



**Orange County Tourist Development Tax
Application Review Committee (ARC)**

**Venues & Capital Projects
Grant Guidelines & Instructions**

2024 Version

Table of Contents

Orange County Press Release.....	3
Introduction	5
Attachment A	6
Grant Impact, Support & Partnering:.....	6
Allowable Expenses:	6
Disallowable Expenses:.....	6
Post Project Report	6
Attachment B	7
Eligibility – General Legal Restrictions on use of TDT for Capital Projects.....	7
Who can Apply for TDT Funding?	7
Organization Eligibility	7
Facility Eligibility.....	7
Administrative and Legal:	7
Attachment C	9
Process/Design/ & Planning	9
Care & Stewardship Information.....	9
Attachment D	10
Legal - Lease Requirements.....	10
Leased Facility Eligibility Factors:	10
Eligibility factor list for ground lease	10
Eligibility Factor List for Sublease from Government Entity That in Turn is Leasing from a Private Source	11
For Acquisitions only.....	11
Attachment E	12
Required minimum indemnity, safety and insurance requirements.....	12
Attachment F	14
Acknowledgements.....	14
Application Materials Upload Checklist	15



FOR IMMEDIATE RELEASE

March 19, 2024

Contact: PIO@ocfl.net

Orange County’s Tourist Development Tax Grant Application Review Committee Opens Window to accept applications April 1 through April 30, 2024

WHAT:

Orange County’s Tourist Development Tax Application Review Committee (ARC) will open its FY-2024 through FY-2028 (October 1, 2024 – September 30, 2028) application funding window for capital grants in excess of \$2 million and up to and including \$15 million on April 1, and will accept applications through April 30, 2024.

The ARC reviews grant applications and makes recommendations to the Tourist Development Council, with the final decision being made by the Orange County Board of County Commissioners. The applications and supporting materials will be accepted through [the United Arts Grants Portal](#).

To be considered, qualified applicants must meet the minimum requirements listed below. A complete list of requirements is included with the grant application.

- The capital project grant request should be for a dollar amount in excess of \$2 million and up to and including \$15 million toward a project for the acquisition, construction, expansion, enlargement, renovation, and equipping of eligible facilities.
- The requested project funding must be for one or more fiscal years from October 1, 2024, through September 30, 2028.
- The project must meet the [statutory guidelines for the Tourist Development Tax](#).
- The project must be located entirely within Orange County.

Through a new service agreement, training and application support for applicants will be available through United Arts. There are two initial grant application information sessions for interested organizations.

INFORMATION SESSIONS:

VIRTUAL

Monday, March 25, 2024

3:00-4:30 p.m. to be held virtually via [Zoom](#).

IN PERSON

Wednesday, March 27, 2024

10:00-11:30 a.m.

Orange County Administration Building
Commission Chambers
201 S. Rosalind Ave.
Orlando, Florida 32801

For more information regarding the information sessions, please visit the [County Calendar](#).

In addition to attending an information session, applicants are encouraged to [contact United Arts](#) with questions prior to applying. United Arts Staff will be available for questions until April 29 at 5 p.m. and can be reached via email at Outreach@UnitedArtsCFL.org or by calling (407) 628-0333.

For technical assistance and ADA accommodations, contact United Arts at Outreach@UnitedArtsCFL.org or (407) 628-0333.

More information regarding the Committee is available at <https://netapps.ocfl.net/arctdtgrants/tdtgrants>.

###

About Orange County Government: *Orange County Government strives to serve its residents and guests with integrity, honesty, fairness, and professionalism. Located in Central Florida, Orange County includes 13 municipalities and is home to world-famous theme parks, one of the nation's largest convention centers, and a thriving life science research park. Seven elected members comprise the Board of County Commissioners, including the Mayor, elected countywide. For more information, please visit www.OCFL.net or go to [Orange County Government's social media channels](#).*

Introduction

The purpose of this document is to allow applicants to seek excess Tourist Development Tax (TDT) funding to assist in funding acquisition, construction, and renovation of facilities meeting legal guidelines in Orange County, Florida. Please be aware that excess TDT funding for new projects is **NOT** always available due to pre-existing funding commitments and changing TDT collections from year to year. **Interested groups should check <https://netapps.ocfl.net/arctdtgrants/> to confirm that excess TDT funding is currently available before submitting an application.** The application is an evaluation tool only, and despite availability of funds at any given time, the County is not obligated to fund any project or projects at any time.

