July 2026

Research on Public Funding of the Arts to Inform Cuyahoga County

SMU DataArts, Lord Cultural Resources

Executive Summary

- Cuyahoga ranks among the nation's most arts-vibrant communities, consistently placing within the top 25 nationally for per-capita contributed funding and leading all peer counties in individual giving at 26% of total funding. The county’s arts ecosystem is built on a diverse foundation, from large institutions that anchor the region’s cultural identity to the small and mid-sized organizations that make up the majority of the sector.
- For small and mid-sized organizations, public and private sources of contributed revenue are the primary mechanism of financial sustainability. While private sources of contributed funding anchor the arts ecosystem, these streams can be volatile. Public funding is a small but stabilizing force.
- In Cuyahoga County, a 20-year-old cigarette tax supports a uniquely consistent funding stream for the arts through grants administered by Cuyahoga Arts & Culture (CAC). An independent political subdivision of the State of Ohio, CAC’s dedicated public arts funding model is nationally recognized. Each year, CAC distributes nearly $13 million to more than 300 nonprofits across the county supporting more than 6.5 million arts and culture experiences, over half of which are free of charge.
- However, as rising costs result in expenses outpacing contributed revenue across the ecosystem the sector must reassess funding streams. While Cuyahoga’s cigarette tax is a cornerstone of public investment in the arts, it is not a risk-free revenue source. With no other public funding source for the arts and a declining smoking population, an opportunity lies in building a more resilient cultural investment strategy that is designed for the long term. Peer research across regions across the country reveals two key considerations that are particularly relevant for Cuyahoga:
  - **Layered Funding:** While no single funding mechanism dominates and differences across regions can impact feasibility, a layered funding approach can shield against the risks presented by a singular source of income.
  - **Regional Approach:** Regionalism has potential power to unify diverse stakeholders, further protecting the sector from risks related to shifting

Acknowledgements

This research was made possible through the generous support of the funders below who recognized the importance of this work for Cuyahoga County.

The research benefited from the perspectives of a broader group of stakeholders who participated in input sessions and feedback rounds throughout the project. Their insights helped ground the findings in local context and ensured that the considerations emerging from the research reflect the priorities and realities of Cuyahoga County's arts and culture community.

The qualitative deep-dive research would not have been possible without the generosity of the practitioners and leaders from Denver, Pittsburgh, Portland, Minneapolis, and Columbus who shared their time, candor, and expertise.

- The Allegheny Regional Asset District (RAD) (Pittsburgh)
- The City of Minneapolis Arts & Cultural Affairs (ACA)
- The Greater Columbus Arts Council (GCAC)
- The Office of Arts & Culture (Portland)
- The Scientific and Cultural Facilities District (Denver)

Finally, this work builds on the longitudinal contributions of arts and cultural nonprofit organizations that participate in the SMU DataArts Cultural Data Profile — whose consistent data collection makes comparative research of this kind possible.

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Introduction & Project Context

Zygote Press, Cleveland, OH. Photo by Deidre McPherson with Assembly for the Arts (2026).

Introduction & Context

This report represents the culmination of a research partnership between SMU DataArts, Lord Cultural Resources, and Assembly for the Arts. Initiated in February 2025 and developed over the course of fourteen months, this research was built on a four-phase process of foundational framing, comparative analysis, environmental review, and deep dive interviews.

Assembly for the Arts engaged SMU DataArts and Lord Cultural Resources to conduct this work at a moment when Cuyahoga County's arts funding landscape faces a convergence of pressures. The cigarette tax — the region's primary and distinctive source of public arts support — had been renewed but its long-term revenue trajectory is uncertain. Compounding this, the COVID-19 pandemic had disrupted funding patterns across the sector, raising questions around what a sustainable funding mix may look like. For Cuyahoga, this meant reevaluating existing mechanisms and thinking beyond short-term survival to long-term horizon planning.

Assembly for the Arts sought a rigorous, evidence-based foundation for future arts funding decisions — one grounded in Cuyahoga's own data, informed by national best practices, and honest about the tradeoffs that any durable funding strategy would need to navigate.

The research does not produce a single set of recommendations; the local conditions, political relationships, and community priorities that would ultimately determine the right path forward for Cuyahoga extend beyond what comparative research alone can characterize. What it does produce is a rigorous evidence base, a set of design considerations grounded in peer city experience, and a series of research questions and potential next steps that Assembly for the Arts and its partners are better positioned to navigate having done this work.

Cleveland Orchestra, Cleveland, OH. Holiday Show.
Photo by Gwendolyn Kochur (2025).

Purpose of Study

A rigorous examination of arts funding among nonprofit organizations in Cuyahoga County: where it stands, how it compares to peer regions, and what it could become.

Key Objectives

- Identify trends in arts funding locally with peer comparisons
- Review 15 peer cities for funding models and practices
- Interview 5 regions on arts funding approaches, and lessons learned

Literary Cleveland, Cleveland, OH. Featuring Flower Bearers painting by LaSaundra Robinson. Photo by Deidre McPherson with Assembly for the Arts (2025).

Key questions guiding the research

Key Questions

- What is the historic and current arts funding landscape in Cleveland and Cuyahoga County?
- As a national leader in public arts funding, what can Cuyahoga learn from peer region funding models?
- What level of investment is needed to sustain these funding options?
- What pitfalls or tradeoffs exist in these funding options?
- What funding options should the region consider for future exploration?

Our Approach

The research approach was designed to build understanding progressively, with each phase informing the next, leveraging both existing quantitative data with qualitative insights.

It began with a comprehensive review of theoretical and empirical literature on public and private arts support — establishing the historical rationale for public investment, identifying what research has demonstrated about the relationship between funding design and equity outcomes, and locating gaps in the existing field that this project could help fill. That foundational review shaped the analytical lens through which Cuyahoga's local conditions were then examined against a set of peer regions. Peer regions were selected based on comparable population characteristics and available data through SMU DataArts' Cultural Data Profile (CDP). The quantitative peer analysis is specific to nonprofit arts and cultural organizations, which is where consistent, longitudinal data exists across markets. Within that scope, the analysis benchmarked Cuyahoga against four peer regions and national trends, exposing both distinctive strengths of the region, as well as structural vulnerabilities in funding patterns.

To address these vulnerabilities, the research then turned outward to understand how different types of funding mechanisms seek to create stability. Lord Cultural Resources contributed qualitative expertise in the next two phases of this work: First, the team selected 15 U.S. cities comparable to Cuyahoga based on population characteristics, geographic diversity, and funding structures. Lord reviewed mechanisms across the cities, identifying five primary funding typologies. Building on that broad review, the team selected five regions to conduct in-depth interviews with to better understand design choices, tradeoffs, and considerations related to funding mechanisms.

The Cleveland Museum of Art, Cleveland, OH.
Featuring 100 Arhats by artist Takashi Murakami (2025).
Photo by Emanuel Wallace (2025).

Four Phases of Research

1. **Foundational Literature Review:** Reviewed theory and evidence on the importance of public funding for the arts, and how public and private arts funding shapes vibrancy, equity, and sector strength. The review highlighted some examples of innovative funding mechanisms or more equitable distribution and identified some gaps in the field that this project can help address.

2. **Quantitative Comparative Analysis (Benchmarking):** Selected four peer or aspirational comparison markets of similar population size who participated in CDP data entry: Columbus (Franklin County, OH), Cincinnati (Hamilton County, OH), Houston (Harris County, TX), and Portland (Multnomah County, OR). Analysis covered longitudinal financial trends from arts and culture nonprofits from 2019 to 2023.

3. **Qualitative Environmental Review (15 city):** Lord Cultural Resources examined public-sector arts funding in 15 U.S. counties/metros to obtain a holistic view of national funding models. Regions were selected to represent a spectrum of populations, governance structures, and infrastructure levels: Austin (Travis County, TX), Charlotte (Mecklenburg County, NC), Chicago (Cook County, IL), Cincinnati (Hamilton County, OH), Columbus (Franklin County, OH), Denver metro 7-county (CO), Detroit (Wayne County, MI), Los Angeles (CA), Memphis (Shelby County, TN), Miami-Dade (FL), Minneapolis (Hennepin County, MN), Nashville (Davidson County, TN), Philadelphia (PA), Portland (Multnomah County, OR), Seattle (King County, WA).

4. **Qualitative Deep Dives (5 region):** Building on the environmental review, Lord conducted in-depth interviews with five select regions (Denver, Pittsburgh, Portland, Minneapolis, and Columbus) to capture governance models, funding mechanisms, equity frameworks, and operational realities at funding agencies.

Inlet Dance Theatre, Cleveland, OH. Memoriate (2014).

Why this work matters

Arts and culture fuel economic growth and strengthen communities.

- Arts and culture **contribute to the local and regional economy and support jobs.** The nonprofit arts sector in Ohio contributed $17.3 billion to the economy and employed over 74,000 workers in 2022.
- Robust arts funding is linked to **a higher quality of life, improved public safety, better health outcomes, and stronger community cohesion.**
- Public funding **could correct market failures**, addressing gaps where the private market may underproduce.

Sources:
CreativeOhio. Economic impact of Ohio's creative sector. CreativeOhio. https://creativeoh.org/creativeohio-releases-2024-economic-impact-report-what-it-means-for-you/
Americans for the Arts. Arts & Economic Prosperity 6: The Economic & Social Impact Study of Nonprofit Arts & Culture Organizations & Their Audiences. Washington, DC: Americans for the Arts, 2022.
ArtsFund, Livability Impact Study of the Arts, accessed March 17, 2025, https://www.artsfund.org/lis/

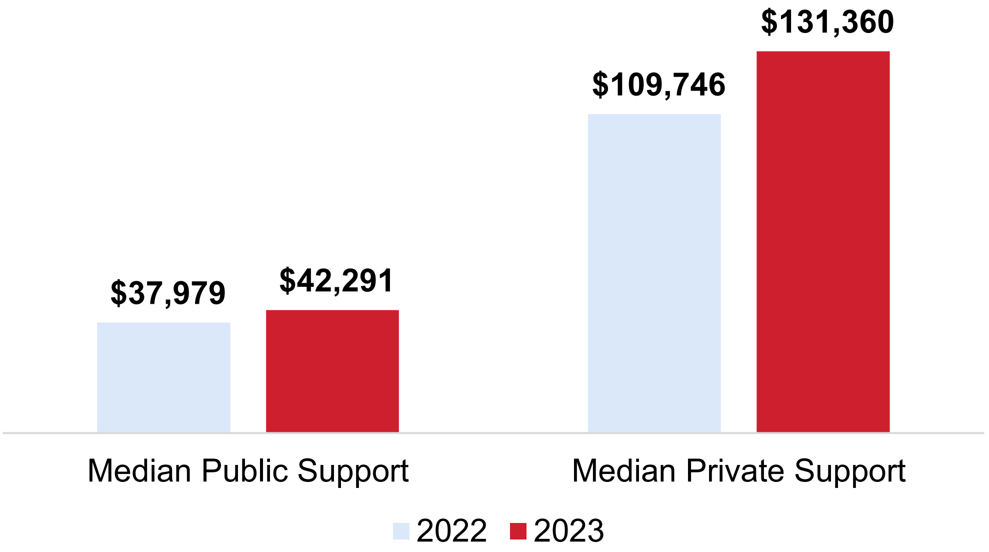
Wetzler Studios, Cleveland, OH (2013).

Why this work matters

Public funding is essential in making the arts accessible.

- Public investment may **act as a catalyst rather than a replacement for private giving**.
- **Strategic public funding signals sector viability**, which could stabilize and attract additional individual and foundation donations — a dynamic known as the "crowding in" effect, in contrast to the "crowding out" argument that government investment could displace private giving.
- **Public funding through local government provides a critical buffer for organizations**, allowing them to prioritize mission-driven activities and community engagement over fluctuating private contributions.
- **Cuyahoga illustrates the potential for "crowding in":** even as public funding provides stability through grants and tax-supported programs, private giving has remained resilient and even grown slightly.

Public and private support are growing together in Cuyahoga



Note: Revenue categories are self-reported and may vary based on organizational reporting practices. See Methodology section for definitions and limitations.

Sources:
Throsby, David. "The production and consumption of the arts: A view of cultural economics." Journal of economic literature 32, no. 1 (1994): 1-29.
Alicia M. Schatteman; Ben Bingle, "Government Funding of Arts Organizations: Impact and Implications," Journal of Arts Management, Law and Society 47, no. 1 (2017): 34-46

State of Arts Funding in Cuyahoga County

Playhouse Square, Cleveland, OH. Photo by Gwendolyn Kochur (2025).

The arts sector is navigating several converging pressures simultaneously.

Cuyahoga County's arts ecosystem is built on a diverse foundation of arts and cultural nonprofits — from large anchor institutions that drive regional visibility and cultural identity to the small and mid-sized organizations that make up the majority of the sector. For small and mid-sized organizations in particular, contributed revenue from both public and private sources is essential. Private sources of contributed funding dominate the ecosystem – Cuyahoga leads peers in individual giving rates. However, these sources can be volatile. Public funding serves as a stabilizing force. In Cuyahoga, the dedicated cigarette tax provides a uniquely consistent funding stream. Organizations receiving county funds outperform non-funded peers, growing in-person attendance faster and generating stronger earned income recovery.

Yet, both within Cuyahoga and nationally, the arts sector faces a set of converging pressures that will reshape the funding landscape. Rising costs, unpredictable revenue and persistent competition for limited philanthropic and government funding require approaches that can absorb both economic and political shifts. As one-time federal pandemic relief funds are withdrawn and private funding sources remain volatile, the sector is left with questions related to long term resiliency.

