



City of Delray Beach Special Event Sponsorship Request (Event Producer MUST complete all questions and submit all requested information!)

- 1. EVENT NAME: \_Muscle on the Beach Car Show\_\_\_\_
- 2. EVENT DATE(S): March |, 2025
- 3. AMOUNT OF CITY SPONSORSHIP REQUESTED: **\$\_Cost of all City services** including but not limited to: Police, Fire, EMT; Sanitation; garage parking; any and all application fees.
- 4. AMOUNT ANTICIPATED TO BE DONATED TO DELRAY BEACH-BASED NON-PROFIT ENTITIES? (Please note the City Commission requires 100% of all event profits, in an amount that is at least twice the amount of sponsorship awarded, to be donated to Non-Profit Entities (as defined by the City's Special Event Policy)):

#### \$60,000

5. NAME OF ORGANIZATION PRODUCING THE EVENT:

#### Muscle on the Beach

6. ADDRESS OF ORGANIZATION PRODUCING THE EVENT:

c/o George Walden 828 NE 1st Ct. Delray Beach, Florida 33483

7. NAME OF INDIVIDUAL REPRESENTING EVENT PRODUCER:

George Walden and or Jack Barrette

8. LOCATION OF EVENT:

#### Old School Square Delray Beach, Florida

9. DESCRIPTION OF EVENT:

For the benefit of Sandoway Discovery Center, South Florida's premiere muscle car show featuring 125-150 top shelf 1950's, 60's and 70's muscle cars, trucks and motorcycles. Following the success of 2023 and 2024, Muscle on the Beach Car Show will





be an invitation only curated event with guest host Mike Brewer, international TV Star of the Discovery Channel "Wheeler Dealers" show making another encore appearance. Held at Old School Square, the show supports local businesses while showcasing Delray Beach to a broad audience travelling from all over the United States to attend and exhibit their cars. ALSO SEE ATTACHED ARTICLE FROM THE PALM BEACH POST March 2024

#### 10. TARGET AUDIENCE FOR EVENT:

A family friendly community driven event with free attendance for spectators including Delray Beach and surrounding area residents, car enthusiasts from all the United States.

#### 11. ANTICIPATED EVENT ATTENDANCE PER DAY:

One day only - in excess of 5,000 attendees

12. PLEASE DESCRIBE THE METHODOLOGY FOR ESTIMATING ATTENDANCE FOR THIS EVENT (i.e., ticket sales, counter, grid method, police count, etc.):

Based on an approx. count of attendees of the March 4, 2023 and March 2, 2024 shows and metrics provided by the DDA

13. IS THIS THE FIRST TIME THE EVENT WILL BE HELD? (Circle one): YES NO

14. If "NO" please provide previous years the event was held and the location(s)

Muscle on the Beach had its highly successful inaugural show March 4, 2023 in Old School Square and continued its success with an encore performance its second year on March 2, 2024



# THE CITY OF DELRAY BEACH

OFFICE OF THE CITY MANAGER 100 N. W. 1<sup>ST</sup> AVENUE DELRAY BEACH, FLORIDA 33444 \* (561) 243-6209



ALSO SEE ATTACHED ARTICLE FROM MARCH 2024 PALM BEACH

POST\_

### PLEASE ATTACH THE FOLLOWING REQUIRED ITEMS TO THIS APPLICATION:

A. PROVIDE A SYNOPSIS OF THE EVENT PRODUCER'S OVERALL EXPERIENCE HOSTING SIMILAR EVENTS.

### **SEE QUESTION 9.**

### **OTHER EVENTS INCLUDE:**

- 1) THE 1<sup>st</sup> <u>MUSCLE ON THE BEACH</u> CAR SHOW MARCH 4th, 2023 AT OLD SCHOOL SQUARE
- 2) The 2<sup>nd</sup> Muscle on the Beach Car Show March 2, 2024
- 3) FOOD TRUCK FACE OFF (Sept. 12, 2015 OLD SCHOOL SQUARE)
- 4) MUTTSQUERADE 5k Dress UP & RUN 2014/2015 (Run/Walk for Florida Humane Society – Anchor Park in Delray Beach)
- B. PROVIDE A COPY OF THE ANTICIPATED SITE PLAN FOR THE EVENT.