The Orange County Board of County Commissioners (County, Board, or BCC) in consultation with the Orange County Tourist Development Council (TDC) has goals for the use of TDT for facilities to: 1) ensure compliance with Florida TDT statutorily allowed uses, 2) support facilities that enhance the County economy by raising the profile of the community, attract events that bring overnight visitors, and enhance the Orange County economy including the vital tourism industry, and 3) provide partnership funding to facilities that best use the TDT funding in connection with funding from other partners to deliver the proposed economic and/or promotional benefits. The application is a tool to evaluate the likelihood that proposals from project sponsors (applicants) will be able to best achieve the goals for TDT funded facilities.

The use of Florida TDT is governed by [Section 125.0104 of the Florida Statutes](#). Also, the related Orange County Tourist Development Plan is in [Section 25-140 of the Orange County Code](#). Projects approved for TDT funding that are not currently contemplated in the Tourist Development Plan will require the County to amend the Tourist Development Plan by ordinance.

State Law typically requires public ownership of facilities receiving TDT funding. The County has had a past preference for projects sponsored by governments and non-profit sponsorship groups (nonprofit organizations), projects with a well-established plan with strong partners, projects that can produce a compelling presentation of the facilities' ability to help achieve the County goals as set forth above, and projects that have a well-defined milestones and post-project process to confirm the results. The BCC and/or TDC may request further information or clarifications related to information in the application or for issues that arise during the evaluation. Successful applicants will be required to enter into a funding agreement with the County setting forth the terms, conditions, timelines, and deliverables associated with receiving TDT funding from Orange County. A funding process can take several months or more so please plan accordingly.

The application is for any facility seeking excess TDT funds that may become available from time to time. For cultural tourism and sports events, as well as projects requesting \$2 million or less, the County also provides annual funding through two separate competitive processes. Potential applicants may learn more about [Arts & Cultural Affairs](#) funding and [the Orange County Sports Incentive Committee](#) on the County's website.

To view the results of past application window periods, [please click here](#).

Attachment A

Grant Impact, Support & Partnering:

1. Projects applicants may be required to give a presentation to Tourist Development Council at a regularly scheduled TDC meeting and may be required to present to the Board as well. Please contact the Convention Center staff or the TDC liaison for a meeting schedule.
2. The applicant is required to list other financial support in addition to the requested TDT grant. Facilities and projects that bring higher levels of partnership funding to leverage any TDT funding better meet the goals for TDT funding and may be more favorably evaluated than projects that do not.
3. Securing projects by a bid remains the standard; however created or contracted projects may be eligible.

Allowable Expenses:

1. The Grantee will expend funds in accordance with allowable expense items as indicated below and within the funding agreement:
 - a. Promotion, marketing & programming
 - b. Paid advertising & media buys
 - c. General preference to have TDT funds used for construction costs (architectural design, site work, building materials, construction labor costs, furniture fixtures and equipment,)
 - d. General and administrative expenses and other expenses when specifically authorized and set forth in the funding agreement
2. A successful grantee will be funded for and must demonstrate in the Post Project Report the proven payment of invoices that meet the allowable expenses in the funding agreement. Proof of payment includes:
 - a. A copy of the invoice billed to the Grantee;
 - b. Canceled Grantee checks (front & back), and dated within the grant period, except for pre-paid bid fees, or proof of electronic funds transfers.
 - c. Inter-governmental transfers, dated within the grant period, and which details the payment number, payee, and/or the invoice
 - d. Verification of any other terms, conditions, and deliverables set forth in a funding agreement with TDT Funding for the project

Disallowable Expenses:

- a. Soft costs like owners rep consultant fees, permitting fees, contingency funds, insurance, landscaping, external signage
- b. Debts incurred prior to the grant
- c. Travel expenses

Post Project Report

3. The following requirements must be met after the project:

The Grantee will complete an accounting of the project's financial activity within 180 days after the completion of the project and provide documentation evidencing the compliance with the terms and conditions of the funding agreement and the direct impact of the project by completing and submitting a **Post Project Report** to the County and the TDC.

Attachment B

Eligibility – General Legal Restrictions on use of TDT for Capital Projects

Who can Apply for TDT Funding?

One application per organization using a single application, for the same organization, project, site, or phase. A City government may make applications for more than one project as long as they are within separate and distinct departments and do not address the same facility, project, site or phase.

