

Financing the Paradigm Shift: Education Funding in American Art Museums

by
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ABSTRACT:

Museum literature in the United States characterizes a broad shift in the mission and primary focus of art museums from the collection and preservation of objects to public education; concomitant with this development is the advent of independent museum education departments within the museum. This shift has been characterized in US museum literature through a discussion of the social directives of educational restructuring as they are implied within the museum's mission statement. By focusing on the financing of museum education departments, along with endowment revenue and acquisition funding, and by examining the extent of change over time, we can clarify our understanding of the fiscal priorities of museums. In order to determine the level of financial commitment museums maintain in relation to their education departments, this analysis employs qualitative and quantitative methodologies.

KEYWORDS:

Art Museum Budgets & Fiscal Priority

Museum Endowments

Program Services, Education, Acquisitions Expenses

Education Departments, Education Emphasis & "Paradigm Shift"

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CAREER OBJECTIVE

To facilitate cultural exchange and social action, and to promote the arts through education and experience.

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MA, Arts Management, University of Oregon, June 2008. Museum Studies Certificate.

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WORK EXPERIENCE

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Duties include developing course curriculum with instructor, lecturing and facilitating class discussion, assisting with technology, maintaining office hours and advising student research in the Arts Administration course, Art & Human Values.

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Duties included coordinating educational programs, workshops, and outreach events, and assisting with the development of curriculum and resources for teachers, youth, and the general public.

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ACTIVITIES, HONORS & LEADERSHIP

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Financing the Paradigm Shift: Education Funding in American Art Museums

The decision to reject one paradigm is always simultaneously the decision to accept another, and the judgment leading to that decision involves the comparison of both paradigms with nature and with each other. –Thomas S. Kuhn, 1962, p. 77

Art museums in the 21st century face two simultaneous and distinct trends—the first represents a significant shift from the collection and preservation of art objects to public education and the second, a conflicted relationship between mission and market orientation. To imply that mission and market orientations are incompatible would be inaccurate, although balancing the two strains the process of adequately defining the role of education in the museum. As present economic tensions require increasing reliance on private financial support, the demand for accountability in general operations and accounting has become critical to provide evidence of investment returns, or outputs. Increasingly, the borrowed language and models of business practices are used to characterize museum outputs.

Beginning in the 1970s, museum mission statements underwent a reformation redirecting the principal objectives of the museum from an inwardly directed focus on the collection and preservation of objects to the outwardly directed goal of public education. As the fundamental goal of museums became public education, this shift, commonly referenced in existing literature as a “paradigm shift” (G. Anderson, 2004; Munley & Roberts, 2006; Weil, 1990), has influenced museums to alter significantly the primary impetus of their operational practices. The overall function of the museum has fundamentally shifted toward public orientation and has inspired the advent of the stand-

alone museum education department whose specific activities are aligned with public outreach, interpretation, and education.

Where did museum education departments originate, what are their central purposes, and what are the methods of industry-wide proliferation? Do museums merely use education as a function of marketing (Freudenhim, 2006), thus paying lip service to the trend in educational restructuring, or do museums effectively serve their educational mission through their programming? Although the answers to these questions are subjective, this inquiry focuses specifically on the reorganization of museum budgets in the past decade and how they reflect the newfound educational directive.

The steady incorporation of "performance measurement" business models provides museums with a method to examine operations using quantitative models. Quantifiable methods of measurement include monitoring numerical data such as revenue, objects, the number of visitors and facility and Web site users, exhibits presented and distributed, publications, and educational programs offered (Munley & Roberts, 2006; Scott, 2002).

These numbers can be compared across years and across institutions to establish normative patterns and determine if discrepancies indicate successes or failures. Successful management and accountability reports are dominated by statistics that demonstrate a balanced budget, growth in attendance and market reach, and earned income (Munley & Roberts, 2006). These types of measurements can best be evaluated in conjunction with institutional resources that provide the foundation for museum services. Carol Scott, author of *Measuring Social Value*, identifies "management for results" and categorizes

measurements in terms of “inputs” and “outputs,” in order to compare the invested resources to the measured outcome and thus gauge the value of various museum endeavors. The input/output model of performance measurement serves as a method for comparison and as an evaluation tool, and provides indicators for further assessment specific to a museum's particular situation.

Through the utilization of business models, the movement toward public accountability has generated greater attention to museum practice and has created a specific vocabulary of measurements. This inextricably alters the museum image and its relationship to the community, according to Indianapolis Museum of Art Director Maxwell Anderson,

by fomenting business-oriented claims that we [museums] are drivers of economic benefit, we have unwittingly altered the basis on which we are judged...once seen primarily as charitable and educational institutions, art museums are now being regarded as incubators of financial return. (M. Anderson, 2006, p. 9)

To paint a holistic picture of contemporary museum operation within the framework of accountability, the quantitative facet of operations should be balanced with the qualitative or unquantifiable impact the art experience has on visitors. This balance is achievable if museum leadership can analyze their social worth and simultaneously demonstrate the organization's effectiveness quantitatively. By observing figures and "trending," or analyzing statistical data across time, organizational leadership can assess their current fiscal condition and affect the future direction of their institution (Berger, 2008, p. 53).

To analyze the fiscal aspects of museum education using Scott's performance measurement model, it is necessary to measure the resources designated specifically to an art museum's educational operations. Educational program spending is reported on the IRS Form 990, the annual reporting return form required of tax-exempt organizations, but not as a standard line item. Its inclusion depends on the museum's accounting protocol and ultimately on the discretion of accounting professionals who have, in concise and explicit terms, defined education in their institutions for purposes of the IRS Form 990. Educational expenditures are often added into the Program Service Budget and/or are included in appended 990 statements.¹ Through an examination of budgetary allocations, these expenditures provide evidence of public service and illustrate how the expense of education programs reflects the overall educational focus of museums.

What can be inferred from the relationship of the Educational Programs Budget to the Program Service Budget? Many mission statements currently identify education as the fundamental purpose of their organization, but what does the museum education department offer to supplement the overall function of the museum? Within the literature referencing the historical foundations of museum education and the "paradigm shift" to education, there is a pronounced emphasis on the progressive principle of offering museum visitors an experience relevant to public life (G. Anderson, 2006; Falk & Dierking, 2000; Hein, 2004; Munley & Roberts, 2006). Are museums better equipped to do this through a department specifically devoted to education? If so, how has this transformation been understood and reported fiscally?

PURPOSE OF STUDY

This research originates from an interest in endowment funding and the extent that art museums utilize endowment revenue to develop innovative programming. Maintaining a strong endowment allows for financing innovative, experimental, and developmental programming; and when it is used in this capacity an endowment can "serve to push [an] organization forward" (Henke, 1985, p. 273). Using the availability of endowment revenue as the foundation for determining subject museums, this study explores the financial development of museum education, specifically, education departments and the profession-wide imperatives that have directed their introduction. The "paradigm shift" has been characterized in museum literature by a discussion of social directives and educational redirection in the museum's mission statement. Extraordinary emphasis has been placed on the importance of the museum mission statement as a guiding document that shapes all museum operations. A functioning mission statement is critical during the American Association of Museum's (AAM) evaluation and accreditation process (G. Anderson, 1998; Bloch, 2005). However, a handful of skeptical museum professionals have questioned the relative value of the mission statement as a guiding document. Instead, Bloch identifies the mission statement as a "victory of verbiage over reality" (Bloch, 2005, p. 37), and Gurian characterizes the presentation of mission statements as "stated objectives [that] take on a wish list aspect rather than a rigorously focused plan" (Gurian, 2002, p. 76). The expanded vocabulary of the museum mission, according to Gurian, is incongruent with action: "missions include social benefit,

commitments to diverse cultures and publics, learning and education, and fostering cultural activity" (Gurian, 2002, p. 85). Conceived of as grounding documents or the centerpieces for an institution's purpose, mission statements ideally focus on the critical and philosophical purpose for the establishment of the museum and allow for broad interpretation. Museum mission statements, although reflecting education directives in general, do little to instruct or guide museums in how to relate to their public constituencies. It falls to individual departments in larger institutions to define and execute an approach to meet their outlined objectives and determine what resources should be devoted to meeting these objectives.

Through quantitative fiscal analysis of IRS 990 forms, this study explores the art museum field by examining the budgetary aspects related to museum education and the evolution of fiscal responsibility. In an effort to balance the quantitative understanding of museum finance with the quantifiable public benefit museums provide, this study includes a qualitative survey of museum educators to gauge their general attitudes and outlook on departmental funding in their institutions (see Appendix D). This survey asks whether museum education departments are adequately funded for the programming goals of educators.

How museums have come to identify their audience, be it a local, national, or international constituency, is the subject of salient debate. Nevertheless, museums have become increasingly connected to their audience and donor base, especially given the industry's demand for accountability and external pressure for quantifiable measurements

of achievement. Museums cannot escape the challenge of appraising successes in terms of public and social worth and translating these measures into quantitative results.

The quantitative element of this research examines museum budgets as they have been reported to the IRS through the Form 990, extracting figures relating to endowment revenue, education programming, comprehensive programming, and cost of acquisitions and conservation when this information is available. The data is organized in a time-series graph matrix highlighting the aforementioned figures and is interpreted according to omissions, fluctuations, trends, tendencies, major changes in activity, and irregularities. Comparing information from museums with similar budgets, or benchmarking, may reveal normative spending activities over time. Trending can be used to understand financial performance over time and can be used to present easily interpretable graphs, tables, and charts (Berger, 2008, p. 53: See Appendix B). Additionally, benchmarking can determine whether an organization's performance is comparable to peer organizations.

METHODOLOGIES AND LIMITATIONS

Given a paradigm, interpretation of data is central to the enterprise that explores it. (Kuhn, 1962, p. 122)

An assortment of postmodern theorists and critics contend that the authority to construct definitions of “art” and “artists” and to provide access to “fine art” lies with the art museum’s capacity to validate the arts. Recent theorists (Enzensberger, 1962/1974; Fraser, 2005; Haacke, 1983; Henning, 2006) claim that this power is intentionally preserved and mystified by the institution. Building on Hans Magnus Enzensberger’s

concept of "consciousness as industry," artist and critic Hans Haacke connects the specific contributions of museums to the broader manufacture of aesthetic perception. Although he dismisses the prevalent 19th century aesthetic theory of "art for art's sake," he attributes various aspects of contemporary museum culture to its lingering mystique. Contemporary museum function negates the concept of "art for art's sake"; through display, art becomes politicized and the art experience exists to provide substantive and transformative experiences beyond simple amusement. Today it is imperative that museums consider whose interest they serve, the voices they represent, and their role in the greater community.

To dispel the "romanticized" notions of museum operation, Haacke refers to the field of artistic creation and museums in particular as a component of a wider "industry," in which creators of a social product designate identifiable methods of production, distribution, and consumption. Haacke is cautious not to imply a calculated or deliberate purpose underlying industrial manufacture. As "managers of consciousness," museums often fail to acknowledge their intellectual, political, and moral authority to this end, especially as they are directed by funding sources interested in maintaining the status quo. "[R]ather than sponsoring intelligent, critical awareness, museums thus tend to foster appeasement" (Haacke, 1983, p. 280). In this sense, museums promote the dominant or approved conventions for artistic appreciation. Haacke echoes the commitment to contentment expressed two decades earlier by Enzensberger:

...in the long run, however, the consciousness industry does not content itself with merely letting its augurs survey the market place of the arts. It attempts to insure itself against changes in the weather by creating it. If it does not exactly invent tomorrow's trend, it certainly proclaims and promotes it. (Enzensberger, 1974, p. 75)

While this study does not attempt to investigate the motivations or contributions of museums in constructing aesthetic consciousness, it does acknowledge that, on the whole, museums foster a particular collective aesthetic consciousness, and by the nature and scope of their influence, quantifiable museum "outputs" can reasonably be equated with industrial production.

The examination of the museum industry as a social construction can reveal the value systems reflected in the art industry and within the wider society. Existing funding structures, in particular, shape museum activities and reveal the industry's financial investment in its product. In its ability to define and contextualize canons of art, the museum places responsibility upon institutional leadership to direct this function although institutional responsibility is often obviated by an outwardly directed educational orientation.

Thus far, business models have served as the conventional model of quantification. Munley and Roberts (2006) challenge museum leadership and museum educators to articulate public value when conveying a museum's demonstrable success. They assert that museums define success not by effectiveness, efficiency, attendance, or revenue, but by demonstrating "substantive outcomes that contribute to improving the quality of life for individuals and communities" (p. 35). Similarly, the model of "performance

measurement," as described by Scott (2002), provides a model adapted by the public sector that relies on inputs and outputs to evaluate the effectiveness of museum programming. Sheppard (2000) identifies a systemic problem spanning the entire community: the lack of rigorous comprehensive data collection and research. The lack of consistent methodological research has precipitated a movement toward a new methodology in evaluation that uses outcome-based models measuring the impact of museums qualitatively and quantitatively. Questions pertaining to the nature of the museum-public relationship remain, such as the acknowledgement of the voice of the visitor and audience-targeted programming. The museum community has yet to reach a comprehensive approach to evaluate these areas, and the pervasive understanding of the public relationship is based on anecdotal responses that, although indicative long-term social value, do not provide a composite representation or method for evaluation.

Directed by historical inquiry, this research traces the financial development of museum education departments in the United States through time-series quantitative analysis and deconstructionist qualitative analysis. The development and financing of museum education departments through time can be analyzed most appropriately by applying historical methods of inquiry. The statistical data for each museum in the study has been collected from the IRS form 990 as filed with the internet site, GuideStar,² using the method William Lawrence Neuman defines as "existing statistics research" (2006, p. 45). Drawing from one source presupposes a certain degree of uniformity and internal validity (Neuman, 2006, p. 45).

The data collection process in this study has been directed by the assumption that the collective data can be interpreted and that reasonable and substantiated inferences can be drawn. It is through data analysis that my bias is made apparent; in searching explicitly for patterns and similarities, I may over-simplify, complicate explanations, and discount inconvenient items of evidence. Numerical statistics represent a coded text, and as I present them in narrative form, I can define the study's implications within a chosen historical context.

Although my primary methodologies are divergent, they nonetheless direct the two primary phases of research. The first phase consists of an historical time-series analysis of existing statistical research and employs a deconstructionist analysis. Informed by this methodology, I have not sought causality or continuity; instead, my analysis reveals less of a comparison across the museum field and more of a snapshot of museum outputs. The second qualitative phase, although limited due to numbers of responses, utilizes and analyzes qualitative survey data collected from directors of museum education.

In my capacity as researcher, I have produced a study that is replicable. I have attempted to present my quantitative data impartially, although my interpretation and conclusion have been influenced by my existing research biases. I have chosen to delimit the scope of study by investigating a particular segment of American art museums that have maintained the most sizeable endowment funding according to the Association of Art Museum Directors (AAMD) Statistics Survey (1995, 2000). Museums operating with larger endowment revenue indicate fiscal insularity from pervading economic conditions,

which is atypical of similar institutions in respect to their structural responsiveness to the market. Art museums that maintain a significant endowment appear to have a reliable source of annual revenue which can serve as a buffer from adverse external economic forces.

Museum subjects were included based on the value of their endowments according to the AAMD's Statistics Survey from 1995 and 2000 data³ (See Appendix A for subject museums). The central research questions necessitate qualitative analysis of data as the intermediate phase of research: what can be inferred from the quantitative data? Are there normative spending habits that outline a basis for comparison? In 1998, AAMD member museums included in the Statistics Survey maintained endowments ranging from \$12,289-\$1,125,677,000 with an average of \$65,124,723 (AAMD, 2000, p. 321). In the same year, the endowment range for museums included in this study was \$ 59,596,561-\$1,125,667,000 (Isabella Stewart Gardner Museum and the Metropolitan Museum of Art, respectively) and the average endowment for subject museums was \$260,934,083 in 1998. These selected institutions maintain national and international reputations not only for their collections and exhibitions, but also for their program initiatives. Notwithstanding reputation and endowment, I have not included federal, municipal, and university museums in this investigation because of the intricacies of their governance structures, which can complicate their budgetary allowances.

To establish a thorough historical investigation, I examined existing IRS statistics available on the GuideStar Web site from 1997-2006. In addition to researcher biases and

overall generalization, the study is limited by the accessibility to annual statistics prior to 1996 and the willingness of museum educators to participate in the survey.

RELEVANCE OF ENDOWMENT REVENUE

Museums that steward premiere collections, employ “best practices” in their operations, and maintain an operating budget of at least \$2 million are recognized for their accomplishments by special invitation to the AAMD (AAMD Web Site, 2008). These influential museums maintain distinguished status in the broader museum world, and, moreover, maintain the most sizable “true” endowments compared to non-member museums. What opportunities are revealed for museums in the highest endowment bracket when considering normative spending habits and educational and programmatic innovation if these activities are supported by endowment revenue? Examining museums of this magnitude for normative spending habits and educational and programmatic innovation, I have presupposed that greater programmatic opportunities can be realized when they are supported with the reliable revenue provided by an endowment. Endowment revenue often connotes insulation from market forces, as it provides a reliable annual funding stream. An endowment can provide protection during challenging economic periods and can supply a regular source of income if other sources of income are unavailable. Many nonprofit organizations, including museums, use revenue from their endowments to cover basic operational expenses. According to Gose, an endowment serves two primary purposes. First, as a constant source of income, an endowment can lessen the dependence of the annual support of outside donors (2004).

Secondly, an endowment can serve as a “bulwark against rough financial times” (Gose, 2004, p. 2). This traditional safety-net function of an endowment becomes increasingly obsolete at the wealthiest institutions because institutions with the largest endowments are often the least likely to use endowment revenue to mitigate budget challenges.

DATA ANALYSIS

The problems encountered while data mining have significantly compromised the validity of the data compiled for this investigation. Through the process of data analysis, I have discovered gaps in data availability as a result of improper data processing by my primary source for 990 documents, GuideStar. I originally envisaged obtaining directly from the IRS documents dating from 1969 at the onset of the Tax Reform Act, which designated museums as educational institutions, to the present. However, after numerous inquiries and three months of waiting for the requested documents, I realized that the only alternative, given time constraints, was to use the documents available on GuideStar. GuideStar's information is not comprehensive and there are gaps spanning years for some institutions. Although I entered this undertaking with little doubt that I would be able to procure data from the IRS and that the Form 990 data would be discernable, I encountered severe limitations on both accounts.

Each institution's method for filing the yearly IRS 990 document was determined by the organization's accountant, which resulted in the relative inconsistencies in data. Although the itemization of “program expenses” reported in statement appendages suggests a specific degree of thoroughness, a variety of figures were not included. It is

assumed, for example, that most institutions allocate a percentage of their budget to conservation expenses, regardless of whether conservation efforts are in-house projects or are contracted elsewhere. However, over half of the museums in this study have not assigned a figure to the cost of conserving their collection, a voluntary itemization on the Form 990. The conservation figures ranged (on average) from \$9,397,950 in 1997 to \$13,229,012 in 2005, but the majority of subject museums aggregate these figures into miscellaneous expenses.

Because individual accounting professionals and institutional protocols determine how the expense of museum education is reported, the figures collected do not reflect comparable expenses. Some 990's bury education costs in "miscellaneous" expenses, which can exceed \$1 million in some instances (see The Cleveland Museum of Art, The Museum of Modern Art, The Nelson-Atkins Museum of Art, The Minneapolis Institute of Arts, and The San Diego Museum of Art in Appendix B). Others broadly combine the figures of their public programs, such as community programs and libraries (see The Metropolitan Museum of Art, Appendix B, Table B 4; The Philadelphia Museum of Art, Appendix B, Table B 64; The Fort Worth Museum of Modern Art, Appendix B, Table B 100), and yet others define these items quite narrowly, differentiating between new media initiatives and online resources (see The Walker Art Center, Appendix B, Table B 46) or museum programs and school programs (see The Art Institute of Chicago, Appendix B, Table B 16). In more than one example, individual 990 forms demonstrated inconsistencies and listed multiple figures (see Philadelphia Museum of Art, Appendix B,

Table B 64, Table B 65). In another instance I found a yearly itemization for "small tools," where no itemization was made for education programs (San Diego Museum of Art, 1999, p. 15; 2000, p. 16; 2001, p. 20; 2002, p. 19; 2003, p. 17; 2005, p. 32; 2006, p. 19). Through the process of compiling data, I was able to discern when accountants or protocols changed from year to year based on thoroughness and repetition of procedure as well as the voluntary inclusion of annual reports and independently audited statements. These examples are characteristic of the assortment of inconsistencies in the data provided.

"Program Services," a purposively solicited line item⁴ on the 990, are likewise unclear. The Metropolitan Museum of Art defined its program services in an appended financial statement (not typically included in the 990) which defines Program Services to include the following:

- Curatorial departments, including operation of the Cloisters, conservation, cataloguing, scholarly publication and acquisitions of art (includes fellowship awards and travel stipends in amount of \$786,000)
- Special Exhibitions
- Education, community programs and libraries
- Communications, Calendar of Events, and development including Membership service and preparation of the Bulletin
- Guardianship and maintenance of Museum and its art collection
- Cost of construction and renovation of the Museum's galleries
- Expenses, other than those included in Part I, line 10(b), in connection with the sale of art reproductions, art books, and scholarly publications
- Operation of the Grace Rainey Rogers Auditorium in the Museums for art lectures and concerts
- Expenses, other than those included in Part I, line 10(b), in connection with the operation of the restaurant of Museum visitors and staff.
- Operation of the parking garage for museum visitors and staff (The Metropolitan Museum, 1997, p. 29)

In this example, the Metropolitan Museum of Art illustrates the variety of items that are included within program services which, again, varies from museum to museum and thus becomes incomparable from one museum to the next. For some institutions items are even impossible to compare from one year to the next.

Museum Education and the IRS Form 990

Museum education is an ambiguous term, the definition and connotation of which can vary from institution to institution. Label information, tours and family activities, special service programming, art classes, lectures, and digital collections typically fall within the realm of museum education. Eilean Hooper-Greenhill has suggested a dichotomy in the general perception that museum education refers to work with school groups on one hand, or the embodiment of the museum's public face on the other (Hooper-Greenhill, 1999, p. 261). This second connotation has been promoted by the American Association of Museums whose 1984 publication "Museums for a New Century" suggests 16 detailed recommendations which stress the importance of museum education as the centerpiece of the museum and addresses contradictions between concerns for preservation and demands for public access. Four out of the 16 recommendations specifically target the educational imperative, and one instructs administrators to examine their internal operational structures to "assure that the educational function is integrated into all museum activities" (AAM, 1984, p. 31)

Museum education is defined both broadly and narrowly as it is reported on the IRS 990. In a comprehensive example, the Boston Museum of Fine Arts reported that

their Education Programs included lectures, gallery talks, symphonies, music series, readings, theatres productions, art classes, and school programming (Museum of Fine Arts, 1999, p. 15). The museum's costs of all educational programs in 1998 totaled \$2,344,373, although the same 990 filing lists the education department "program" at \$257,003 (p. 14). Seven of the 20 subject museums reported educational expenses under \$1 million, although the average of all reporting museums ranged from \$1,547,318 in 1997 to \$2,222,676 in 2004. Accounting procedures inform the liberal definitions of programs and related expenses within museum education. In a characteristic instance of variation, the Walker Art Center in 2000 cited their "New Media Initiatives" as a part of its educational and program services, "to provide online arts education resources and Walker artistic programs to the public." The museum included the aforementioned description as a part of its Program Services (Walker Art Center, 2001, p. 2).

As accounting procedures vary from museum to museum, subsequent definitions of museum education are evidenced by the inclusion of disparate and incongruent figures. The Metropolitan Museum of Art includes museum education expenses under the broad heading "education, community programs, and libraries" (The Metropolitan Museum, 1998, p. 19). If we are to consider education figures designated exclusively by program-related expenses, then the inclusion of library expenditures renders an inflated figure. Conversely, The Philadelphia Museum of Art defines education on the second page of the 1997 990 as "programs for children, disabled, and gen'l public to provide a better understanding of Museum's collection and art in general" (Philadelphia Museum of Art,

1998, p. 2); in 1998, the education figure includes the following annotation: “a student center; public tours, lectures, films; & and art library” (p. 2). The Philadelphia Museum of Art Form 990 reporting serves as model of thoroughness for the casual and serious investigator of museum financial statements alike, and although the investigator must forage through the document for specific figures, the 990 provides unsolicited attendance figures for individuals served by their educational programs as well as the number of works conserved and the number of new works acquired by the museum.

The Santa Barbara Museum of Art's 990 demonstrates the fluid nature of 990 reporting based on significant changes to its definition of education. In 2003 the museum defined education as "maintains a library, conducts museum tours and provides lectures," but delineates "activities" from "education" to include "films, lectures, publications and special events" (Santa Barbara Museum of Art, 2004, p. 2). Two years later, the museum expanded on the previous definition to include art museum programs and other general education, defining Art Museum Programs as the following:

free in-depth, curriculum-based docent tours to 15,000 students, art education outreach to the community. Provide lectures, poetry readings, docent tours and art activities for the community. Held 2 free family Fundays each one attracting over 1,000 people for a day of art-related festivities. Maintain an art research library available to the public. Run ArtVenture classes and camps for 1,000 children. Over 40,000 people touched by all education programs each year. (Santa Barbara Museum of Art, 2006, p. 22)

These programs and the accompanying figures are distinguished from concerts, special lectures, exhibitions, international tours, and bi-monthly newsletters in a definition of education particular to the Santa Barbara Museum of Art.

In two unusual examples, the Metropolitan Museum included the 1997-1998 annual report as an appendage to the 990 on GuideStar, and the Art Institute of Chicago included independently audited financial statements prepared by Deloitte & Touche, LLP. The annual report presents much of the same fiscal information in a narrative version for those unaccustomed to reading the 990. In 1997 and 1998 the Metropolitan's annual report divided the percentage of funds used to acquire new art by source to include gifts, restricted and unrestricted endowment funds, and the proceeds from the sales of art objects (The Metropolitan Museum, 1998, p. 66; see Appendix B, Table B 6). According to the annual report for 1997, restricted gifts comprised 7.06% of total acquisition purchases which grew to 12.34% the following year. The unrestricted acquisition endowment revenue was even less, 7.29% and 5.34% in 1997 and 1998, respectively. This demonstrates the significant fluctuation of endowment revenue as it is applied to specific expenditures from year to year. This is significant because it also demonstrates the lack of reliability of annual endowment revenue evident in this example.

As education expenses relate to the program service budget, education is not typically the highest budgetary priority compared with the figures from the comprehensive Program Service Budget (see Appendix C). These figures demonstrate the generally low expense of educational programs compared to the entire Program Service Budget, and in a select few instances, presumably inflated figures.

Acquisition Disparities

Although a portion of the revenue generated by an endowment may be restricted to specific areas such as new acquisitions, extant programs, and personnel positions, the availability of endowment revenue varies considerably from museum to museum due to yearly fluctuations in temporarily and permanently restricted assets and budgetary allocations. Museum funding for acquisitions, for example, is regularly endowed and represents one of a variety of restrictions on endowment funding. In an effort to triangulate the validity of data gathered from the IRS 990 form, I compared the reported acquisition expense (usually cited as “art purchases” in an appended “Statement of Functional Expenses,” or “Statement of Program Service Accomplishments”) with the figures in the 2000 AAMD Statistics Survey which charts “Art Purchased” by number and expense. When comparing these data, I found that only half of the 20 museums in the study maintained consistent numbers in respect to acquisitions because figures from six museums are missing, either from the 990’s or the Statistics Survey. Additional gaps and inconsistencies arose in four situations where the 990 data does not match the Statistics Survey data for any year. In two instances, the disparity may be due to the inclusion of acquisition purchases for a museum library. However, in two cases, the 990 figures represented a lesser dollar amount than the Statistics Survey amount, illustrating an evident disparity in accounting.

Conservation and Accounting

Collections are what distinguish museums from other social and educational institutions (Weil, 1998), and the maintenance and conservation of the collection are among the central duties of a museum. Conservation is a necessary expense that can be difficult to fund. Larger museums usually maintain independent conservation departments, although some museums contract conservation efforts to groups outside of the museum. Conservation accounting is the least documented area within the group of selected museums in this study, and its inclusion on the 990 again rests with accounting professionals. Of the 20 museums examined, ten provided conservation statistics in the 990. Of these ten, three are either not consistent in reporting from year to year or they provide only fragmentary figures. Seven museums provided constant conservation figures for the duration of the study, although two maintain added figures of unrelated departments or functions. In the examples where the figures are consistent and complete, the average cost of conservation ranged from \$9,397,950 in 1997, to \$13,229,012 in 2005. Overall, yearly conservation figures ranged from \$14,406 to \$61,48,504; divergent conservation figures can result from collection size or a museum's decision to maintain an independent conservation department or to contract independent conservators.⁵

QUALITATIVE DATA ANALYSIS

Due to the limited number of subject museums and disparity between the number of potential and actual respondents, the qualitative analysis is compromised. Aside from personnel, however, museum educator-respondents identified an assortment of primary

educational needs that require considerable financial commitments from their institutions including interpretation, school and community partnerships, off-site learning programs, festivals, and community and studio art programs. These education expenses are included in the 990 reporting process although the expenses may not be itemized on appended statements. Respondents defined their departmental responsibilities similarly in terms of goal setting, budget revising, program advocacy, and the process through which goals are defined and realized.

CONCLUSIONS

But that interpretive enterprise...can only articulate a paradigm, not correct it.
(Kuhn, 1962, p. 122)

American museums have only recently positioned the public in the forefront of their operational endeavors. The diversity of programming priorities reveals that museum education is anything but uniform and that educators approach the needs of their constituencies through a variety of programmatic offerings. As an independent department, museum education heads the charge towards community outreach and relevant programming. Budgetary reorganization has been slow to follow suit, and although an endowment serves as a buffer, it does not guarantee economic insularity or programmatic innovation. Based upon the aggregate data recovered for this study, endowment revenue appears to be less stable than anticipated. It may be possible to project revenue amounts from year to year, but long-term stability is compromised by

unpredictable fluctuations. Further, it is difficult to attribute to a dollar figure an indication of the depth of educational programming in art museums.

The graphs in the following appendices demonstrate a system of inconsistencies where major changes in activities but no trends over time are revealed. These data provide a "snapshot" of outputs as opposed to trends, benchmarks, or general tendencies. The quality of collected data does not provide adequate consistency to verify a "paradigm shift" in museum missions. Despite the handful of scholars that have characterized the certainty of a museum paradigm shift and its general acceptance as an undisputed reality, discernable fiscal evidence of this shift is not evidenced in the subject institutions within the given time span.

The presentation of the 990 data hints at variant possibilities, but overarching, thematic assumptions can also be derived from the data. First the definition of education as defined in the IRS 990's "Statement of Program Service Accomplishments," although hardly standardized within accounting protocol, should be of increasing institutional importance to art museums for the sake of transparency and accountability. Secondly, an increase in endowment revenue may directly influence the "Program Services" figures. The data indicates that the museum sector is spending more overall, although education spending, as it is defined by individual museums, has been relatively stagnant in the past decade and has not increased by the same percentage as the wider program Service budget. Finally, although these characterizations may reflect selected museums, it is not an accurate reflection of all museums.

To perform a substantive investigation, future research must utilize a more comprehensive diagnostic mechanism. Future examination of complete and consistent statistics will confirm or challenge assumptions about the expansion of educational programming in art museums. It is clear from this examination that the IRS Form 990 is not the diagnostic tool necessary to gather the consistent and complete data required to address my initial inquiry about the actuality of the paradigm shift in art museums.

Due to the complexity and diversity of the nonprofit sector, I am reluctant to recommend changes in the 990 reporting structure because to do so would place an additional burden on reporting organizations. However, the need for uniform and enhanced fiscal transparency within the museum sector must be addressed. Nonprofit organizations should have the ability to address specific program service accomplishments based on their status as exempt entities. This may become possible with the retooled Form 990 that will replace the existing Form beginning in fiscal year 2008.