### SEE EVENT APPLICATION ATTACHED

PROVIDE A COPY OF THE ANTICIPATED EVENT BUDGET INDICATING:

#### ATTACHED AS EXHIBIT

- 1. Total anticipated sponsorship and/or grant amounts to be obtained from all sources (including City).
- 2. Total Amount of signed sponsorships/grants to date of this application
- 3. Estimated City costs (broken down into City Services/Equipment and other Direct Costs to the City) (provided by City)
- 4. Itemize the dollar amount of event profits anticipated to be donated to each non-profit entity (as defined by the City's Special Event Policy) (must equal 100% of event profits and must be at least two (2) times the amount of City sponsorship).
- C. FOR DONATIONS ANTICIPATED TO BE MADE TO NON-PROFIT ENTITIES PROVIDE: ATTACHED AS EXHIBIT

1. A copy of each non-profit entity's IRS determination letter indicating they are a 501(c)(3), 501(c)(4) or 501(c)(6) organization.





- 2. A letter from each non-profit entity that states their: ATTACHED AS EXHIBIT
  - a. Mission
  - b. Willingness to support the event.
  - c. Willingness to accept the potential donation from the proceeds of the event.
- D. PROVIDE A STATEMENT EXPLAINING HOW THE EVENT SERVES A PUBLIC PURPOSE THAT IS IN ALIGNMENT WITH THE CITY'S PURPOSE AND INTENTIONS (such purposes may include, but not be limited to, how the event will: promote the community welfare, improve the quality of life for citizens and visitors, help to build a sense of community, provide for enriched cultural opportunities, or other such purposes and intentions that are in the community's best interests.)

#### ATTACHED AS EXHIBIT

Cost obligations subject to waiver through a City Sponsorship remain the obligation of the Event Producer until such time as the Producer provides the SEO with proof that any and all obligations and conditions contained in the Event Sponsorship Agreement have been met. Such obligations and conditions may include, but are not limited to:

- a) Provision of booth space at the event for use by the City
- b) Placement of the City Logo and/or logos of City Departments on promotional materials, social media, and other event advertising.
- c) Banners including mention of City Sponsorship in prominent location(s) in the event footprint.
- d) Stage announcements mentioning City of Delray Beach as an event sponsor.
- e) Hyperlinks from the event website to the City's website
- f) Proof all donations to non-profit entities outlined in the Sponsorship Agreement have been made.

#### **IMPORTANT NOTES:**

 City Staff will process this application for review and determination by the City Commission. Event Producer will be informed of the date and time of the City Commission meeting at which the application will be considered. It is recommended the Event Producer attend the





Commission meeting and be prepared to answer questions and/or provide additional information requested by the City Commission.

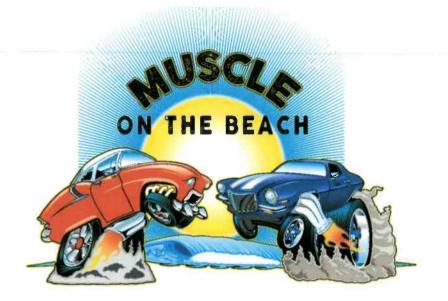
- 2) Sponsorships will be awarded to events in which 100% of event profits will be donated to non-profit entities. The amount of anticipated donations should be at least two (2) times the amount of the City sponsorship awarded.
- 3) Sponsorship amounts granted apply only to costs for City staff, City-owned equipment (i.e., vehicles), and rental costs of City-owned and managed facilities. Sponsorship amounts will not apply to any direct/hard cost to the City such as: non-City owned rental equipment, electronic message boards, barricades. Any non-profit event producer granted a City sponsorship may not take advantage of the 50% discount on fees and costs regularly granted to non-profit entities.
- 4) Sponsorship amounts will not apply to Rental fees for all or any part of the Old School Square Campus. This property is managed by the Delray Beach Downtown Development Authority (DDA). Waiver of fees or costs to the DDA are at their discretion and are not a part of any sponsorship granted by the City.
- 5) Sponsorship will not be granted to any producer that has any overdue amounts owed to the City of Delray Beach.
- 6) Award of a Sponsorship does not grant any other rights to the event producer, nor does it waive or absolve the event producer from having to adhere to any City policies, regulations, or ordinances.