Organization Eligibility -- Applicant must be either:

- a. A municipality/city government located in Orange County, OR
- b. An organization that is:
 - i. incorporated or authorized as a not-for-profit corporation, in good standing, pursuant to Chapter 617, Florida statutes; **AND**

designated as a tax-exempt corporation as defined in Section 501(c)(3) or (4) of the Internal Revenue Code of 1954, and designated as being in compliance with s. 170 of the Internal Revenue Code of 1954, at the time of application.
 - ii. Not-for-profit organizations must be in good standing with the IRS ([verified via TEOS](#)) and registered as active on [Sunbiz.org](#)

Facility Eligibility -- The applicant's venue for a proposed capital improvement project must be located in Orange County, and must be one of the following:

- a. A convention center, museum, auditorium, sports facility, or other facility allowed in Section 125.0104 of the Florida Statutes governing TDT
- b. A facility that is owned and operated by a government entity;
- c. A facility that is owned by a government entity that is leased to a not-for-profit organization for operation as a facility open to the public;
- d. A facility that is owned by a not-for-profit organization situated on publicly owned property with a ground lease that meets the requirements of the "Checklist for Ground Lease"
- e. A facility that is leased from a government entity that in turn has an eligible lease on the building from a private owner.

Administrative and Legal:

- a. Have ownership or undisturbed use of the land and building, Public access must be allowed for the length of the required lease.
 - i. For renovation or equipping requests, the facility must be in existence and meet both the applicant and lease eligibility requirements.
- b. Retain ownership of all improvements made under the grant (exception: land or building owned by Orange County and leased to an eligible applicant).

- c. Have satisfied the administrative requirements of any previous grants received through the County.
- d. Have a maintenance reserve in their budget and refrain from applying for on-going maintenance of current equipment.
- e. Provide at least one year of programming in Orange County attracting tourists.

Attachment C

Clarifications on some Required Information

Process/Design/ & Planning

- a. Design Planning – project scope - address environmental features and sustainability, make sure to provide programmatic square footage
- b. Make sure to demonstrate that your projects has the proper qualified project team and has taken all the necessary steps for project preparation.
- c. **Provide a timeline of project milestones**; include start and end date and key points in between.
- d. **It is preferable to include a Plan/Drawing of project** Site plan, and blueprint or design; may include line drawing of building footprint and the area where the proposed project will be located (DO NOT send full size architectural plans or drawings unless specifically requested). Please submit 300 dpi or higher and/or electronically submitted saved as a PDF, TIF, JPG, or GIF format. If more than one page.
- e. Other suggested helpful information:
 - i. Acquisition – For facility purchase – proposal location, photo of existing site: land or facility; an architectural drawing of the proposed facility or a “footprint” or floorplan of the proposed facility. (Other: project plans for property?)
 - ii. New construction – An architectural drawing of the proposed facility or a “footprint” or floorplan of the facility.
 - iii. Renovations – An architectural drawing of the proposed facility if the renovation is an addition; or a “footprint” or floorplan of the facility with the renovations clearly marked.
 - iv. For equipping - An architectural drawing, design plan, or floorplan of the facility with the proposed equipment/fixtures clearly marked.
 - v. Show the lifetime estimates of materials for your physical solution, relating to your need and vision, show the physical solution and useful life

Care & Stewardship Information

- a. Highlight a sound care and maintenance plan for the useful life of the project
- b. Describe elements of the project improving the ability to last into the future
- c. Your resources dedicated to maximizing the useful life

Attachment D

TECHNICAL CLARIFICATIONS

Legal - Lease Requirements

Applicant organizations must document ownership or undisturbed use as follows:

1. **Legal proof of unrestricted ownership of land and building.** Unrestricted shall mean unqualified ownership and power of disposition. Property that does not meet the unrestricted ownership criterion will not be eligible for TDT funding. Documentation may include a deed, title, or copy of a recent tax statement. Provisional sales contracts, binders, or letters of intent are not acceptable documentation of ownership.

OR

2. **Undisturbed use of property for a specific period of time.** This specific period of time must begin no later than the date of this application requesting TDT funding and must continue for the minimum period of time required according to the project scope. For building renovation or construction, the remaining lease term must allow for a minimum of five (5) years' public access to the facility, under normal operating hours, beyond the completion date of the proposed project.

Documentation must include:

1. An executed copy of a lease with applicant (see definition of Lease, Glossary D) and
2. A written explanation of any easements, covenants, or other conditions affecting the use of the site or facility, or both.

***Important:** The length of the lease is measured from the remaining term as of the date of application. All original and executed lease extensions must be described in the application.

Leased Facility Eligibility Factors:

Eligibility factor list for ground lease

When a building is owned by a not-for-profit organization but is situated on land owned by a government entity, the following checklist will indicate that the building is eligible to apply for these funds if all the seven items are true.