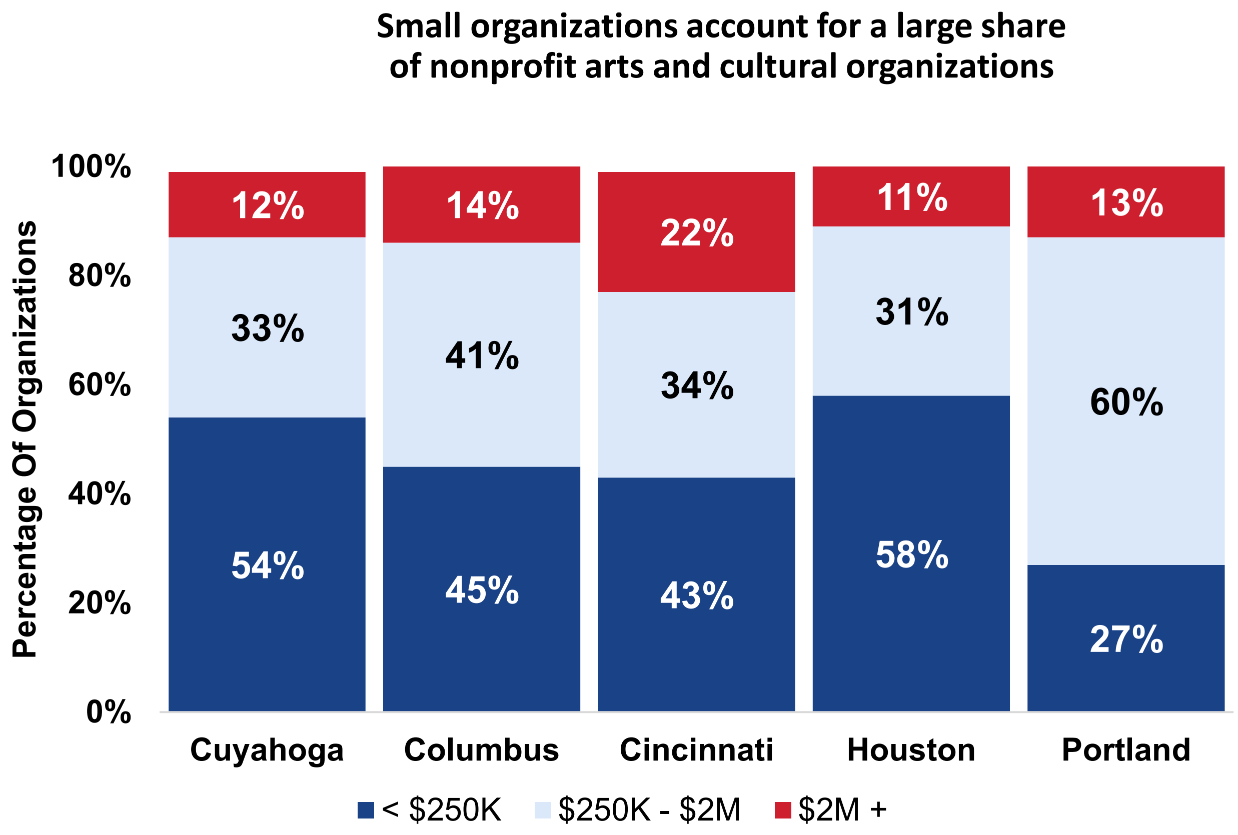
In Cuyahoga, expenses rose 21% between 2022 and 2023, while contributed income declined 14%. Over the past 20 years, the cigarette tax has distributed resources to 500 organizations and maintained strong voter support. In its most recent renewal, voters doubled the tax rate, extended it through 2035, and authorized future rate increases.

However, dependency on a single mechanism has vulnerabilities. Understanding this structural reality is essential context for evaluating the risks the sector currently faces and the opportunities that a more layered, diversified, and long-term oriented funding strategy could unlock.

Djapo Cultural Arts Institute, Cleveland, OH.
Photo by Emanuel Wallace.

The arts sector spans a wide range of organization sizes across regions.

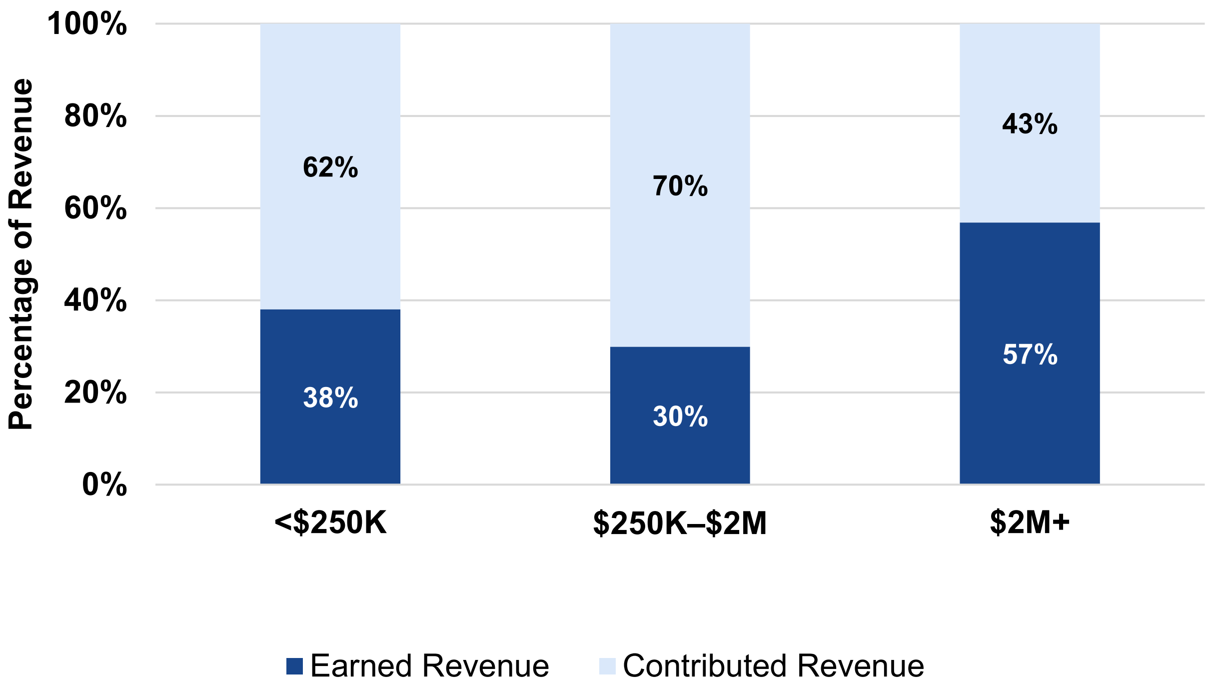
- Across regions, the arts sector is made up of nonprofit organizations of varying budget sizes, from small organizations that are numerous and serve localized needs within communities, to the few largest institutions with budgets exceeding $2 million that play an outsized role in shaping engagement and investment in the arts.
- In Cuyahoga, the smallest organizations with total annual expenses below $250,000 account for 54% of the sector — notably higher than most peer regions.
- Medium-sized organizations with budgets between $250,000 and $2 million account for roughly one third of Cuyahoga's arts sector, while 12% of Cuyahoga's arts organizations operate with budgets over $2 million.



Most arts organizations rely on contributed income as a core revenue source.

- Revenue composition within the sector is defined by two streams of income: earned and contributed (public and private).
- Earned income is directly sourced from audiences and constituents through ticket sales, subscription revenue, and tuition fees. For the largest organizations in Cuyahoga, these earned sources account for 57% of total revenue
- Small and medium organizations are more reliant on contributed revenue models. For the organizations that make up the majority of Cuyahoga's arts sector, public and private support make up more than 60% of total income.

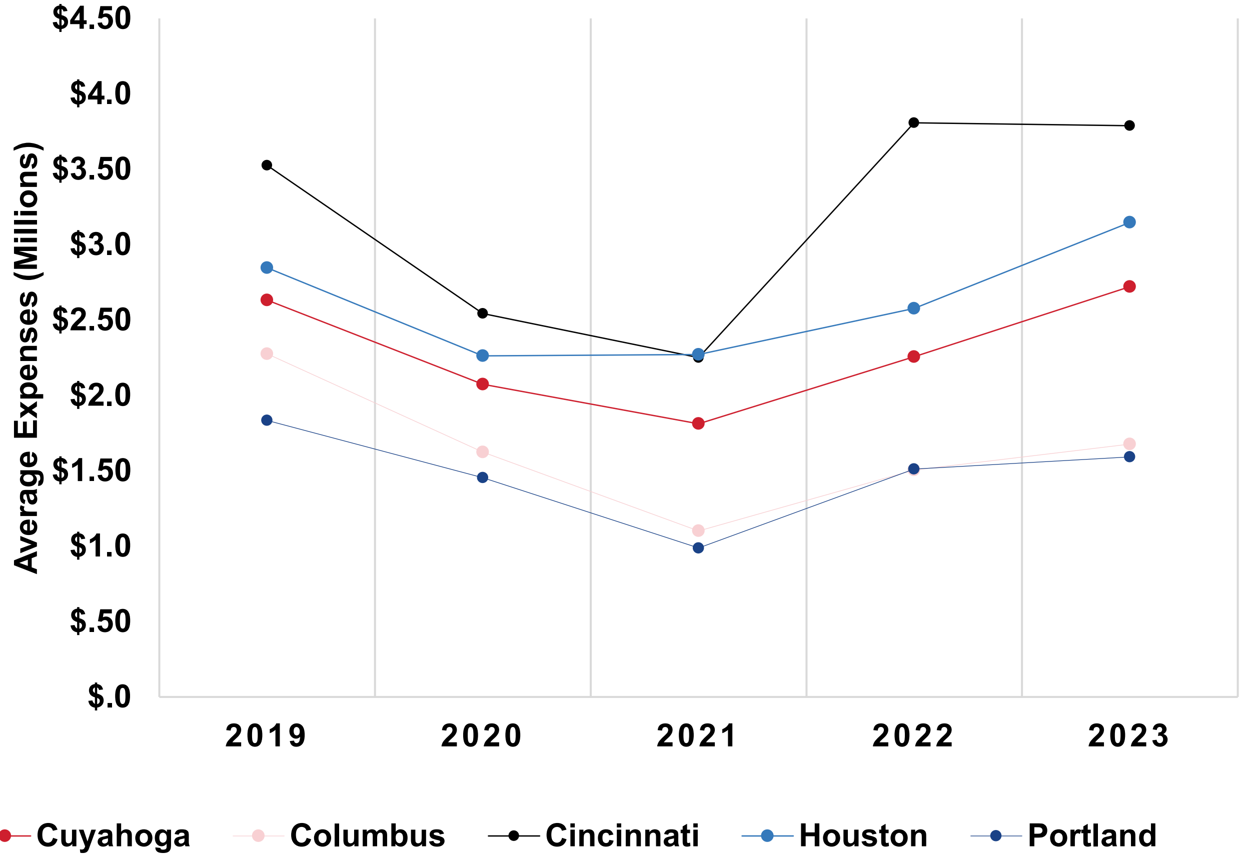
Small and mid-sized organizations are sustained primarily through contributed funding



Rising costs are outpacing contributed revenue.

- Rising expenses strain organizations across all sizes. In Cuyahoga, expenses rose 21% from 2022 to 2023.
- Across all counties, the share of expenses covered by contributed income declined from 2022 to 2023, reducing the ability of donations to cover core organizational costs.

Average Expenses Increased in Recent Years



Private sources of contributed funding anchor the arts ecosystem, but these streams are volatile.

- Across counties, private support plays a central role in supporting arts, accounting for 84% of total FY2023 funding for Cuyahoga County. In Cuyahoga County, foundation support accounted for an average of 42% of total contributed revenue in FY2023.
- Individual donations represented 26% of total FY2023 funding in Cuyahoga County, the highest proportion among comparison counties, reflecting its enduring culture of individual generosity.
- Cuyahoga shows the most stable private funding mix among peers, however, from 2022 to 2023 foundation support declined 4% while individual giving grew 6% — a shift worth monitoring.

Note: Revenue categories are self-reported and may vary based on organizational reporting practices. See Methodology section for definitions and limitations.

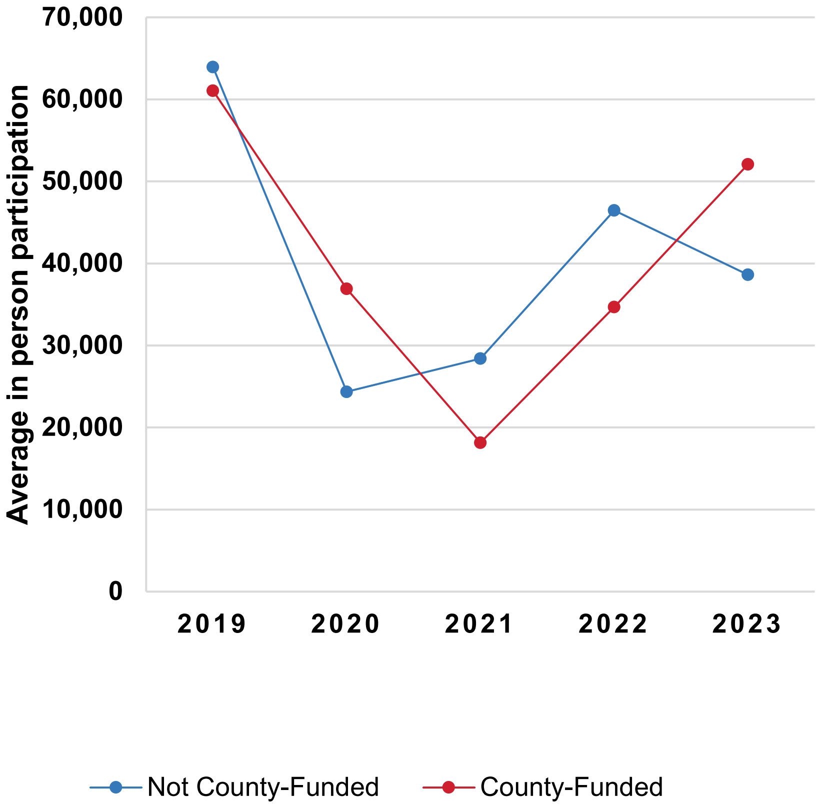
No peer county shows a consistent private funding trend in recent years

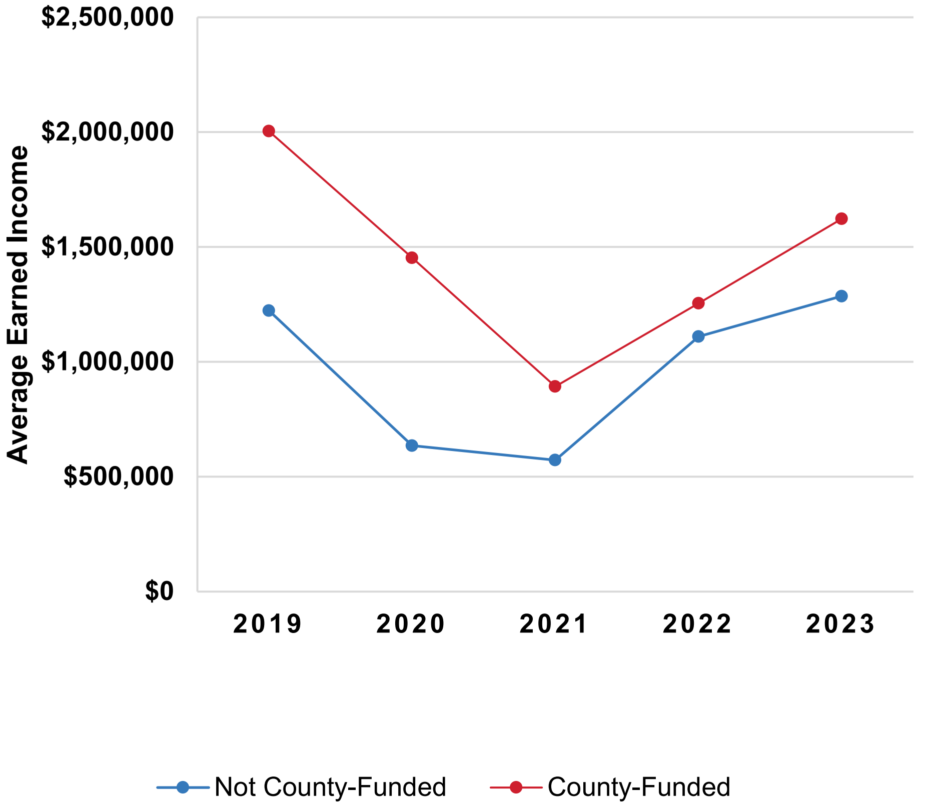
FY2022-23, 1 Year Shift	Cuyahoga	Columbus	Cincinnati	Houston	Portland
Individual Contributions	6%	-10%	34%	-1%	8%
Trustee Contributions	-13%	-5%	5%	-16%	-22%
Corporate Contributions	-6%	-23%	-12%	22%	47%
Foundation Support	-4%	44%	28%	-29%	-11%
Other Support	35%	-65%	-80%	-32%	-42%

Public funding is a small but stabilizing force in Cuyahoga's arts ecosystem.