### PLEASE EMAIL YOUR COMPLETED PACKET TO:

Nan Krushinski

krushinskin@mydelraybeach.com

Please call 561-243-6209 if you have any questions.

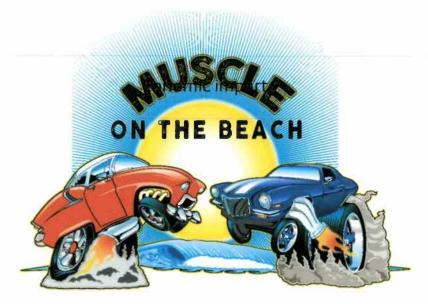


MUSCLE ON THE BEACH CAR SHOW BUDGET PROJECTION 2025

ESTIMATED SHOW REVENUE				
\$75,000	Total anticipated sponsorship amounts from all sources			
	including the City of Delray*			
\$15,000	Total anticipated car exhibitor fees			
\$15,000	Total anticipated vendor fees			
ESTIMATED SHOW EXPENSE				
\$45,000	Total expected/anticipated production expenses			
ESTIMATED SHOW PROFIT				
\$60,000	Total expected profit. 100% of show profit to be donated to			
	Sandoway Discovery Center**			

\*Estimated City of Delray costs including but not limited to: Fire; Police; Sanitation; parking fees; application fees and; any other costs incurred by or imposed by The City of Delray Beach.

\*\* Expected Profit represents the total net of all expenses incurred by Show Producers to produce the event. All persons working on the show including but not limited to the producers and all other staff are all unpaid volunteers.



muscleonthebeach.com

# Muscle On The Beach Car Show Statement of Public Purpose

Prepared for the City of Delray/Request for Sponsorship of City Services 2025

- 1. 100% produced by volunteers; the Muscle on the Beach Car Show's primary "public purpose" is to provide financial support for one the City's most important non-profit organizations, The Sandoway Discovery Center (Sandoway).
- 2. Through school field trips, summer camps, outreach and visitors, Sandoway hosts over 30,000 visitors a year. Sandoway is Delray's only environmental preserve by the sea. Located in a 1936 Colonial revival home <u>owned by the City of Delray Beach</u> and listed on the National Register of Historic Places. Sandoway offers visitors a genuine Florida wildlife and environmental experience. Muscle on the Beach creates invaluable "awareness" and publicity for Sandoway.
- 3. Muscle on the Beach Car Show is a daytime event that is free to all spectators and provides an opportunity for residents and visitors of all ages to enjoy a return to the past; a fun experience and; safe outdoor activity.
- 4. In the heart of downtown Delray Beach, Muscle on the Beach Car Show in 2024 attracted over 5,000 attendees from all over the United States. Muscle on the Beach supports our local business community. Food and drink vendors are excluded from the show to encourage all spectators to explore downtown Delray Beach and the Delray Green Market, which reported sell out business in 2023 and 2024. Further, the financial impact to other local businesses as a result of "direct" and "indirect" spending by visitors including but not limited to: accommodations, food, drink; additional entertainment and; merchandise purchases estimated at a minimum average spend of \$200 per visitor represents an additional \$1,000,000 to the City and City businesses from this one day event. A 9000% return on the City's contribution of essential services not to mention putting Delray Beach on the Map for thousands of visitors.