Equally, it is why, before they can hope to communicate fully, one group or the other must experience the conversion that we have been calling a paradigm shift. Just because it is a transition between incommensurables, the transition between competing paradigms cannot be made a step at a time, forced by logic and neutral experience. Like the gestalt switch, it must occur all at once (though not necessarily in an instant) or not at all. (Kuhn, 1962, p. 150)

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APPENDIX A:
Subject Museums

The Metropolitan Museum of Art, New York, New York

The Cleveland Museum of Art, Cleveland, Ohio

The Art Institute of Chicago, Chicago, Illinois

The Museum of Fine Arts, Boston, Massachusetts

The Museum of Modern Art, New York, New York

The Indianapolis Museum of Art, Indianapolis, Indiana

The Toledo Museum of Art, Toledo, Ohio

The Walker Art Center, Minneapolis, Minnesota

The Nelson-Atkins Museum of Art, Kansas City

The Minneapolis Institute of Arts, Minneapolis, Minnesota

The Philadelphia Museum of Art, Philadelphia, Pennsylvania

The Los Angeles County Museum of Art, Los Angeles, California

The Worcester Art Museum, Worcester, Massachusetts

The Cincinnati Art Museum, Cincinnati, Ohio

The San Diego Museum of Art, San Diego, California

The Fort Worth Museum of Modern Art, Fort Worth, Texas

The Isabella Stewart Gardner Museum, Boston, Massachusetts

The Wadsworth Atheneum Museum of Art, Hartford, Connecticut

The Santa Barbara Museum of Art, Santa Barbara, California

The Metropolitan Museum of Art

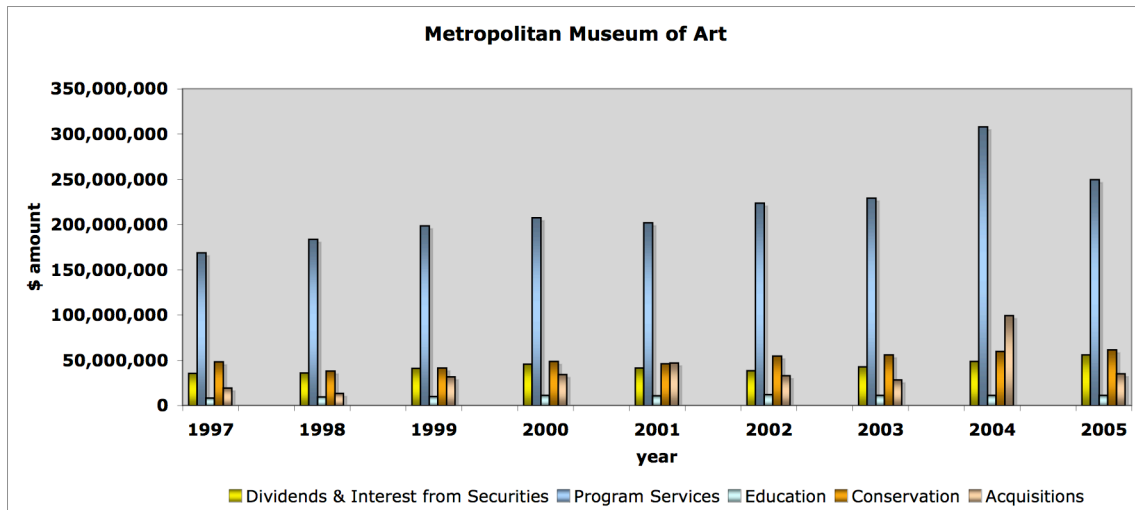


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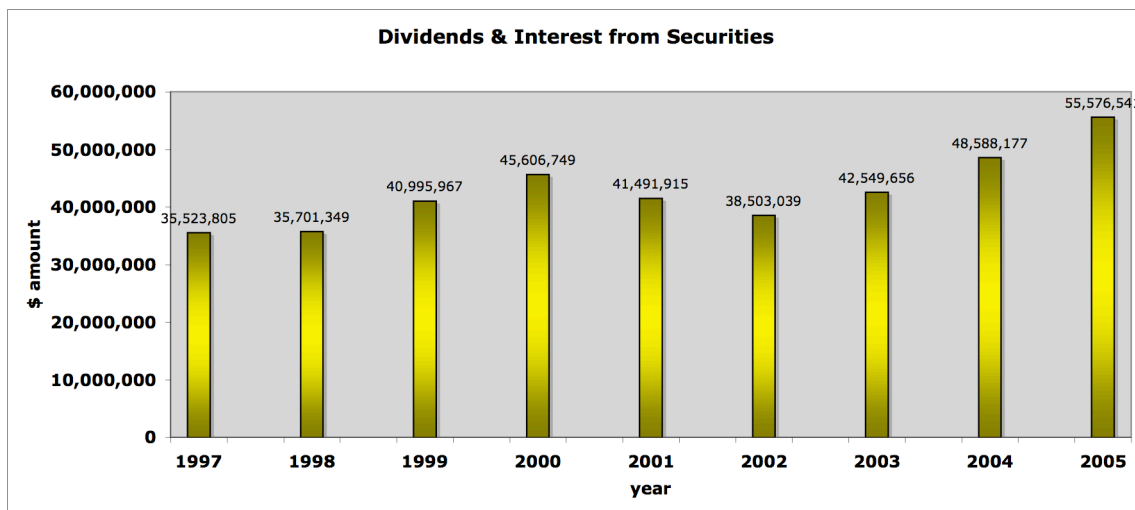


Table B 2

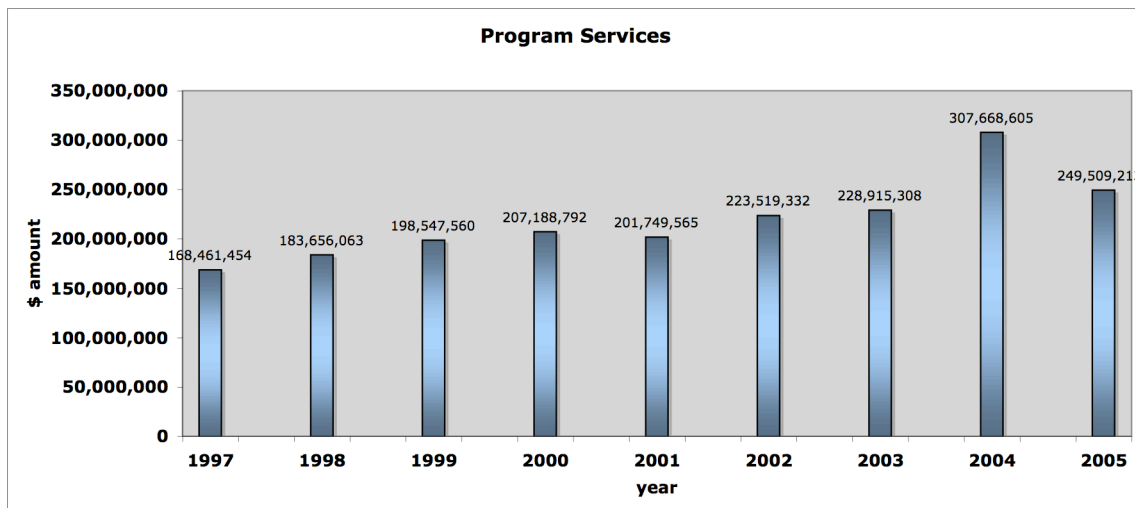


Table B 3

The Metropolitan Museum of Art, Continued

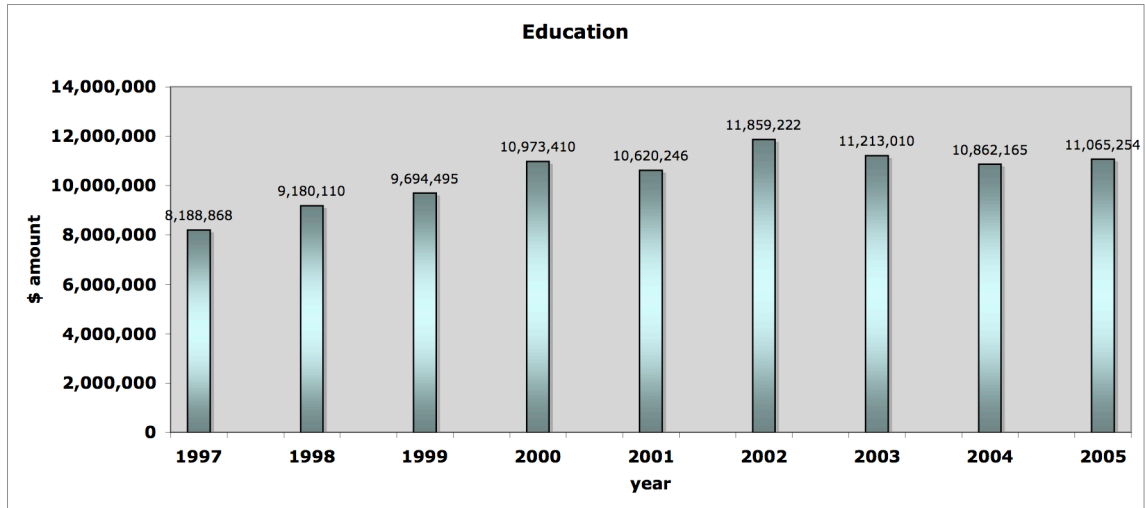


Table B 4

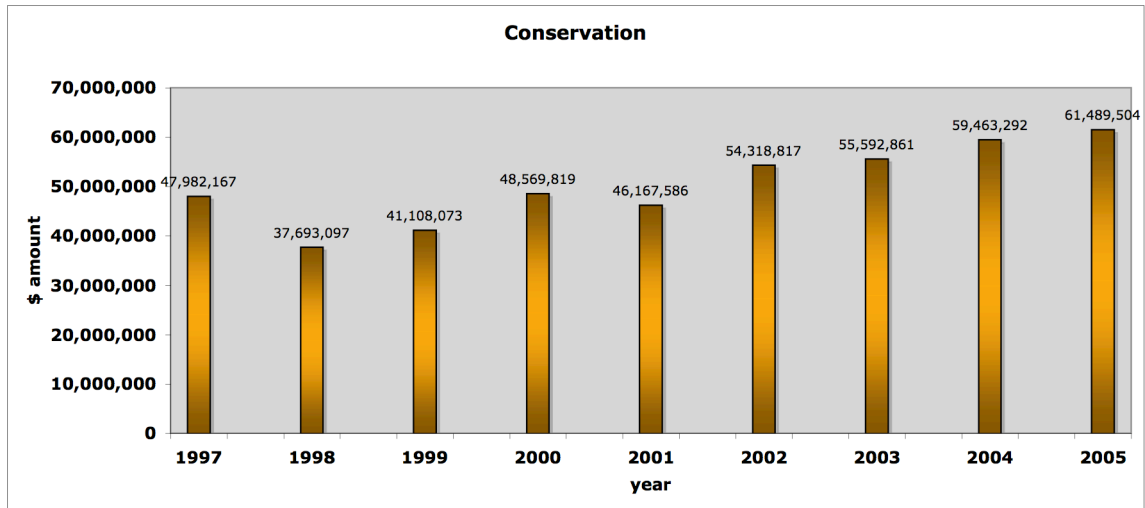


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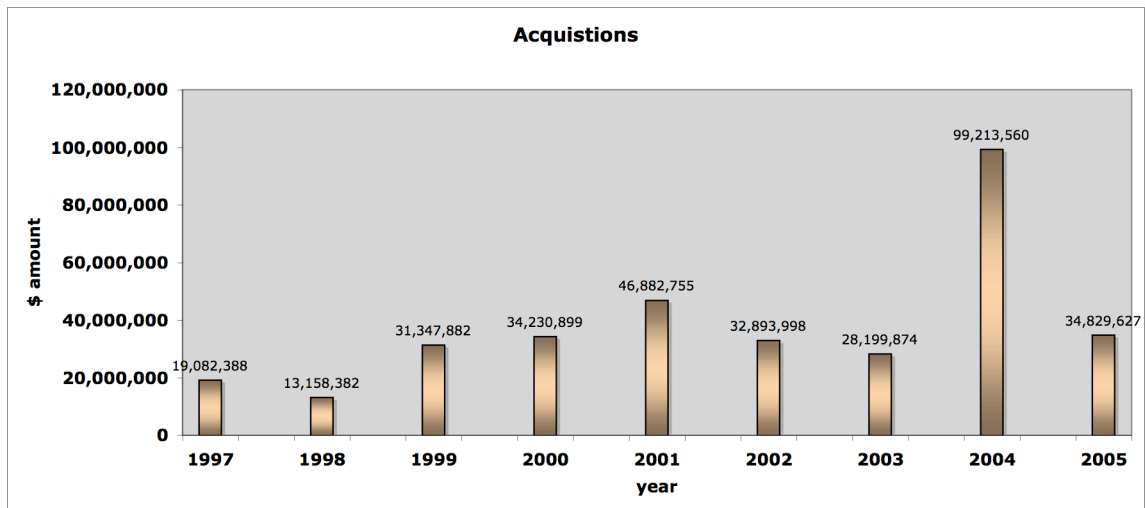


Table B 6

The Cleveland Museum of Art

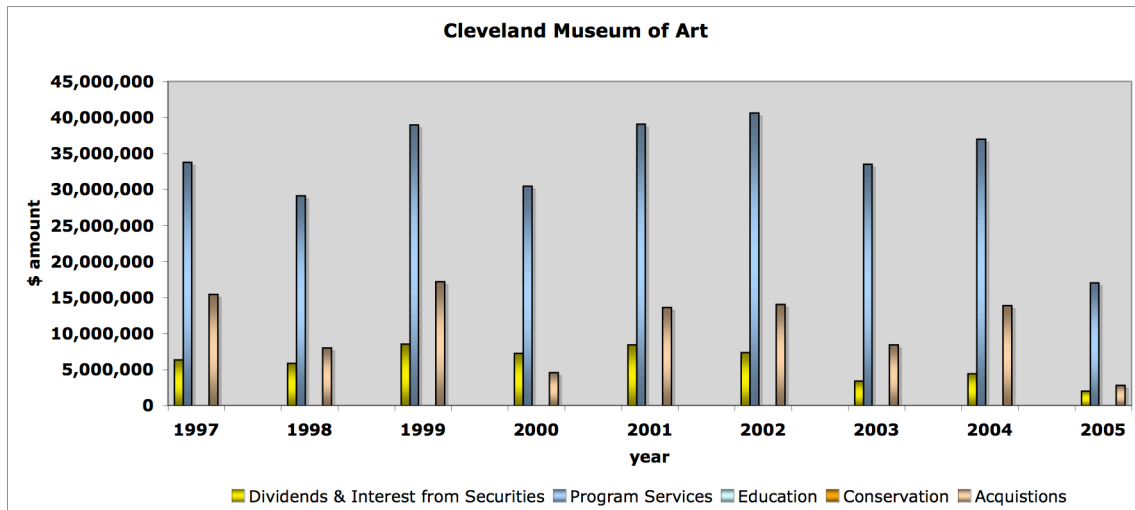


Table B 7

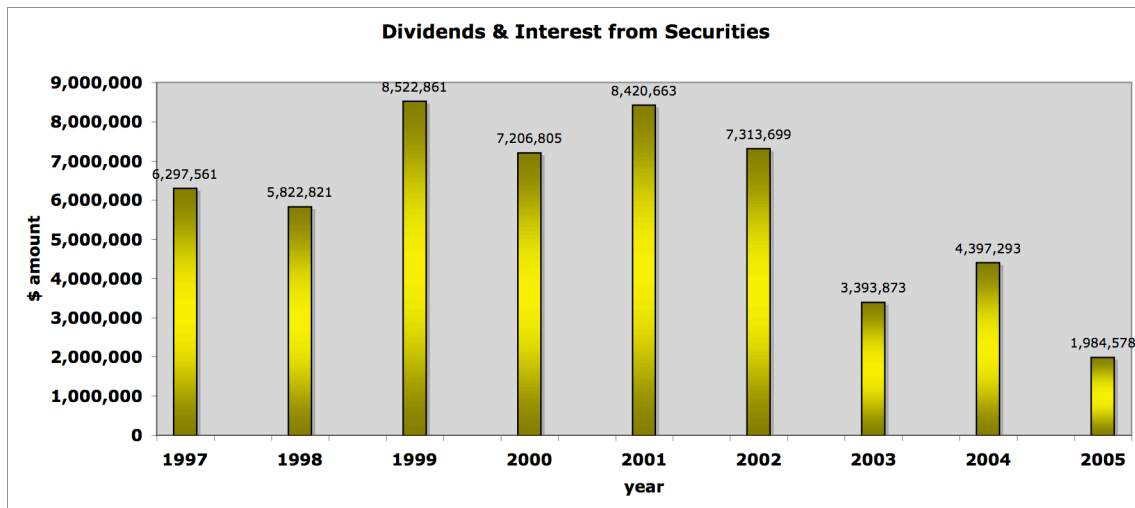


Table B 8

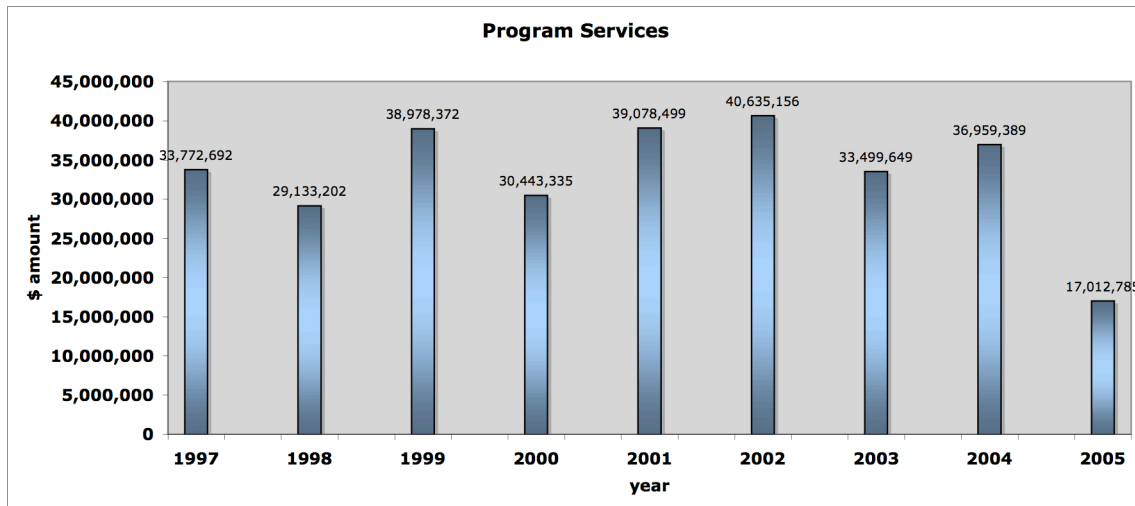


Table B 9

The Cleveland Museum of Art, Continued

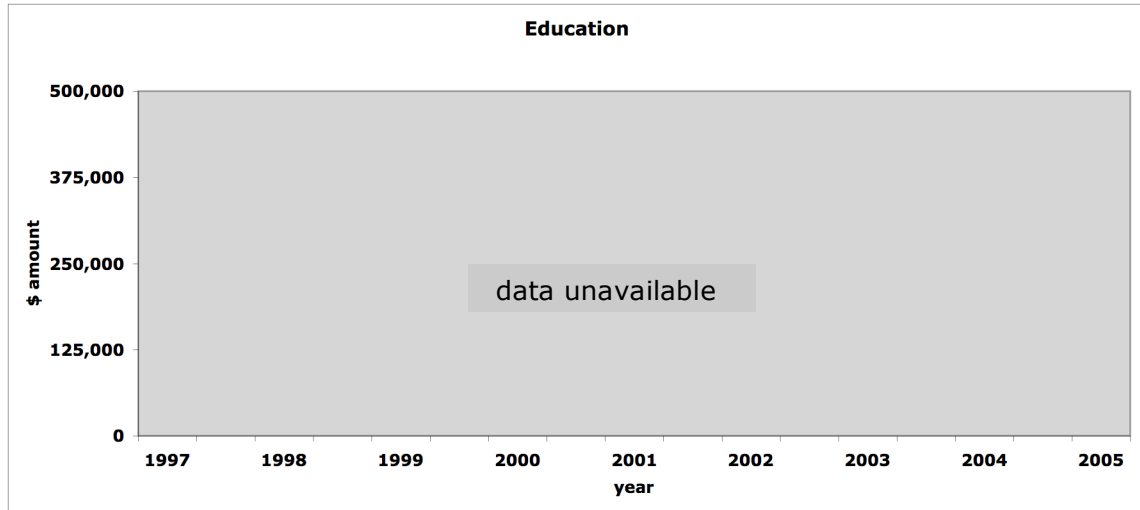


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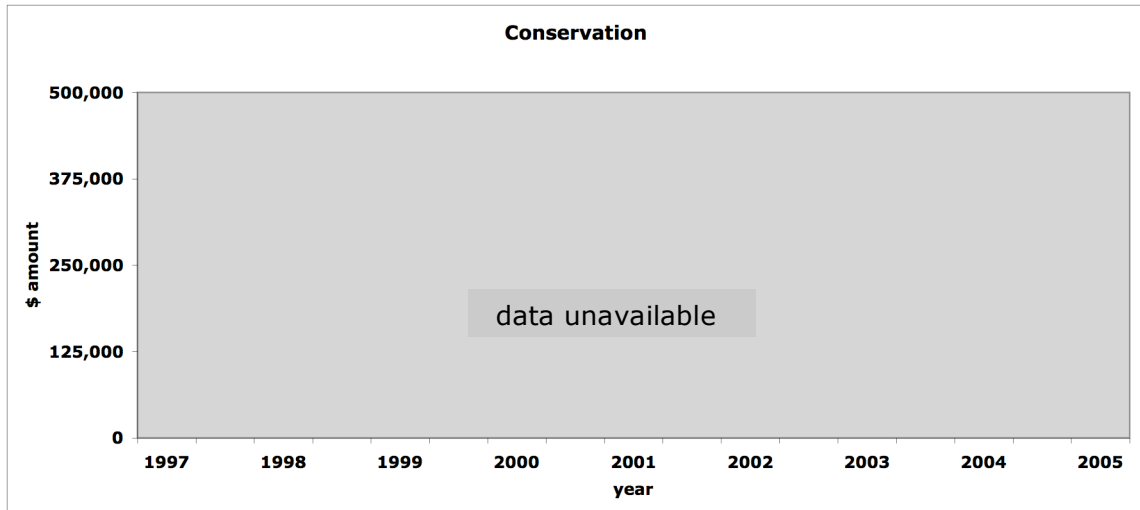


Table B 11

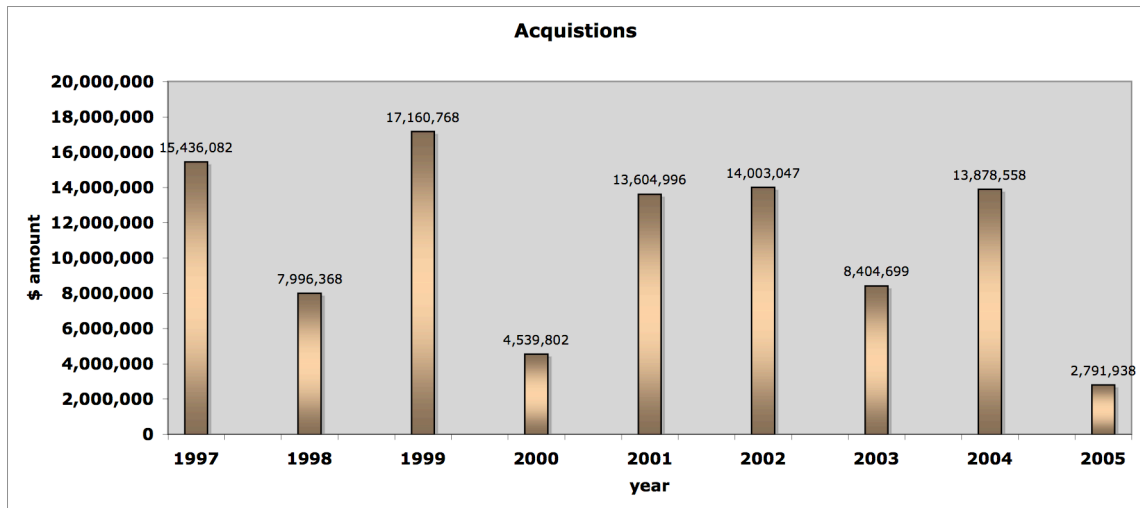


Table B 12

The Art Institute of Chicago

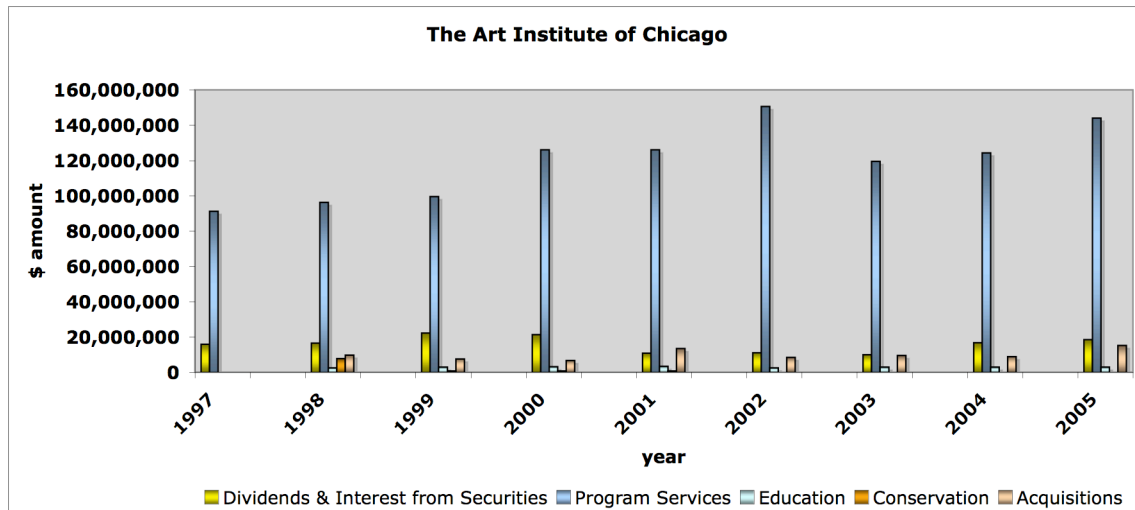


Table B 13

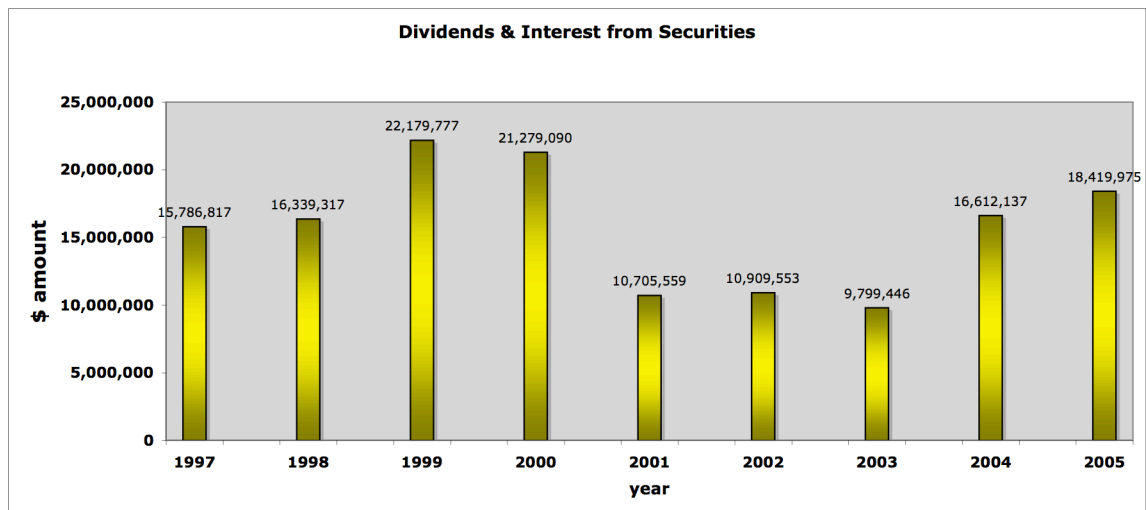


Table B 14

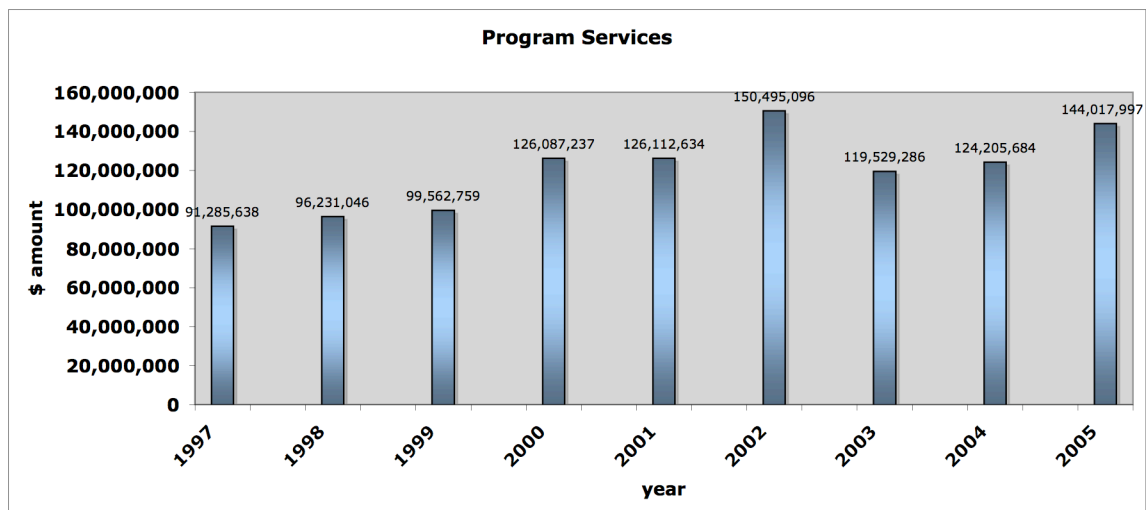


Table B 15

The Art Institute of Chicago, Continued

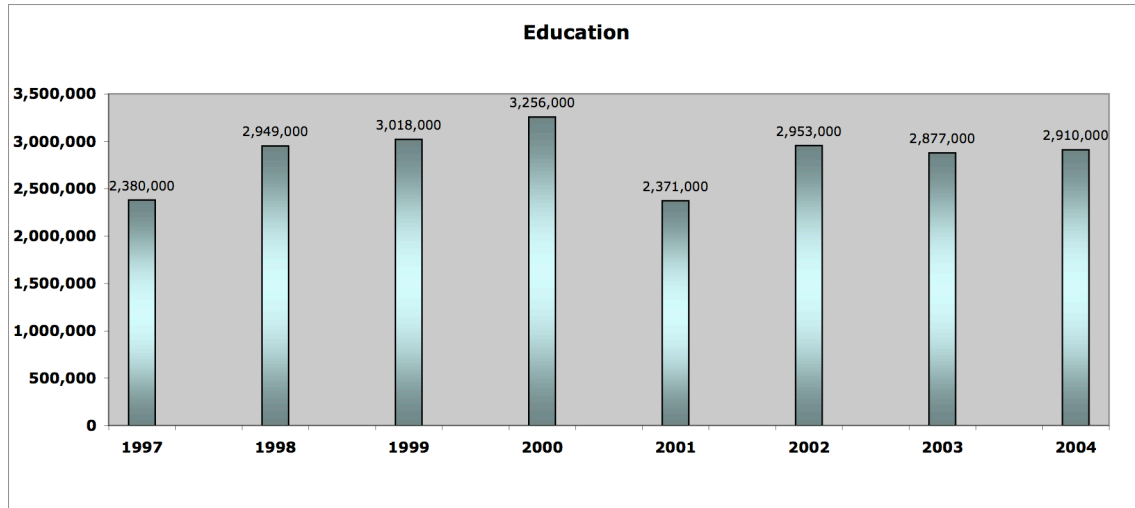


Table B 16

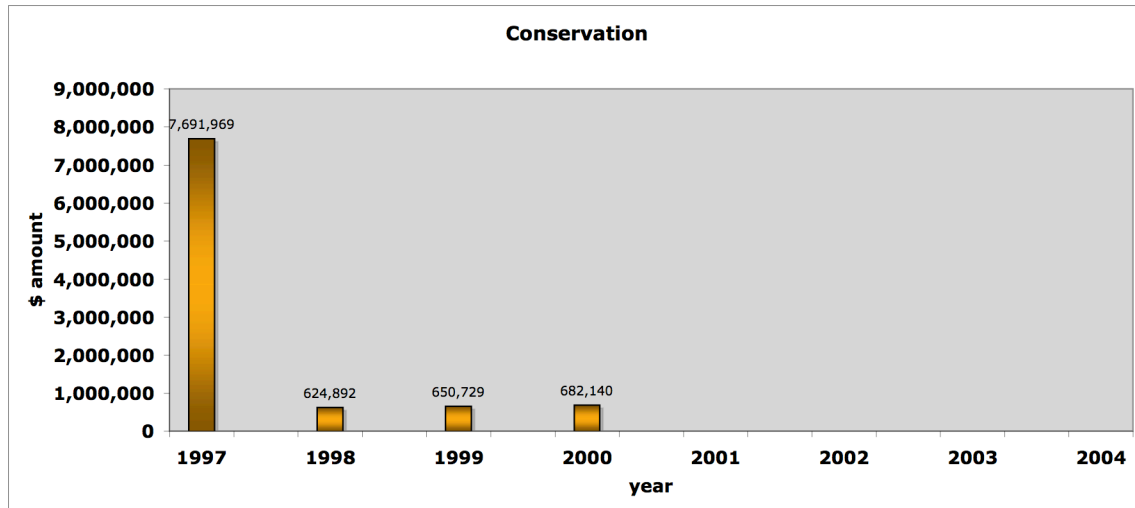


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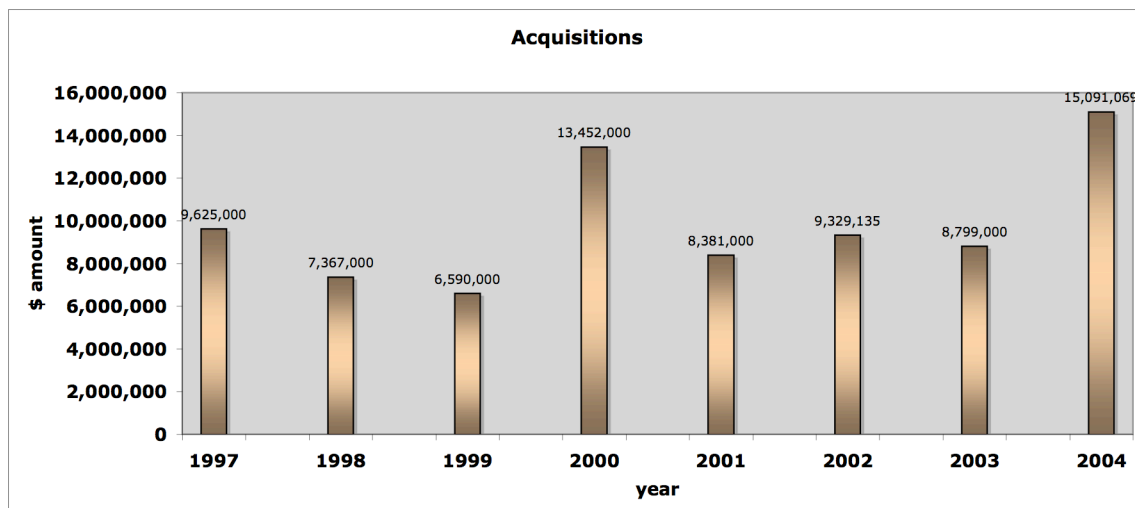