- Local public funding covers 12% of expenses for mid-sized organizations, 7% for small, and 3% for large in Cuyahoga. While public funding represents a small share of the overall mix relative to private giving, well-managed public support signals sector viability to private donors and foundations.
- Organizations receiving county funds outperform non-funded peers in participation and earned sources of income, such as subscription and single ticket sales, suggesting that stable public support may buoy efforts to rebuild audiences and strengthen earned revenue over time.

Organizations receiving local county funds recovered in-person attendance in 2023 and historically report higher average earned revenues

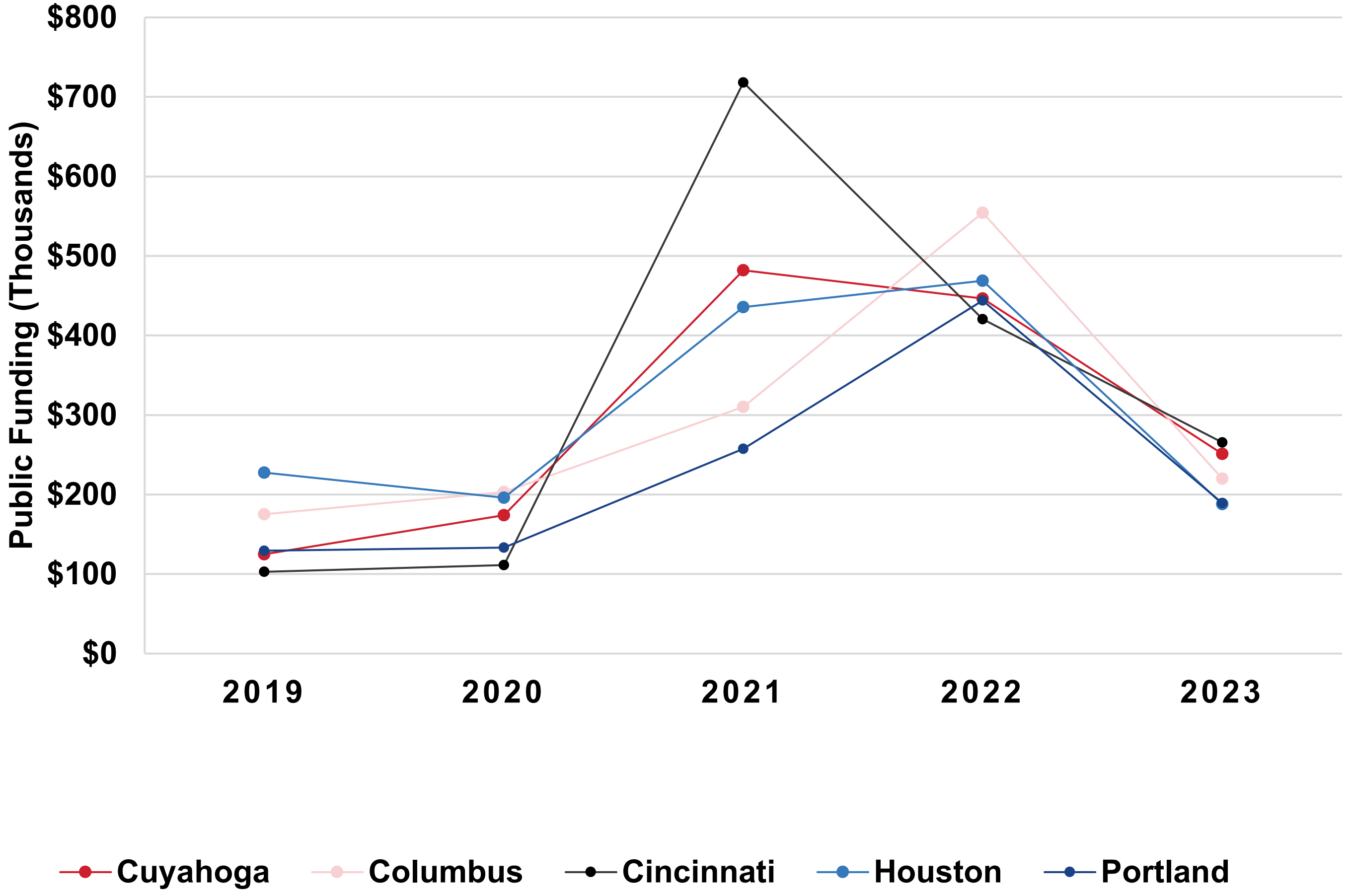




Cuyahoga's cigarette tax is a national model.

- Voters approved the original 30-cent cigarette tax in 2006 and renewed it by a record margin in 2015. Support continued through 2024, with 70% of voters approving an increased rate to 70 cents per pack, extending funding through 2035.
- From 2019 to 2023, Cuyahoga saw 69% inflation-adjusted growth in public support dollars — outpacing all peer counties except Hamilton where growth largely reflected one-time federal relief funds.
- Local public funding grew 33% from 2022 to 2023 in Cuyahoga, stepping in as a stabilizing force as federal contributions declined and demonstrating the value of a dedicated, sustained revenue stream.

From 2019 to 2023, Cuyahoga averaged higher levels of average public support than most peers



Emerging risk: cigarette tax revenue is declining and expires beyond 2035

- Growth in public funding reflects Cuyahoga's distinctive reliance on its cigarette tax, first established in 2006 through Issue 18, which created a countywide excise tax to support nonprofit cultural organizations.
- Over the past 20 years, Cuyahoga's cigarette tax has become a cornerstone of the local arts funding system. Renewed in 2016 and again in 2024 with Issue 55, which more than doubled the tax rate from 30 to 70 cents per pack, the tax positions Cuyahoga as a national leader in government arts support as it provides a uniquely consistent funding stream.
- However, Cuyahoga County's nonprofit cultural sector is at a pivotal juncture, as its replaced and expanded 10-year cigarette tax faces the well-documented limits of long-term sustainability. Between 2016 and 2023 alone, cigarette-tax receipts have fallen 34%. While the 2024 renewal secures funding through 2035, questions remain regarding whether the current distribution pattern will continue to sustain the ecosystem.

Sltwtr Gallery at Loiter, East Cleveland, OH (2026).

Cuyahoga's cigarette tax is a foundation — but not a permanent one.

While the dedicated cigarette tax has created a "crowding-in" effect by stabilizing private giving, it represents a potentially shrinking revenue source. As a result, there is an urgent need to develop more diversified and durable funding mechanisms beyond the 2035 renewal.

Strengths

Consistent voter support: 75% of residents approved the 2015 renewal, 70% approved the 2024 increase.

The dedicated nature of the tax provides a uniquely consistent funding stream that buffers organizations against fluctuations in other revenue sources.

Weaknesses

The tax rate per pack stayed constant at 30 cents from 2006 to 2024, while cigarette consumption fell sharply, causing a 34% drop in cigarette-tax receipts between 2016 and 2023 alone.

Opportunities

The state now permits rate increases through voter approval, leaving the ceiling open.

The 2024 increase to 70 cents is projected to generate approximately $137 million through 2035.

Threats

Smoking rates continue to decline, threatening to shrink the revenue base regardless of the tax rate.

Rising operating expenses of local arts and culture organizations— up 21% in Cuyahoga from 2022 to 2023 — threaten to outpace tax revenue that is not indexed to inflation or expense growth.

Heights Arts, Cleveland Heights, OH. Photo by Deidre McPherson with Assembly for the Arts (2025).

How do peer regions and counties fund the arts?

Borderlight Theatre Festival, Cleveland, OH. Out With It performance. Photo by Yvette Dostatni (2025).

We reviewed 15 peer cities for funding models and practices to obtain a holistic view of funding mechanisms.

The 15-city environmental review reveals that arts ecosystems across the country rely on a diverse array of public funding mechanisms, each shaped by local political priorities, economic conditions, and governance traditions.

Five primary funding typologies emerge from the review, offering distinct trade-offs between financial scale, predictability, and equitable distribution. No single mechanism dominates, and the most resilient systems tend to layer multiple approaches rather than relying on any single source. Equity outcomes emerge from the structural design of funding mechanisms themselves, rather than from the grant guidelines layered on top.

Five mechanisms emerge from a review of 15 peer cities

Typology	Mechanism	Peer City/County	Upsides	Tradeoffs
Hotel-Motel or Transient-Occupancy Tax	Percent of overnight stays earmarked for arts; links cultural assets to the visitor economy	• City of Austin (Travis County) • King County (Seattle) • Miami-Dade County (Miami) • Cook County (Chicago) • Columbus (Franklin County)	In tourism hubs, they generate significant and stable resources that can be tied to cultural activity.	Highly vulnerable to economic downturns Often excludes non-urban organizations in distribution
General Fund-based	Annual municipal or county appropriations; arts treated as a public service alongside parks, libraries, and recreation	• City of Nashville & Davidson County • City of Detroit (Wayne County)	Funding can adapt in response to needs In jurisdictions where political leaders are strong supporters of the arts, allocations are consistent	Funding competes with public safety and infrastructure, making it less predictable Per-capita funding levels are typically the lowest, often below $1 annually
Privately-Led	Greater reliance on private philanthropy (e.g., workplace campaigns, corporate giving), with limited public involvement	• Hamilton County (Cincinnati) • Shelby County (Memphis • Philadelphia County & City of Philadelphia	Not limited by political cycles, can respond quickly to needs. Potential for remarkable scale	Concentrates funding among large organizations Subject to fluctuations in donor priorities and economic cycles
Dedicated Arts Tax	Earmarked tax on income, sales, or admissions created specifically for arts support	• Portland (Multnomah County) • Columbus (Franklin County) • Denver metro (7-County) • Seattle (King County) • Los Angeles (LA County) • Pittsburgh (Allegheny County)	High predictability for long-term planning They signal strong public commitment, which can attract private co-investment.	Flat taxes can be regressive Ongoing public support required, fees tied to development can fluctuate with construction cycles. Admissions fees risk pricing out participation.
Collaborative/ Hybrid Models	Public appropriations blended with private philanthropy, pooled through an intermediary	• City of Charlotte & Mecklenburg County • City of Minneapolis, Hennepin County	Promotes a diversified revenue stream Encourage shared ownership and governance, ensuring both public and private investment in outcomes.	Complex governance design to prevent imbalances in influence or representation They depend on sustained alignment of interests between government and philanthropy, which can shift over time.

Key insights from 15 peer cities' funding structures and mechanisms

- Funding mechanisms and distribution structures vary greatly, and many regions combine several revenue streams from city and county sources.
- Hotel-motel or transient occupancy taxes, also referred to as a bed tax, is a common mechanism across larger cities, although these funds are often split with tourism organizations and are subject to volatility during economic downturns.
- Privately led ecosystems naturally funnel the majority of dollars to large anchor institutions, creating more competition for limited resources among smaller arts and cultural organizations.
- Geographic disparities persist with funding mechanisms applied only at the city level, which excludes non-urban and county-wide organizations. The strongest ecosystems layer city and county funding to fund a broader geographic range.
- Cities and counties are moving beyond "one-size-fits-all" operating support grants toward programs tailored to historically underfunded communities. Many cities have recently conducted equity audits to reveal structural imbalances among grantees, leading some to significant changes that have presented challenges in terms of grant cycles and stakeholder communication

A closer look at how five peer regions fund the arts

Building on the environmental review, the research conducted in-depth interviews with five select regions chosen to represent diverse governance models and funding mechanisms that offer actionable lessons for Cuyahoga County:

1. **Denver Metro Region (seven counties, CO):** Dedicated public funds through the Scientific and Cultural Facilities District (SCFD), a seven-county regional tax district financed by a 0.1% retail sales tax (one penny for every $10) and distributes over $80 million annually to nearly 300 non-profit organizations through three distinct tiers to ensure equitable distribution.
2. **Pittsburgh (Allegheny County, PA)**The Allegheny Regional Asset District (RAD) levies a 1% sales tax that generates roughly $120 million in public funding for civic assets that improve quality of life in the region. Half of the proceeds are distributed by RAD to assets like libraries, parks, arts organizations, and other cultural attractions. The other half is distributed to the 128 municipalities within the County to support tax relief and local government services.
3. **Portland, OR (Multnomah County, OR):** The Arts Education and Access Tax, commonly called the arts tax, is a $35 tax on Portlanders who earn over $1,000 per year, implemented in 2012, and generates around $12 million annually. The majority of this revenue is dedicated for public school art programs, with remaining funds distributed via grants to arts and cultural organizations. Arts tax funding was historically stewarded through an independent nonprofit, Regional Arts and Culture Council (RACC), through 2024. While RACC continues to administer smaller local grant programs, the City transferred distribution of arts tax funds to a newly formed Office of Arts & culture starting with 2025 fiscal year after an audit and leadership turnover created misalignment between RACC and the City’s priorities.
4. **Minneapolis (Hennepin County, MN):** The City’s Arts & Cultural Affairs (ACA) department was re-established in 2023, supported by the City’s general fund and has quickly scaled to a $5 million annual budget. This funding is significantly supplemented by the state’s unique 2008 Clean Water, Land and Legacy Amendment, a sales tax that directs 20% of revenue to an Arts & Culture Heritage Fund and is re-distributed by the Metro Regional Arts Council. Minneapolis also layers these public funds with a rich philanthropic ecosystem.
5. **Columbus (Franklin County, OH):** A public-private relationship, the Greater Columbus Arts Council (GCAC) is a nonprofit arts agency that distributes a layered public funding model, combining revenue from a 5% ticket fee, implemented in 2019, on large-scale, commercial events over 400 seats in Columbus with funds from the city’s hotel-model bed tax as well as county general funds.