1. The underlying fee simple ownership will be by a government entity, who will be the Landlord under the Ground Lease.
2. The term of the Lease must be for a required number of years, at least equal to the useful life of any improvements to be constructed by the Tenant. Ownership of any improvements will revert to the Landlord at the time of Lease expiration or termination.
3. The Lease may provide a right to the Tenant to construct improvements, but for said constructed improvements and other improvements on the property, they cannot be materially modified without the approval of the Landlord. The Lease must authorize the tenant to apply for TDT Dollars to be used for improvements and other authorized project-specific expenditures under the TDT guidelines in the funding agreement.

4. The Tenant must maintain in all respects the improvements and deliver them to the Landlord at the end of the Lease in the same condition as when constructed, reasonable wear and tear accepted.
5. If the Tenant is dissolved, that will constitute a default under the Lease and terminate the Lease with any improvements reverting back to the Landlord.
6. During the term of the Lease, the Tenant may show the value of the improvements on its books, with a note that upon termination, those improvements revert to the Landlord.
7. The use by the Tenant for the property and improvements must be agreed upon and will be restricted to a cultural facility use. Tenant may not assign its rights under the Lease without Landlord's approval and the use may not change without Landlord's approval.

Eligibility Factor List for Sublease from Government Entity That in Turn is Leasing from a Private Source

When a building is owned by a not-for-profit organization but situated on land owned by a private source that is leasing to a government entity, that is subleasing to the applicant not-for-profit

1. The term of all Leases and subleases must be for an appropriate number of years depending on the project, at least equal to the useful life of any improvements to be constructed by the Tenant.
2. Language in the Lease Agreement that assures us that the TDT funded usage will remain for the length of the lease.
3. Language in the lease that states that the government entity will become responsible for maintaining the building or project should the nonprofit default on the lease.

For Acquisitions only

Acquisition applicants will be considered exempt from this ownership eligibility requirement. If the application is for an acquisition, the applicant must provide a description of the facility, purchase price, and a letter of intent to sell signed by the seller. Remember, the County will not reimburse the grantee for an expense that was incurred prior to the execution of the Grant Award Agreement. Therefore, the purchase of (closing on) the property or facility (an expense) may not take place prior to the execution of the funding agreement.

Attachment E

Required minimum indemnity, safety and insurance requirements

1. **Indemnity.** To the fullest extent permitted by law, Applicant will defend, indemnify and hold harmless Orange County from and against all claims, damages, losses and expenditures, including reasonable attorneys' fees and costs, arising out of or resulting from an applicant/facility operator's activities under the funding agreement.
2. **Safety.** Applicant will comply, and will require its contractors (if any) to comply, with all applicable laws, ordinances, rules, regulations, standards and lawful orders from authorities bearing on the safety of persons or property or their protection from damage, injury or loss.
3. **Insurance.** Applicant shall provide and maintain insurance coverage throughout the term of the contract, or until the completion of the proposed project, whichever is sooner, of such types and in such amounts as may be necessary to protect against misappropriation of the TDT and other funding and damage to or destruction of the improvements purchased or constructed with said funding. Applicant or insuring agent will provide certificates of insurance evidencing said coverage, according to the following requirements:
 - A. The applicant/facility operator will have in force the following insurance coverage and will provide Certificates of Insurance to the County prior to commencing project under the funding agreement to verify such coverage. It shall be the responsibility of the applicant/facility operator to ensure that all its contractors and subcontractors procure and maintain the insurance coverage outlined below for the duration of the project, unless noted otherwise.
 - **Commercial General Liability** - The applicant/facility operator will provide coverage for all operations including, but not limited to, Contractual, Products and Completed Operations, and Personal Injury. The limits will not be less than \$1,000,000 Combined Single Limit (CSL) bodily injury and property damage, or its equivalent. The insurance policy will list AGENCY as an additional insured, with respect to the Commercial General Liability insurance.
 - **Commercial Automobile Liability** – The applicant/facility operator will provide coverage for all owned, non-owned and hired vehicles for limits of not less than \$500,000 Combined Single Limit (CSL) bodily injury and property damage, or its equivalent.
 - **Workers' Compensation**, if applicable – The applicant/facility operator will provide coverage for all employees at the site location and, in case any work is subcontracted, will require the subcontractor to provide Workers' Compensation for all its employees. Coverage is required in accordance with State of Florida statutory requirements.
 - **Employee Dishonesty/Crime Insurance** – The applicant/facility operator will provide coverage greater than or equal to sixty-five percent (65%) of the amount of the TDT funding, specifically to insure against TDT funding loss.
 - **Payment and Performance Bonds** – The project contractor shall execute payment and performance bonds in amounts at least equal to the **current project phase amount** (total amount of the proposed project, not including prior expenditures toward the project, nor is it mandated to cover soft costs,

which typically include design, engineering, permitting (DE&P) and project administration) in such form and with such sureties as may be acceptable to the applicant/facility operator and the County. If the surety on any bond furnished by the contractor is declared bankrupt or becomes insolvent or its rights to do business in the State of Florida are terminated, or it ceases to meet the requirements imposed by this agreement, the contractor shall within five (5) business days thereafter substitute another bond and surety, both of which shall be acceptable to the applicant/facility operator and the County. The bonds must remain active throughout all current work related to the proposed project.