Table B 18

The Museum of Fine Arts, Boston

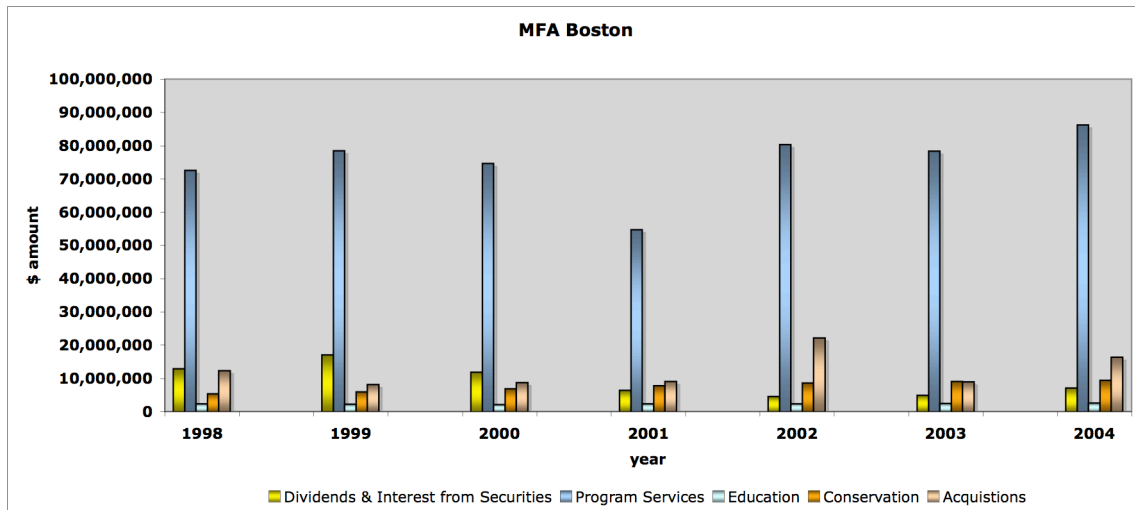


Table B 19

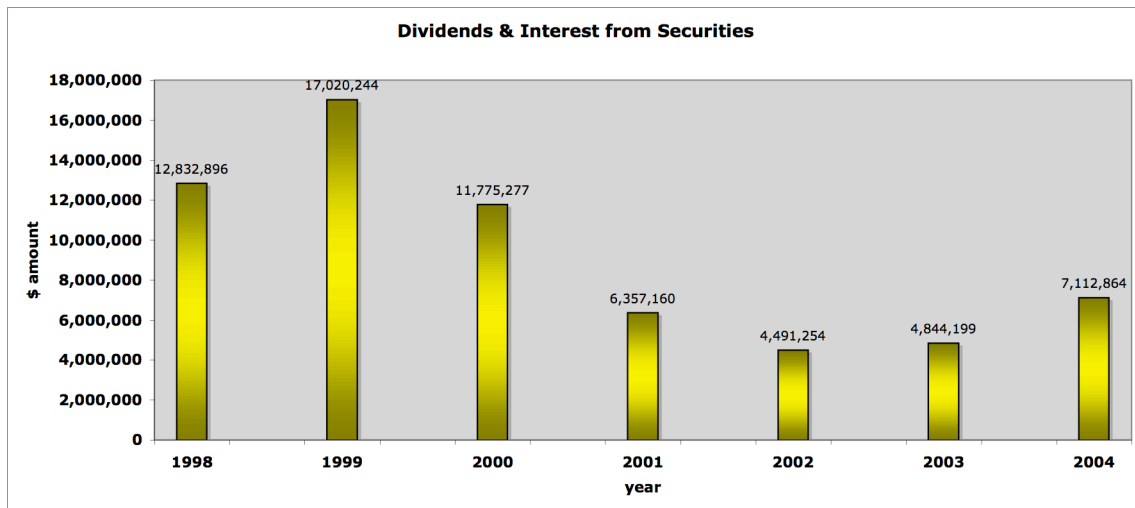


Table B 20

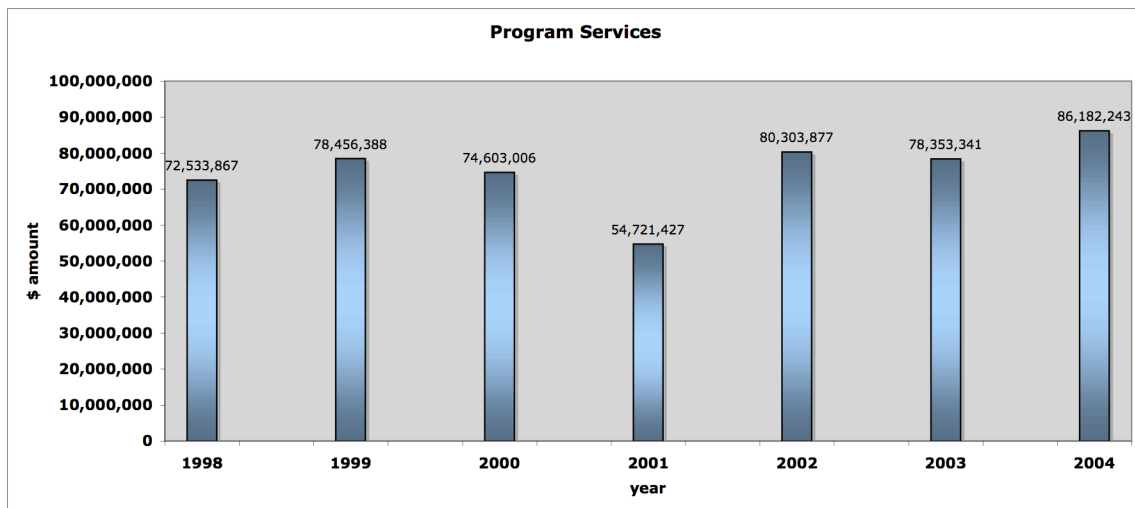


Table B 21

The Museum of Fine Arts, Boston, Continued

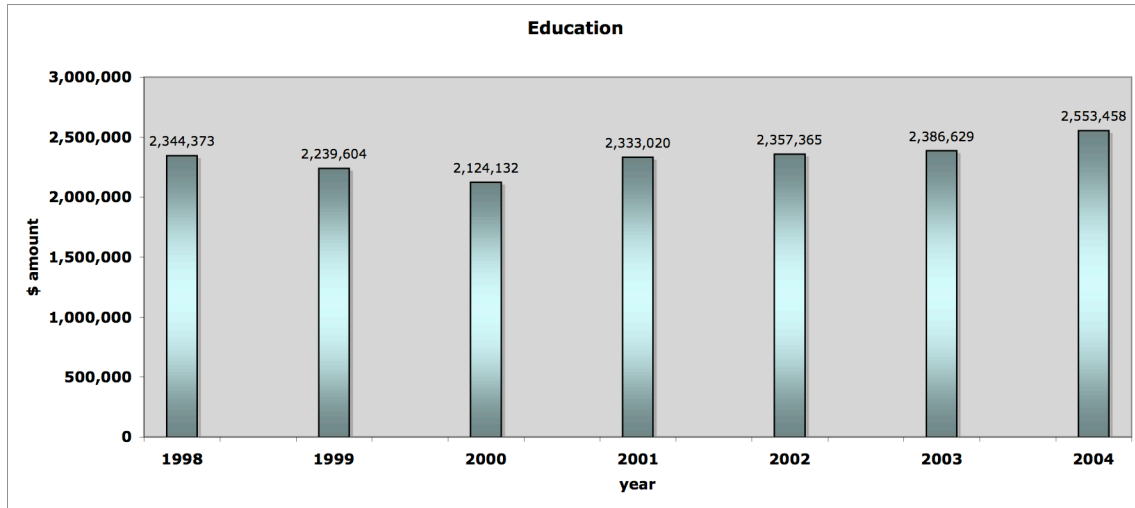


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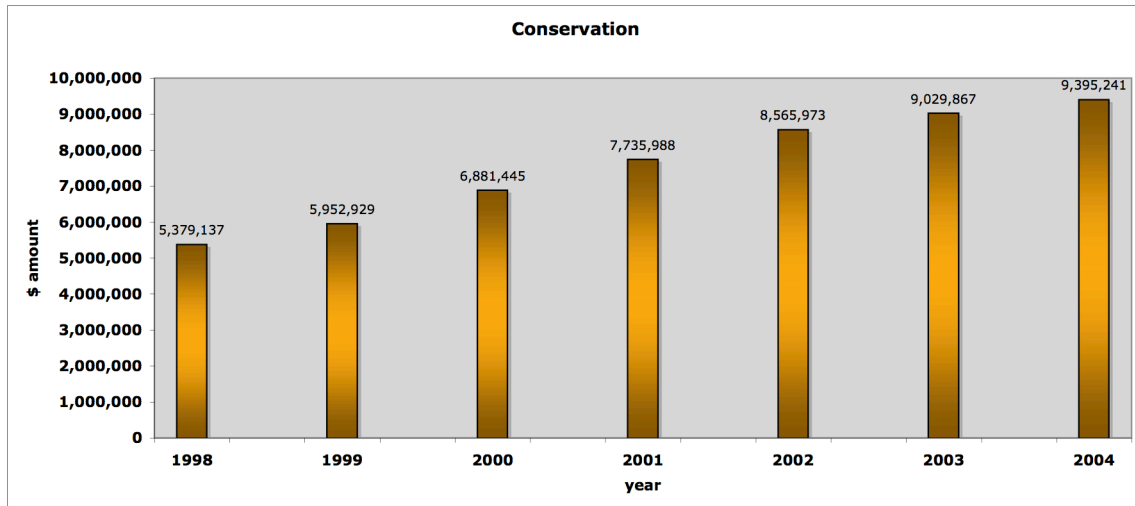


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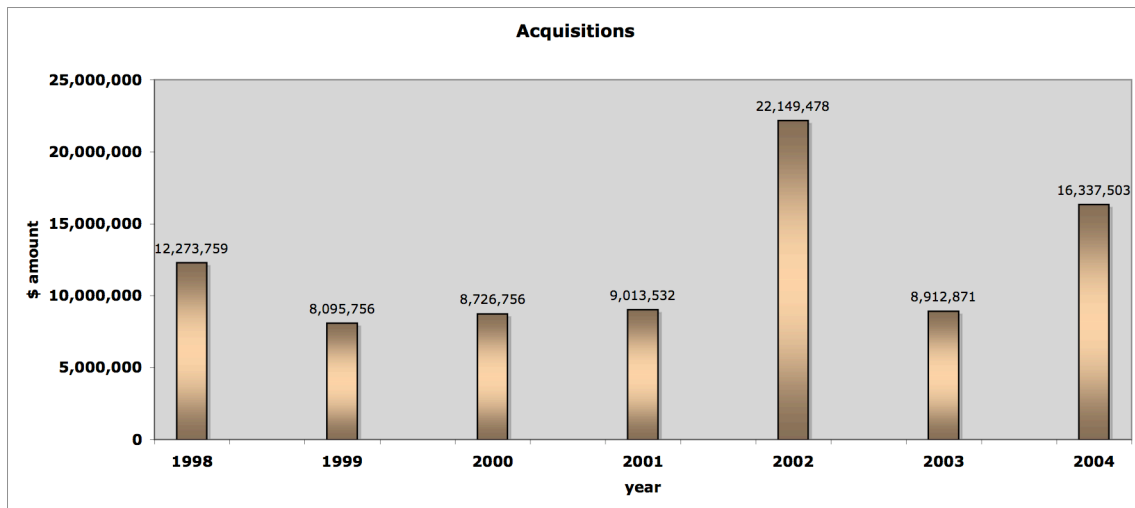


Table B 24

The Museum of Modern Art

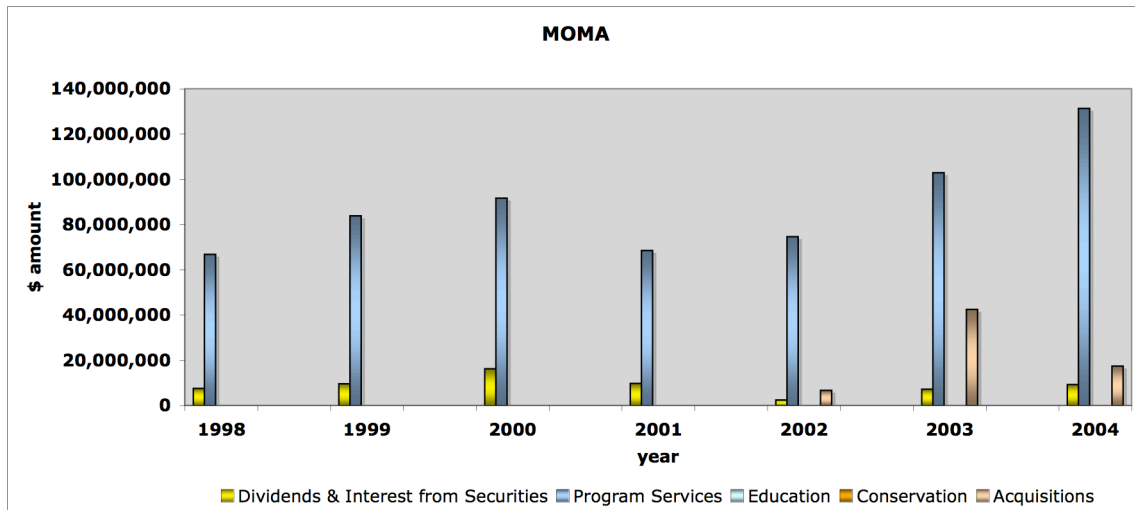


Table B 25

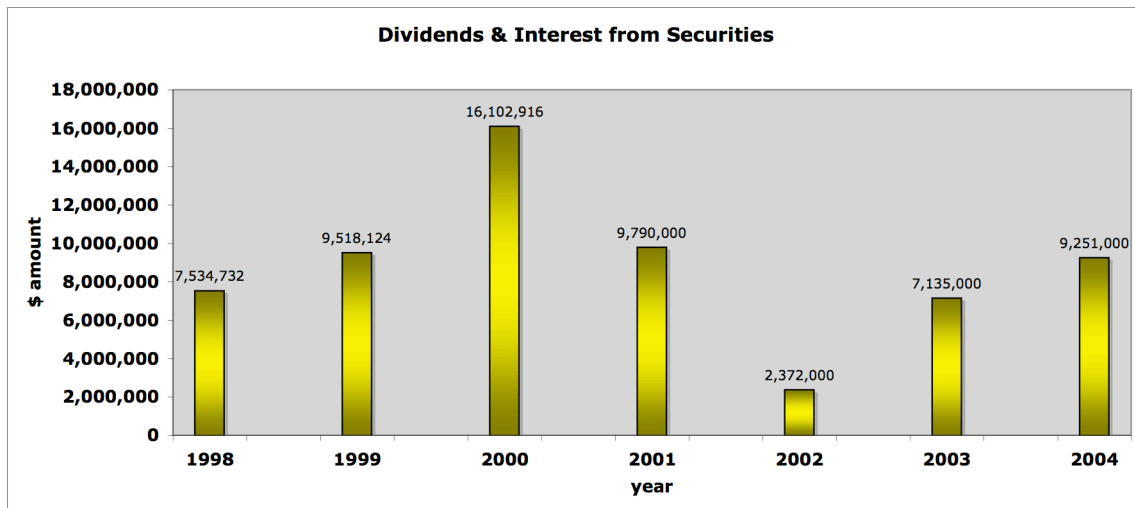


Table B 26

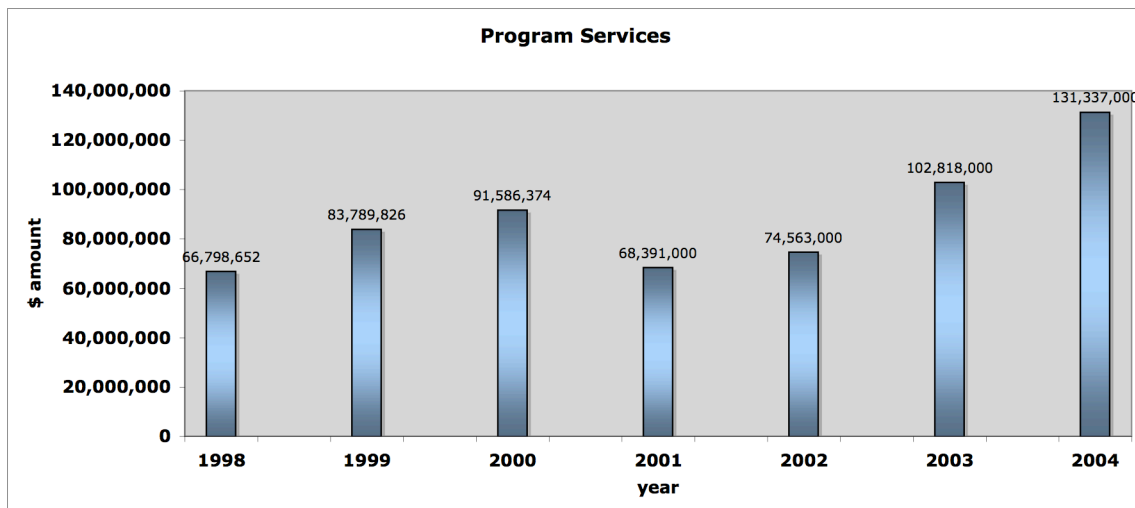


Table B 27

The Museum of Modern Art, Continued

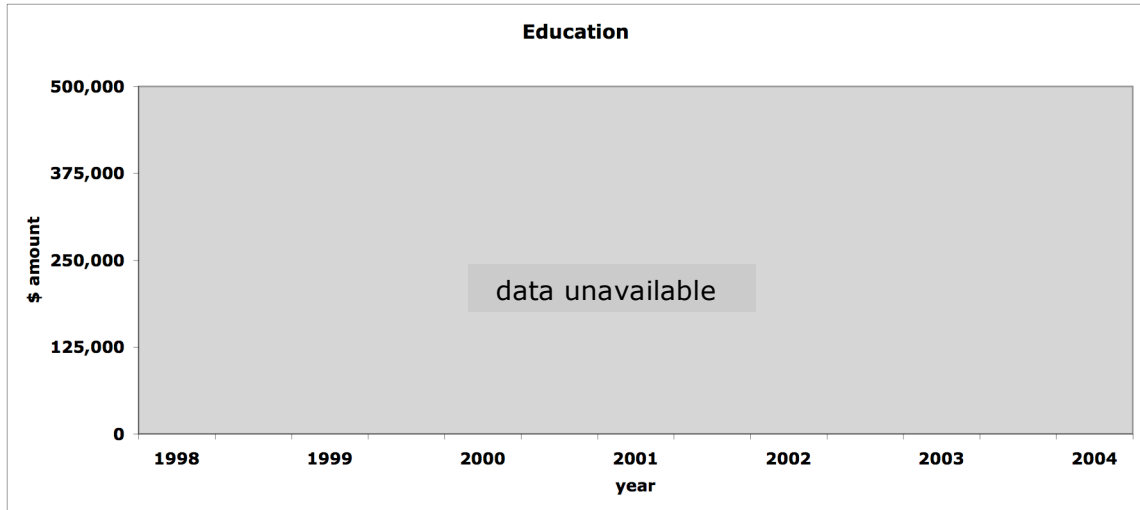


Table B 28

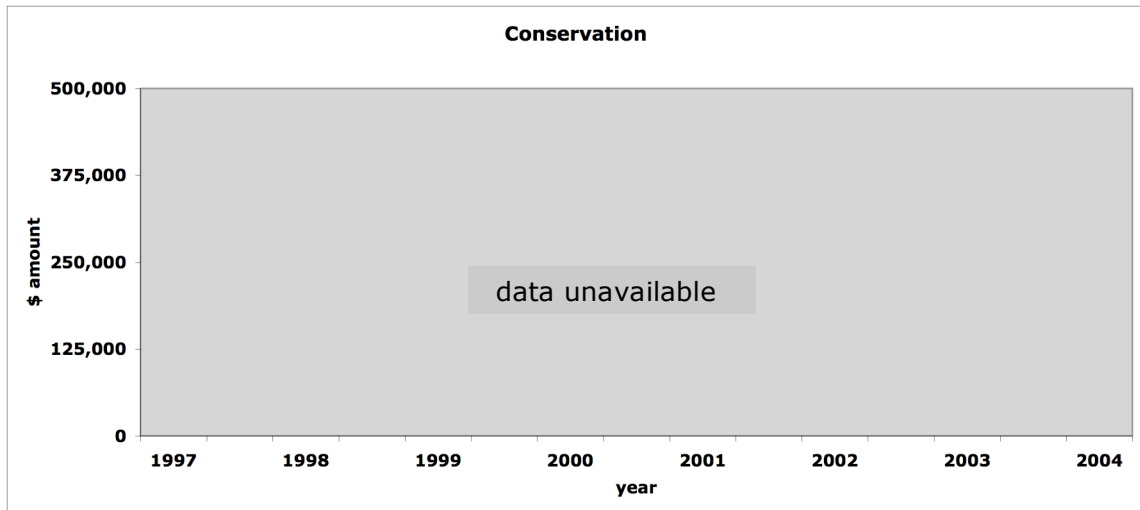


Table B 29

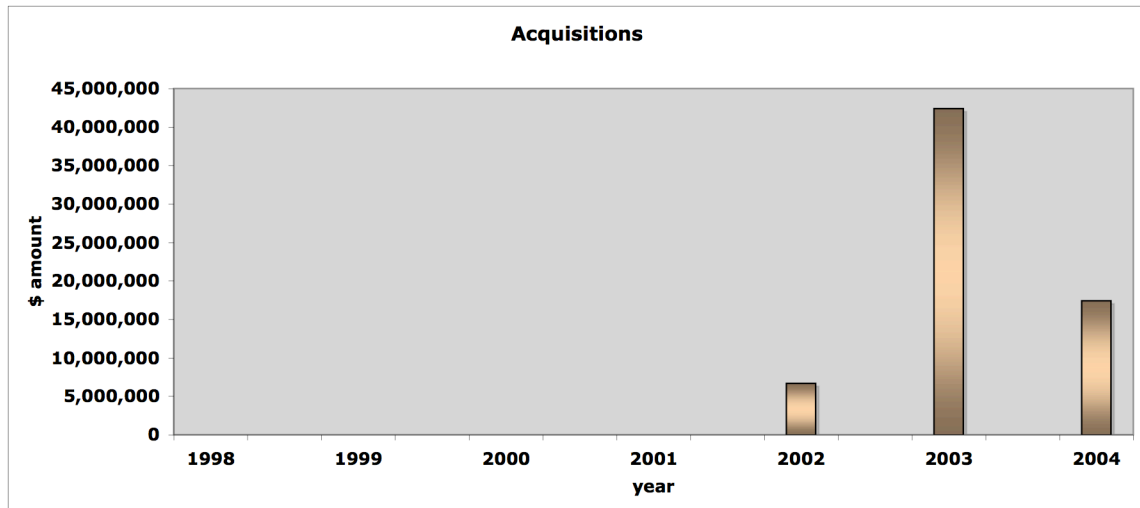


Table B 30

The Indianapolis Museum of Art

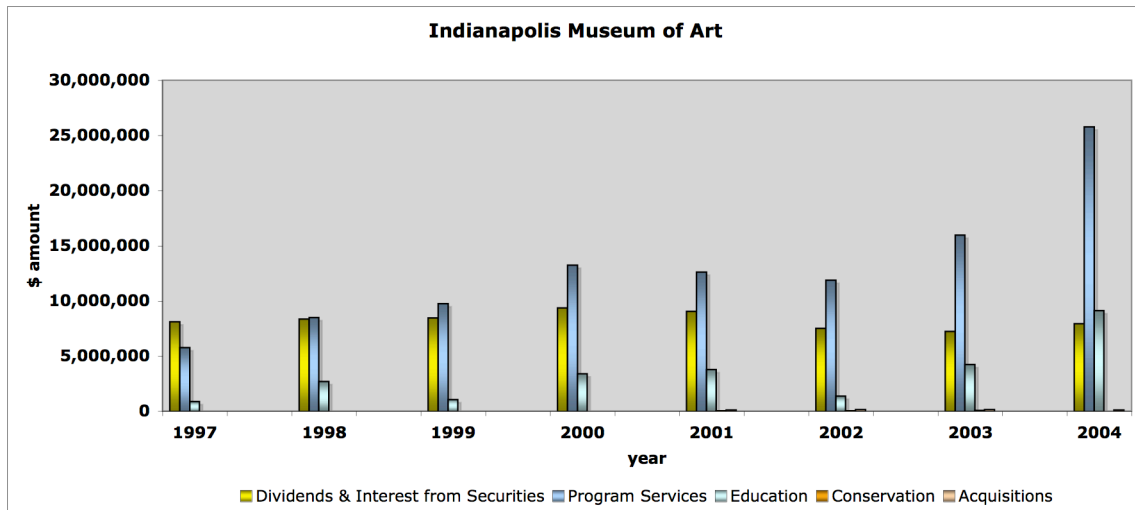


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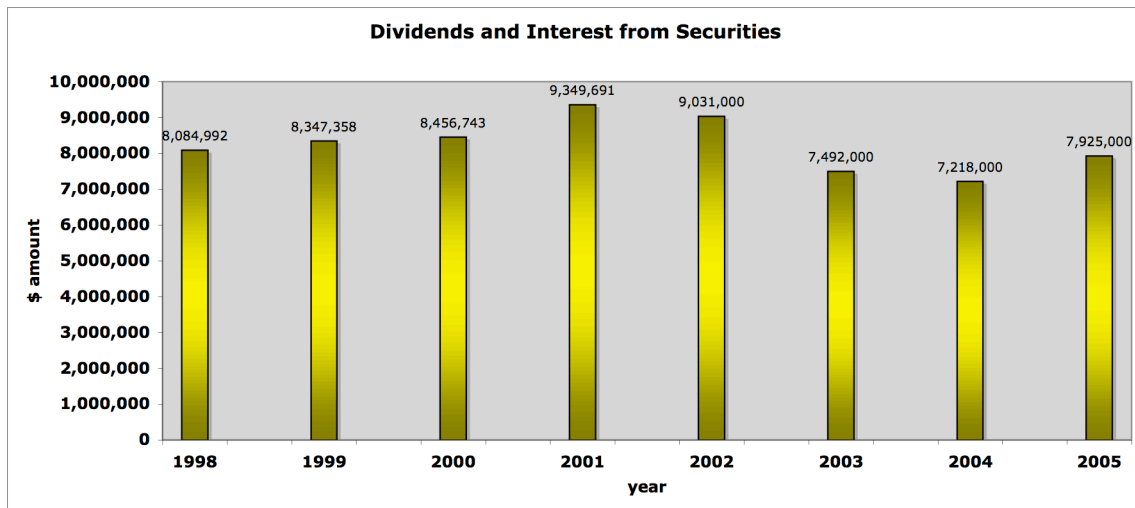


Table B 32

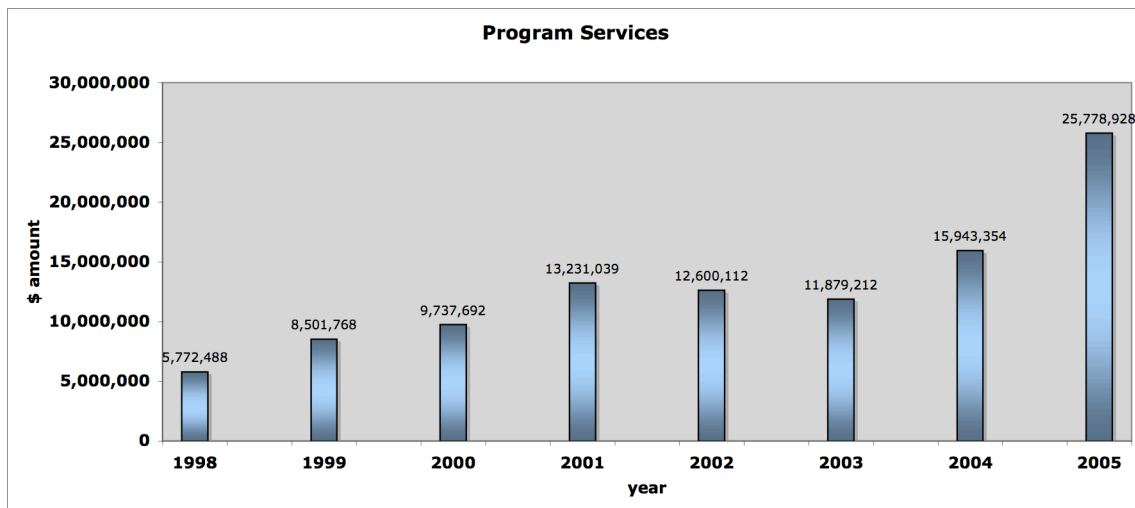


Table B 33

The Indianapolis Museum of Art, Continued

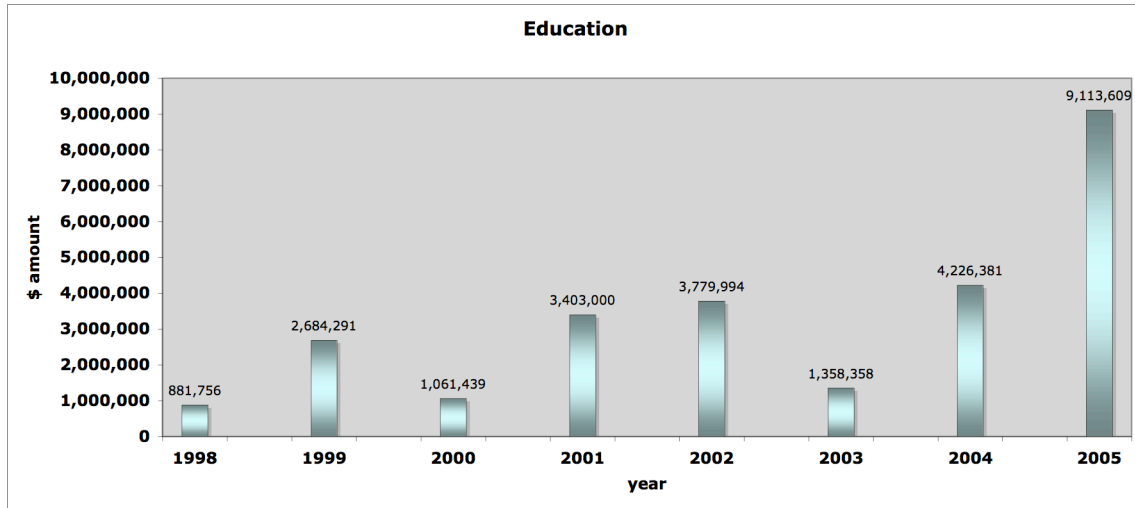


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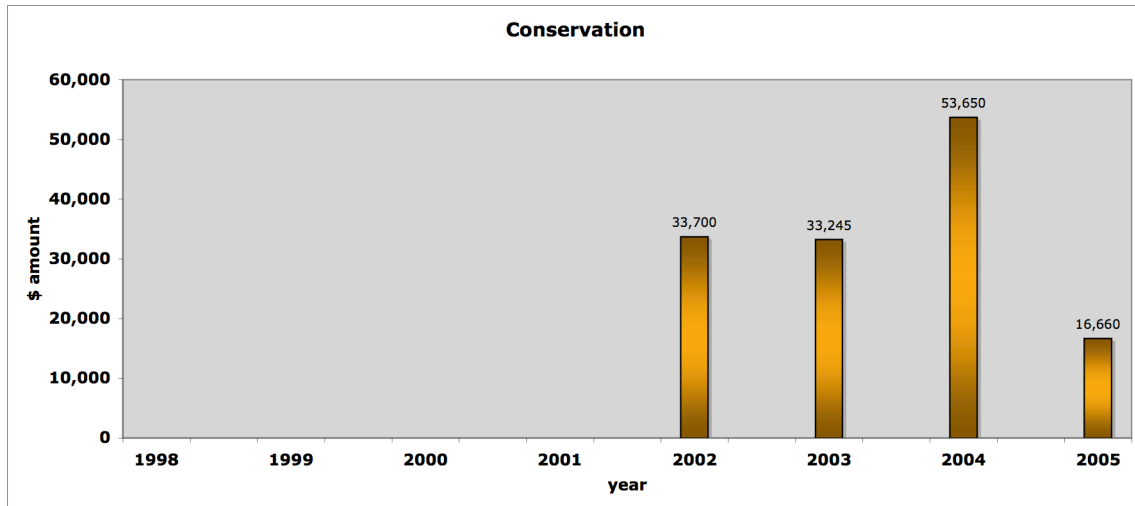