Five peer regions: Outcomes and what dedicated arts funding can achieve

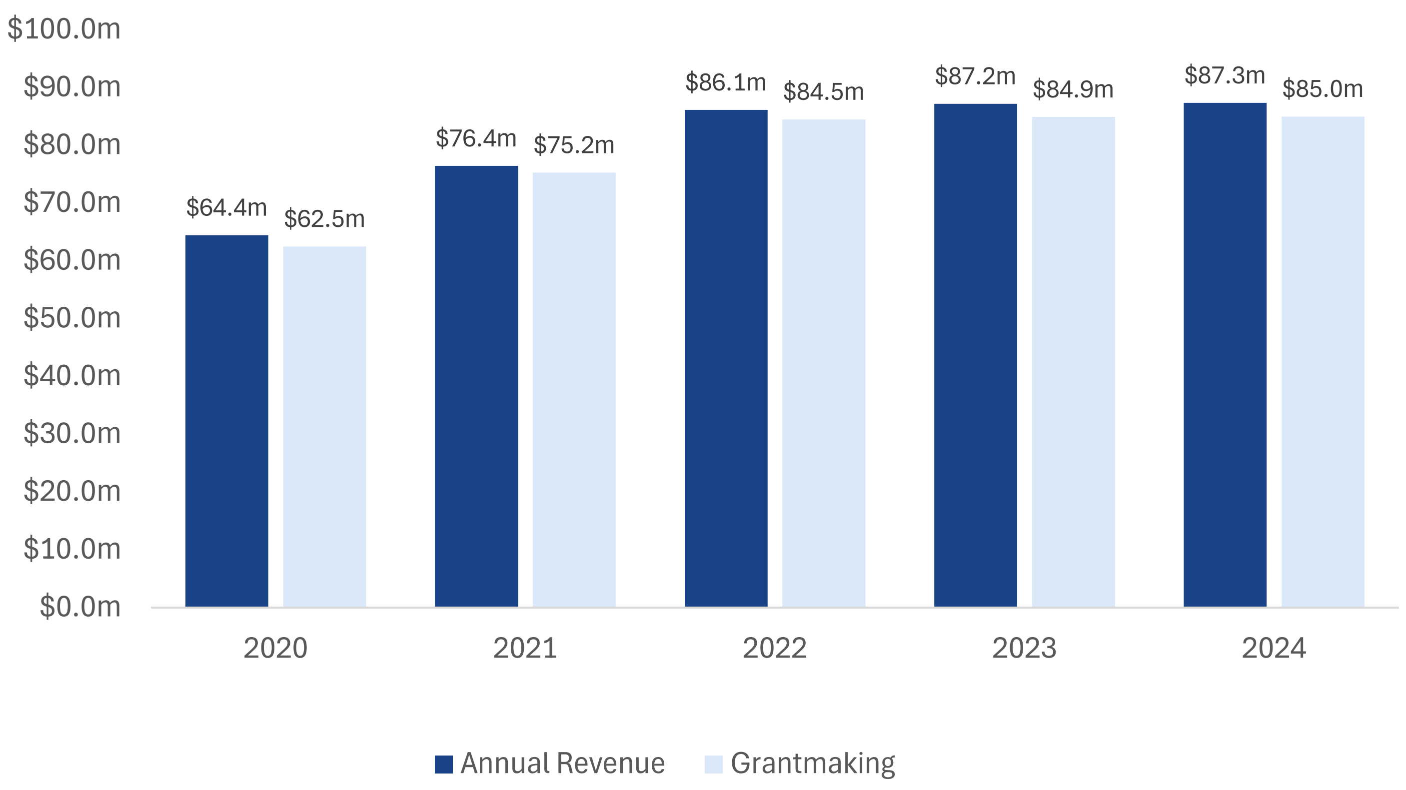
These outcomes reflect the specific conditions, mechanisms, and political contexts of each region, illustrating what becomes possible with intentional public investment, not what is directly replicable in Cuyahoga.

- **Denver — high pass-through efficiency:** Across five years, SCFD consistently distributes 98–99% of annual tax collections as grants, with administration held close to the statutory 1.5% ceiling, placing SCFD among the most efficient U.S. public cultural-funding systems in terms of percentage of dollars passed through to the field.
- **Pittsburgh — public funding doubling:** RAD doubled local public arts funding compared to 1989 levels in inflation-adjusted terms, while simultaneously freeing city and county budgets for other priorities.
- **Portland — arts education mandate:** Arts teachers expanded from approximately 30 to 111 across Portland Public Schools elementary schools, achieving the mandated 1:500 teacher-to-student ratio district-wide.
- **Minneapolis — rapid equity scaling:** Dedicated arts funding scaled from $40,000 to $5 million in under three years, with 75% directed to BIPOC artists, reflecting an explicit equity mandate in outcome as well as process.
- **Columbus — deepening artist support:** GCAC's dual revenue stream drove grantmaking growth, resulting in a 22% increase in free and low-cost programming between 2023 and 2024. Columbus ranks third in per-capita grant funding among peers and leads all peer intermediaries in direct artist support, with 1,576 individual artists funded in 2024.

Denver Metro Region (Seven Counties, CO): High Pass-Through Efficiency

- SCFD's 2023 revenue of $87.2 million generated $84.9 million in grantmaking — consistently distributing approximately 98% of its 0.1% regional sales tax collections across seven counties.
- Administration is held near the statutory 1.5% cap, placing SCFD among the most efficient public cultural funding systems in the country.

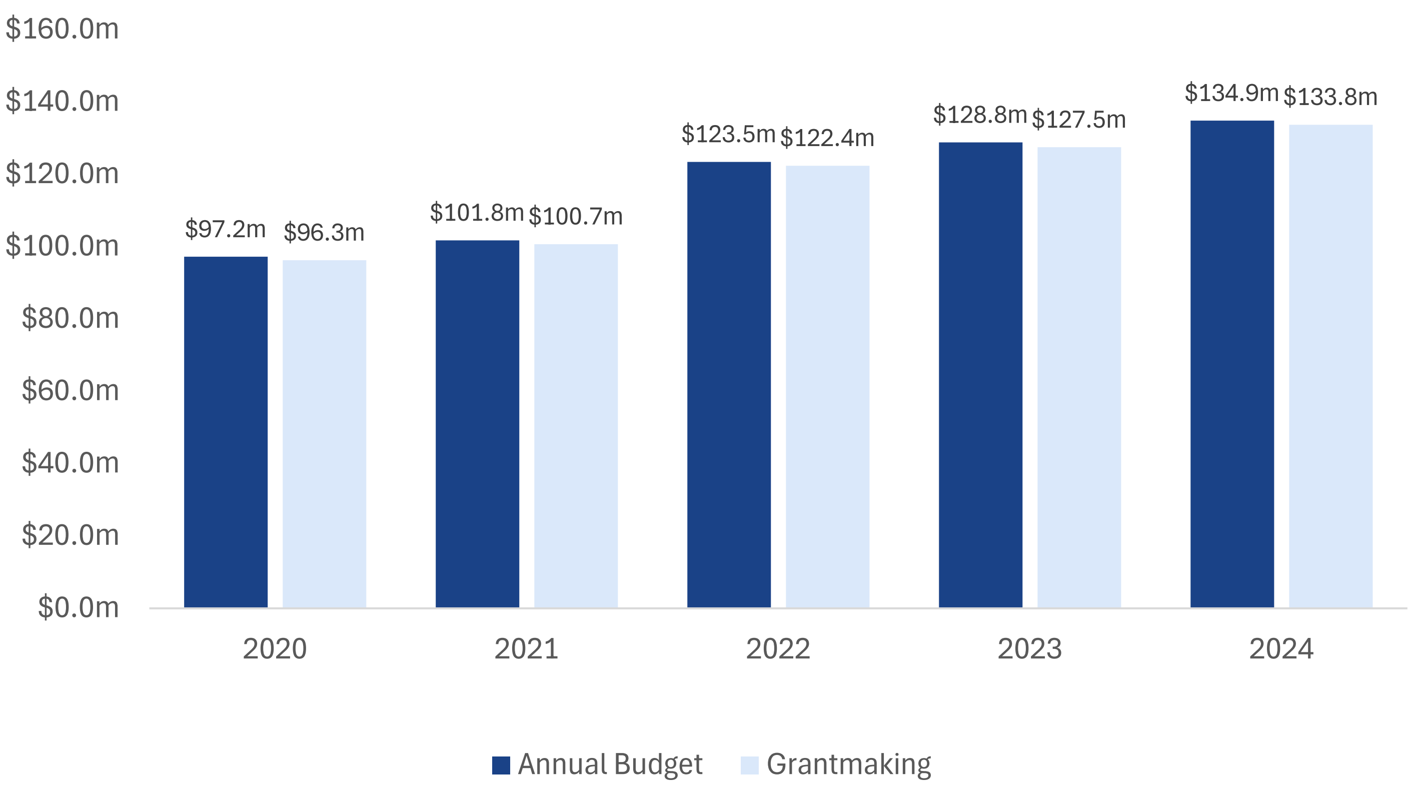
SCFD consistently distributes approximately 98% of annual revenue as grants



Pittsburgh (Allegheny County, PA): The Power of Regional Infrastructure

- RAD demonstrates the largest scale of investment across regions: 2023 grantmaking reached $127.5 million against $128.8 million in revenue.
- 2024 grantmaking is projected to grow to $133.7 million, continuing a trajectory that has doubled local public arts funding compared to 1989 levels in inflation-adjusted terms.

RAD grantmaking has grown consistently for five consecutive years



Portland (Multnomah County, OR): Lessons in Statutory Design

Arts Tax net revenue FY2025

$11.9M

Total collections from the annual flat $35 per-adult Arts Tax — the primary dedicated revenue source for Portland's arts and education funding. Revenue has plateaued around $12M overall due to inflation and stagnant population growth.

Available for arts education

$7.8M

Arts Tax revenue primarily funds arts education, $7.8 million supports elementary arts educator salaries across Portland's six school districts and charter schools for 2025–26.

Available for arts organization operating grants

$10.6M

In FY25 OAC distributed $4.27M in operating support to arts organizations, largely funded by the arts tax, and supplemented by a one-time boost from the city's general fund. RACC granted an additional $1.2M to artists and arts groups.

Year-by-year revenue and grantmaking figures comparable to other peer regions are not available due to age of organization (one year or less of operating history).

Minneapolis (Hennepin County, MN): Rapid Scaling

Budget growth in under three years

$40K→~$5M

ACA's budget expanded from $40,000 to approximately $5 million in under three years, with $700,000 launched through the Cultural Districts Arts Fund in 2024–2025.

Targeted resource allocation to cultural districts

64 grants

In 2024, the Cultural Districts Arts Fund provided 64 grants totaling $690,000, distributed within Minneapolis' seven designated Cultural Districts.

Annual dance ecosystem investment

$1.15M

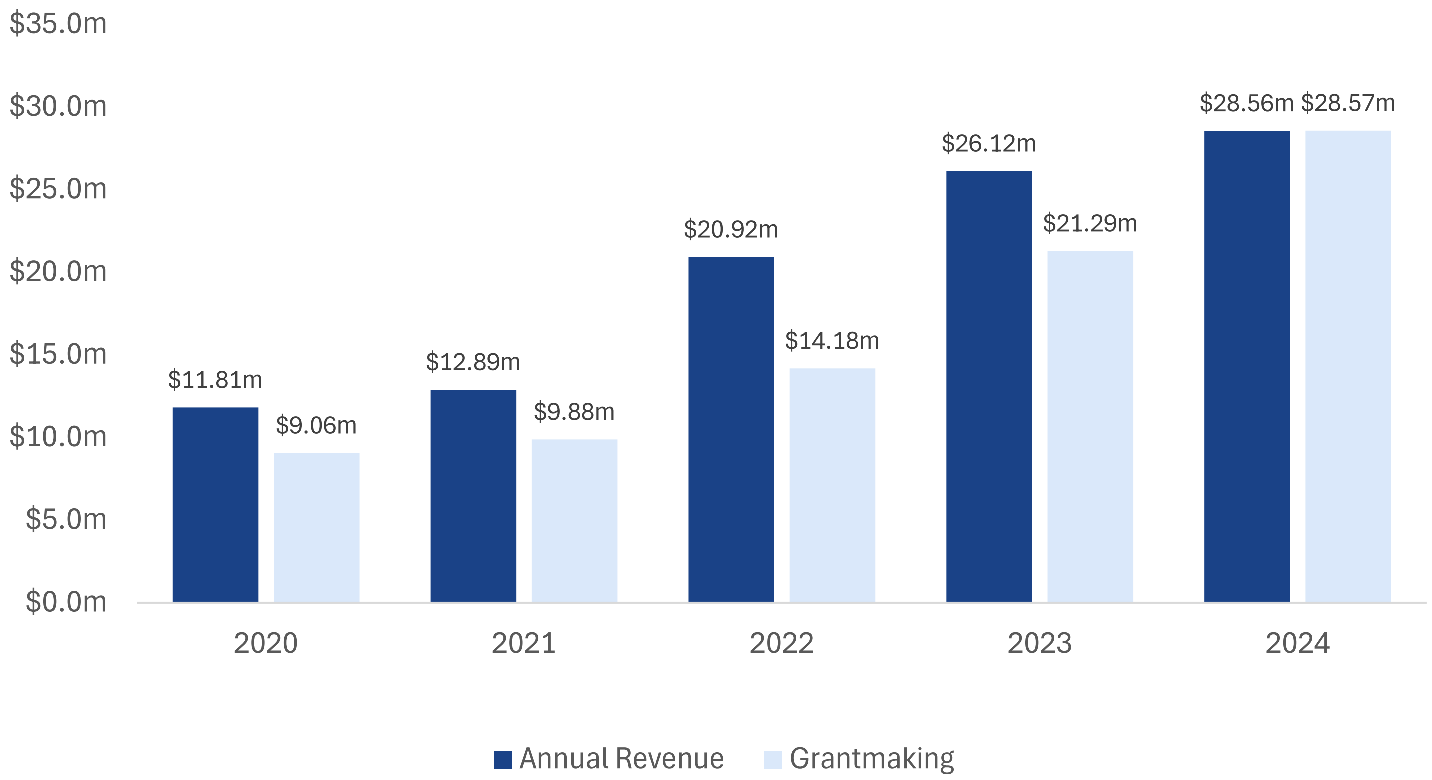
Following community advocacy and policy intervention by ACA, a city-level entertainment tax was repurposed to establish a dedicated $1.15 million annual fund for the dance ecosystem.

Year-by-year revenue and grantmaking figures comparable to other peer are not available due to age of organization (one year or less of operating history).