NOTE: If an applicant/grantee's project is limited to new equipment installations, a builders' risk or installation floater (inland marine coverage) is acceptable, with the caveat that the policy must include coverage for any damage done to the existing structure caused by the new installation.

- **Builders' Risk/Installation Floater** – The contractor shall provide “all risk” property insurance on any construction, additions, and machinery and equipment. The amount of the insurance shall be no less than the estimated replacement value at the time of the applicant/facility operator's final acceptance of said improvements. In the event that the grantee does not work with a contractor on the funded project, the applicant/facility operator must purchase or add Builders' Risk to their current property program (Commercial General Liability). The Builders Risk policy must remain active throughout all current work related to the proposed project and must not terminate until the final acceptance of a contractor's work, all vendors' installations, final release of occupancy, and final acceptance at completion of the project has been made by the applicant/facility operator.
- The insurance coverage shall contain a provision that forbids any cancellation, changes or material alterations in the coverage without providing 30 days written notice to the County, or 10 days for nonpayment. (These terms are no longer provided on the ACORD standard industry Certificates of Insurance Cancellation, but shall be included in the policy provisions.)
- The insurance policy will list County as an additional insured, with respect to the Commercial General Liability insurance.

B. Any exceptions to the insurance requirements in this section must be requested in writing by the applicant/facility operator and approved by the County. Such a request should include reasons why the applicant/facility operator is unable or unduly burdened by the requirement it desires reduced or waived.

C. Compliance with these insurance requirements shall not relieve or limit the applicant/facility operator's liabilities and obligations under this Agreement. Failure of the County to demand such certificate or other evidence of full compliance with these insurance requirements or failure of the County to identify a deficiency from evidence provided will not be construed as a waiver of the applicant/facility operator's obligation to maintain such insurance.

Attachment F

Acknowledgements

For projects funded wholly or in part by this grant, the applicant/facility operator must acknowledge Orange County Government and the Tourism Industry in signage and media, including digital communications and websites and programs, publications and other printed materials.

Acknowledgment will include the COUNTY'S designated logo **and** use of the following statement, as best suited to the collateral design, and at a size that is legible.

Verbiage for acknowledgment is as follows: "This project is funded in part by Orange County Government and the Tourism Industry through the Tourist Development Tax funding."

The digital logo is available upon request. Please contact County Staff at 407-836-5772.

Requests for exceptions to the verbiage or logo compliance may be approved if notified to County in advance of publication deadline.

Acknowledgement to Orange County and the Tourism Industry must be commensurate with the recognition provided to other contributors and sponsors (funders) of the project in all applicable methods including but not limited to:

- A. On a permanent sign constructed on the project site
- B. On a temporary signage displayed at the construction site
- C. In all major publications, printed and digital media

Application Materials Upload Checklist

For Consideration by the County and TDC, please ensure that the following items are uploaded into the application:

Applicant Organization / Entity Information

_____ Articles of Incorporation (except government entities)

_____ IRS letter of non-profit tax-exempt status

_____ Organizational Outline, including but not limited to names and addresses of each board member and corporate officer (except government entities)

_____ TDT Final or interim Report for previous TDT grantees (if applicable)

Applicant Organization Financial Information

_____ 2 most recently completed Form 990s (if applicable to organization/ entity type)

_____ Most recently completed Audit and management letter (if applicable)

Project Information

_____ Project Narrative (if not using provided narrative space in application)

_____ Feasibility Study

_____ Complete project budget

_____ Sponsorship package; naming rights; contributed revenue, Capital Campaign Plan

_____ Pro forma operating documentation for this project during the construction phase and at least a five- year operating phase [In body of application / Venue Information)

_____ All written agreements involving media, hotels/motels and venue contracts/ leases.

_____ Calendar of finalized and potential events (in body of application / Venue information)

_____ Plan / Drawing of Project [See Attachment C in guidelines for more information]

Support Documentation

_____ Three support documents (letter of recommendation, programs, brochures, media articles etc.)

_____ Written authorization for AUTHORIZED AGENT to act on behalf of Applicant