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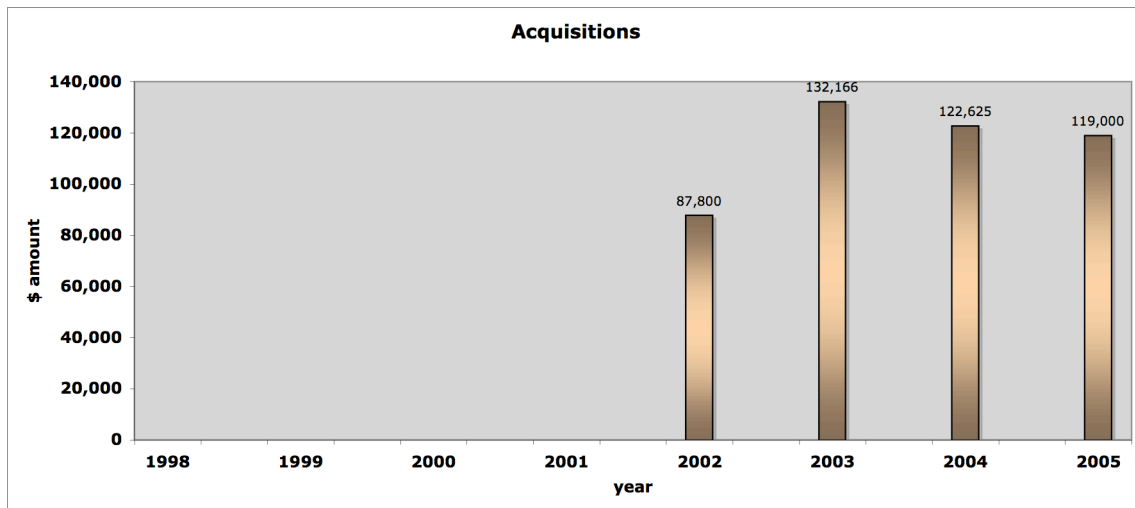


Table B 36

The Toledo Museum of Art

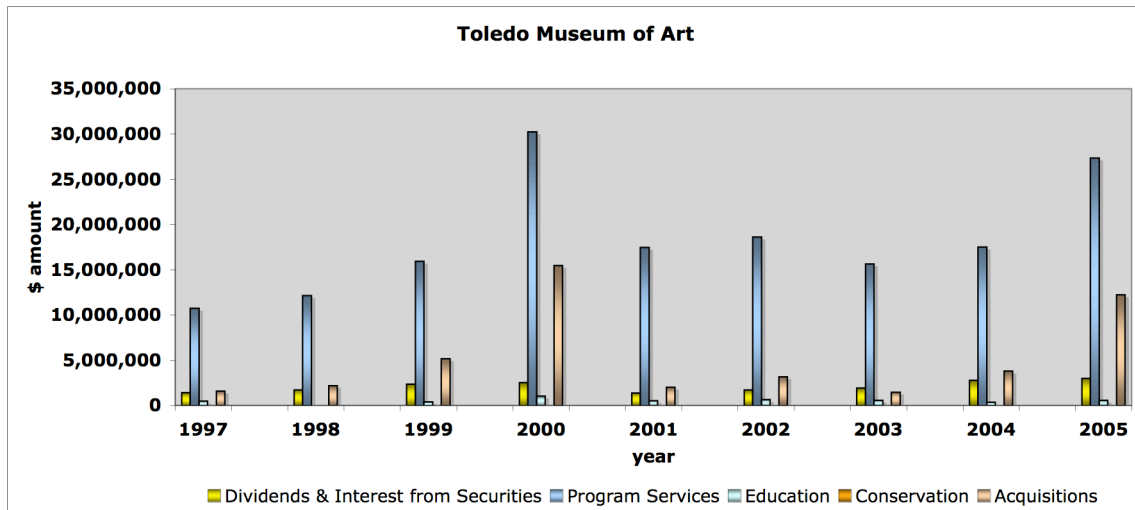


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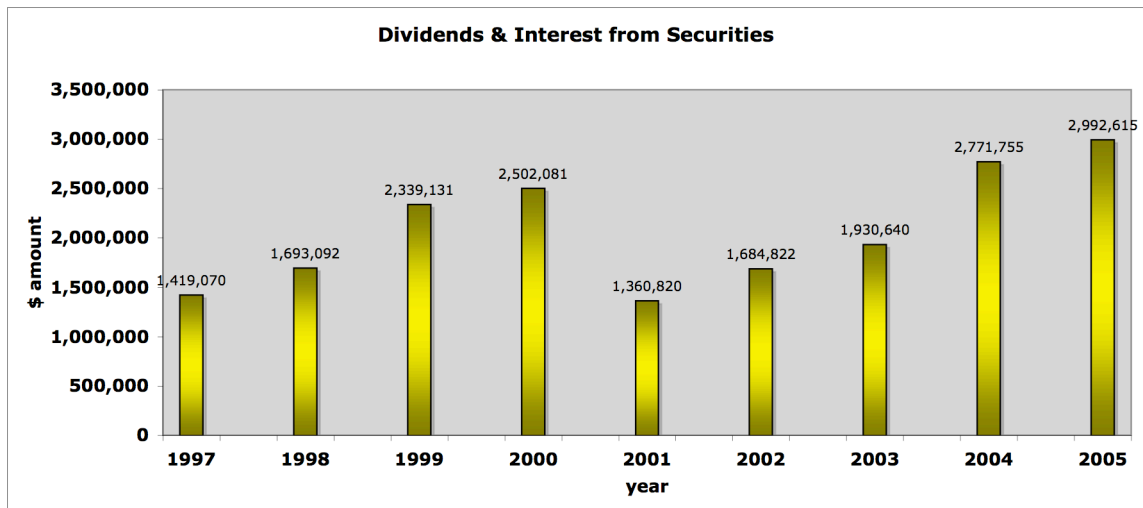


Table B 38

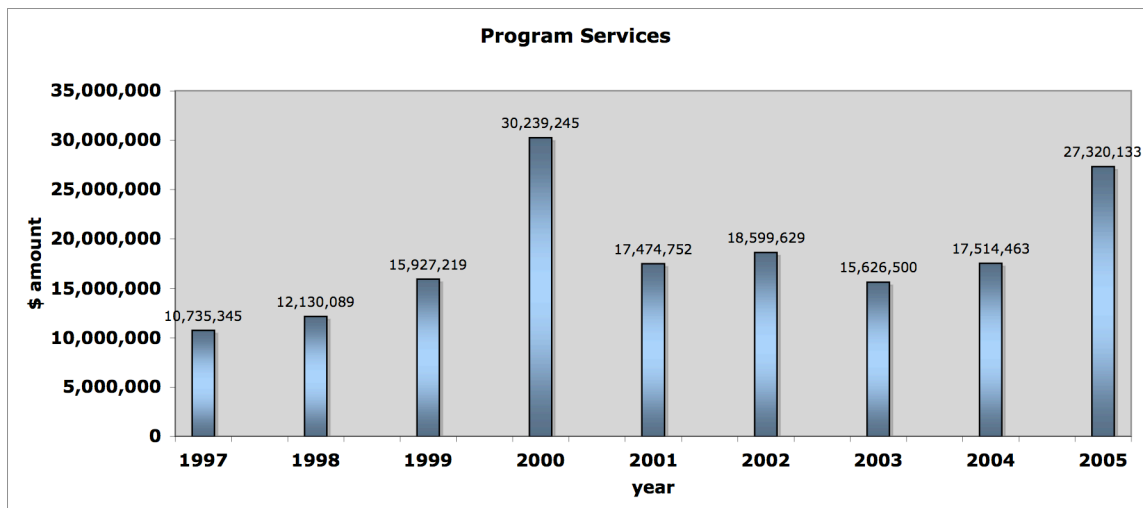


Table B 39

The Toledo Museum of Art, Continued

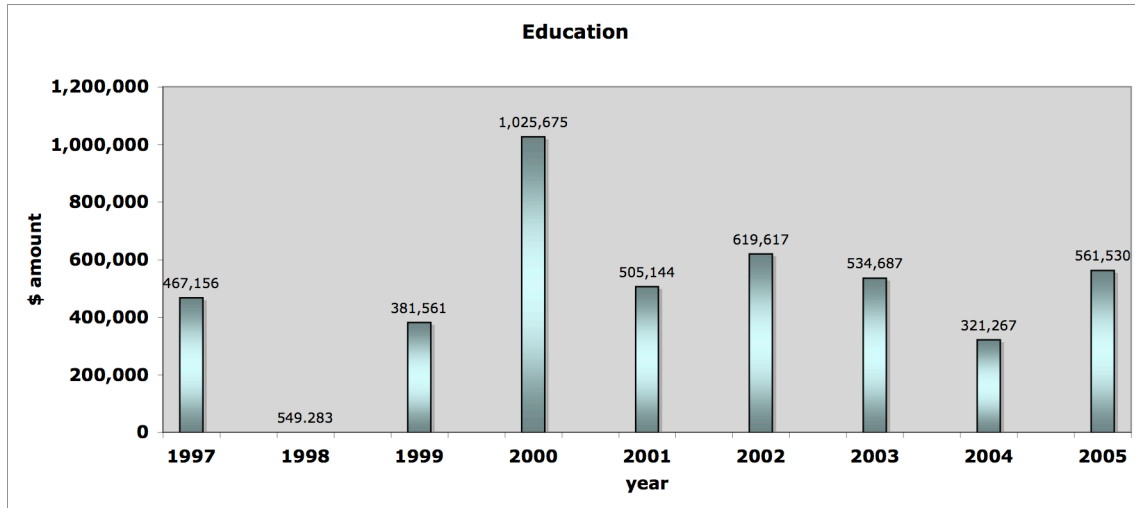


Table B 40

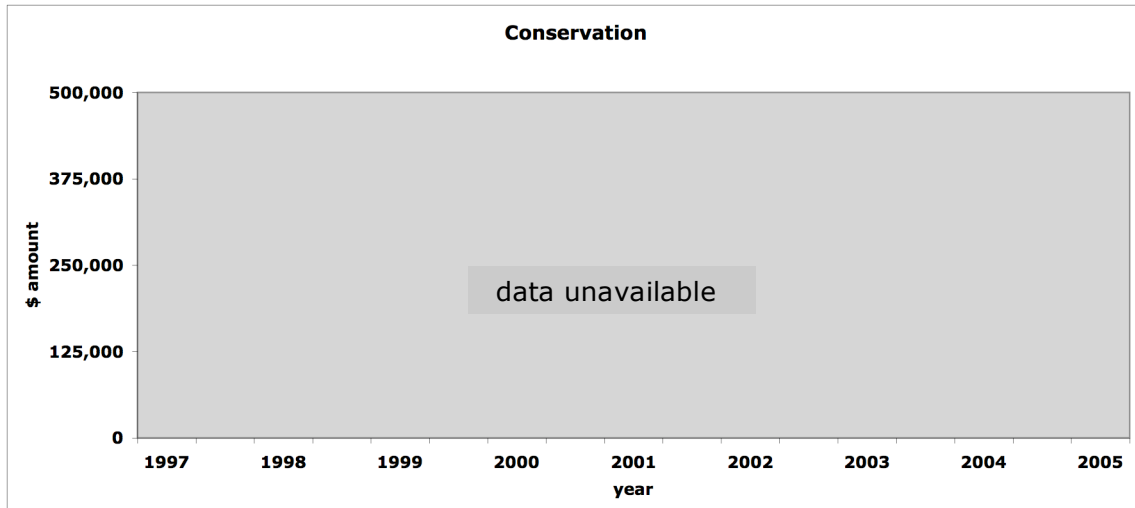


Table B 41

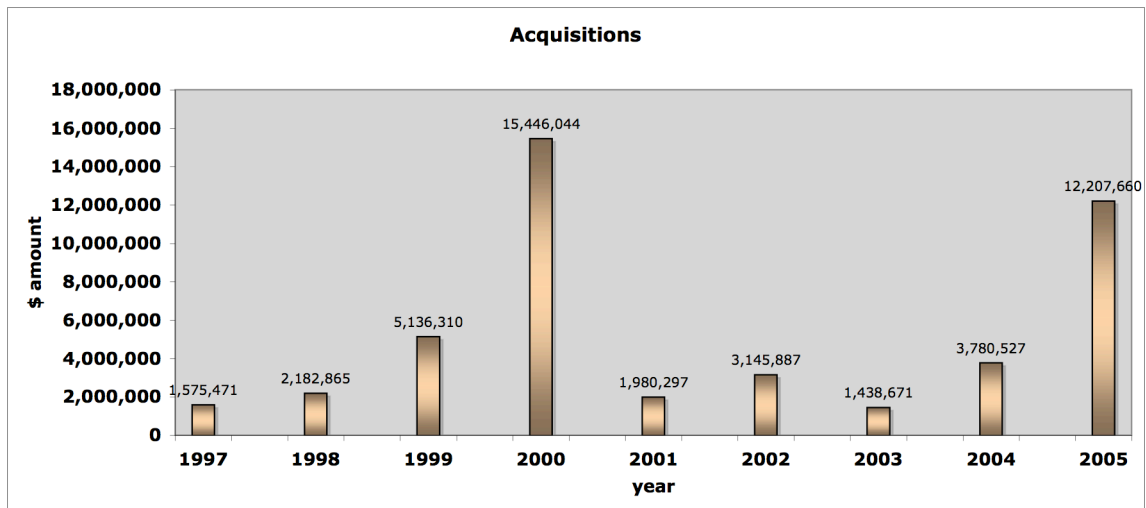


Table B 42

The Walker Art Center

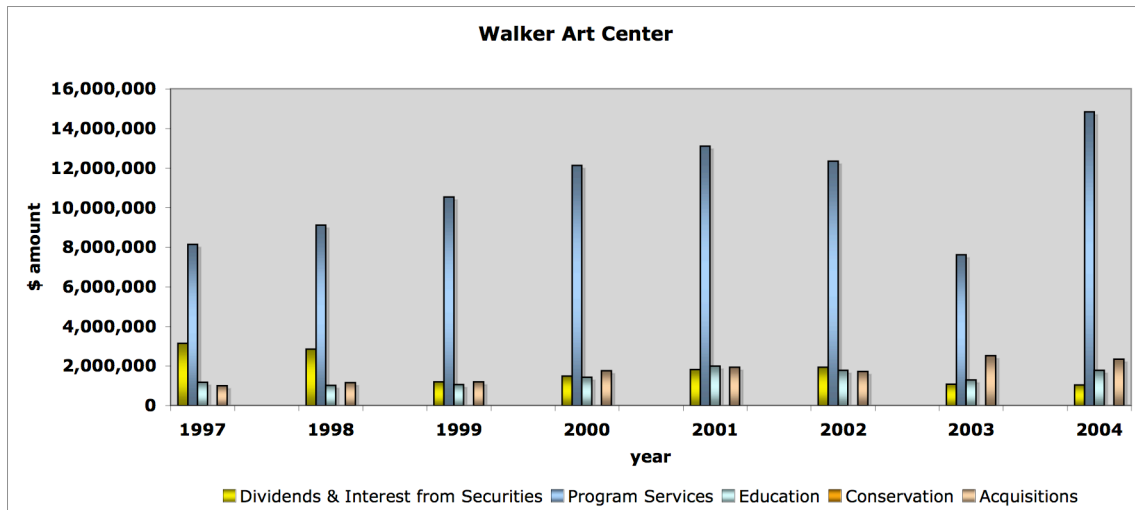


Table B 43

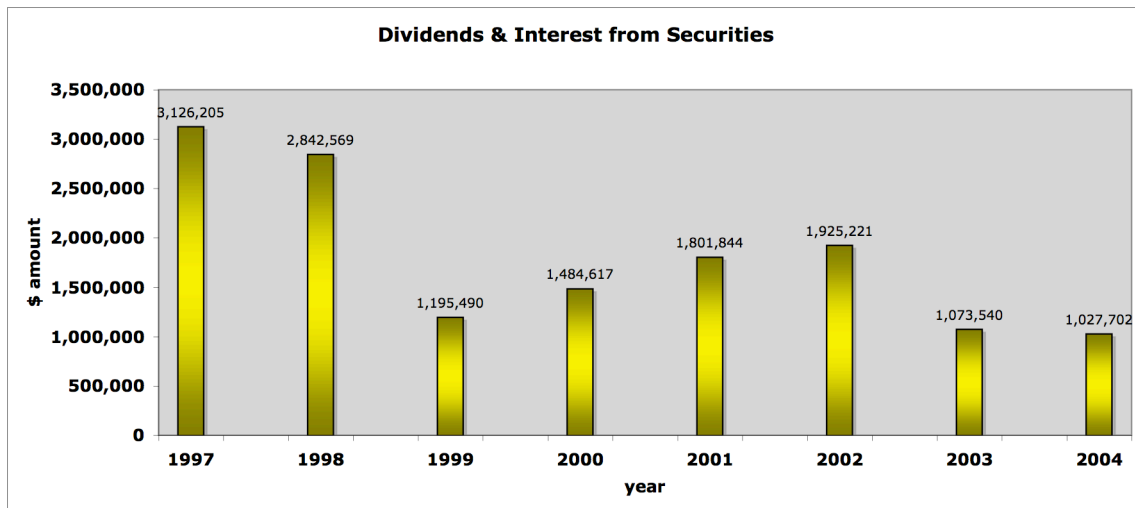


Table B 44

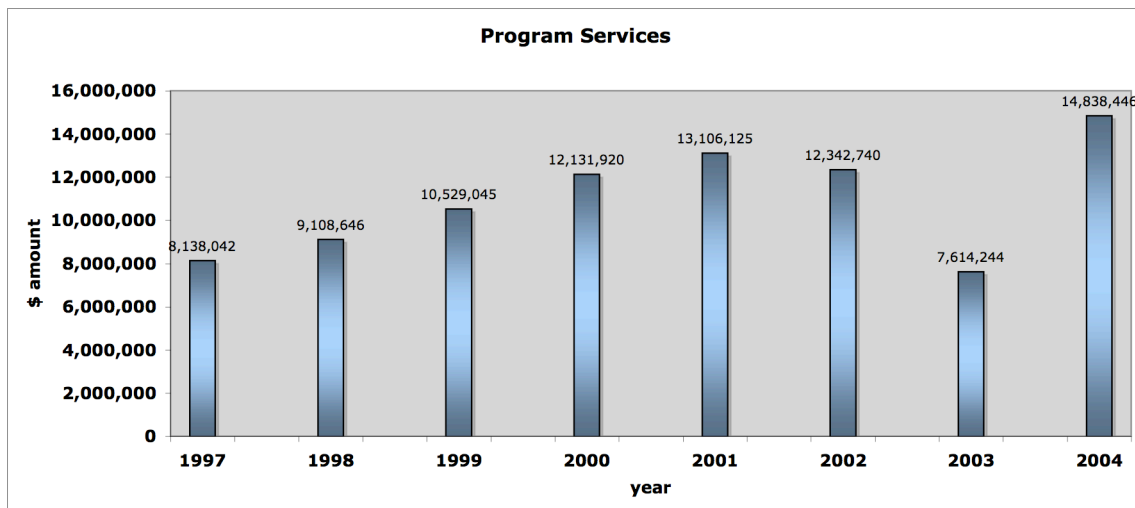


Table B 45

The Walker Art Center, Continued

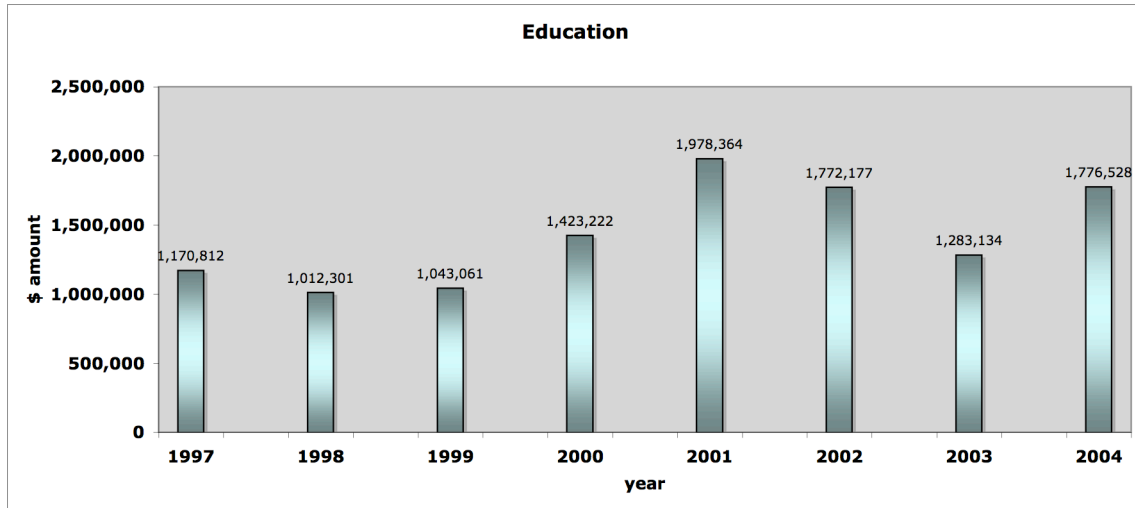


Table B 46

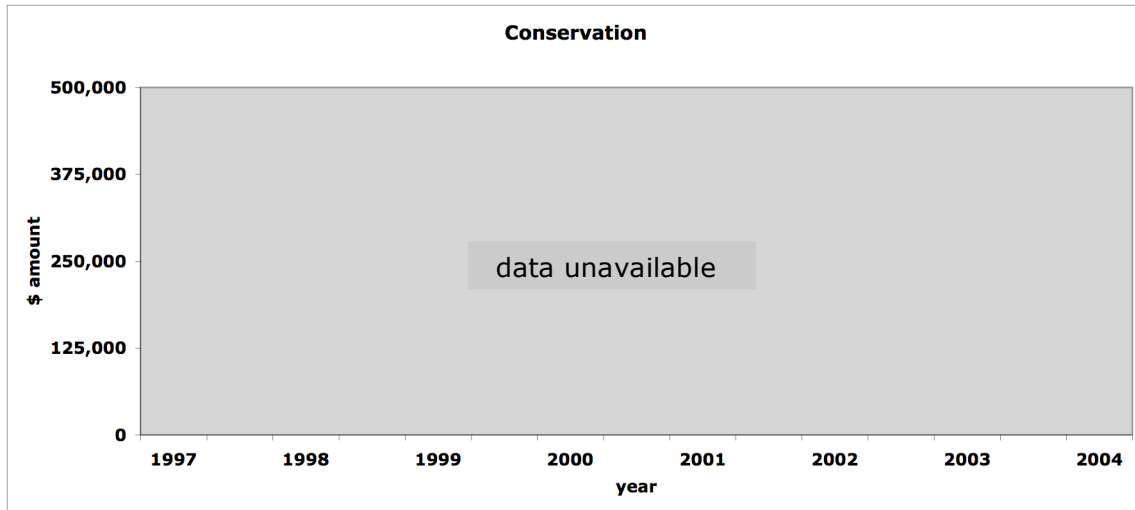


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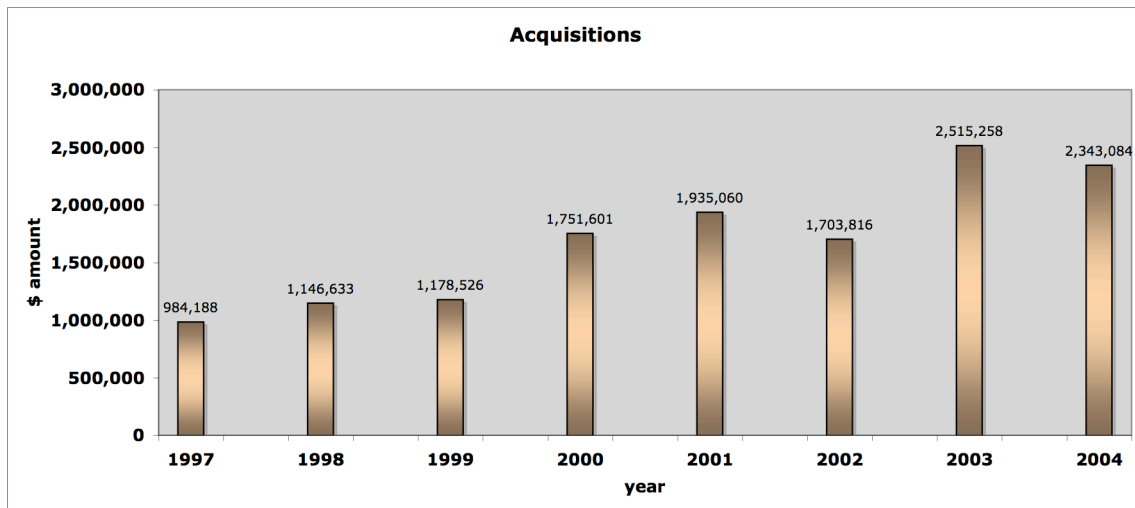


Table B 48

The Nelson-Atkins Museum of Art

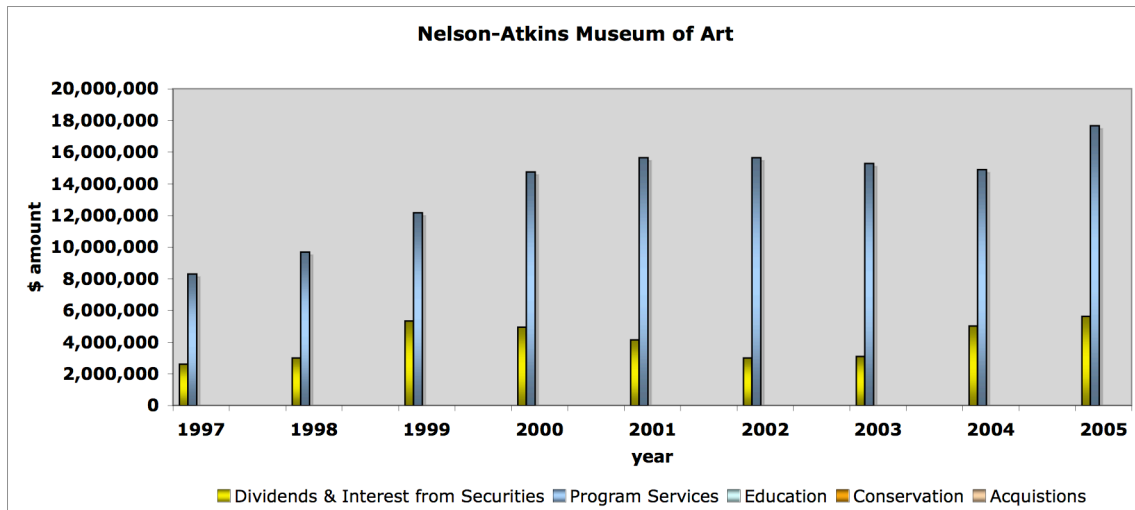


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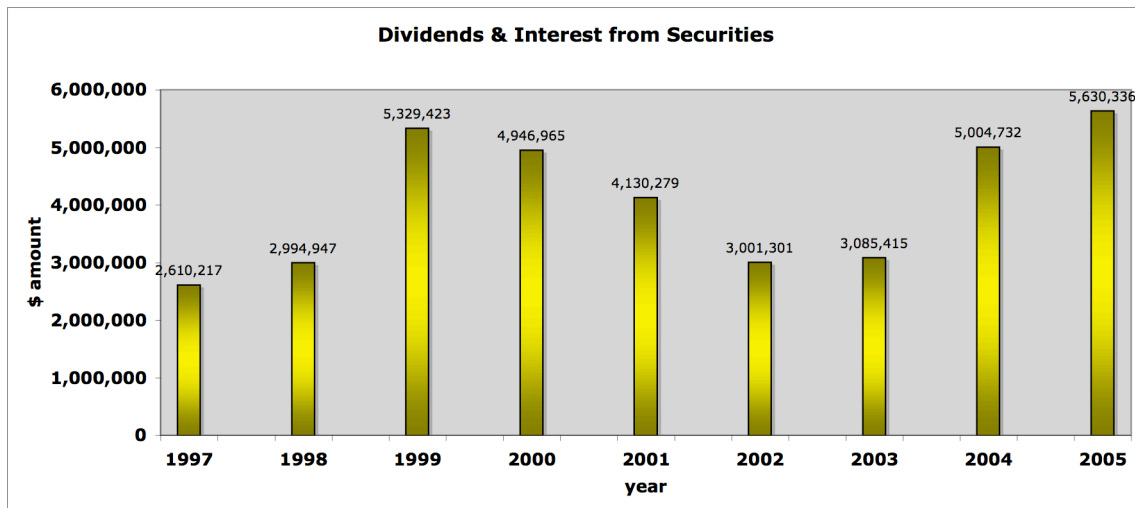