Columbus (Franklin County, OH): Successful Grantmaking Pipeline

- By 2024, the Greater Columbus Arts Council (GCAC) grantmaking of $28.57 million and annual revenue of $28.56 million reached near parity, reflecting strategic utilization of carry-forward and board-designated funds.
- Columbus now ranks third in per-capita grant funding among peers, supporting 1,576 individual artists in 2024 and generating $16.6 million in facility spending from general operating support grantees in 2023.

By 2024, GCAC was effectively distributing every dollar it collected



Five peer regions: four KPI categories to track success

1 Access & Participation

Annual grantee reporting to capture reach and engagement.

Social media impressions to measure marketing reach (e.g., ColumbusMakesArt).

Pittsburgh mandates ZIP code attendance data to verify that funded organizations serve residents across municipal boundaries.

Youth access benchmarks — e.g., Portland tracks the number of arts teachers to benchmark against its 1:500 mandate, Columbus collects child-attendance data.

Free and low-cost programming volume as a direct measure of broadened public access.

2 Demographic & Equity

Place-based investment can be measured by comparing Census tract data on race, income, and educational attainment with grant distribution to assess whether funds are reaching underserved districts.

Funding distribution by artist demographics (e.g., Minneapolis directs 75% of arts funding to BIPOC artists and 75% to women or non-binary artists).

Number of individual artists funded tracked alongside organizational outcomes, establishing artists as a primary recipient group.

Funding distribution by artistic discipline tracks investment across cultural ecosystems.

3 Financial & Operational Efficiency

Leveraging existing data infrastructure (e.g., Cultural Data Profile provides consistent longitudinal data, the Arts Vibrancy Index ranks counties on 13 metrics, IRS Form 990 data tracks foundation giving, grantee budget sizes, and geographic origin of funding).

Real purchasing power of tax mechanisms over time to flag erosion from inflation or political drift (e.g., Pittsburgh can prove real-value retention over three decades).

Non-monetary support— Denver logs technical assistance and community connections alongside grant dollars.

Percent of collections redistributed as grants versus administrative fees — Denver's metro region holds admin expenses at a statutory 1.5% cap.

4 Economic & Capital Impact

Census Business Patterns data tracks establishment counts and employment by ZIP code, supporting neighborhood-level economic impact analysis.

Economic impact studies quantifying jobs, attendance, and output are useful for reauthorization campaigns (e.g., Denver's SCFD biennial economic-impact studies in partnership with the Colorado Business Committee for the Arts).

Facility and capital expenditure data can be a measure of capital investment in the sector.

Progressive Arts Alliance (now Arts Impact), Cleveland, OH. Photo by Frank J. Lanza (2014).

What Cuyahoga County Can Learn from Its Peers

The 15-city review and five-region deep dive together produce a set of design insights that are transferable across contexts — not as prescriptions, but as patterns that successful systems share. Each funding typology presents a distinct set of design questions that Cuyahoga would need to resolve before pursuing a more durable funding model.

Cuyahoga's opportunity lies in blending these mechanisms rather than seeking a one-size-fits-all approach, drawing from successful examples across peer to build a layered, equity-driven, and regionally oriented funding strategy.

The following section presents considerations and questions to ask when evaluating mechanisms, summarizing lessons learned from the deep dive interviews.

Common Patterns & Ingredients for Success

- **Multiple pathways work and no single mechanism dominates:** Both dedicated taxes and mixed public-private structures have demonstrated meaningful impact across the peer regions examined.
- **Layered models produce resilience and reach:** Many regions use layered funding models that combine municipal, county, state, and philanthropic sources. The complexity of layered models is offset by their ability to absorb disruption in any single stream.
- **Equity outcomes follow structural design:** Peer regions that have achieved the most consistent demographic outcomes built equity into the foundational design of their mechanisms— through place-based targeting, low-barrier applications, and dedicated BIPOC-led initiatives.
- **Regional approaches stabilize and unify:** Mechanisms that operate across municipal boundaries such as Denver's SCFD across seven counties and Pittsburgh's RAD across 128 municipalities demonstrate consistently higher revenue stability, uniting urban, suburban, and rural stakeholders under one umbrella.
- **Consider political safeguards:** Mechanisms that extend financial benefit beyond the arts sector build constituencies whose interests align with the mechanism's survival in a broader context.
- **Administrative infrastructure precedes grantmaking scale:** Peer regions that built grants management systems, reserve policies, and governance structures before launching full-scale grantmaking show greater long-term stability than those that scaled quickly without that foundation in place.

Considerations: How Funding Structures Function in Practice

- **Revenue structure:** Dedicated regional taxes (Denver and Pittsburgh sales taxes) provide long-term stability and insulation from economic cycles, while reliance on General Funds (Minneapolis) or non-indexed flat taxes (Portland) creates fiscal cliffs and gradual value erosion. Layered mechanisms provide protection and can generate a self-reinforcing growth cycle, as observed in Columbus through the admissions tax and hotel-motel bed tax. However, even layered mechanisms remain vulnerable when revenue partners shift their contributions.
- **Political durability:** Arts taxes are hard to repeal when revenues also fund core services, making cuts politically untenable because they would simultaneously harm municipal services. Large cultural anchor institutions are critical to political and financial viability leading renewal campaigns and securing municipal consent as they have in Denver, Pittsburgh, and Cuyahoga.
- **Funding sequencing:** Where arts funding is subordinated to other obligations — as in Portland, where teacher salaries are funded first — the discretionary pool for community grants shrinks as fixed costs rise.
- **Intermediary governance structure:** Hybrid and collaborative models distribute risk across public and private streams but require a sustained alignment of interests between government and philanthropic leaders. The structure of the intermediary body — its independence, accountability, and community voice — determines whether the model builds or erodes public trust over time.

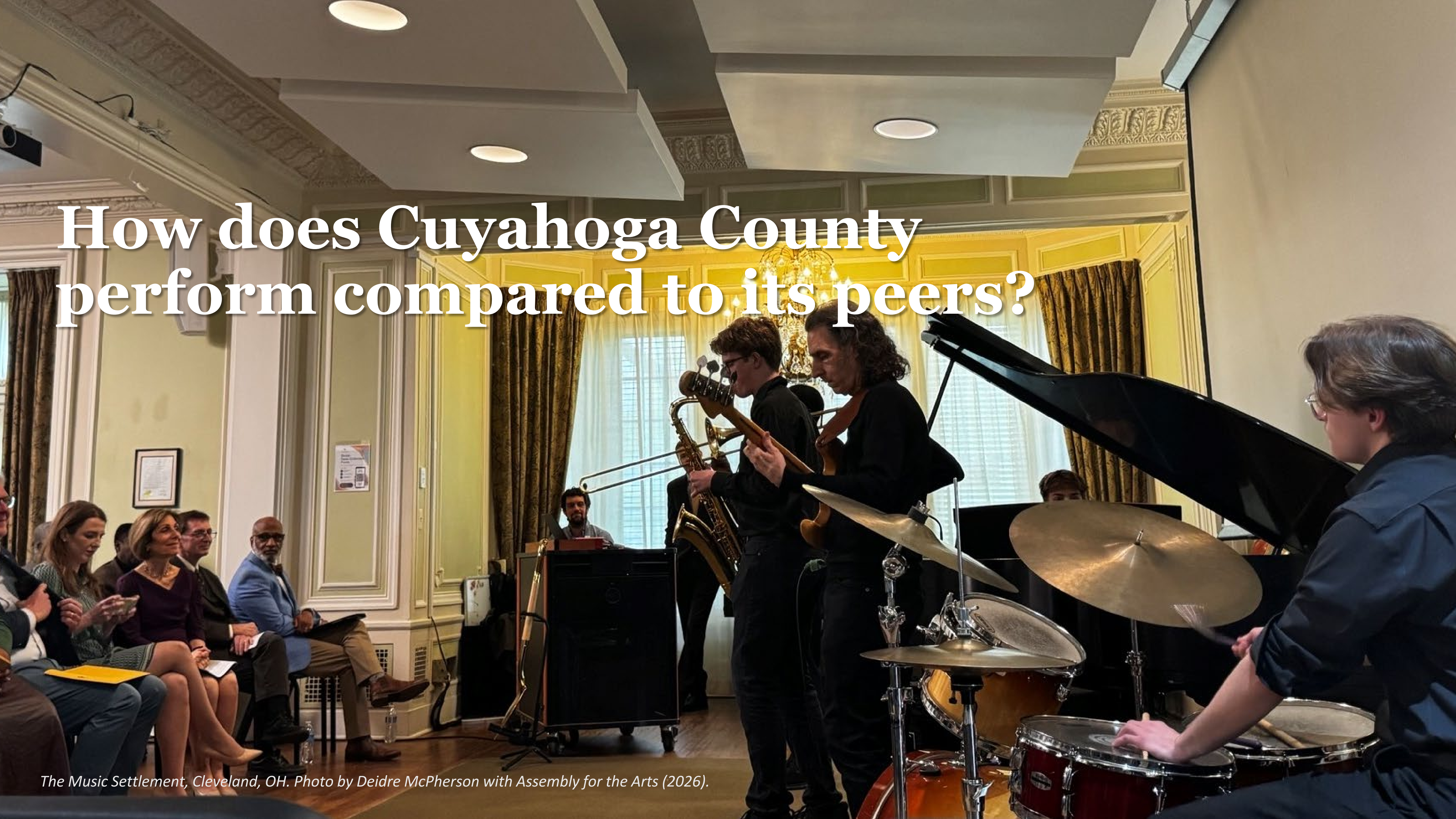
Questions to Ask: Design and Structure

- **What geographic level should a tax be levied?** A hotel/motel tax ties cultural investment directly to visitor economy growth. GCAC demonstrates how municipal arts funding can be directly tied to the visitor economy through the admissions tax and bed tax, both of which rise with event activity, hotel occupancy and tourism demand in Columbus. A city-level tax would capture the highest concentration of hotel activity but risk replicating the geographic exclusion problem seen in Austin and Chicago, where suburban and county-wide organizations fall outside the funding footprint.
- **How should eligibility criteria be defined?** RAD's deliberately loose "regional asset" definition has enabled broad funding across parks, libraries, transit, and cultural organizations — but interviewees report recurring confusion and inconsistent treatment of borderline applicants, and in practice most dollars flow to large anchor institutions, illustrating how definitional flexibility alone does not ensure equitable distribution. A similar concentration pattern is observed in Denver’s metro region, where rigid tier-based allocation formulas funnel the majority of resources to large Tier I institutions. Minneapolis's Cultural Districts Fund bypasses eligibility ambiguity by targeting resources directly into specific geographic ecosystems through small, neighborhood-scale awards, using place as the primary eligibility criterion. Through ACA, the eligibility bar is reduced to its most accessible form: anyone holding a Minnesota driver's license may apply.
- **What are the tradeoffs of tying policy obligations to arts funding?** Portland's prioritization of arts teachers over community arts grants illustrates how a well-intentioned obligation can reduce discretionary grantmaking as fixed costs rise — the city now provides less grant funding than it did in 1995 despite a renewed and expanded tax. RAD's 50/50 tax split with municipalities makes it politically durable, but its $13.4 million annual obligation to the Sports & Exhibition Authority covering historical stadium debt illustrates how a mechanism associated with non-arts priorities can invite criticism and complicate its public identity. Denver's SCFD keeps statutory obligations narrowly defined around cultural facilities, but its rigid tier-based allocation formulas and 1.5% administrative cap limit the district's ability to redesign programs, target structural inequities, or provide technical assistance to smaller organizations.
- **How capable are tax rate mechanisms over time?** Dedicated arts taxes provide predictability, insulation from budget competition, and long-term planning confidence — but their real capacity depends entirely on how the rate and base are designed. Portland's flat $35 Arts Tax illustrates how even a politically secure mechanism can quietly deteriorate when its rate is fixed against rising costs and inflation. In contrast, RAD’s percentage-based sales tax has grown over time through inflation and consumer spending increases, providing a buffer against economic uncertainty.

Questions to Ask: Resiliency and Sustainability

- **What are the infrastructure requirements to sustain a funding system?** Allegheny demonstrates what becomes possible when the right governance infrastructure is in place from the start — by requiring all 128 municipalities to opt in and restructure local taxes before the mechanism launched, RAD ensured long-term sustainability. Portland's transition from a nonprofit intermediary to an internal government body illustrates what happens when infrastructure aren't built before they're needed — OAC staff describe this as a "start-up inside government," with simultaneous needs to stabilize, communicate, and redesign systems. Columbus demonstrates the risks of depending on discretionary county appropriations to supplement dedicated city revenue — the county funding pause in 2024 forced GCAC to restructure its grant strategy.
- **How do you maintain public confidence in a diversified and layered funding model?** Public debate in Columbus over GCAC's dual reliance on the admissions tax and hotel-motel bed tax reveals uncertainty of the long-term political durability behind layered mechanisms. GCAC's budget cycles show that the two streams fund distinct activities, but that functional distinction has not quieted concerns over duplication and the appropriate distribution of city and county responsibility.
- **What is the minimal structural protection an arts funding system needs to survive?** General fund models are adaptable and can work well in jurisdictions where political leaders are strong supporters of the arts. However, more often, cultural funding competes with essential services such as public safety and infrastructure, leading to lower and less predictable support — with per-capita funding levels typically the lowest of any typology. Minneapolis illustrates this fragility: ACA's dependence on municipal revenue without reserve authority, without a dedicated levy, and without endowment support creates persistent vulnerability to economic cycles, demographic change, and tax-base fluctuations.
- **What are the implications of private support dependency?** Privately-led models have the potential to generate substantial resources, as exemplified in Cincinnati through ArtsWave, the largest United Arts Fund in the country. However, ecosystems that rely heavily on philanthropic or corporate support without a dedicated public mechanism to provide a floor are structurally exposed when donor priorities shift or economic conditions contract, as evidenced in Minneapolis. Additionally, philanthropic giving tends to be concentrated among large anchor organizations, leaving behind community-centered organizations.

How does Cuyahoga County perform compared to its peers?



The Music Settlement, Cleveland, OH. Photo by Deidre McPherson with Assembly for the Arts (2026).

Rock and Roll Hall of Fame Museum, Cleveland, OH. Exhibition opening performance for *Revolutionary Women in Music: Left of Center* featuring Malina Moye (2024).

Given what the peer region evidence suggests about what successful systems look like, how does Cuyahoga's arts ecosystem perform?

The peer city evidence establishes what durable arts funding systems share in common and the outcomes of specific design choices behind mechanisms.

The following section situates Cuyahoga relative to its peers on metrics, based on data collected from arts and cultural nonprofits in the Cultural Data Profile (CDP). The benchmarking data that follows draws on the same peer counties used throughout the quantitative analysis, situating Cuyahoga within a national and regional context, measuring its arts ecosystem's performance against peer counties on standardized metrics. Peer counties were selected based on population characteristics and availability of nonprofit data through the CDP.

