization’s financial contributions, our 3,000 partners and employees in Texas volunteer for worthwhile causes. That reflects our values and is part of our commitment to the public trust. Known as an employer of choice for innovative human resources programs, we are dedicated to helping our clients and people excel. Deloitte & Touche USA is the U.S. member firm of Deloitte Touche Tohmatsu and services are provided by its subsidiaries, including Deloitte & Touche LLP, Deloitte Consulting LLP, and Deloitte Tax LLP.

North Texas Business for Culture and the Arts (NTBCA) is a nonprofit organization founded in 1988 by Raymond D. Nasher and other business leaders in North Texas committed to improving quality of life and fostering economic development through active and effective business participation in support of arts and culture. The organization accomplishes these goals by:

- Developing awareness and education programs
- Recognizing and celebrating business support for the arts
- Connecting individual businesses and their resources to arts and cultural organizations
- Counseling with government and civic strategic partners to advance initiatives consistent with the NTBCA mission

The NTBCA’s membership consists of more than 110 North Texas businesses. These member companies encourage growth, diversity and vitality of regional arts and cultural agencies through financial contributions, in-kind goods and services, and employee volunteerism. They have access to a number of exclusive services designed to help them make well-informed arts investment decisions. These include personal consultations, publicity for support of the arts, and bi-monthly NTBCA publications. These services and benefits not only educate and encourage effective arts participation, but also serve as rewarding and valuable networking opportunities for members and arts organizations alike.