Table B 50

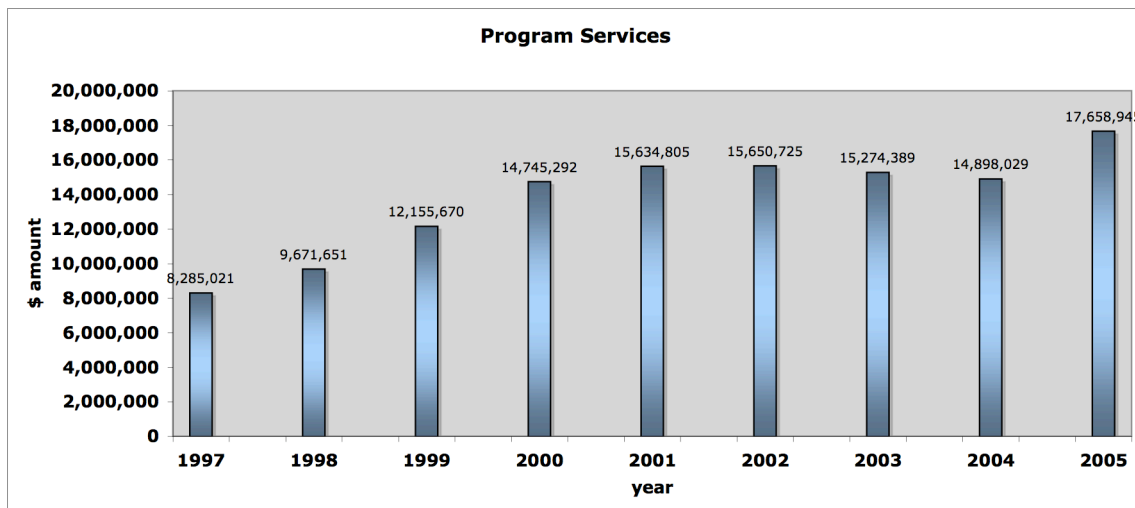


Table B 51

The Nelson-Atkins Museum of Art, Continued

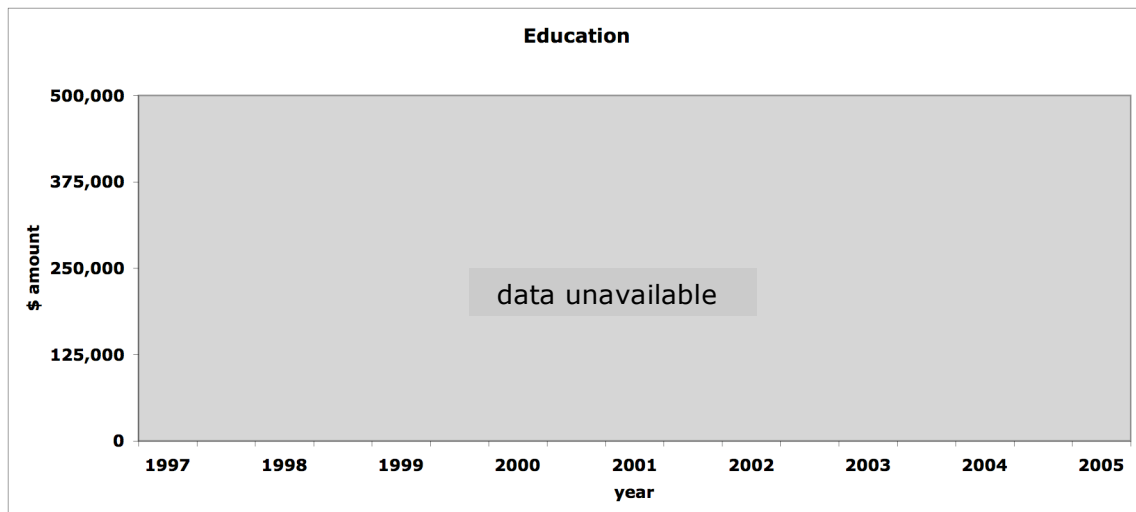


Table B 52

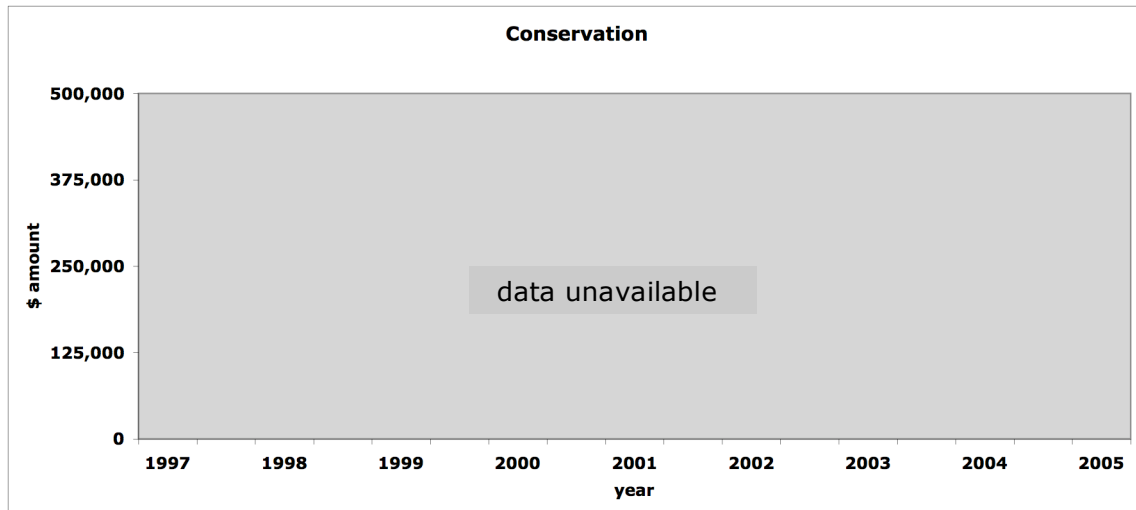


Table B 53

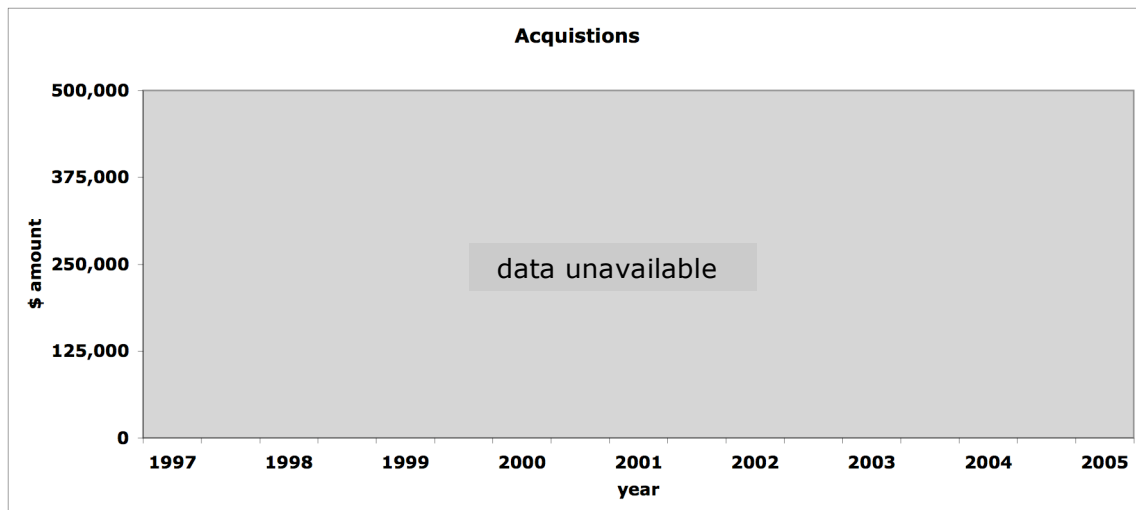


Table B 54

The Minneapolis Institute of Arts

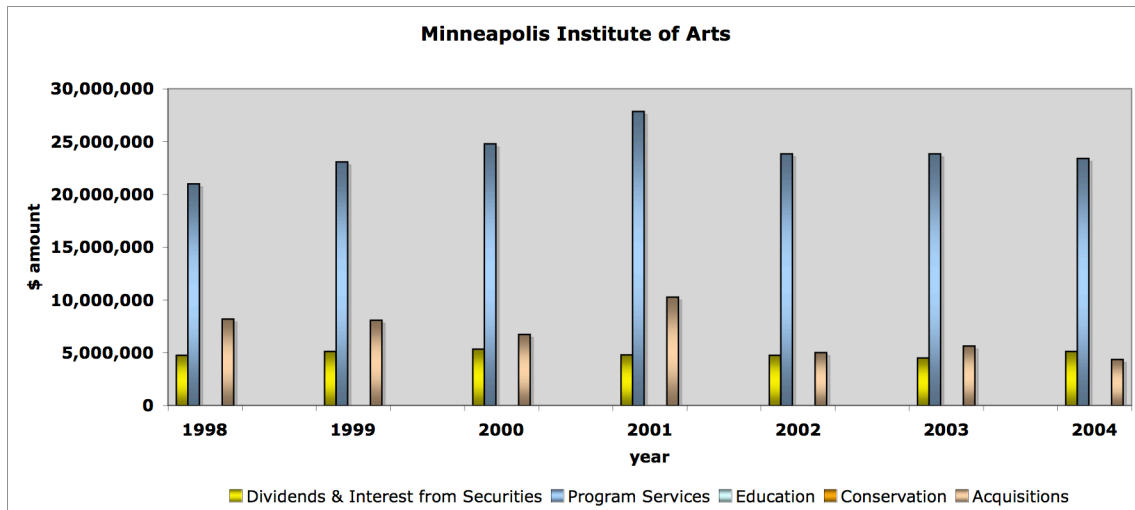


Table B 55

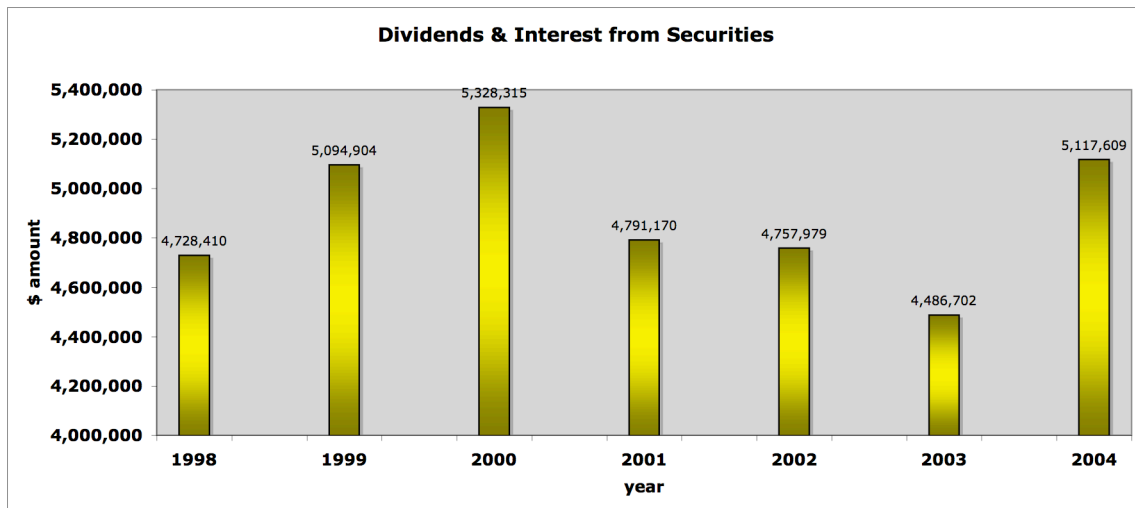


Table B 56

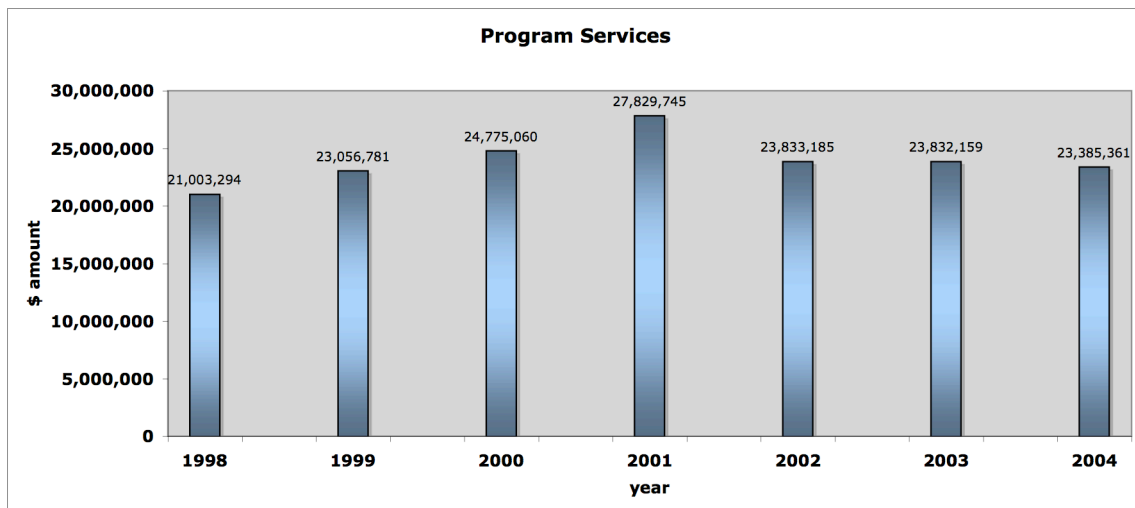


Table B 57

The Minneapolis Institute of Arts, Continued

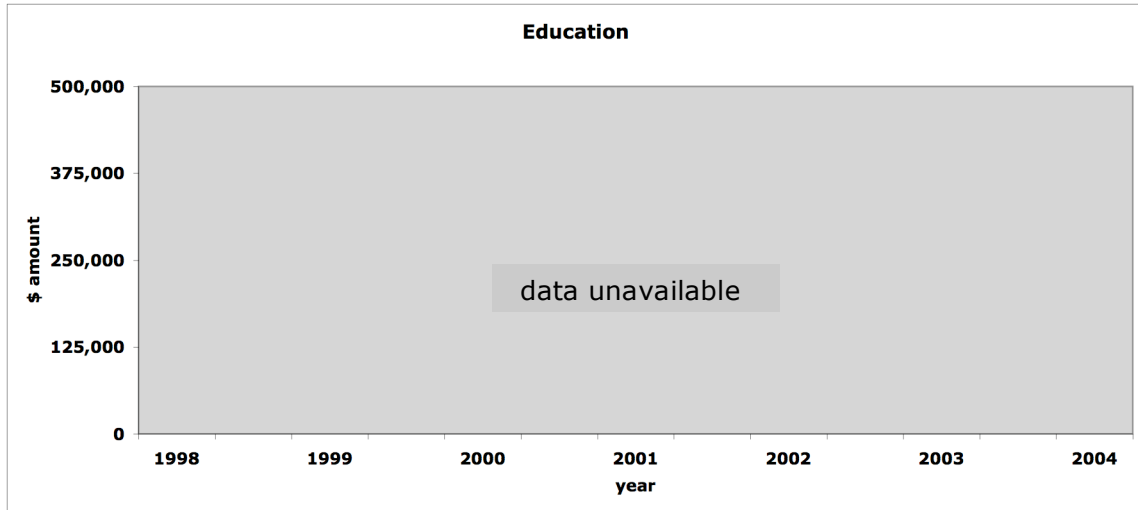


Table B 58

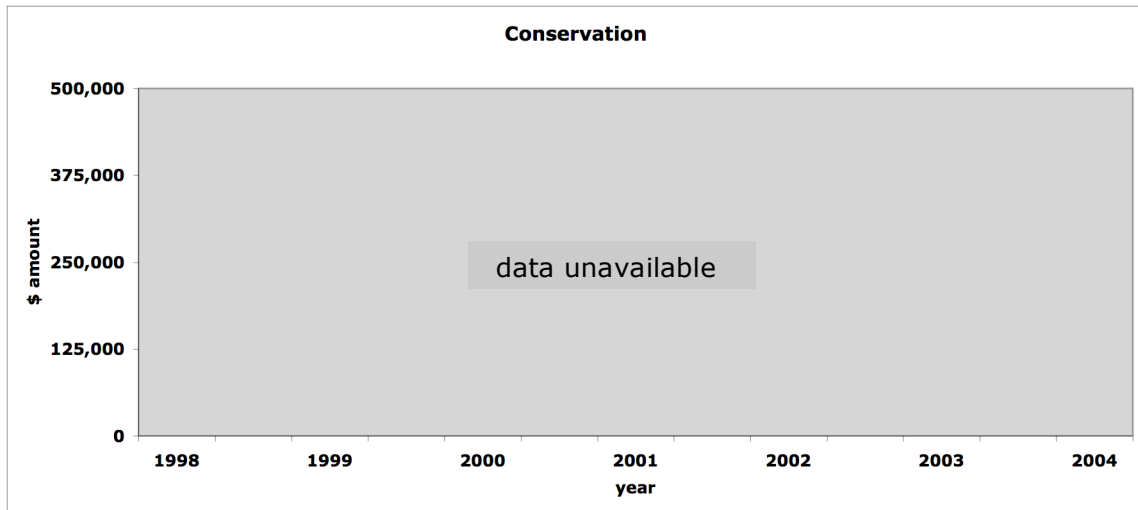


Table B 59

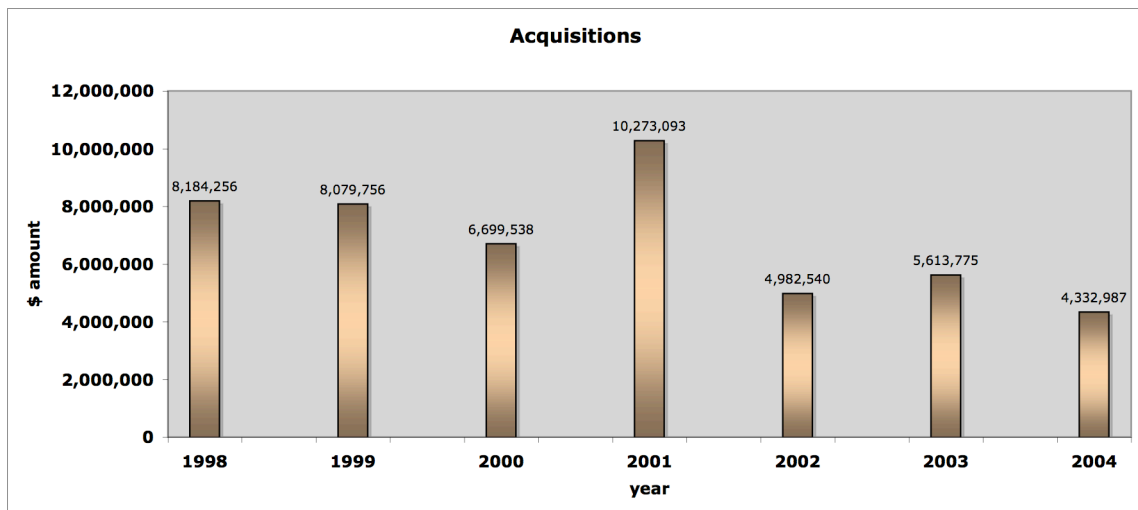


Table B 60

The Philadelphia Museum of Art

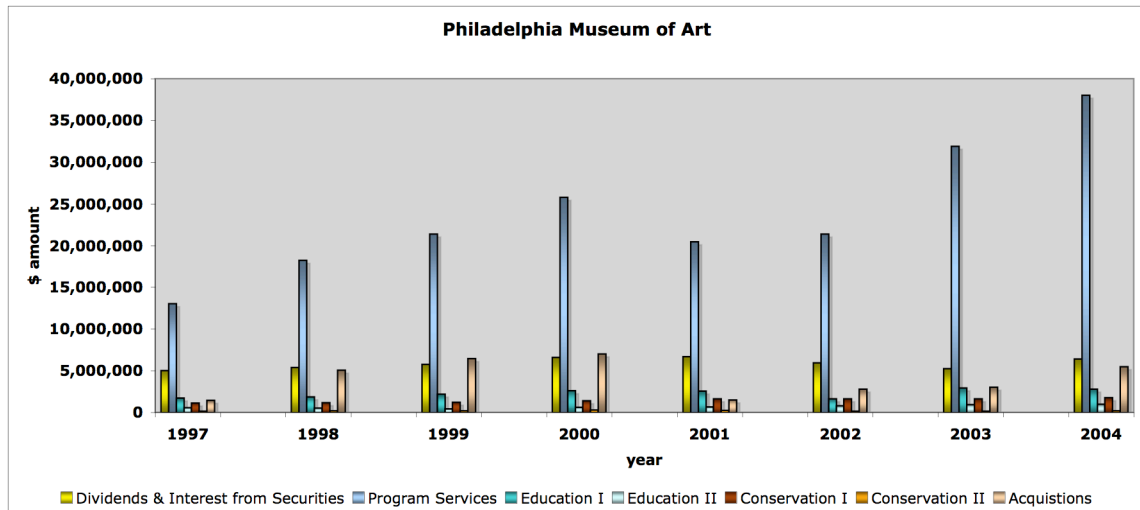


Table B 61

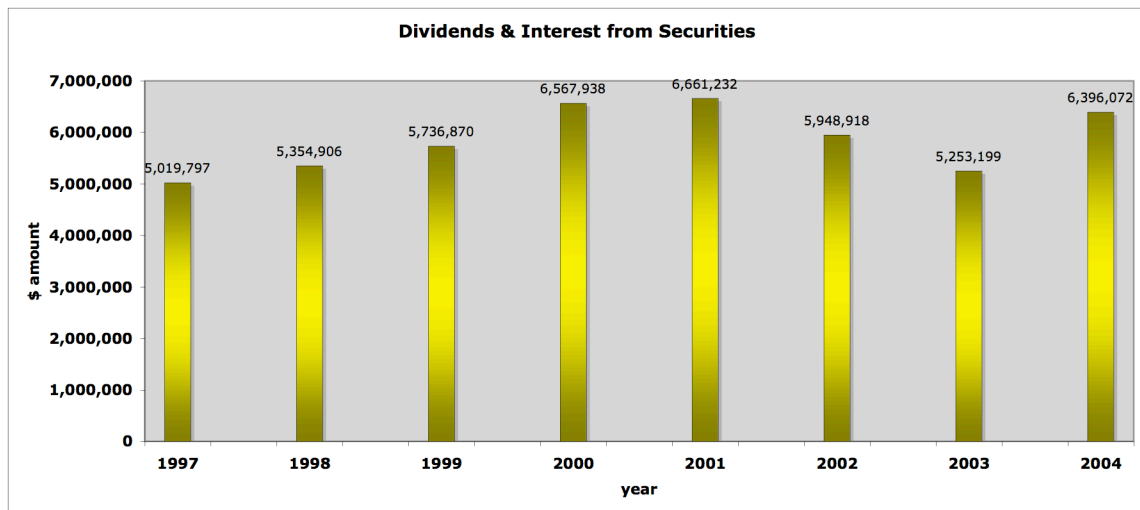


Table B 62

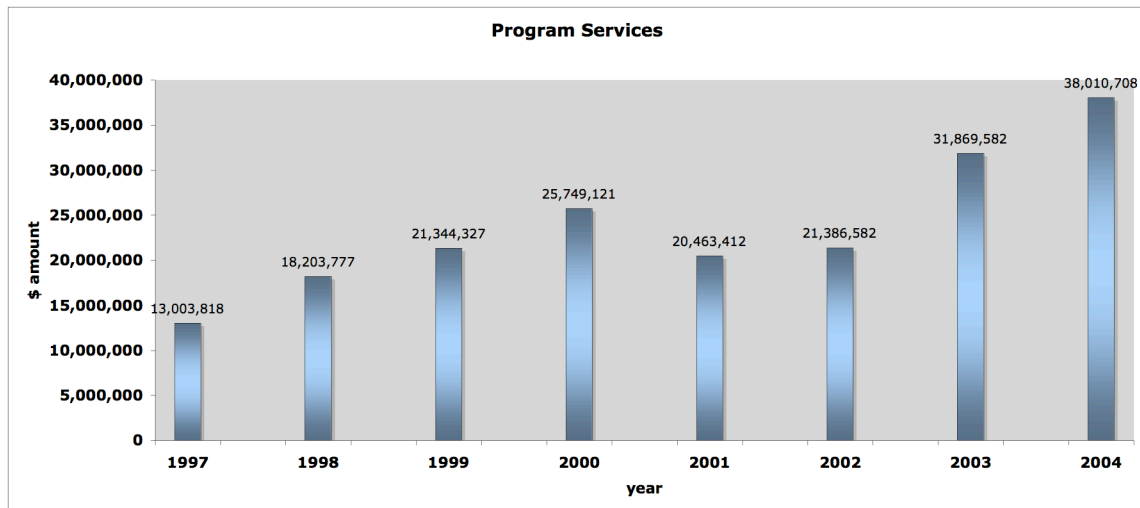


Table B 63

The Philadelphia Museum of Art, Continued

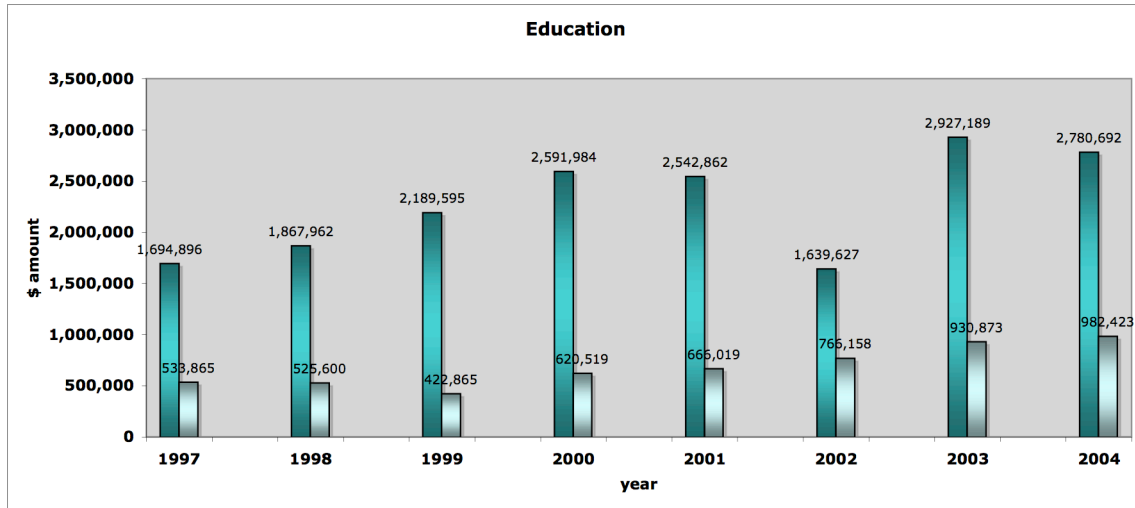


Table B 64

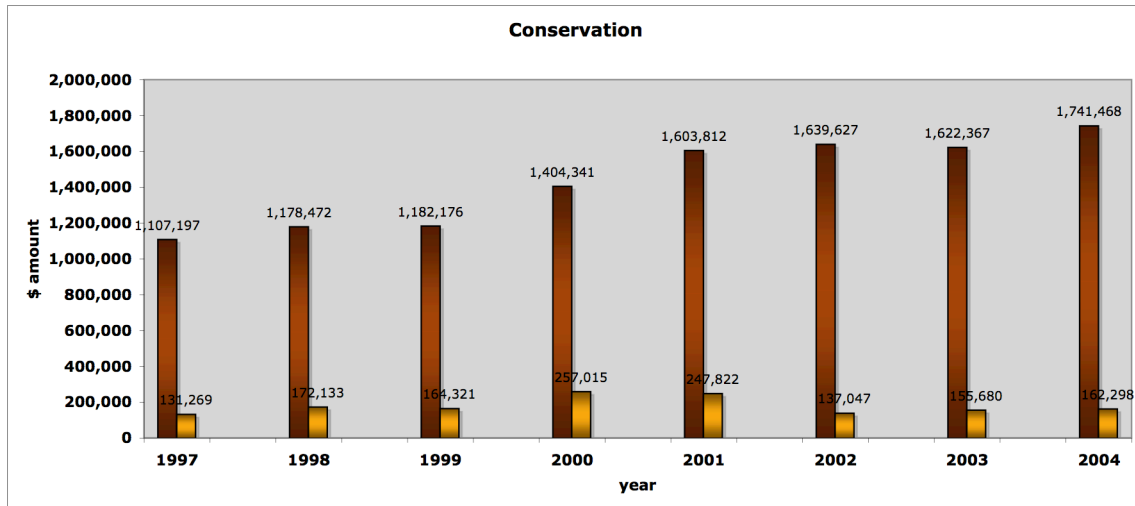


Table B 65

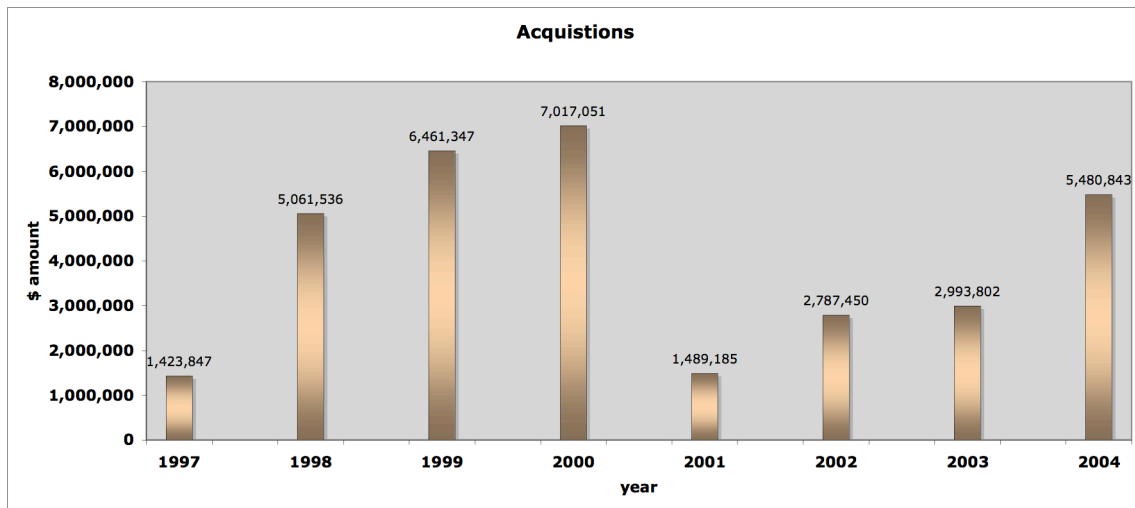


Table B 66

The Detroit Institute of Art

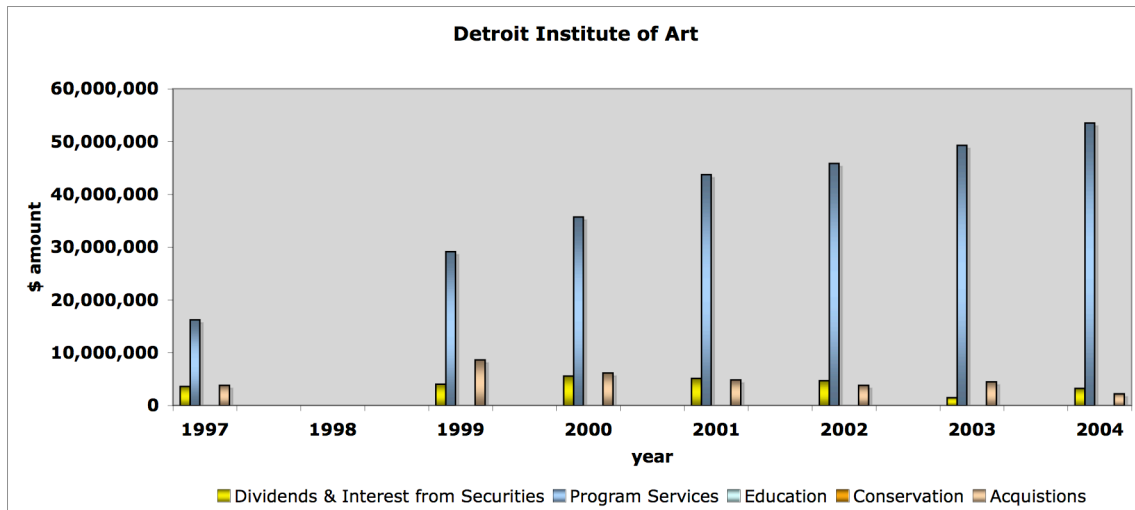


Table B 67

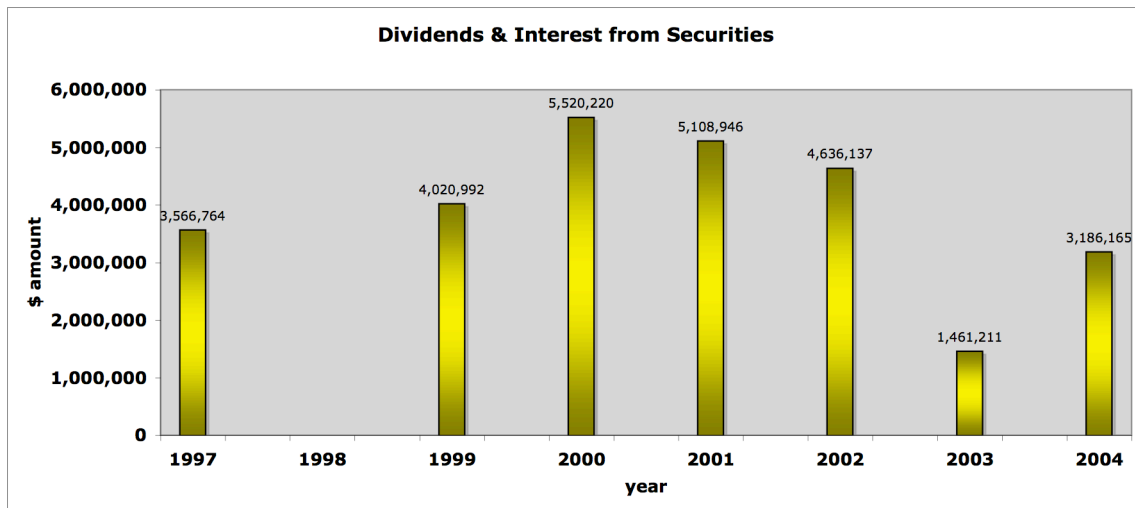


Table B 68

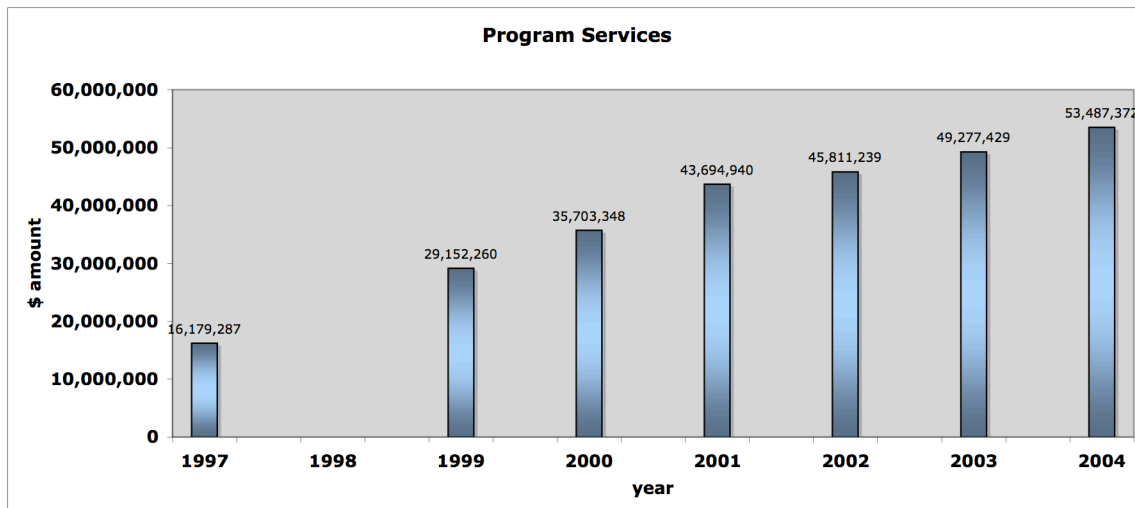


Table B 69

The Detroit Institute of Art, Continued

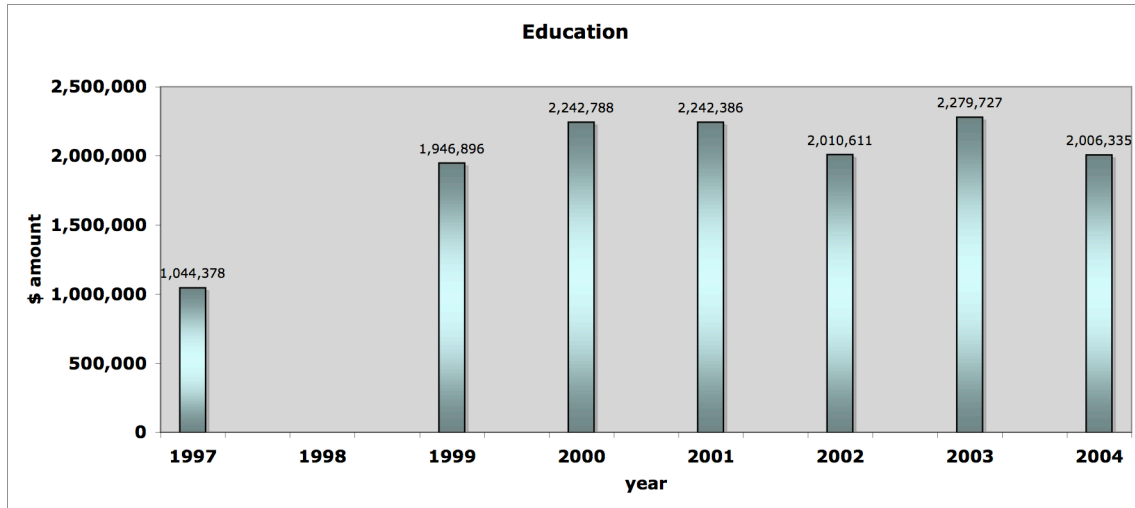


Table B 70

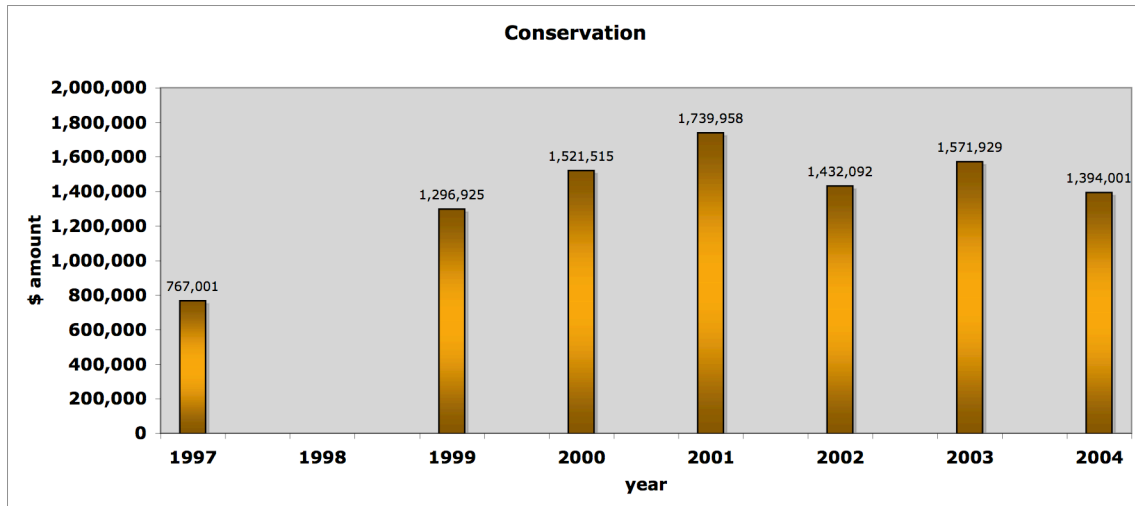


Table B 71

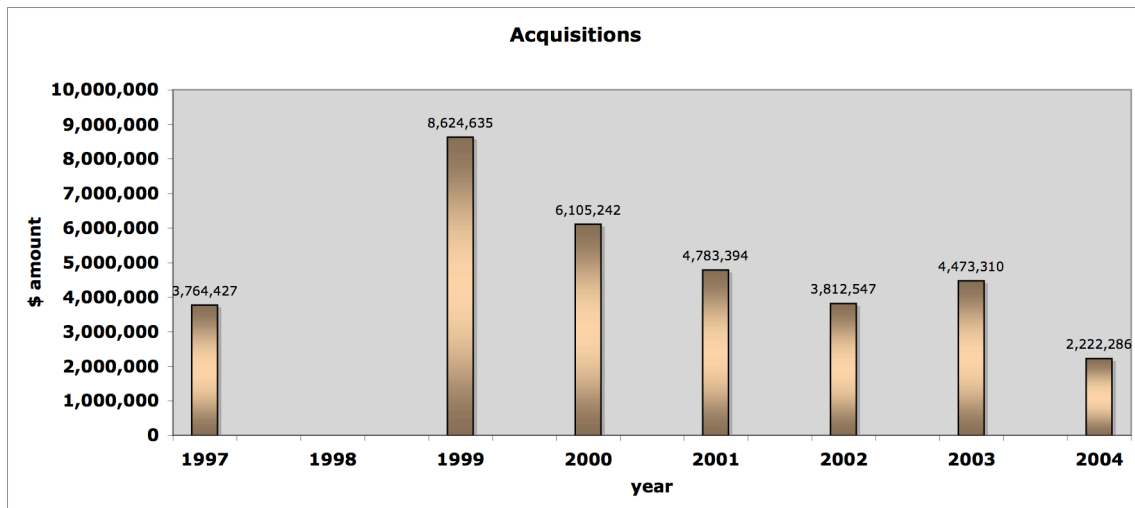


Table B 72

The Los Angeles County Museum of Art

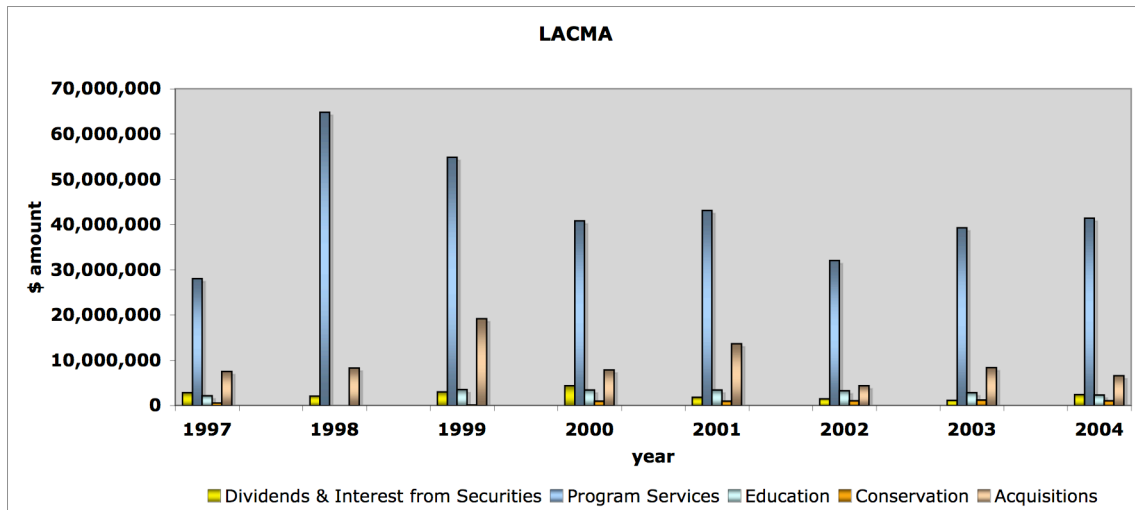


Table B 73

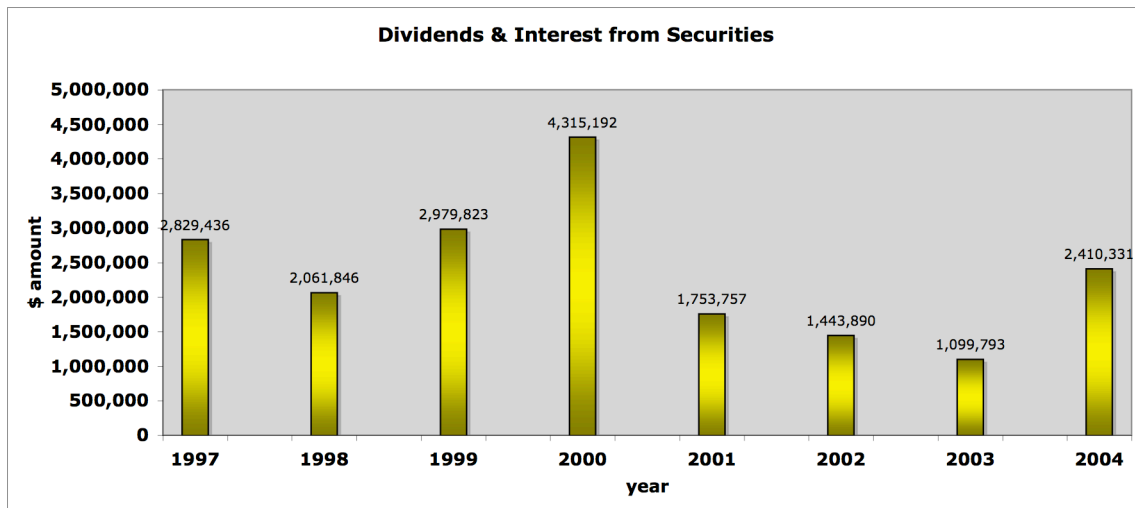


Table B 74

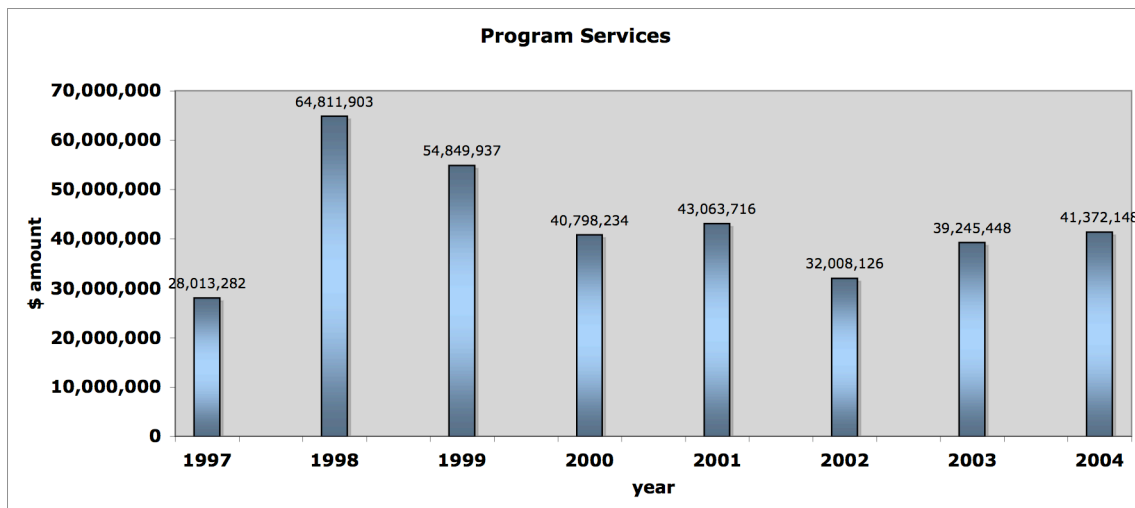


Table B 75

The Los Angeles County Museum of Art, Continued

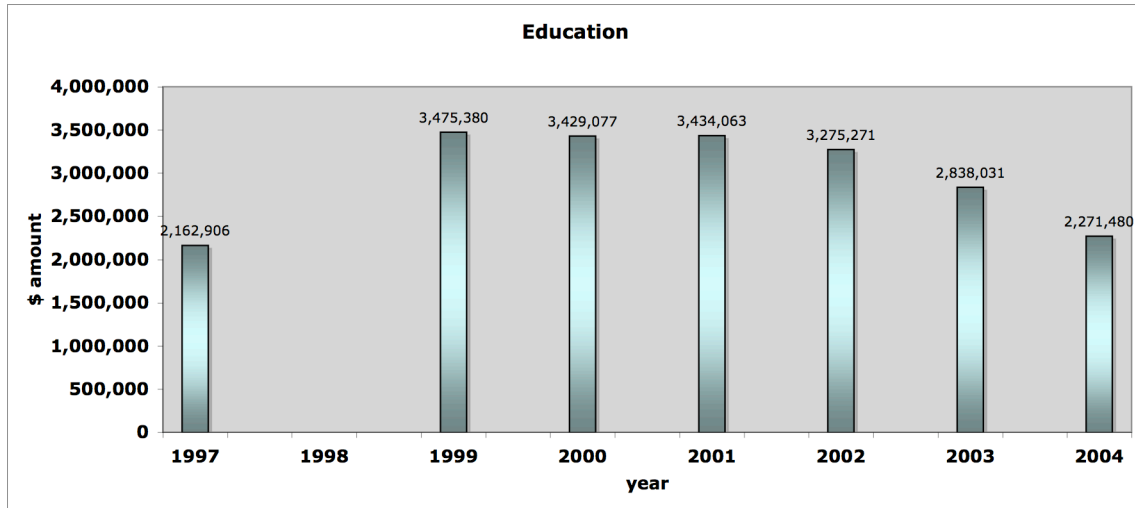


Table B 76

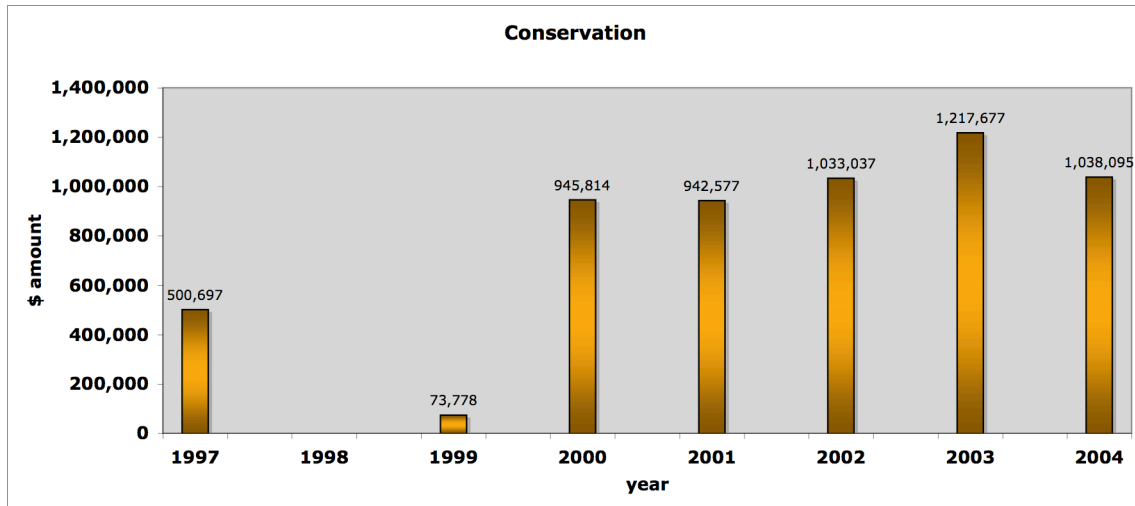


Table B 77

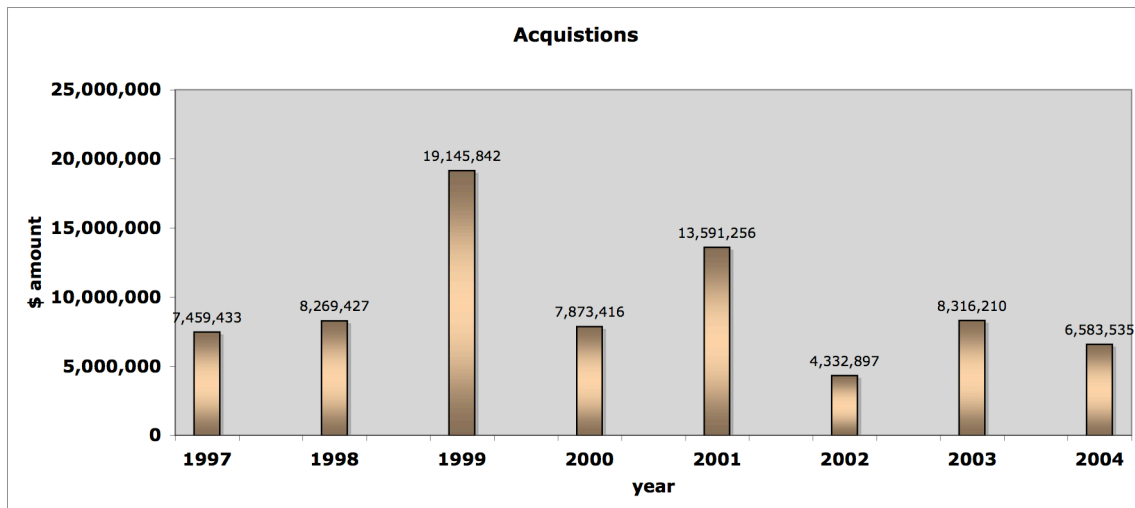


Table B 78

The Worcester Art Museum

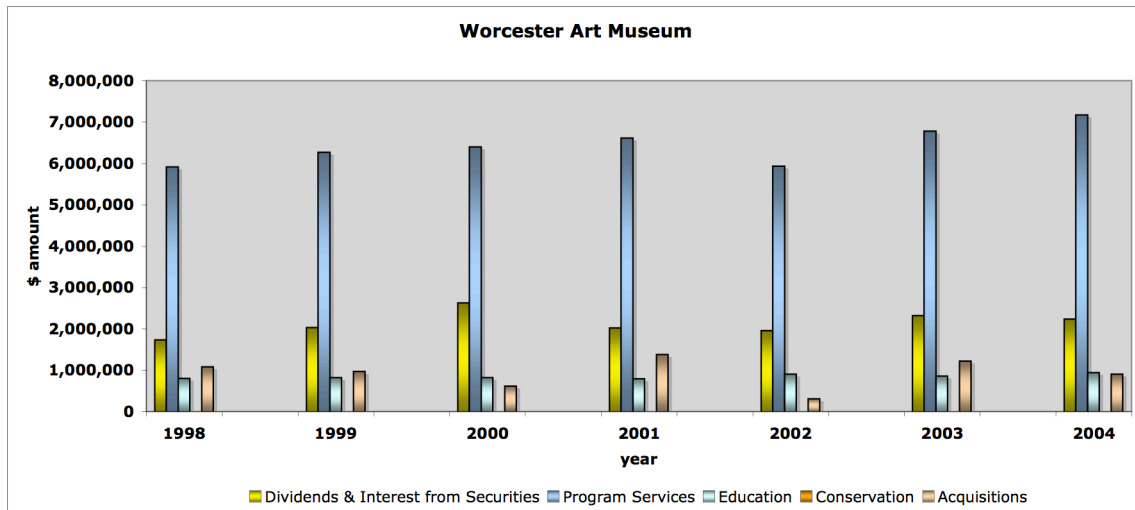


Table B 79

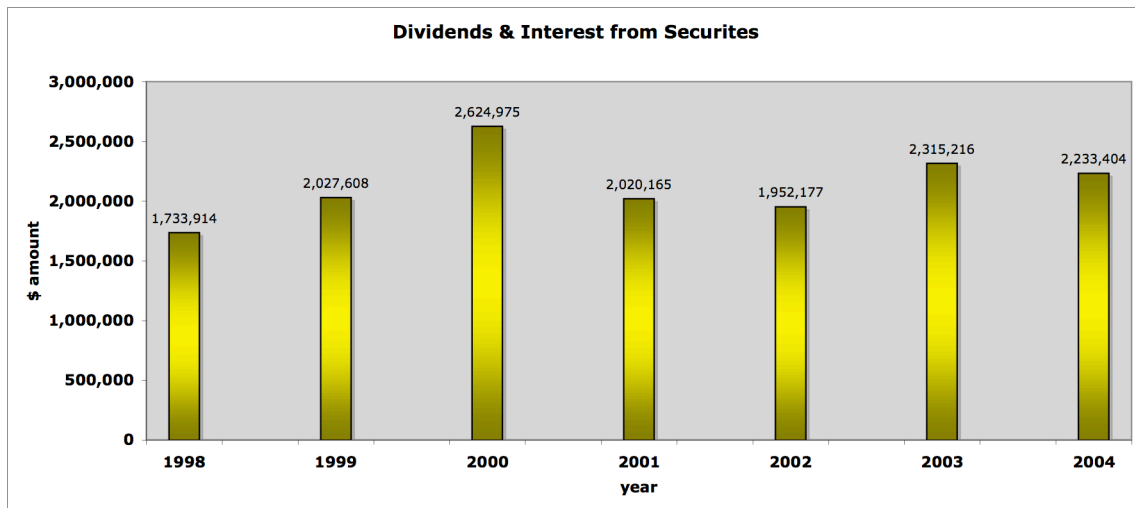


Table B 80

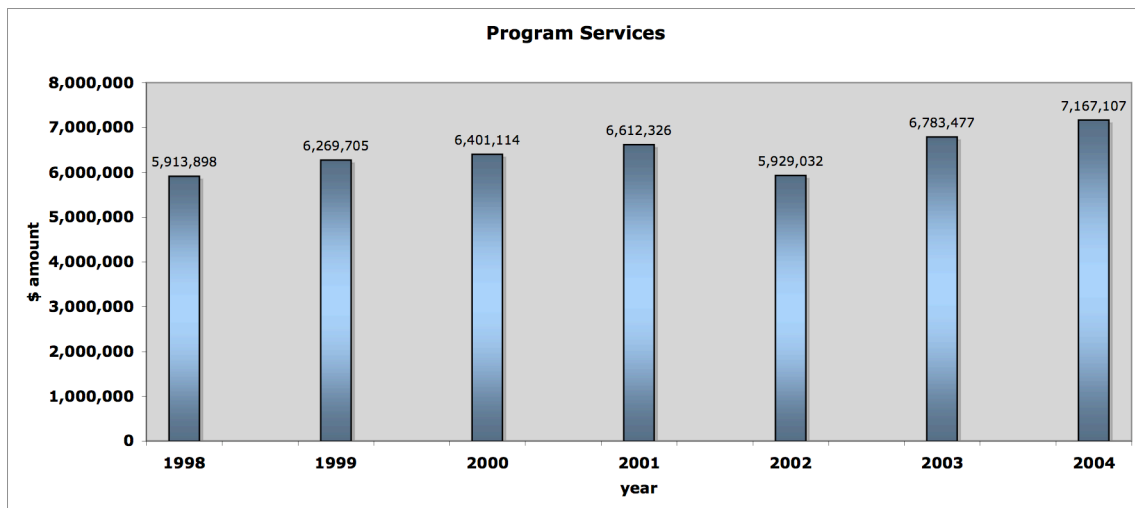


Table B 81

The Worcester Art Museum, Continued

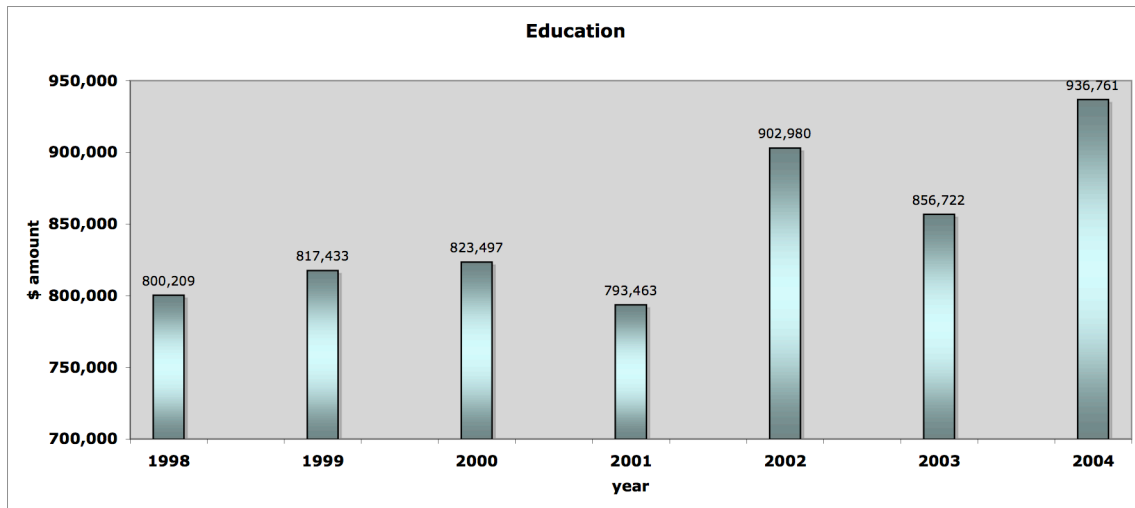


Table B 82

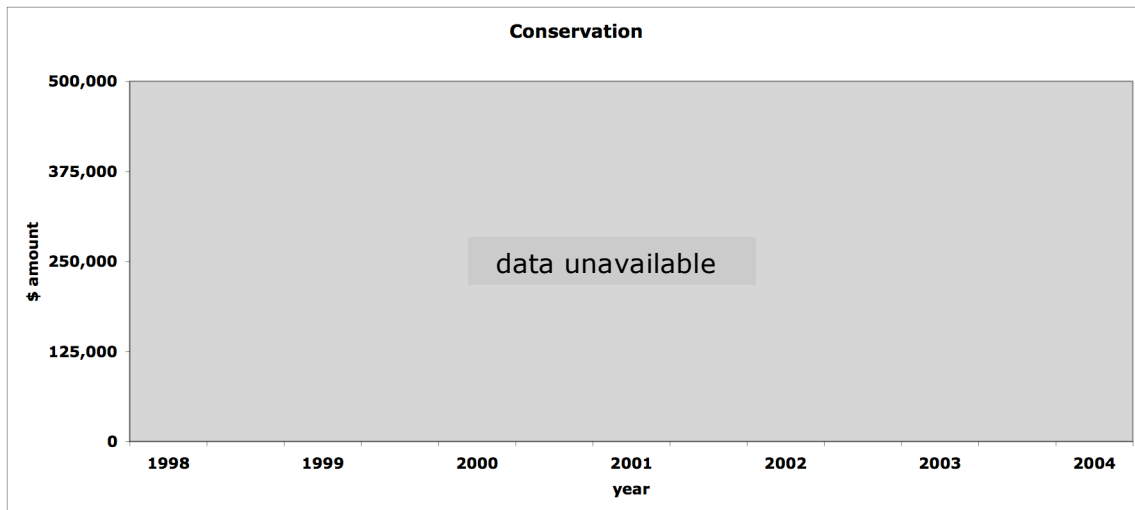


Table B 83

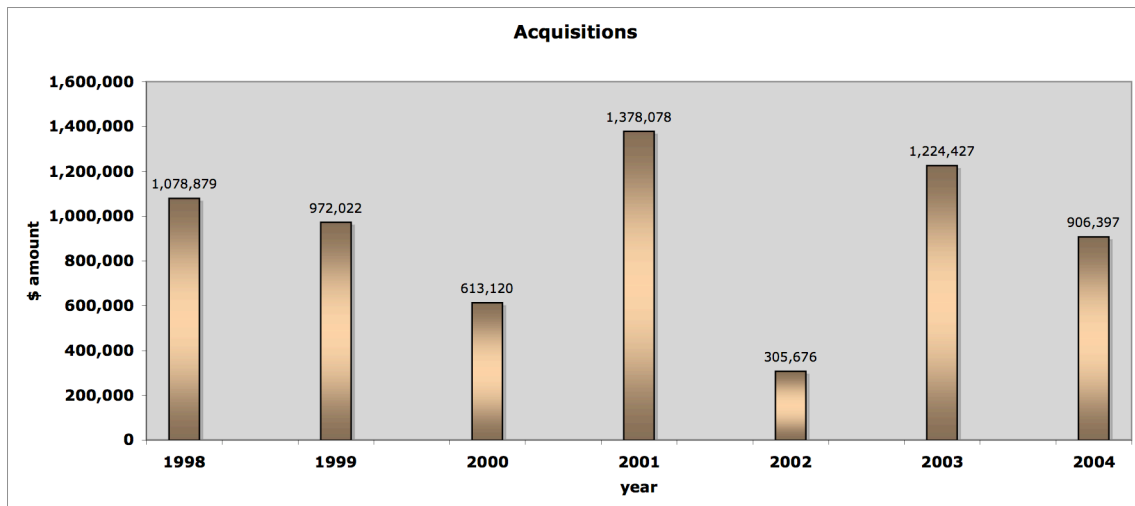


Table B 84

The Cincinnati Art Museum

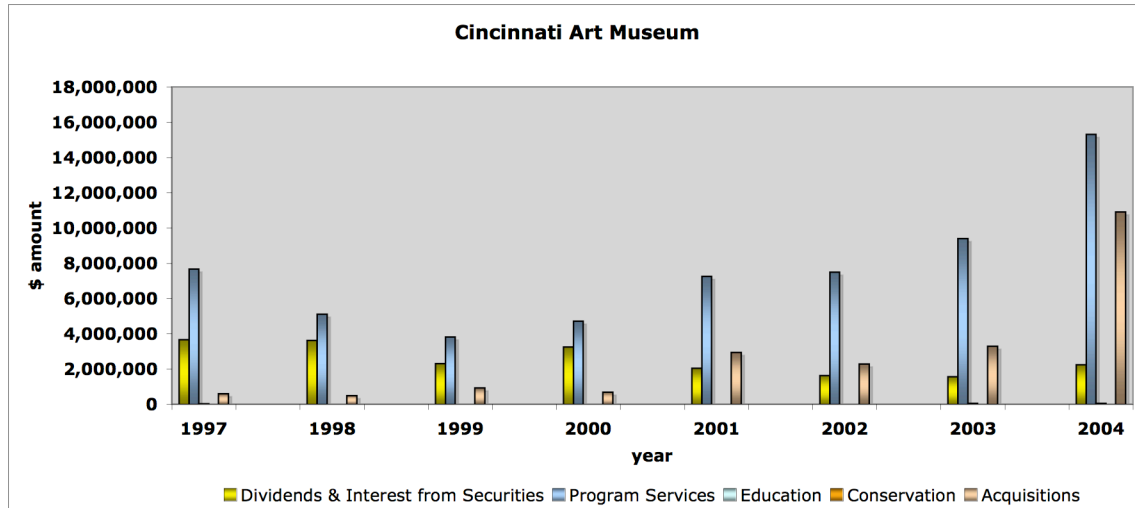


Table B 85

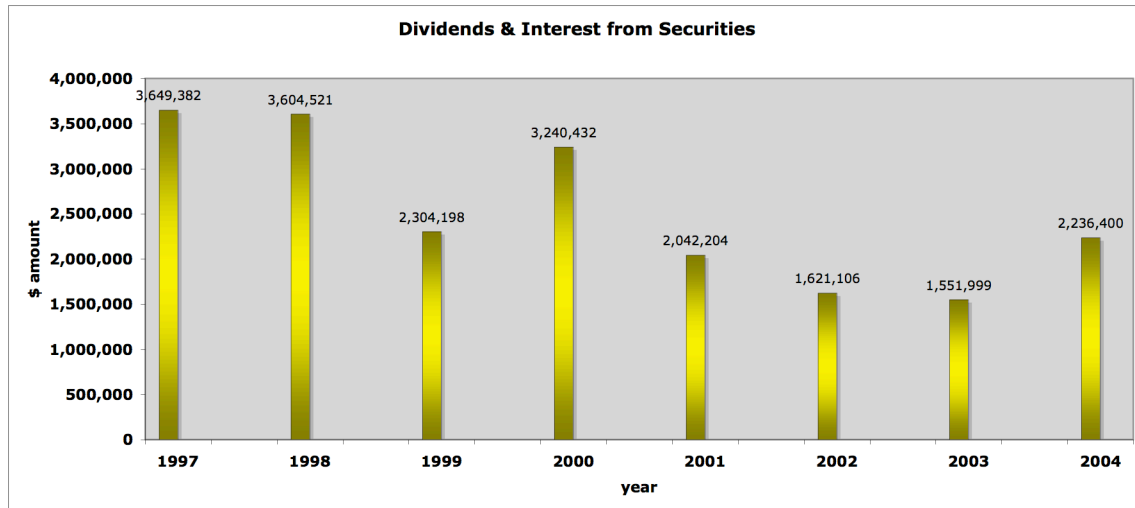


Table B 86

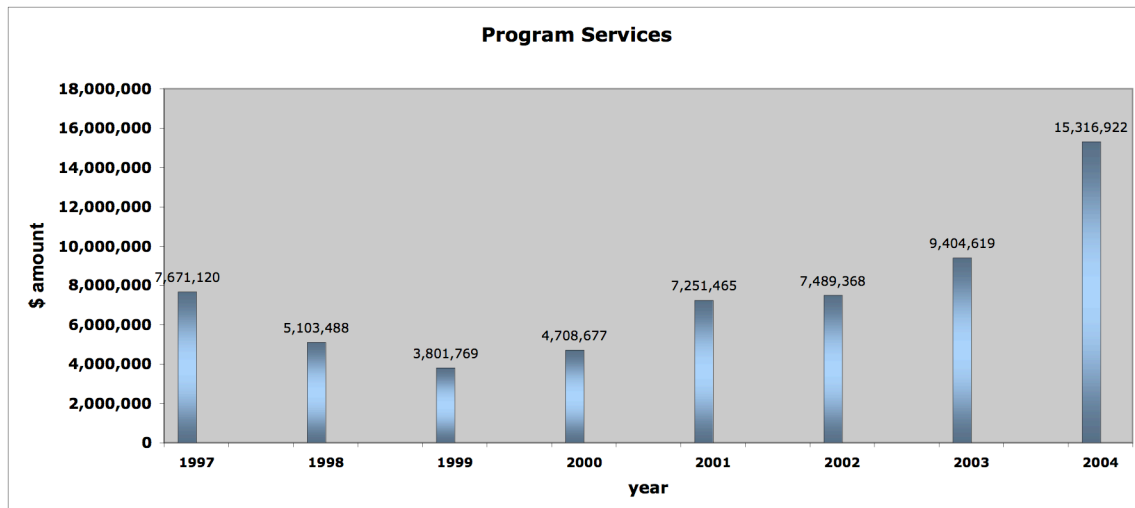


Table B 87

The Cincinnati Art Museum, Continued

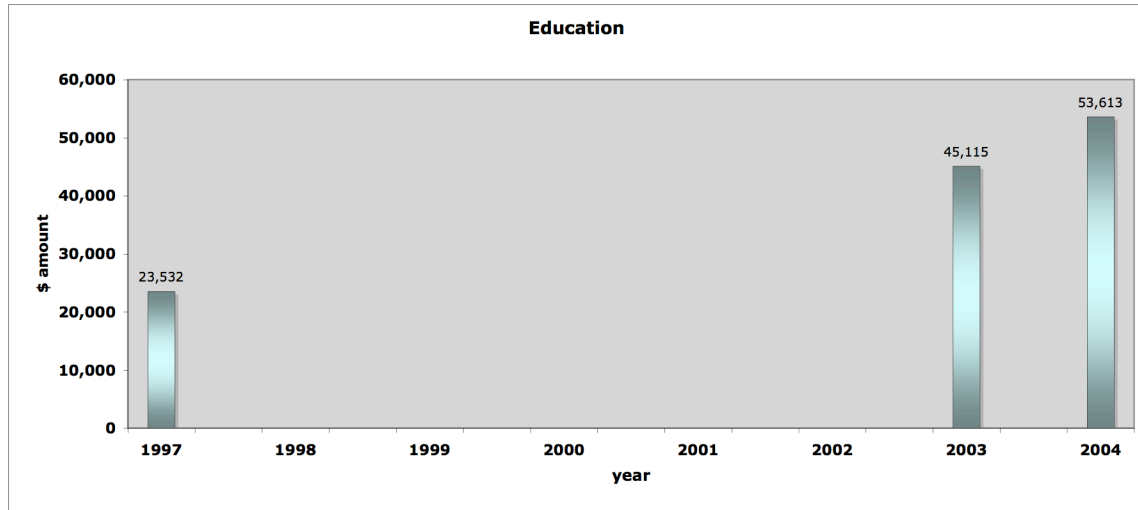


Table B 88