The findings reveal how Cuyahoga leads peers on several key dimensions while facing shared pressures that its current funding model alone cannot fully absorb.

Key Distinguishments

Where Cuyahoga leads

- Arts vibrancy ranking places Cuyahoga high among the nation's most arts-vibrant communities, supported by high per-capita contributed funding.
- Individual giving in Cuyahoga represents 26% of funding, the highest among peer counties.
- The county's contributed revenue from both public and private sources declined by 14% between 2022 and 2023, a less severe drop than Columbus, Houston, and Portland.
- Earned income recovery outpaces national averages and most peer counties.

Where gaps persist

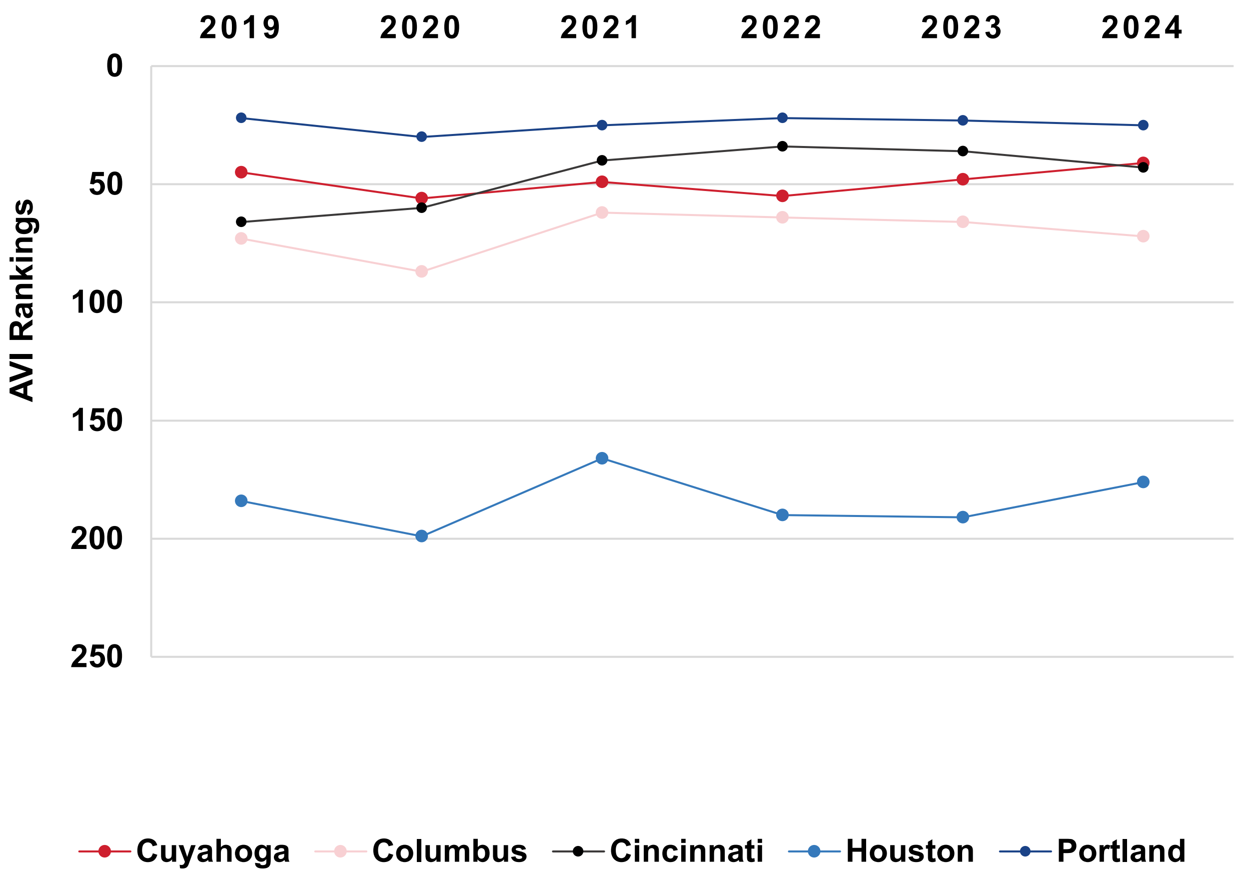
- Rising operating expenses (21% increase) have reduced the share of costs covered by contributed revenue.
- Contributed income covered 66% of expenses in 2023, a 7-percentage point decline from 2022 that signals growing pressure on organizational sustainability.
- Inflation-adjusted earned income remains 15% below 2019 levels.

Cuyahoga is a top performer on measures of arts vibrancy.

- Cuyahoga remains among the nation's most arts-vibrant communities, ranking second only to Multnomah among the five peer communities.
- Its vibrancy is supported by high per-capita contributed funding (public and private) for arts and culture, consistently placing within the top 25 nationally.

The SMU DataArts' Arts Vibrancy index is a composite index based on 13 measures of arts providers, arts dollars, and public support for the arts. For more information, visit the methodology section.

Cuyahoga has maintained a consistently strong arts vibrancy position relative to peer counties



Cuyahoga's contributed revenue shows relative resilience.

- Contributed income, including private and public sources, comprises the majority of total revenue for Cuyahoga County's arts and culture.
- While average contributions in Cuyahoga declined by 14% from 2022 to 2023, this drop was less severe than most peer counties, illustrating the county's relative resilience amid broader national trends which depict contributed revenue that is 62% lower in 2024 compared to 2019.

The decline in contributions is less severe in Cuyahoga

	2019	2020	2021	2022	2023	FY2022-23, 1 Year Shift	FY2019-23, 5 Year Shift (Infl. Adj.)
Cuyahoga	$1.413 M	$1.168 M	$1.491 M	$1.576 M	$1.356 M	-14%	-19%
Columbus	$1.023 M	$0.895 M	$0.876 M	$1.132 M	$0.783 M	-31%	-36%
Cincinnati	$1.381 M	$1.663 M	$1.763 M	$1.804 M	$2.133 M	18%	30%
Houston	$1.769 M	$1.406 M	$1.821 M	$1.663 M	$1.299 M	-22%	-38%
Portland	$0.919 M	$0.947 M	$0.953 M	$1.063 M	$0.810 M	-24%	-26%

Source: SMU DataArts. National Trends 2025. August 2025. [*https://culturaldata.org/national-trends/na-tional-trends-2025/*](https://culturaldata.org/national-trends/na-tional-trends-2025/)

Despite Cuyahoga's relative resilience, rising expenses present an additional layer of pressure on organizational sustainability.

- In Cuyahoga, rising operating expenses between 2022 and 2023 (21% increase) have reduced the share of costs covered by contributed revenue.
- Across most counties, the ability of contributed support to cover rising expenses declined from 2022 to 2023, though Cuyahoga experienced a smaller one-year decline of 7 percentage points.

Note: "ppt" stands for "percentage points"

Across most peer counties, contributed income covered a smaller share of expenses in 2023 than in 2022

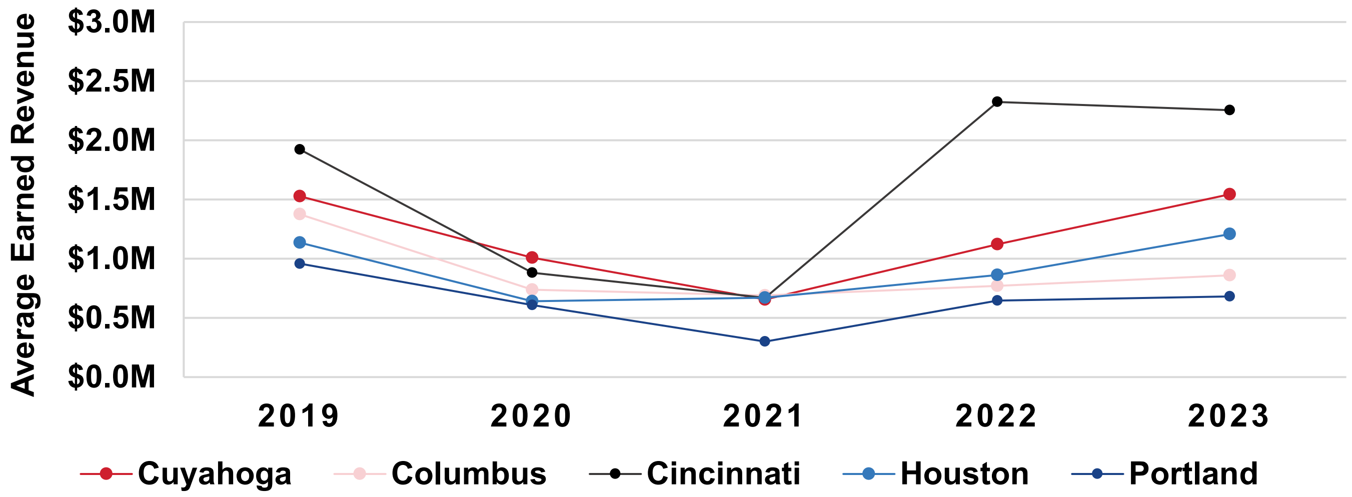
County	2022	2023	FY2022-23, One Year Shift
Cuyahoga	73%	66%	-7 ppt
Columbus	77%	68%	-9 ppt
Cincinnati	67%	71%	4 ppt
Houston	81%	71%	-10 ppt
Portland	73%	61%	-12 ppt

Earned income is recovering, but inflation continues to erode real gains.

- Diversifying funding streams with earned income creates a more stable ecosystem. Earned revenue from ticket sales, classes, or rentals can offset dips in philanthropy or shifts in grantmaking.
- National trend analysis by SMU DataArts reveal that after pandemic related disruptions to earned income levels, the sector is recovering this essential revenue stream. However, inflation-adjusted figures reveal a more pronounced erosion due to increased revenue failing to keep pace with rising costs over time.
- Compared to peers as well as national trends, Cuyahoga's recovery of earned income is relatively strong despite remaining 15% below 2019 levels.

Source: SMU DataArts. National Trends 2025. August 2025. https://culturaldata.org/national-trends/na-tional-trends-2025/

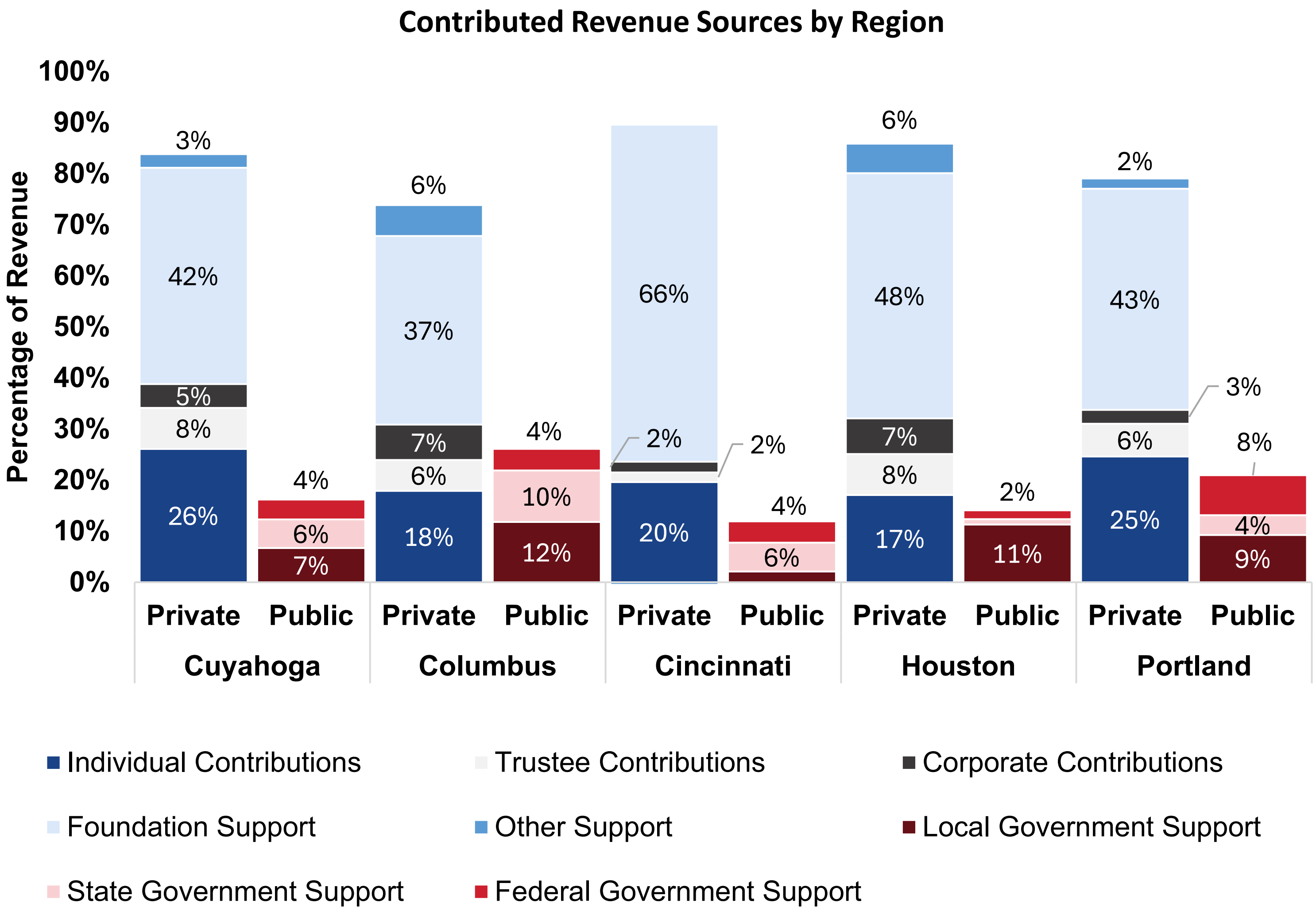
Cuyahoga's earned revenue recovery outpaces most peer counties



Average Earned Revenue	FY2022-23, 1 Year Shift	FY2019-23, 5 Year Shift (Infl. Adj.)
Cuyahoga	38%	-15%
Columbus	12%	-47%
Cincinnati	-3%	-1%
Houston	40%	-11%
Portland	5%	-40%

Private foundation support plays a key role in the funding landscape.

- Private sources — foundation support, individual giving, trustee, and corporate contributions — dominate the contributed revenue mix across all five peer counties. In Cuyahoga, private support accounts for 84% of total funding, with foundation support comprising an average of 42% of total contributed revenue.
- Private individual donations represented 26% in Cuyahoga, the highest proportion among comparison counties.



Note: Revenue categories are self-reported and may vary based on organizational reporting practices. Local government support includes both city and county funding. For more information on definitions and limitations, visit the methodology section.

