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Fiscal Sponsorship for Tourism Program Grants

This document is intended to provide clarification on how the Tompkins County Tourism Program treats fiscal sponsorship in its grant programs.

A grant applicant is an organization that proposes a project and seeks funding to support it. Some grant applicants have established nonprofit organizations, and some do not. Applicants who do not have an established nonprofit organization can work with a fiscal sponsor to seek grant funding in certain circumstances. The Tourism Program calls these applicants *sponsored organizations*.

A fiscal sponsor is an established nonprofit organization that provides legal and financial oversight to projects with a charitable purpose, but which lack their own tax-exempt status. A fiscal sponsor allows the grant applicant to seek and receive funds under their tax-exempt umbrella. This arrangement enables the sponsored organization to focus on their project without the complexities of managing the financial and legal aspects, which are handled by the fiscal sponsor.

The fiscal sponsor is the official recipient of the grant funds and is responsible for ensuring the funds are used appropriately, adhering to the grant's terms and conditions. The sponsored organization is responsible for the conception, planning, and execution of the project.

Fiscal sponsors may choose to work with only grant applicants whose missions are aligned with their nonprofit organization and who have demonstrated competency. In addition, fiscal sponsors may require that a portion of grant funds be used to cover their administrative costs.

The Tompkins County Tourism Program allows fiscal sponsors to apply for various funding programs including Community Celebrations grants and Tourism Advancement grants on behalf of sponsored organizations.

In the grant application – the fiscal sponsor should be listed as the grant applicant. The fiscal sponsor should fill in the sections titled “Organization” and “Primary Contact.” The grant application also asks that fiscal sponsors provide a letter (on their letterhead) which confirms the sponsorship arrangement and a nonprofit determination letter from the Internal Revenue Service.

The sponsored organization should fill in the section of the application titled “Sponsored Organization” and provide all other details regarding the project proposed. This includes the project information, marketing plan, budget, and other information required in the application.