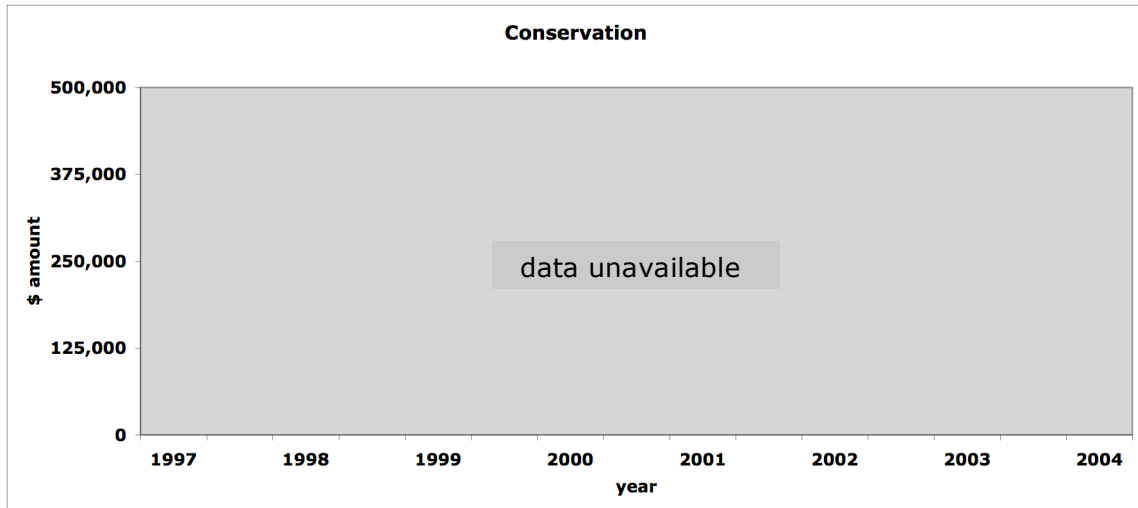


Table B 89

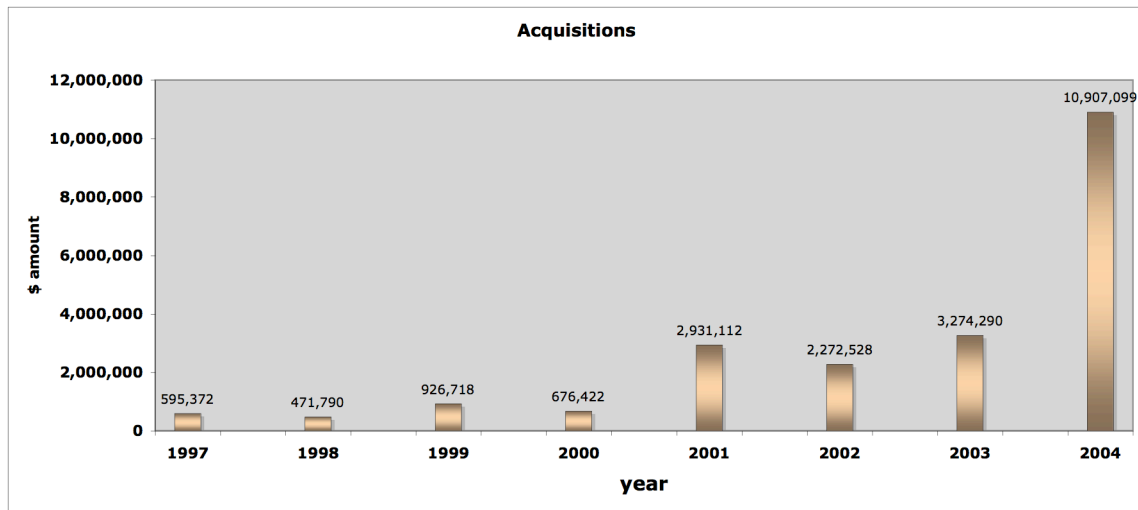


Table B 90

The San Diego Museum of Art

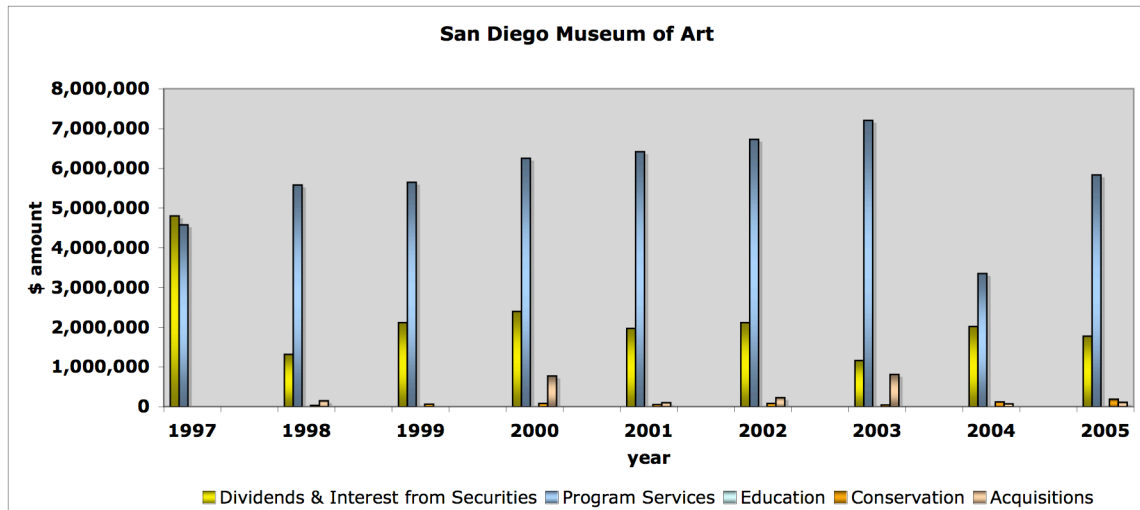


Table B 91

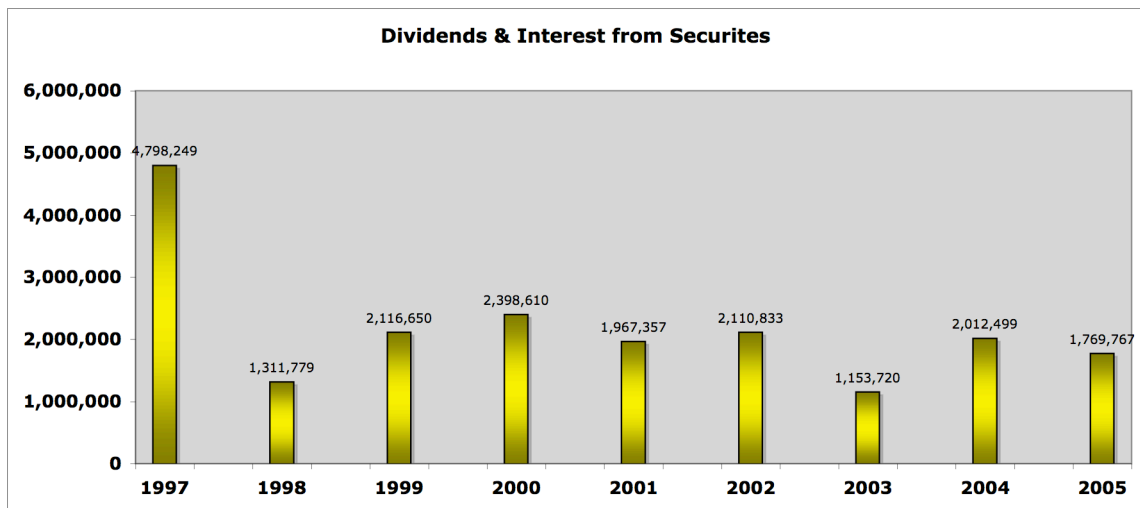


Table B 92

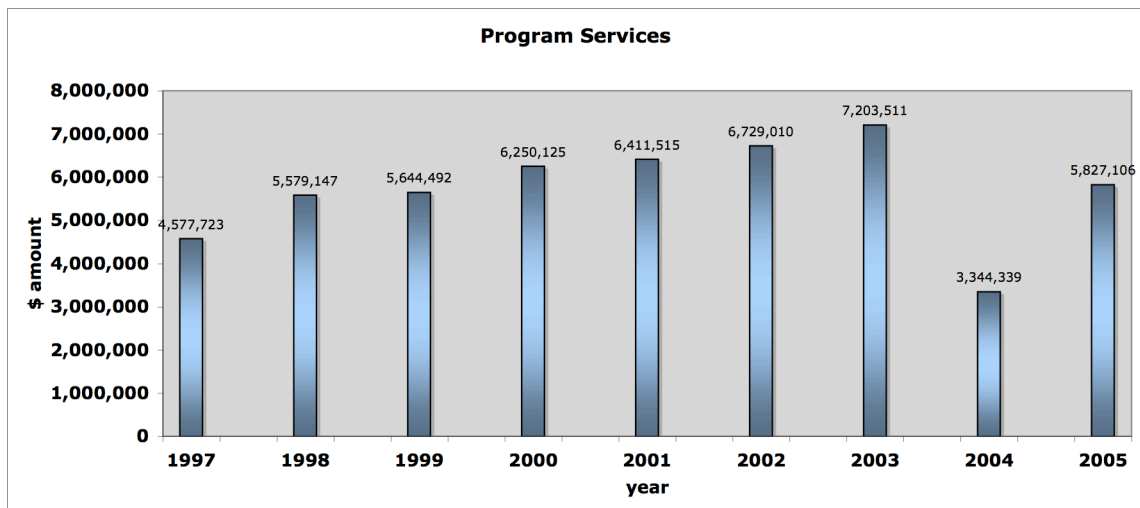


Table B 93

The San Diego Museum of Art, Continued

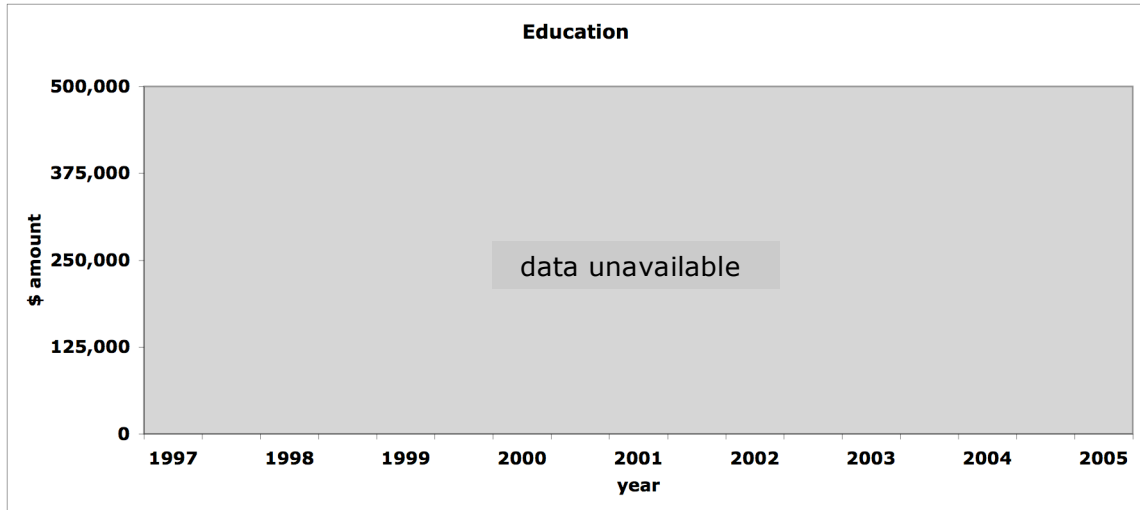


Table B 94

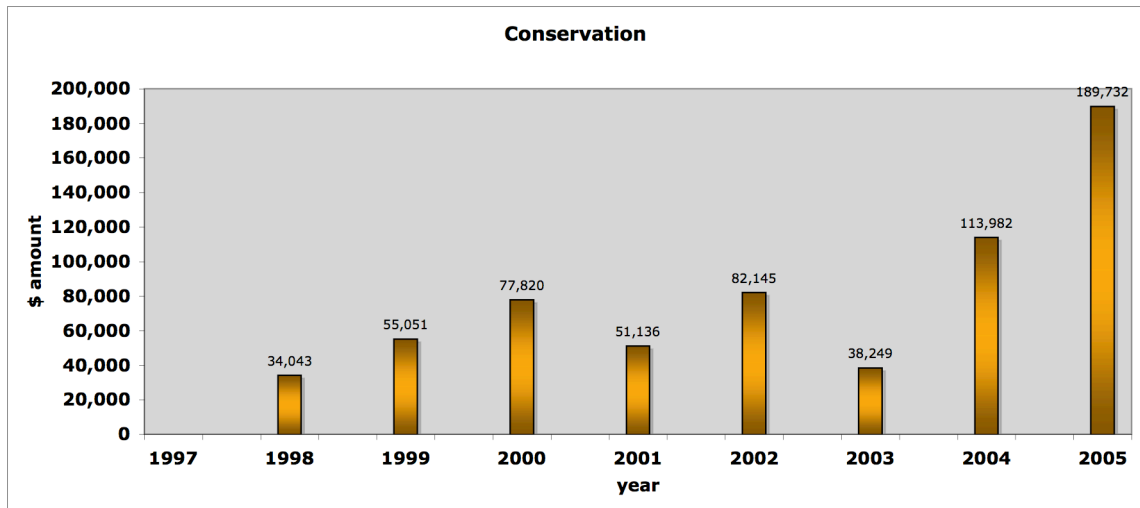


Table B 95

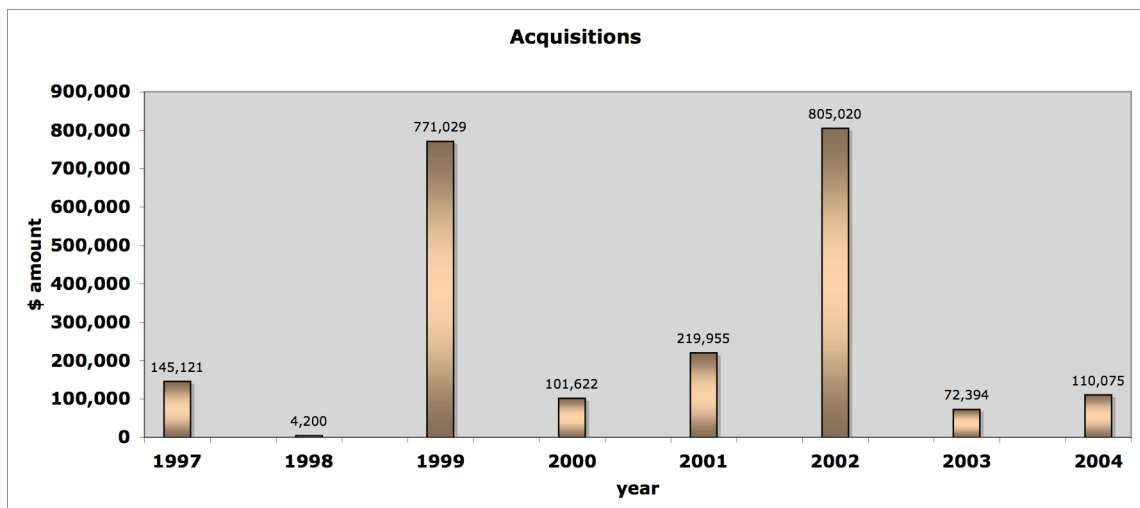


Table B 96

The Fort Worth Museum of Modern Art

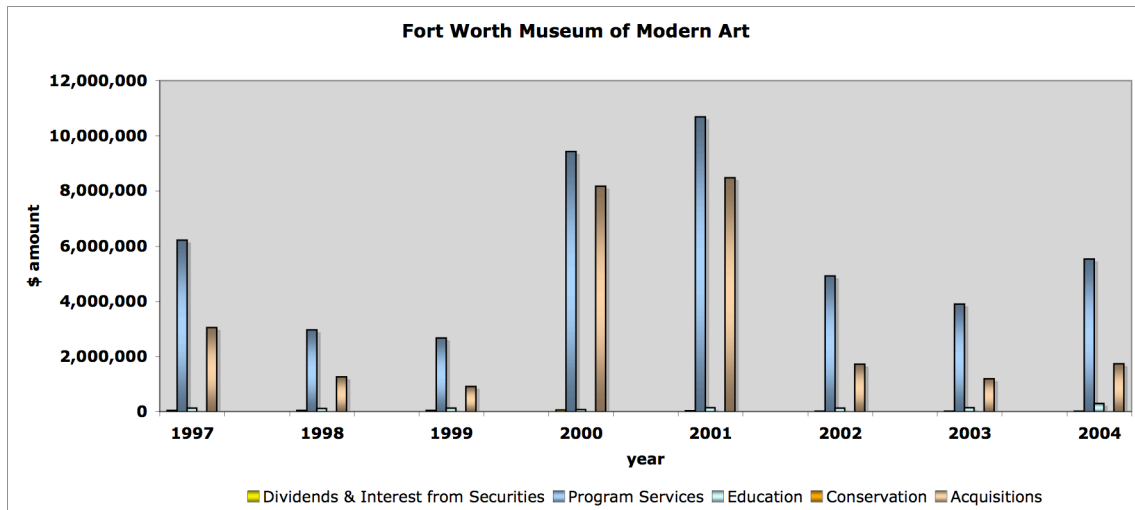


Table B 97

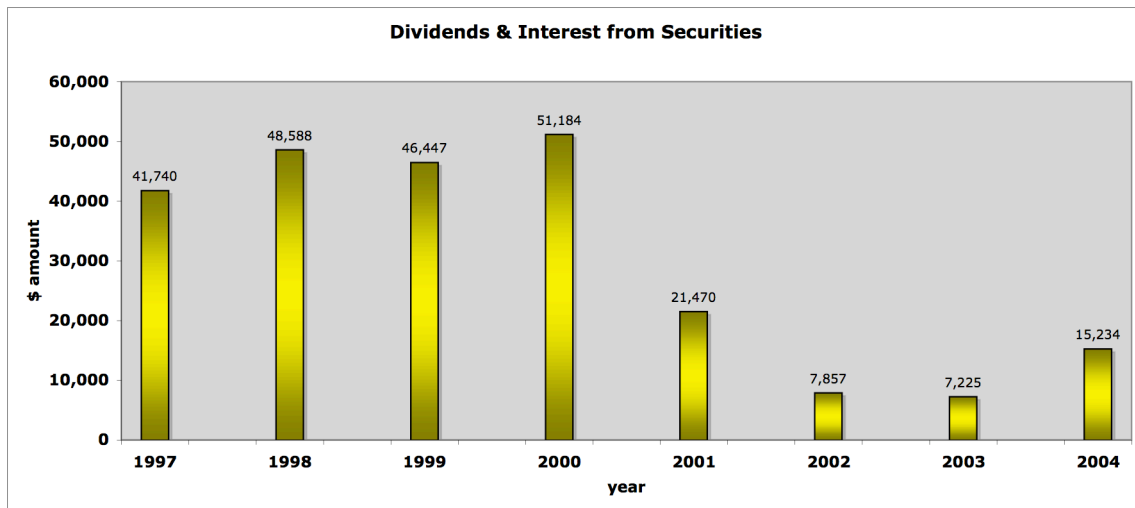


Table B 98

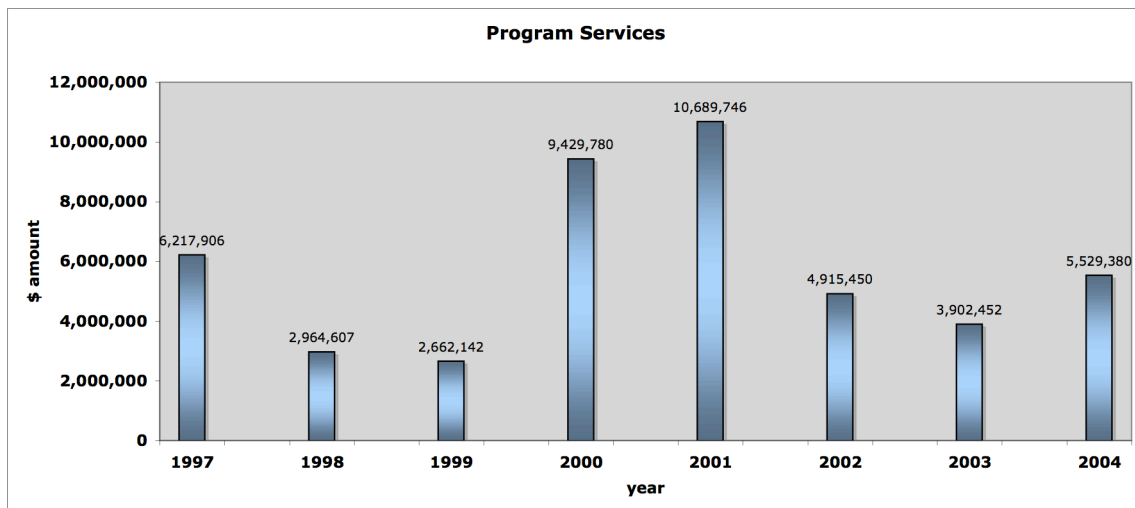


Table B 99

The Fort Worth Museum of Modern Art, Continued

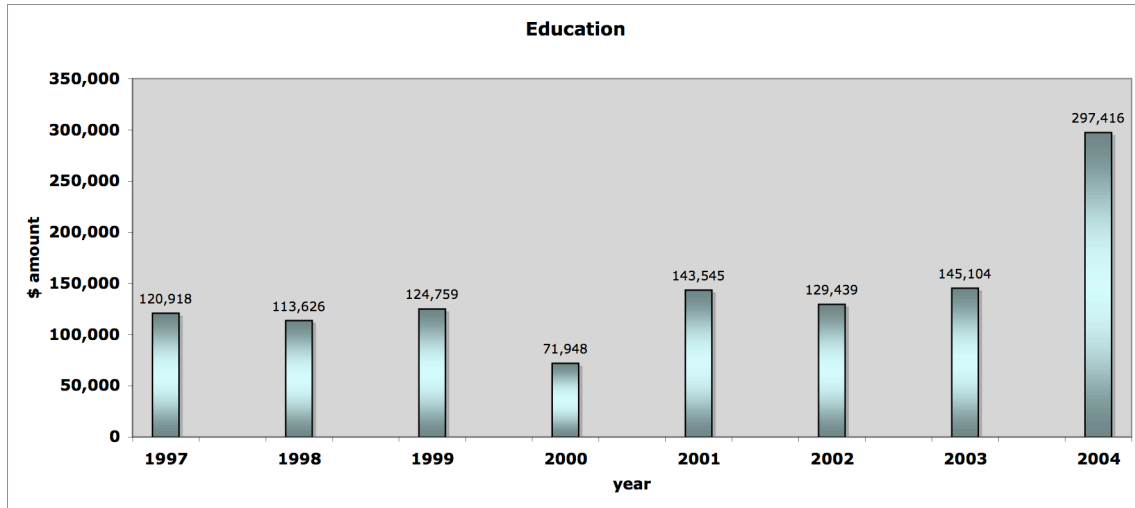


Table B 100

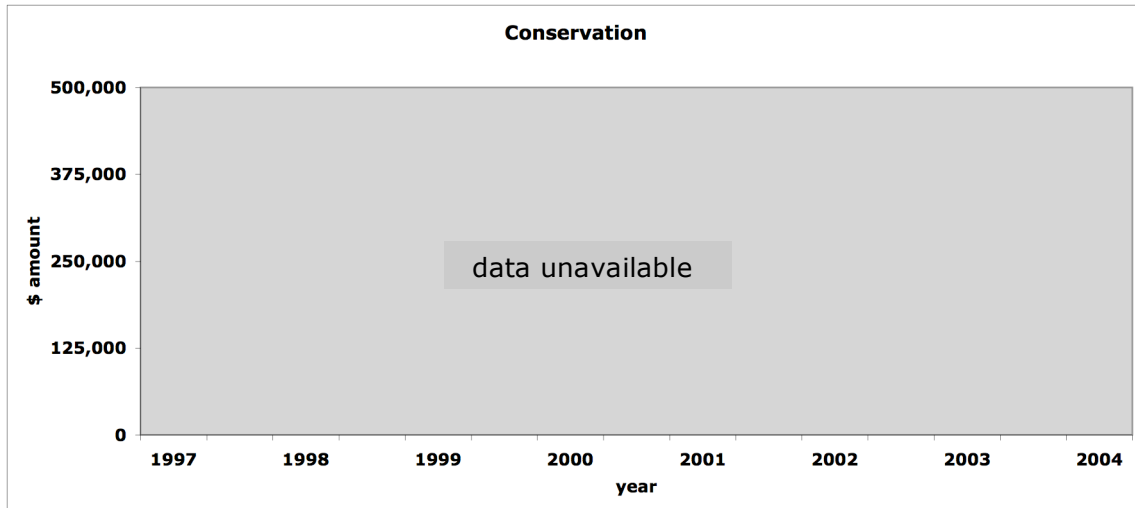


Table B 101

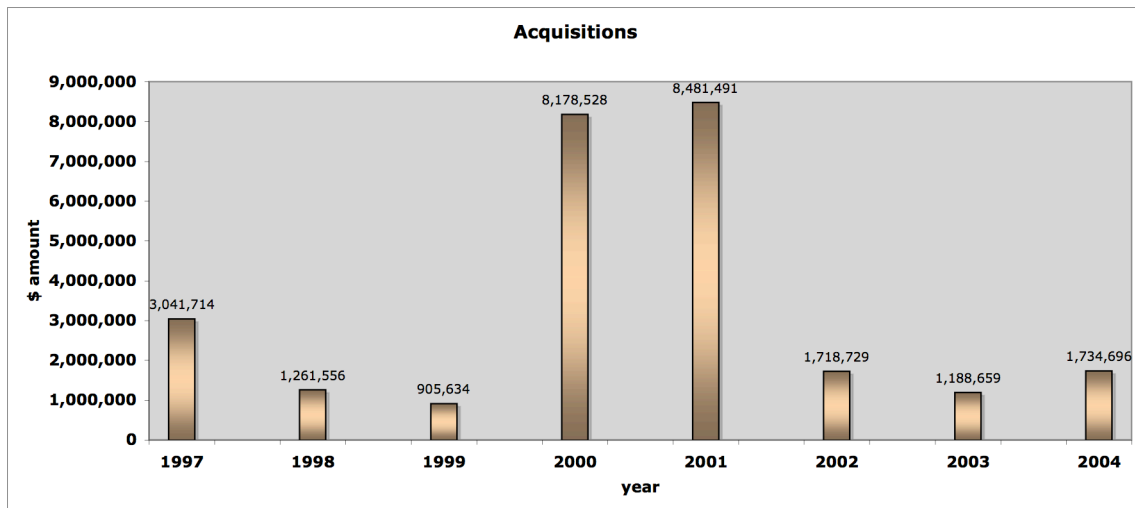


Table B 102

The Isabella Stewart Gardner Museum

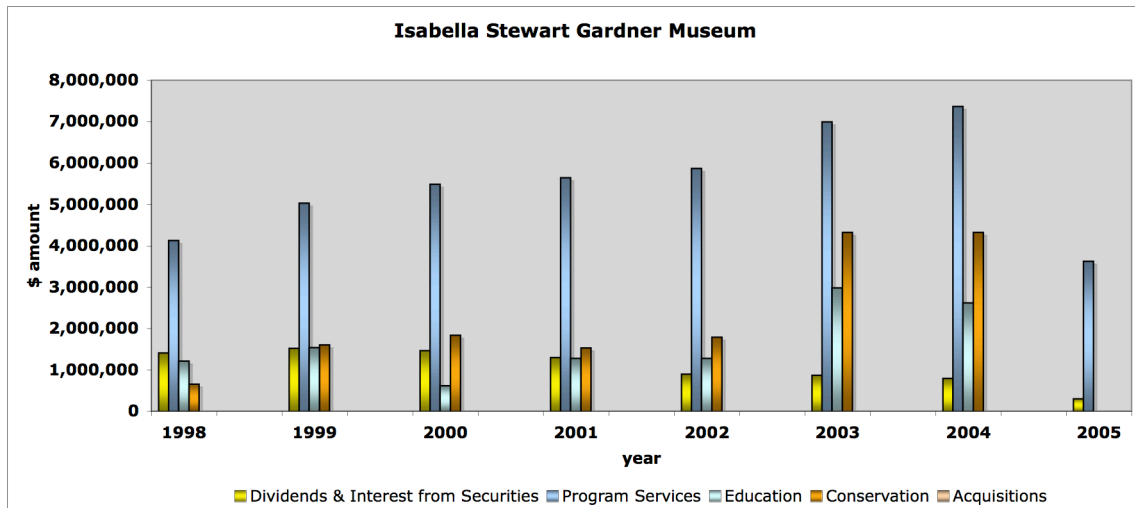


Table B 103

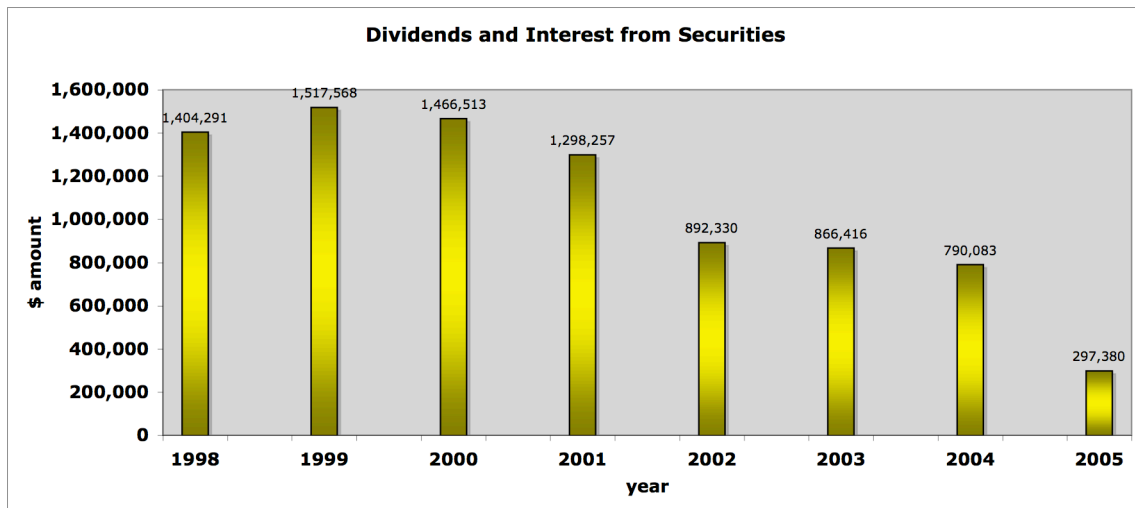


Table B 104

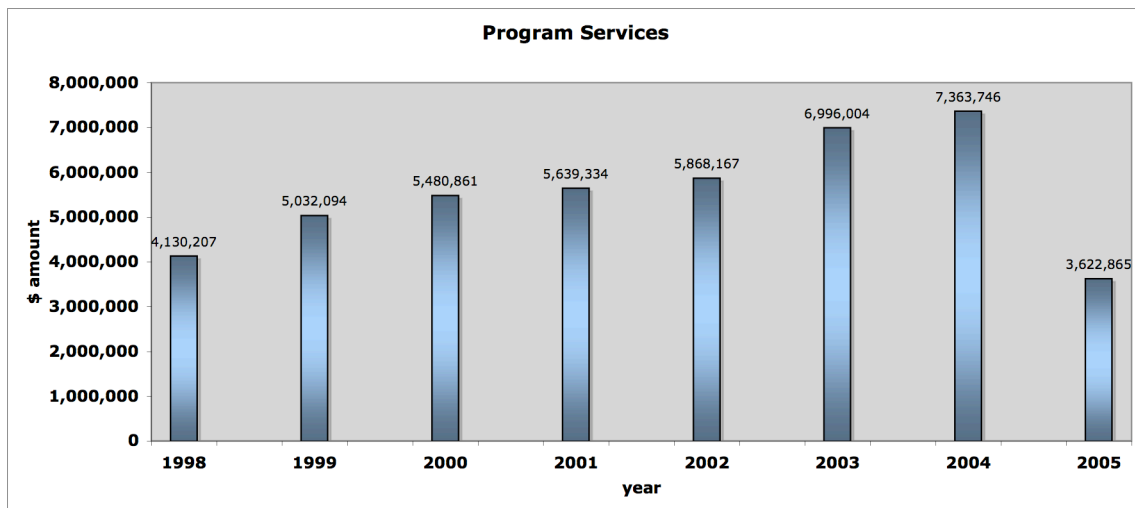


Table B 105

The Isabella Stewart Gardner Museum, Continued

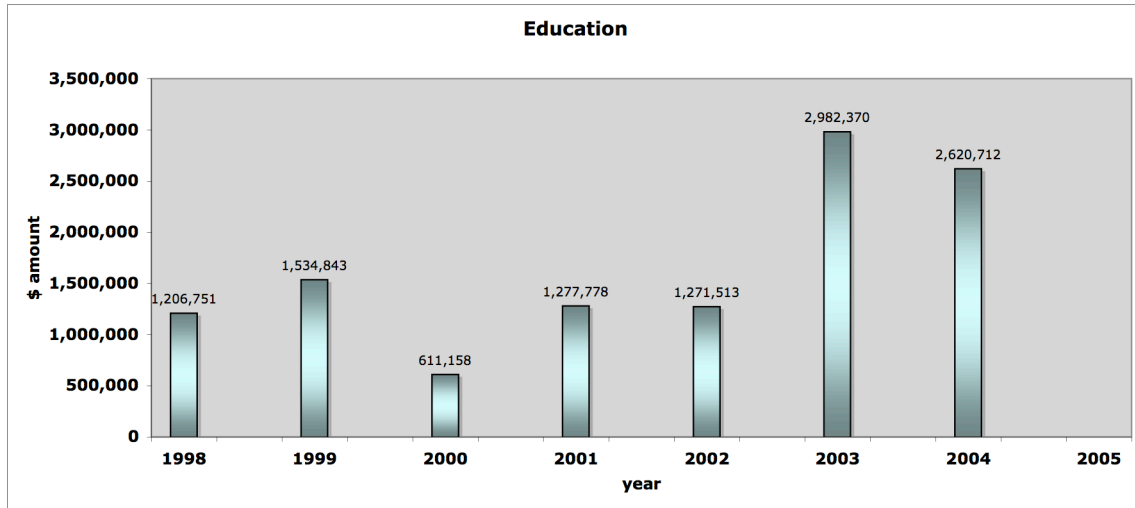


Table B 106

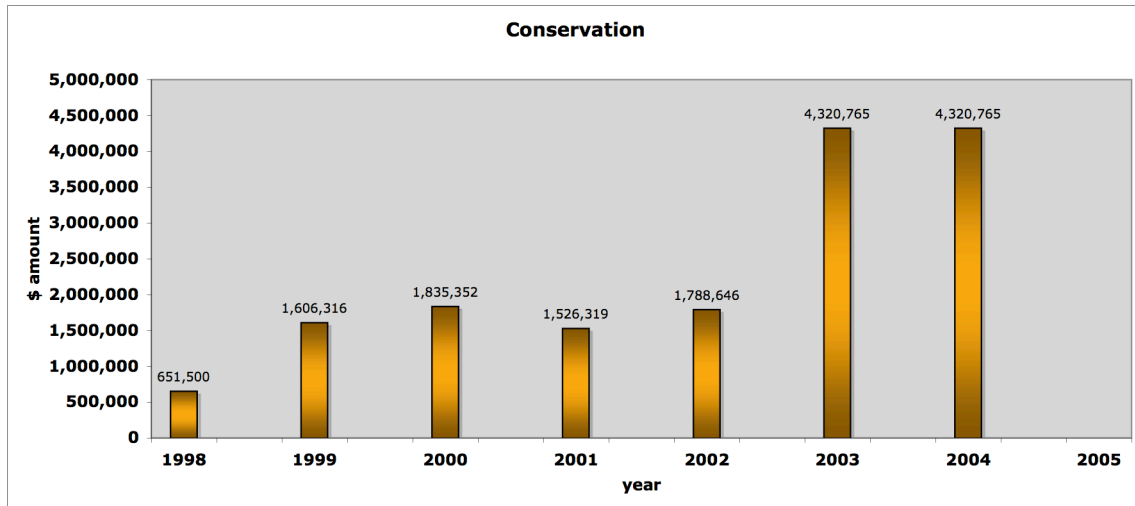


Table B 107

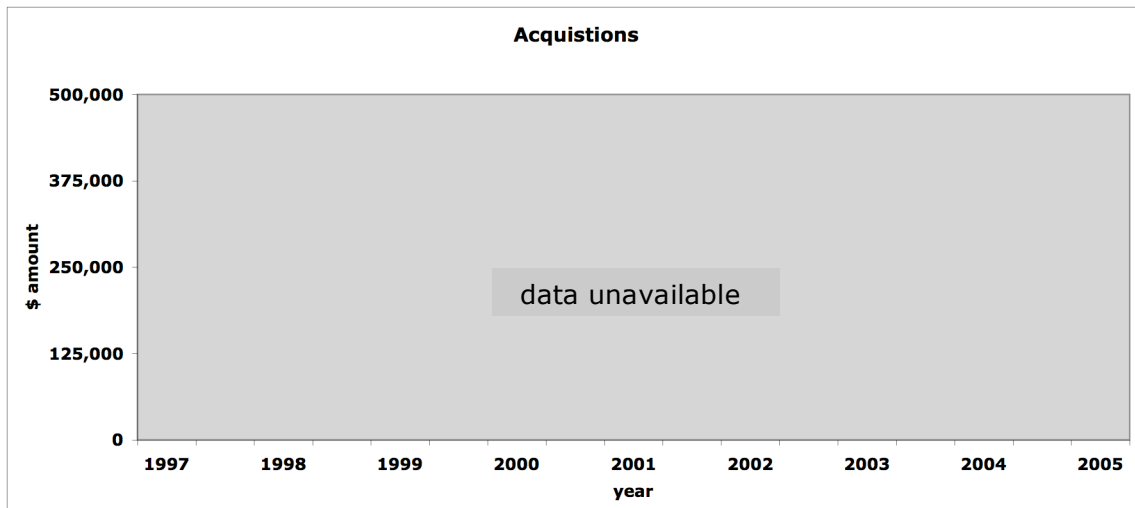


Table B 108

The Wadsworth Atheneum Museum of Art

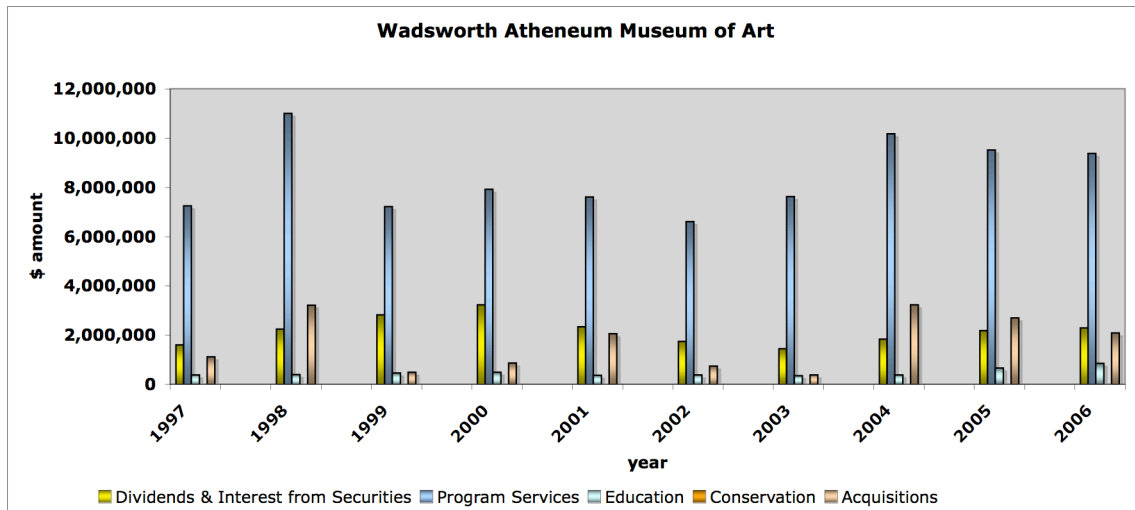


Table B 109

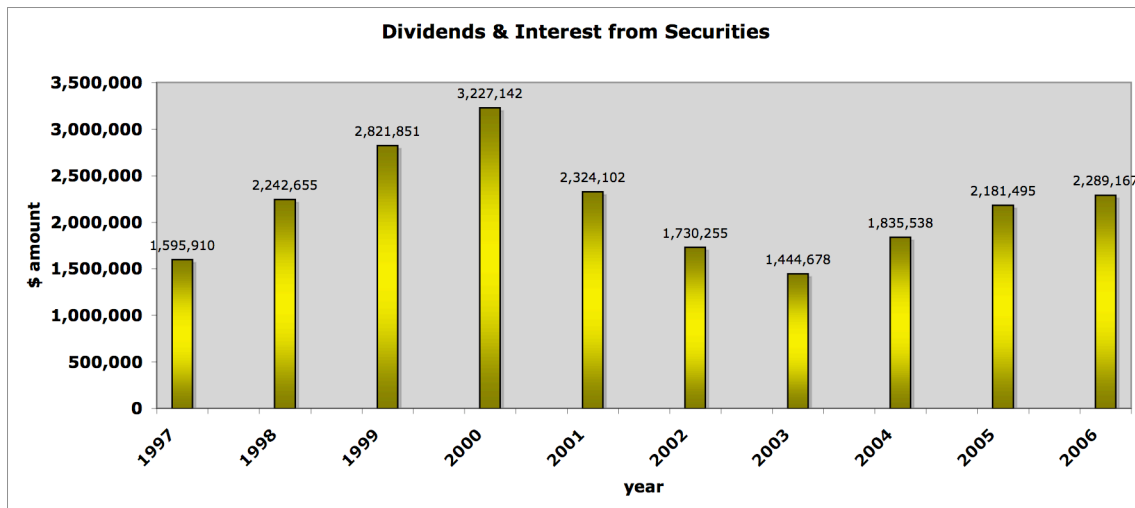


Table B 110

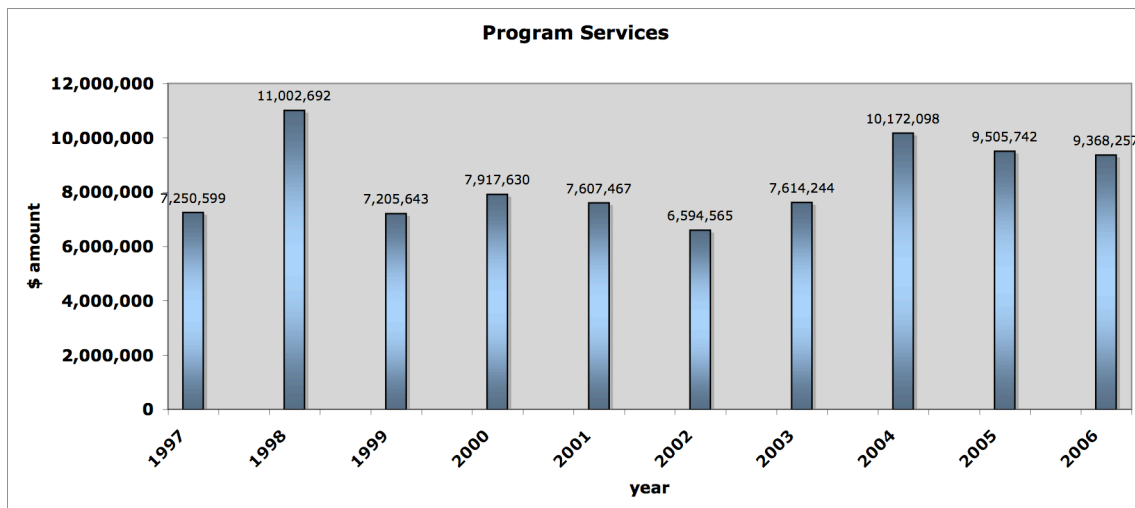


Table B 111

The Wadsworth Atheneum Museum of Art, Continued

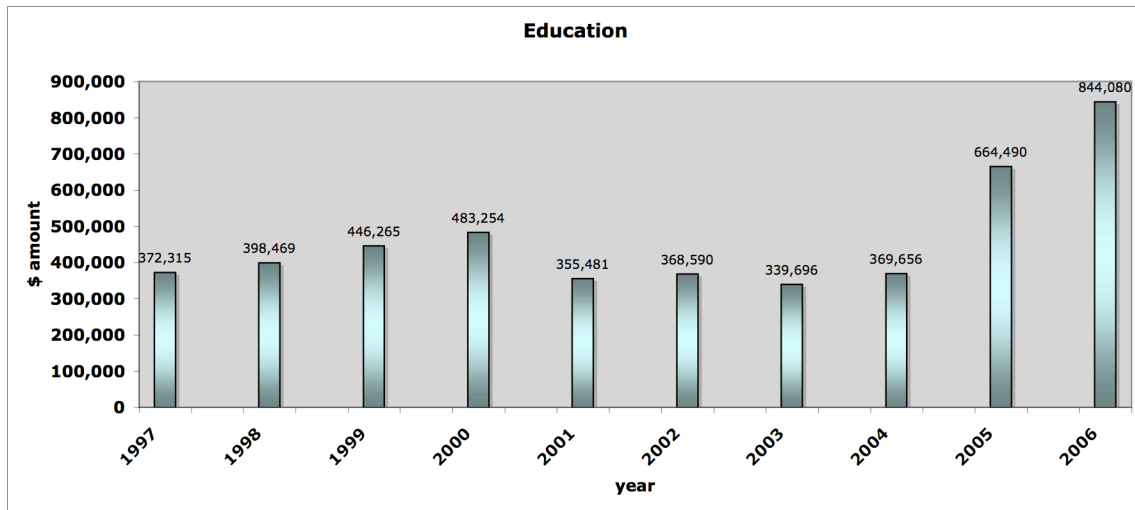


Table B 112

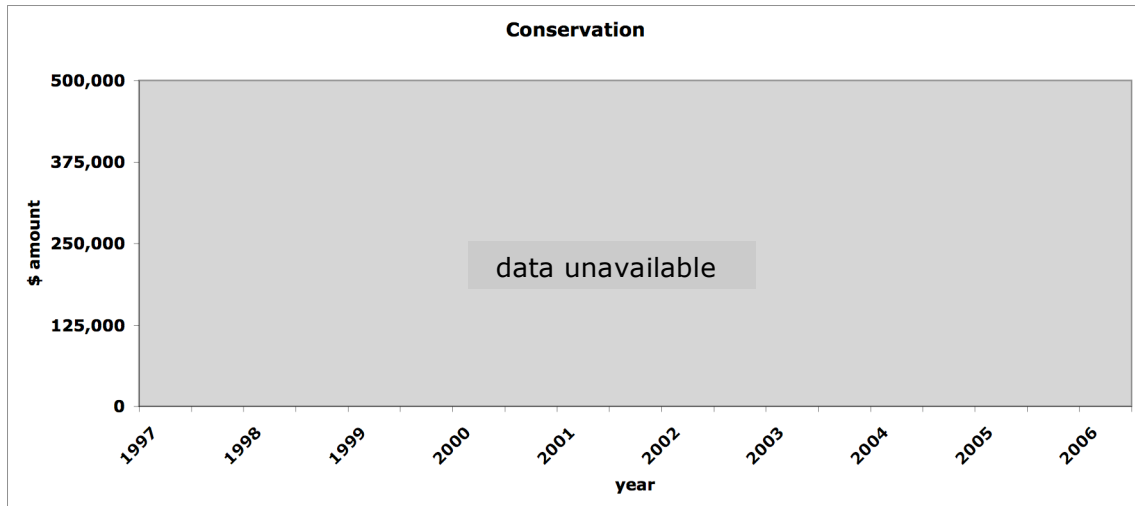


Table B 113

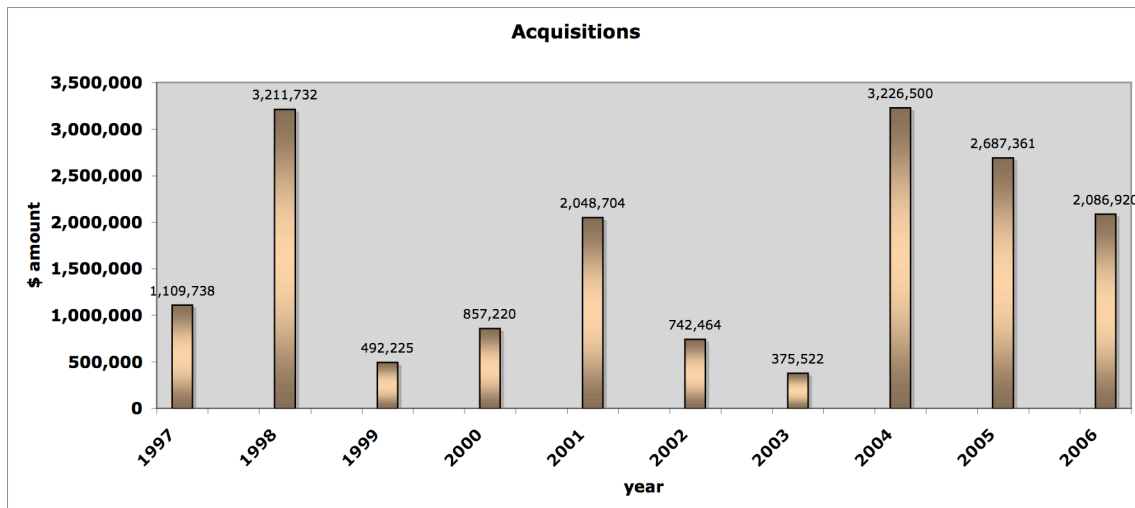


Table B 114

The Santa Barbara Museum of Art

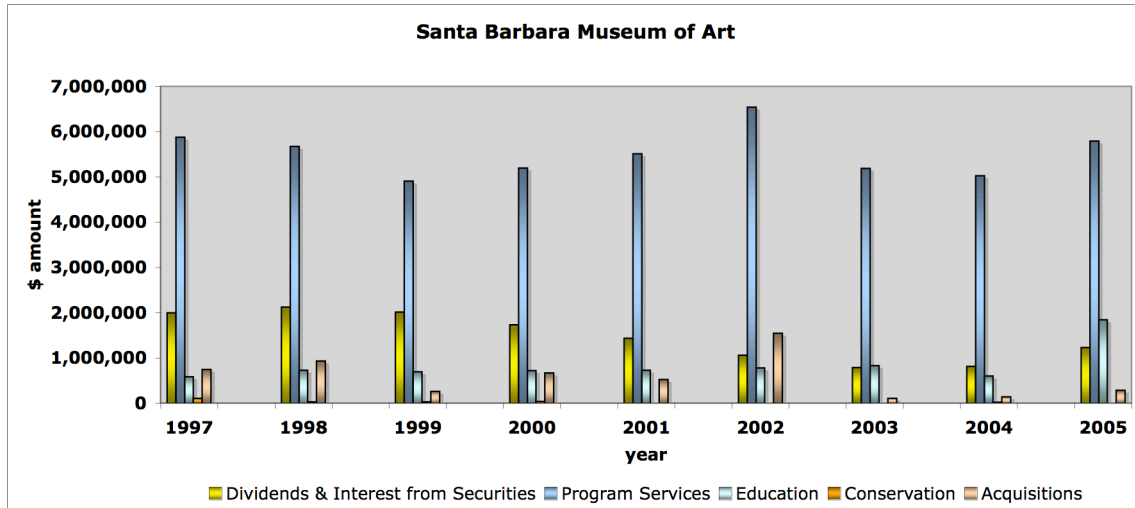


Table B 115

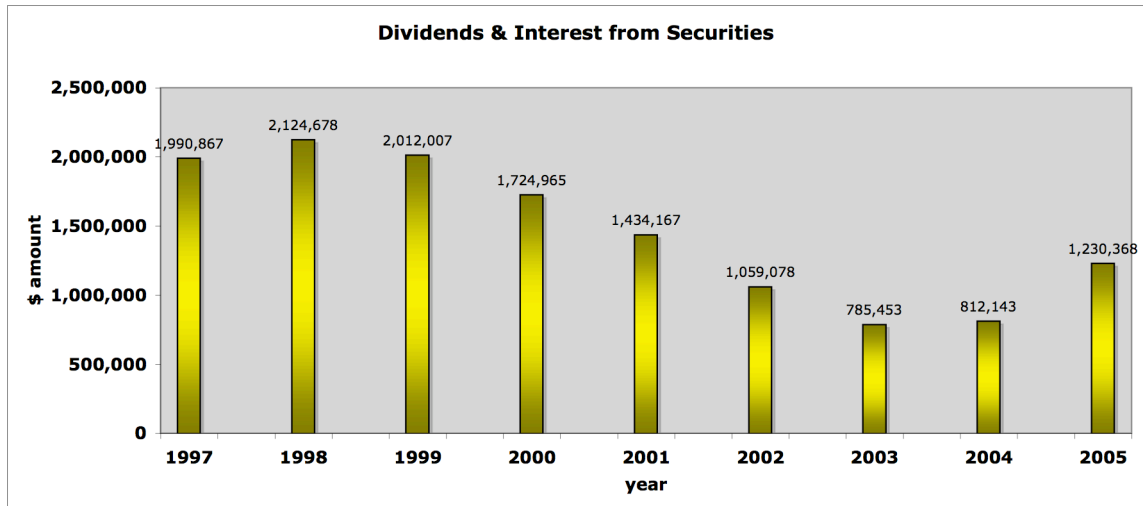


Table B 116

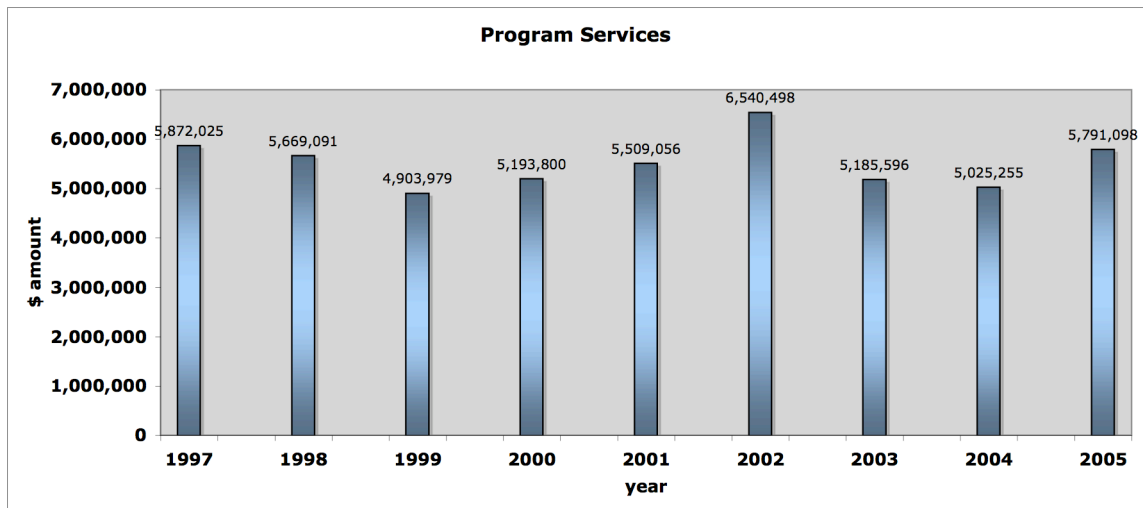


Table B 117

The Santa Barbara Museum of Art, Continued

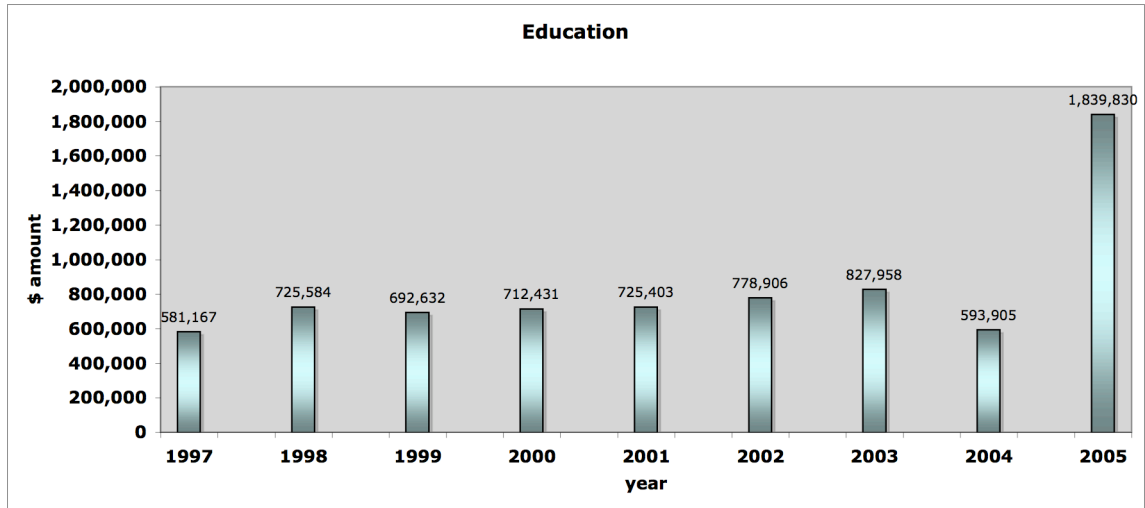


Table B 118

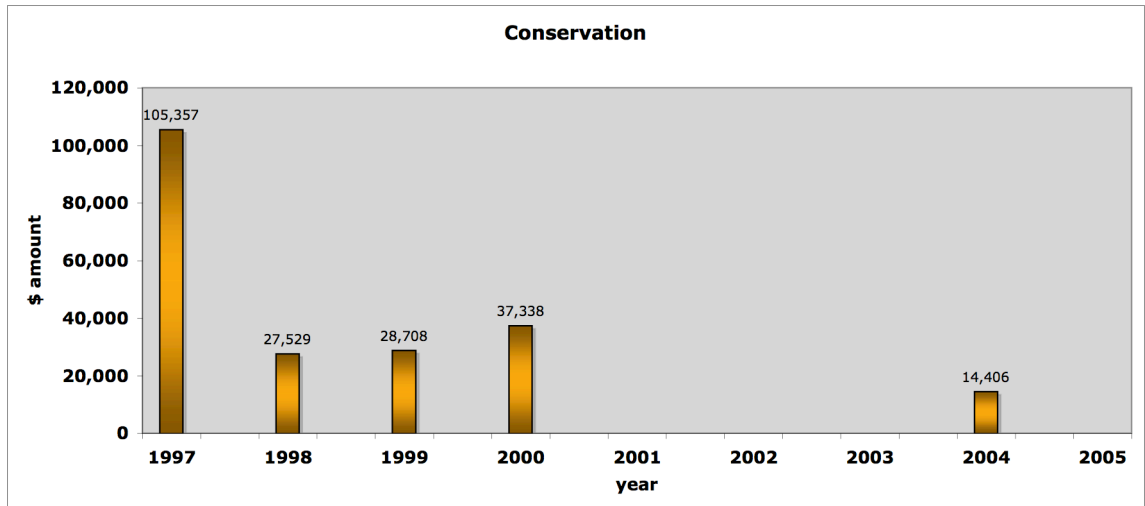


Table B 119

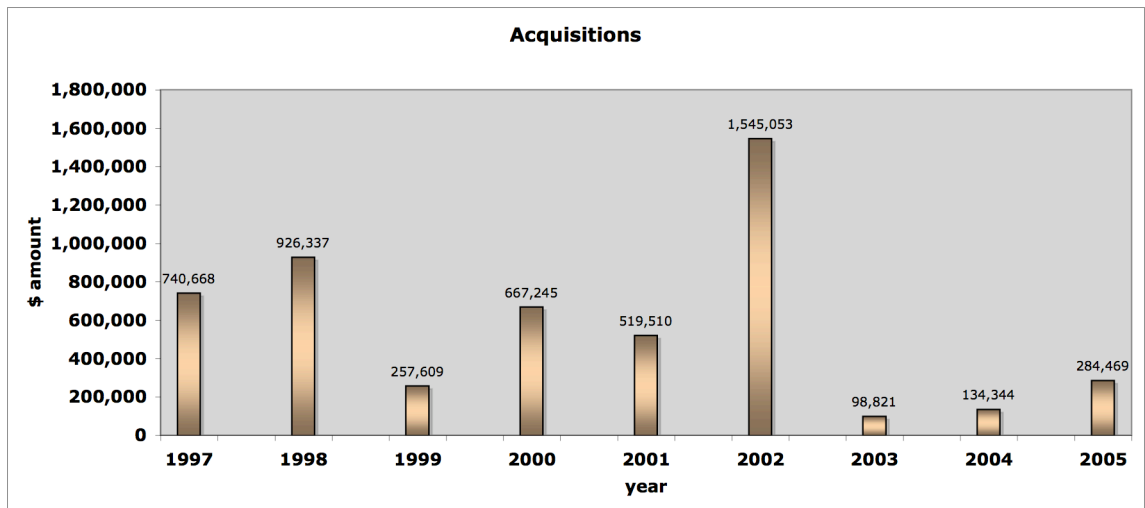


Table B 120

Appendix C⁶:**Percentage of Program Service Budget Designated for Education Expenses****The Metropolitan Museum of Art**

1997	4.82%
1998	5%
1999	4.82%
2000	5.3%
2001	5.26%
2002	5.31%
2003	4.9%
2004	3.53%
2005	4.43%

The Cleveland Museum of Art

EDUCATION DATA UNAVAILABLE

The Art Institute of Chicago

1997	2.6%
1998	3.06%
1999	3.03%
2000	2.6%
2001	1.88%
2002	1.96%
2003	2.4%
2004	2.34%