Conclusion

Cleveland Play House, Cleveland, OH. FAT HAM production. Photo by Roger Mastroianni (2025).

Implications of the Research

Cuyahoga enters this moment with genuine strengths — in vibrancy, in individual giving culture, in the relative stability that a dedicated public mechanism has provided — and with pressures that those strengths alone cannot resolve. Rising expenses, slow contributed revenue growth, inflation-eroded earned income, and a cigarette tax whose revenue base continues to shrink regardless of the rate all point toward the same conclusion: the ecosystem's current competitive position is not risk-proof in the long-term.

The question the research was designed to explore is not whether change is needed, but what kind of change, designed how, and with what priorities built in from the start. Cultural funding systems in the five comparison regions reflect distinct structures and administrative arrangements shaped by local context. Each region is unique in the lessons Cuyahoga can learn about how to organize the flow of public dollars to arts and cultural organizations, distribute responsibilities among governments and intermediaries, and design the structure of a funding mechanism.

The strategic considerations that follow do not prescribe specific recommendations, instead they surface key considerations and questions that can be addressed in future conversations about long-term cultural planning and public investment in Greater Cleveland.

Great Lakes African American Writer's Conference, Cleveland OH. Featuring jazz poet performance. Photo by Assembly for the Arts (2022).

Strategic Considerations

Cuyahoga's relative resilience in the benchmarking data reflects the stabilizing effect of a dedicated public mechanism. Two approaches have the potential to shield Cuyahoga against risks presented by shifts in funding, political and municipal priorities:

1. **Revenue diversification** The research does not surface a peer city that has fully resolved the challenge of building a layered funding model that maintains public confidence over time. What it does surface is a consistent finding: dedicated mechanisms that track economic activity rather than fixed rates produce more durable revenue capacity.

2. **Regional collaboration** The most financially stable and politically durable mechanisms in the peer region analysis operate across municipal boundaries: RAD across 128 municipalities and SCFD across seven counties. The current research does not map the details on intergovernmental alignment and suggests that future conversations around broadened coalition building and advocacy needs would be useful in thinking about both regional and statewide shared infrastructure.

Questions to Ask

The findings in this report mark the first steps in a broader, long-term effort to build shared knowledge and help shape future conversations about cultural planning and public investment in Greater Cleveland. They open ideas for future conversations and engagement. Four areas in particular warrant deeper exploration:

1. **Does current data infrastructure give us a complete enough picture?** The current quantitative research reveals gaps at both the ecosystem and organizational level: Data collected through the Cultural Data Profile is limited to only nonprofit institutions and is based on grantmaking requirements. Additionally, self-reported data does not consistently classify support dollars as private vs. public. At organizational level, data tracks what organizations receive but not how those dollars are deployed internally, limiting the ability to assess whether public investment builds sustainable capacity over time. When considering aggregating data across regions, addressing these gaps would build a more inclusive and actionable picture of the full ecosystem.

2. **What success metrics do we track?** The research identifies four categories of KPIs used across peer regions to track arts funding impact: access and participation, demographic equity, financial efficiency, and economic impact. A comprehensive measurement framework for Cuyahoga would track both direct indicators (overall revenue, grantmaking totals, organizational expense coverage, and earned income recovery) and indirect indicators that capture broader ecosystem health, including quality of life, community cohesion, workforce wages, and regional economic vitality.

3. **Who needs to be in the room when discussing regional collaboration?** Alignment does not happen organically, but requires deliberate coalition building across stakeholders with different priorities and relationships to the arts. While the research documents the outcomes of cross-regional alignment, such as SCFD seven-county structure, it cannot map a one-size-fits-all process by which to achieve this. A key next step may be to understand who the early adopters of a regional approach may be, and what can unite them under a shared purpose.

Detailed Methodology

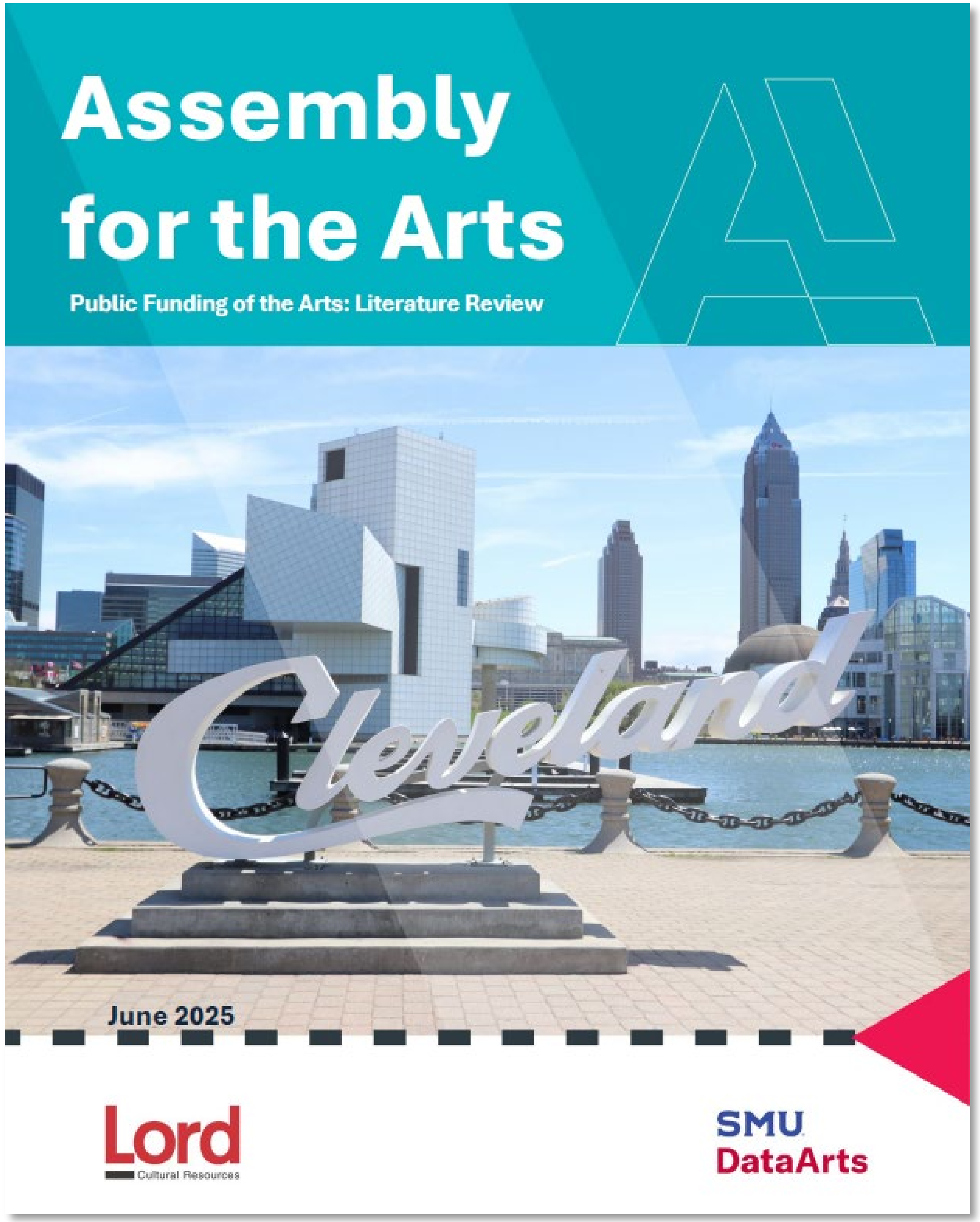
Beck Center for the Arts, Lakewood, OH. SpongeBob the Musical. Photo by Steve Wagner (2025)

Karamu House, Cleveland, OH. Weathering by Aja Joi Grant. Photo (2025).

Detailed Methodology Overview

This research employed a multi-phase, mixed-methods approach combining foundational literature review, quantitative comparative analysis, qualitative environmental scanning, and in-depth stakeholder interviews. The quantitative analysis drew on three primary data sources: the SMU DataArts Cultural Data Profile, IRS Form 990 and 990-PF filings, and the Arts Vibrancy Index. Qualitative analysis was conducted by Lord Cultural Resources.

Each phase was designed to build on the findings of the previous one, moving from theoretical grounding to local diagnosis to national lessons. The sections following describe each phase in detail, including the data sources consulted, the analytical decisions made, and the limitations that readers should bear in mind when interpreting the findings.



Detailed Methodology: Literature Review

The research began with a comprehensive review of theoretical and empirical literature on public and private arts support. The review examined the evolution of cultural policy from early 20th-century preservation models through the economic impact analyses of the 1970s and 1980s to the equity-centered frameworks of the 2020s. Particular emphasis was given to research on the relationship between funding structure and organizational outcomes — including studies on the crowding in and crowding out dynamics of public investment, the role of dedicated tax mechanisms in stabilizing arts ecosystems, and the demographic and geographic inequities that different funding models tend to produce.

The review drew on sources provided by Assembly for the Arts in the RFP, including the Equity Gap project conducted by the Ohio Arts Council and the National Assembly of State Arts Agencies, as well as peer-reviewed research, policy reports from national arts service organizations, and government datasets.

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Detailed Methodology: Quantitative Data Sources (CDP)

CDP Data

The CDP is a free and secure online survey that collects financial and programmatic data from nonprofit arts, culture, and humanities organizations so they can apply for grants, gather insights, and contribute to nationwide research. The CDP collects more than 1,200 data points for individual arts organizations on an annual basis. CDP data is unique in its ability to track giving by source in a consistent, detailed manner that is not replicated by other standardized datasets. This granularity made CDP the primary data source for the comparative analysis throughout the report.

Some organizations respond to the CDP survey only once, while other organizations have responded for all years studied. Instead of limiting the analysis to organizations with five consecutive years of data, we incorporate all available data from each year to increase the sample size, reduce potential selection bias, and provide a more accurate reflection of the field's overall trends while still allowing for year-over-year comparisons at aggregate level.

Number of Organizations Completing CDP Across Regions, 2019-2023

Comparison Region	2019	2020	2021	2022	2023
Cuyahoga	156	159	163	168	162
Columbus	44	52	67	66	75
Cincinnati	43	42	48	52	57
Houston	149	173	158	177	176
Portland	84	85	99	97	111

To facilitate comparative analysis across organizations of varying financial capabilities, we place them into budget size categorizations according to each organization's total operating expenses excluding depreciation. The three budget categories mirror those reported on in Assembly for the Arts' Culture Pulse 2017 report: Under $250,000, Between $250,000 and $2,000,000, and Exceeding $2,000,000. To ensure consistency in budget classification across fiscal years, we retained only the earliest (i.e., smallest fiscal year) budget record for each organization.

The quantitative analysis covers the years 2019 through 2023. The choice of 2019 as the starting point reflects its status as the last full year of pre-pandemic data, providing a meaningful baseline against which to measure disruption and recovery. The choice of 2023 as the endpoint reflects the most recent year for which complete CDP data was available at the time of analysis. This five-year window captures the full arc of pandemic disruption, federal relief funding, and initial recovery — but also means that some findings may reflect cyclical post-pandemic correction rather than structural conditions. Distinguishing between the two requires longitudinal data beyond the study period, which future research could explore.

Most summary statistics analyzed in this report represent the means (averages). For certain analyses of financial values, we take inflation into account, since what cost $1 at the end of 2019 cost $1.19 at the end of 2023. We do not make the adjustment for the recent one-year price (2022 to 2023) because of the smaller inflation.

How Contributed Revenue Sources are Defined in the CDP

The Cultural Data Profile (CDP) allows organizations to categorize contributed income into several revenue source categories. These categories are defined as follows:

- **Trustee/Board Contributions:** Contributions from current members of an organization's board of directors or trustees. Contributions from corporations or foundations affiliated with board members are excluded unless they originate from a board member's family foundation.
- **Individual Contributions:** Contributions from individuals who are not members of the organization's board. This category excludes membership revenue reported as earned income, as well as special event ticket revenue. Donations made in connection with special events may be included.
- **Corporate Contributions:** Grants, matching gifts, and other contributions from corporations, institutions, and nonprofit organizations, including corporate foundations. Revenue from corporate sponsorships is excluded and reported as earned revenue.
- **Foundation Contributions:** Contributions from charitable foundations. Contributions from corporate foundations and board member family foundations are excluded from this category and reported elsewhere.
- **City Government Contributions:** Contributions, grants, and contracts from city government agencies and departments.
- **County Government Contributions:** Contributions, grants, and contracts from county government agencies and departments.
- **State Government Contributions:** Contributions, grants, and contracts from state government agencies and departments.
- **Federal Government Contributions:** Contributions, grants, and contracts from federal government agencies and departments.
- **Other Contributions:** Contributions not captured elsewhere in the contributed income section.

Detailed Methodology: Quantitative Data Sources (IRS, AVI)

The quantitative analysis drew on three primary data sources: the SMU DataArts Cultural Data Profile, IRS Form 990 and 990-PF filings, and the Arts Vibrancy Index.

IRS Data

IRS Form 990 and 990-PF data were used to track the trajectory of foundation giving between 2019 and 2022, identifying the number of grantees by budget size and the geographic origin of funding. The SMU DataArts research team applied string-matching techniques to add Employer Identification Numbers (EIN) to private foundation data and filtered recipients using National Taxonomy of Exempt Entities (NTEE) codes to isolate arts and cultural organizations. The data was cleaned and standardized, with some records removed after discussion with Assembly and the project's steering committee. The subsequent findings were presented in the detailed interim report but are not included in this final report.

Arts Vibrancy Data

The SMU DataArts' Arts Vibrancy index is a composite index based on 13 measures of arts providers, arts dollars, and public support for the arts. It is calculated using arts and cultural organization data integrated from IRS 990, CDP records, and other proprietary or public sources, and is adjusted for cost of living and population.1 In this report, we focus on overall arts vibrancy, contributed revenue (part of the "Arts Dollars" metric gauging the demand for nonprofit arts and cultural programming), and total expenses.

Quantitative Research: Peer County Selection for Comparative Analysis

To provide meaningful context for Cuyahoga County, we selected four markets with comparable population sizes and demographic characteristics, while also offering distinct funding models for comparison. Selections were informed by dialogue with Assembly for the Arts and the steering committee:

Columbus, OH

Cincinnati, OH

Houston, TX

Portland, OR

Franklin and Hamilton are neighboring Ohio counties that employ different approaches to arts funding. Harris County was included as Houston, a large metropolitan area in Texas, has a robust arts sector supported primarily through city-level public funding. Portland was selected as a fourth comparison point, given its city-dedicated arts funding model which greatly benefits Portland arts organizations. A key criterion in selecting these counties was their participation in the SMU DataArts Cultural Data Profile (CDP), which allows for consistent tracking of revenue sources across nonprofit arts organizations. Counties that do not participate in CDP cannot be meaningfully compared on the specific metrics this research required.