The Museum of Fine Arts

1998	3.23%
1999	2.85%
2000	2.85%
2001	4.26%
2002	2.94%
2003	3.05%
2004	2.96%

The Museum of Modern Art

EDUCATION DATA NOT AVAILABLE

The Indianapolis Museum of Art

1998	15.28%
1999	31.57%
2000	10.9%
2001	25.72%
2002	30%
2003	11.43%
2004	26.51%
2005	35.38%

The Toledo Museum of Art

1997	4.35%
1998	4.53%
1999	2.4%
2000	3.39%
2001	2.89%
2002	3.33%
2003	3.42%
2004	1.83%
2005	2.06%

The Walker Art Center

1997	13.61%
1998	11.11%
1999	9.91%
2000	11.73%
2001	15.09%
2002	14.36%
2003	16.85%
2004	11.97%

The Nelson-Atkins Museum of Art

EDUCATION DATA UNAVAILABLE

The Minneapolis Institute of Arts

EDUCATION DATA UNAVAILABLE

The Philadelphia Museum of Art

(Education Programs)		(Education Programs: including education, library and community programs)
1997	13.03%	4.11%
1998	10.26%	2.89%
1999	10.26%	1.98%
2000	10.07%	2.41%
2001	12.43%	3.25%
2002	7.67%	3.58%
2003	9.18%	2.92%
2004	7.32%	2.58%

The Detroit Institute of Art

1997	6.46%
1998	(data unavailable)
1999	6.68%
2000	6.28%
2001	5.13%
2002	4.39%
2003	4.63%
2004	3.75%

The Los Angeles County Museum of Art

1997	7.72%
1998	(data unavailable)
1999	6.34%
2000	8.4%
2001	7.97%
2002	10.23%
2003	7.23%
2004	5.5%

The Worcester Art Museum

1998	13.53%
1999	13.04%
2000	12.86%
2001	12%
2002	15.23%
2003	12.63%
2004	13.07%

The Cincinnati Art Museum

1997	0.31%
1998	(education data unavailable)
1999	(education data unavailable)
2000	(education data unavailable)
2001	(education data unavailable)
2002	<.01%
2003	0.48%
2004	0.35%

The San Diego Museum of Art

EDUCATION DATA UNAVAILABLE

The Fort Worth Museum of Modern Art

1997	1.94%
1998	3.83%
1999	4.69%
2000	0.76%
2001	1.34%
2002	2.63%
2003	3.72%
2004	5.38%

The Isabella Stewart Gardner Museum

1998	29.22%
1999	30.5%
2000	11.15%
2001	22.66%
2002	21.67%
2003	42.63%
2004	35.6%

The Wadsworth Atheneum Museum of Art

1997	5.13%
1998	3.62%
1999	6.19%
2000	6.1%
2001	4.67%
2002	5.59%
2003	4.46%
2004	3.63%
2005	7%
2006	9.01%

The Santa Barbara Museum of Art

1997	9.9%
1998	12.9%
1999	14.12%
2000	13.72%
2001	13.17%
2002	11.91%
2003	15.97%
2004	11.82%
2005	31.77%

APPENDIX D:

Questionnaire for Museum Education Department Curators/Directors

Name & Title_____

Institution_____

1. How long and in what capacity have you been employed at your current institution?
2. In general, how would you characterize your museum's financial solvency at present?
3. What is the charge for schools to participate in education programs?
\$_____ per student or \$_____ per class
4. Describe your role in the budget setting process for your department.
5. What are the three highest-budget education programs offered by your museum?
6. In your opinion, does your department's budget adequately cover education programs? (Please elaborate).
7. Has educational funding been restricted due to other funding priorities in the museum?
8. If so, what other departments or projects are in competition for funding?
9. What current percentage of the interest from your museum's endowment funding is accessible to finance educational programs? ____%-____%

In order to safeguard your confidentiality, this document will be securely maintained by the researcher. You may withdraw from the study and your information will not be used.

Is it permissible to use your name in the final document?

Yes___ No___

Is it permissible to use your job title at your current institution in the final document?

Yes___ No___

Would you like to review your information as it will appear final document prior to its final submission to the Arts & Administration Department?

Yes___ No___

Signature_____ Date_____

Footnotes

¹This information is unavailable for five subject museums, including The Cleveland Museum of Art, The Museum of Modern Art, The Nelson-Atkins Museum of Art, The Minneapolis Institute of Art, and The San Diego Museum of Art.

²A database that profiles American nonprofit organizations and includes the organization's mission statement, trustee and IRS Form 990 financial information.

³The AAMD's 2000 Statistics Survey reports correspond to figures in the 1998 IRS filing.

⁴The Program Services figures are an aggregation of grants and allocations, specific assistance to individuals, benefits paid to or for members, compensation of officers, directors, etc., other salaries and wages, pension plan contributions, other employee benefits, payroll taxes, professional fundraising fees, accounting fees, legal fees, supplies, telephone, postage and shipping, occupancy, equipment rental and maintenance, printing and publications, travel, conferences, conventions, and meetings, interest, depreciation, depletion, etc., and other expenses not covered above.

⁵Both the Santa Barbara Museum of Art and the San Diego Museum of Art, for example, are member institutions of the Balboa Art Conservation Center, a nonprofit regional center founded in the mid-1970s, located in San Diego's Casa de Balboa in Balboa Park. Together, they spent an average of \$68,180 on contracted conservation.

⁶This appendix is presented in descending order based on the AAMD's Statistic Survey (1995, 2000) book value of endowment, although the order has changed in the interim.