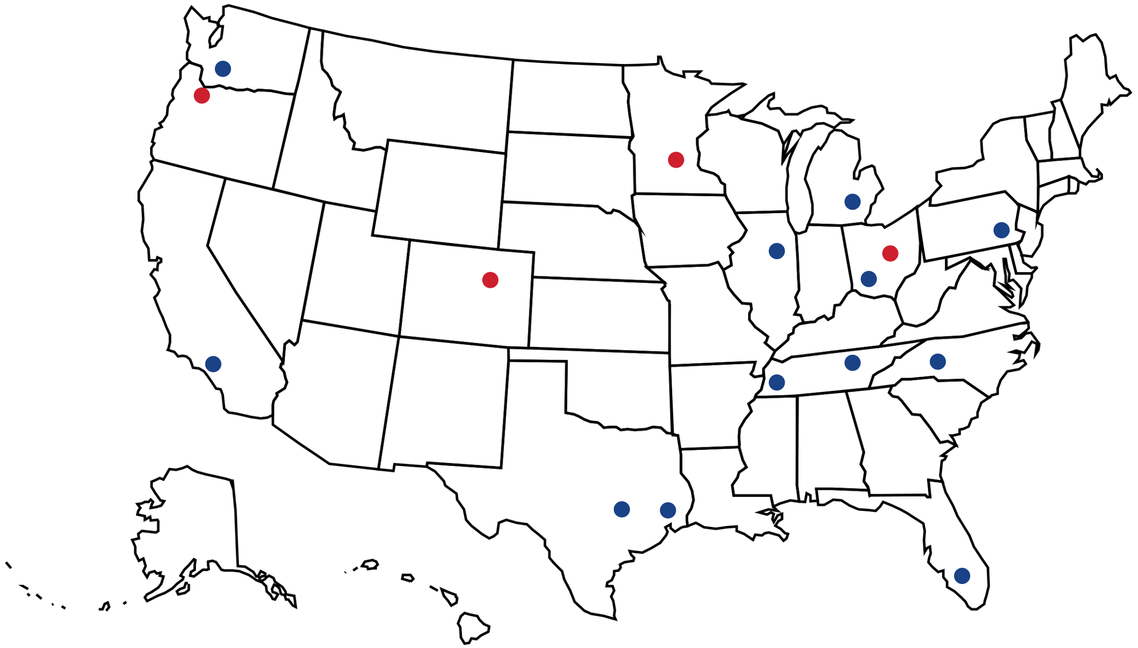
Comparison County	Reasoning
Columbus (Franklin County, OH)*	Neighboring destination city, dedicated public support through dual mechanisms (hotel-motel tax and admissions tax)
Cincinnati (Hamilton County, OH)*	Neighboring city, presence of ArtsWave for private funding which reflects bulk of support
Houston (Harris County , TX)	Large, diverse metro with strong arts sectors. City funding is primarily administered by the Houston Arts Alliance.
Portland (Multnomah County, OR)*	Unique funding mechanisms including dedicated city-level arts tax to fund Oregon Arts Council grantmaking initiatives

Lord also examined public-sector arts funding in 15 U.S. counties/metros, with overlap marked by (*)

Qualitative Research: Peer City Selection for Environmental Review

15 cities across the US were selected to obtain a realistic and holistic view of the variety of funding models utilized by different communities. The selection was based on a spectrum of regional population, unique governance and partnerships, funding models, and level of arts infrastructure, along with any significant successes/challenges. The regions are also distributed across the nation to maintain a balance between comparable and aspirational models and normalize the benchmarks generated and enhance the relevance of the findings for Cuyahoga County.

Three regions— Columbus, Portland, and Cincinnati— overlap with the quantitative analysis. These shared cases allow for a multidimensional view of investment levels, funding mechanisms, and impact metrics. Other regions were chosen for the uniqueness of their funding structures, such as Denver's regional Scientific and Cultural Facilities District (SCFD), Austin's exclusive reliance on hotel occupancy taxes, and Los Angeles' Arts Development Fee.



- Austin (Travis County, TX)
- Charlotte (Mecklenburg County, NC)
- Chicago (Cook County, IL)
- Cincinnati (Hamilton County, OH)
- **Columbus (Franklin County, OH)**
- **Denver Metro Region (seven counties, CO)**
- Detroit (Wayne County, MI)
- Los Angeles (CA)
- Miami-Dade (FL)
- **Minneapolis (Hennepin County, MN)**
- Memphis (Shelby County, TN)
- Nashville (Davidson County, TN)
- Philadelphia (PA)
- **Portland (Multnomah County, OR)**
- Seattle (King County, WA)

Emboldened counties (also in orange) are those that were among those selected for deep dive interviews.

Qualitative Research: Peer City Rationale

Region	Region Rationale
Austin (Travis County, TX)	City of Austin launched new Office of Arts, Culture, Music, and Entertainment (ACME) February 2025 to “enhance the city's vibrant cultural landscape” and reinforce its reputation as "live music capital of the world."
Charlotte (Mecklenburg County, NC)	New Arts, Science & Cultural Council founded with a collaboration between the county, city and Foundation for the Carolinas in 2025 under one joint board, replacing the old ASC-only model and giving the region a single, shared decision-making table for arts funding.
Chicago (Cook County, IL)	Diverse mix of private philanthropy, Hotel Tax revenue, and general fund and 1.3% allocation of capital construction budgets via Percent-for-Art Ordinance for pubic art
Cincinnati (Hamilton County, OH)	Funding is led by private-led initiatives (ArtsWave), which distributes grants from a large workplace-giving pool. The county also allocates its own funds for major capital projects.
Columbus (Franklin County, OH)	Ticket Fee legislation passed in 2018, diverts 5% fee towards two funds – Creation, Innovation & Inclusion Fund & the Facility Stabilization Fund – and is implemented via grants managed by GCAC.
Denver SCFD (7-county district), CO	One-of-a-kind multi-county sales tax .01% launched in 1980s and distributed in 3 tiers to cultural orgs via (renewable) voter-led initiative.
Detroit (Wayne County, MI)	Detroit’s 2018 ordinance dedicates 1% of municipal capital budgets to public-art commissions run by Detroit Office of Arts, Culture and Entrepreneurship. Detroit Arts Support (Kresge / Erb / Hudson-Webber foundations) is a private coalition that awards ~$12 million in unrestricted operating support to 70-80 Detroit-area arts nonprofits, every three years. Foundations, not the City or County, provide the primary long-term grant pool.
Los Angeles County, CA	Long Beach has unique Percent for Art legislation that enables 50% to go towards organizational and project grants for the arts.

Bolded Italics indicate selection for Quantitative Comparative Analysis; Harris County is the 4th quant analysis comp

Qualitative Research: Peer City Rationale cont.

Region	Region Rationale
Memphis (Shelby County, TN)	Instead of a dedicated arts tax, Commissioners make a yearly appropriation (≈ $1 M) to ArtsMemphis. ArtsMemphis pools local corporate & foundation giving (e.g., First Horizon, FedEx) to deliver unrestricted Operating Support to 50 Shelby-County arts nonprofits, along with project, community and artist focused grants.
Miami (Dade County, FL)	Funding is driven by two tourism levies: a 2% Tourist Development Room Tax and a 2% Hotel/Motel Food & Beverage Surtax, complemented by general revenues and periodic federal relief. 1.5% Art-in-Public-Places ordinance on capital construction
Minneapolis (Hennepin County, MN)	The only state with a dedicated Arts and Cultural Heritage Fund via 2008 Legacy Amendment which directs 19.75% of sales tax revenue to support arts, arts education and arts access, and to preserve Minnesota's history and cultural heritage. Minneapolis has new Cultural Districts Arts Fund. Other programs funded through general fund
Nashville (Davidson County, TN)	MetroArts agency serves city and county via general funds. Recent equity challenges offer important lessons on handling controversy
Philadelphia County, PA	Philadelphia directs General-Fund dollars to the nonprofit Philadelphia Cultural Fund (PCF), which re-grants unrestricted operating support to 250 + arts nonprofits each year• City law dedicates 1% of every municipal capital project to public art, anchoring the country's largest and oldest civic art program.
Portland (Multnomah County, OR)	Portland-area residents pay a flat $35 Arts Education & Access Tax, the only local income tax for arts in the U.S, split between hiring K-5 art and music teachers and Regional Arts & Culture Council community grants. County dedicates 2% of all eligible capital-project costs to public art.
Seattle (King County, WA)	King County launched Doors Open - a 0.1% sales tax to support arts, heritage, science, and preservation non-profit organizations; legislation was drafted and passed in 2023 and will be rolled out by 4Culture (county office of arts and culture) in 2024-25. It funds six grant programs: Sustained Support, Public School Cultural Access, Public Free Access, Building for Equity, County-wide Initiatives, and Launch. Lodging Tax supplements.

Bolded Italics indicate selection for Quantitative Comparative Analysis; Harris County is the 4th quant analysis comp

15 Peer City Overview

Region	Funding Bodies	2023 County Pop.	FY23 total grants	Per capita
Cuyahoga County	CAC	1,239,000	$12,300,000	$9.97
Cook County	DCASE	5,109,292	$23,500,000	$4.60
Franklin County	GCAC	1,334,100	$16,264,676	$12.19
Davidson County	MetroArts	708,000	$3,264,400	$4.61
Hamilton County	ArtsWave	830,639	$9,900,000	$12.04
Hennepin County	MRAC and ACA	1,331,000	$4,675,138	$3.31
Mecklenburg County	Charlotte Arts and Culture Office	1,169,300	$6,443,494	$5.13
Multnomah County	RACC and MCCC	820,672	$7,955,000	$9.69
Philadelphia County	OACCE, PCF, PCA	1,550,242	$5,049,584	$3.25
Wayne County	ACE	1,793,000	$2,26,000	$1.26
Travis County	Austin Cultural Arts	1,356,000	$7,000,000	$5.16
Miami-Dade County	DCA, Miami Beach CAC, Coral Gables	2,743,095	$27,823,000	$9.73
Los Angeles County	County Dept of Art & Culture, City DCA, Smaller LAAs	9,663,345	$36,000,000	$3.73
Shelby County	ArtsMemphis	930,000	$3,377,097	$4.19
King County	OAC and 4 Culture	2,271,380	$16,979,818	$5.68
Denver Metro	SCFD	3,269,966	$84,876,675	$25.95

Qualitative Research: Peer Region Selection for Deep Dive

From the findings developed from the environmental review, Lord Cultural Resources initially recommended 5 regions to focus on for a deep dive:

1. Columbus (Franklin County, OH)
2. Denver Metro (7-County SCFD)
3. Minneapolis (Hennepin County, MN)
4. Portland (Multnomah County, OR)
5. Seattle (King County, WA) *replaced by Pittsburgh (Allegheny County, PA)*

The rationale for selection related to the unique arts tax mechanism as presented in Columbus and Portland. Denver Metro was selected based on their innovative strategy. After further discussions with the steering committee, Pittsburgh replaced Seattle to balance the geographic representation of the peer regions and to allow for investigation into Pittsburgh's longstanding regional tax model that operates across municipalities.

Interviews were conducted by Lord Cultural Resources using a standardized 14-question protocol developed in consultation with the research steering committee. The protocol covered governance models, revenue mechanisms, equity frameworks, grantmaking practices, KPIs and evaluation approaches, infrastructure requirements, and lessons learned — including both what has worked and what interviewees would do differently. Interviews were conducted with senior staff at each city's primary arts funding agency and, where available, supplemented with perspectives from grantees, policymakers, and community stakeholders. Interview data was verified and supplemented with publicly available records including audited financial statements, municipal budgets, annual reports, and strategic plans.

Limitations – Quantitative Comparative Analysis

An important limitation of the data collected through the CDP is that it is specific to nonprofit arts and cultural organizations. Thus, it does not capture the full arts and culture ecosystem, which includes for-profit cultural enterprises and individual artists.

Several classification challenges affected the precision of the quantitative analysis and should be considered when interpreting specific findings.

- The CDP's categorization of contributed income by source is self-reported by participating organizations. While the CDP enables detailed reporting on contributed revenue sources, it does not ask organizations to enter the names of funding organizations or entities distributing funding dollars. In general, organizations are advised to classify contributed revenue according to the entity directly providing the funds (e.g., the entity named in the grant agreement, payment, or electronic receipt), rather than tracing the ultimate origin of those funds. Organizations may classify the same dollar differently depending on their internal accounting practices, the instructions of their finance staff, or their interpretation of ambiguous funding relationships. Intermediary funding — where a pass-through organization receives public dollars and redistributes them as grants — presents a particular classification challenge as recipient organizations may classify funds differently based on internal practices and how the relationship to the intermediary is interpreted. Intermediary entities may operate regionally, distribute public funds, or maintain close relationships with government agencies without being formal units of government themselves. As a result, the public-versus-private distribution shown in the CDP and the categories of contributed revenue should be interpreted with caution as they may not reflect the ultimate origin of funds. The "other support" category in the CDP captures a residual of contributions that do not fit cleanly into the named categories. Readers should treat the other support category with caution across all counties, as its composition varies and its relationship to the named categories is not fully transparent in the self-reported data.
- The Arts Vibrancy Index produces relative rankings rather than absolute measures. A county's AVI rank reflects its position relative to other counties in the dataset, not its performance on an absolute scale. Shifts in ranking over time may reflect changes in peer counties rather than changes in the county being examined — a county can fall in the rankings while its underlying metrics improve if other counties improve faster. Small movements in the index do not necessarily indicate that conditions have meaningfully changed, and the magnitude of difference between adjacent rankings can vary substantially depending on where counties cluster in the distribution. For these reasons, the AVI data in this report is used to establish broad positioning rather than to support precise comparative claims.

Limitations – Qualitative Research

The qualitative approach also involved some decisions that should be considered:

- The environmental review was not designed to produce a representative sample of U.S. arts funding models, but rather to illuminate the range of mechanisms through which arts and culture are financed publicly, and to identify patterns, trade-offs, and emerging practices that could inform Cuyahoga's decision-making. The research treats these findings as design considerations rather than replicable models, and readers should apply the same interpretive caution.
- Given the absence of a standardized reporting framework for municipal arts agencies, the environmental review relied on available documents and, subsequently, direct stakeholder interviews. Where quantitative data was available and consistent, it was incorporated into the qualitative analysis.
- It is important to note that Denver and Pittsburgh — two of the most instructive peer regions in the qualitative deep-dive analysis — are absent from the quantitative benchmarking. While Denver’s counties did not have enough participation across study years for meaningful analysis, Pittsburgh does have CDP data. However, as Pittsburgh was brought into the research after the quantitative phase had been completed, their data was not included in the comparative analysis.

Research on Public Funding of the Arts to Inform Cuyahoga County

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