The Friends of Sandoway House Nature Center

A NON-PROFIT ORGANIZATION DEDICATED TO SUPPORTING A NATURE CENTER IN A HISTORIC BEACHFRONT SETTING SINCE 1995

> Executive Director Danica Sanborn

Director of Education

Naturalist Molly Pendergast

#### **Board of Directors**

Susan Russo, President Terry Roy, Vice-President Joseph Robinson, Treasurer Danielle Schwabe, Secretary Kelly Barrette Gayle Clark Antonio Liguori Randi Walden Lisa White Our mission at The Sandoway Discovery Center is to be one of South Florida's premier coastal ecosystem and marine life centers. We will transform and inspire our school groups and visitors through experiential education and conservation.

Through school field trips, summer camps, outreach and visitors we host over 30,000 visitors a year. We are Delray's only environmental preserve by the sea. Located in a 1936 Colonial Revival home and listed on the National Register of Historic Places, the Sandoway Discovery Center offers our visitors a genuine, interactive Florida experience. The Discovery Center allows our guests to interact with the ocean creatures we care for – including feeding sharks! This approach creates respect for, and an interest in conservation of Florida's coastal marine life right here in our own backyard.

More important, over recent years the Sandoway Discovery Center has been transforming into a learning destination for the children of Palm Beach County. The center has been particularly focused on schools who have a larger than average number of students from low-income families, also known as Title 1 Schools. **Many of these children have never seen the** ocean before their trip to the Sandoway Discovery Center.

The Sandoway Discovery Center is committed to supporting Muscle on the Beach and making this year's event another huge success. Our goal is for the show to become a fun yearly event that directly financially benefits Sandoway and indirectly benefits the city by bringing in tourism dollars. We are appreciative of the organizers' efforts and will gratefully accept any potential donations from the proceeds of this event. We are looking forward to a successful car show.

Thank you for your support,

Susan Russo

President, Sandoway Discovery Center

142 South Ocean Boulevard Delray Beach, FL 33483 Phone: (561) 274-7263 www.sandoway.org

#### DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE DISTRICT DIRECTOR 401 W. PEACHTREE ST. NW ATLANTA, GA 30365

Date:

11 B.J.

NOV 22 1995 THE FRIENDS OF SANDOWAY HOUSE NATURE CENTER INC 1020 TAMARIND RD DELRAY BEACH, FL 33483

Employer Identification Number:
65-0603775
Case Number:
585284009
Contact Person:
ROBERTA VAN METER
Contact Telephone Number:
(404) 331-0185
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
August 21, 1975
Advance Ruling Period Ends:
December 81, 1999
Addendum Applies:
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization: we are not now making a final determination of your foundation status under section 507(a) of the Code. However: we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1), and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization; then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1: 1984: you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Bonors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests: legacies: devises: transfers: or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055; 2106; and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions: depending on the circumstances. Revenue Ruling 67-246; published in Cumulative Bulletin 1967-2; on page 104; gives guidelines regarding when taxpayers may deduct payments for admission to: or other participation in; fundraising activities for charity.

You are not required to file Form 990; Return of Organization Exampt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable

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cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your applications we will assign a number to you and advise you of it. Flease use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

You indicate that you will not finance your activities with tax-exempt bonds or certificates of participation. Therefore: this determination letter is based on the understanding that you will not raise funds through such financing. If in the future you wish to raise funds by either of these methods, you should request a ruling from the Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224, Atta: CP:E:ED:R, according to Revenue Procedure 90-4, 1990-2 I.R.B. 10.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours:

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Carl A. Imington

District Director

Enclosure(s): Addendum Form 872-C

letter 1045 (D0/C6)

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 38-120, 1988-2 C.B. 454, for additional information.

If your organization conducts fund-raising events such as benefit dinners: auctions: membership drives, etc., where something of value is received in return for contributions, you can help your denors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets; and receipts in such a way that your denors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391; Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Fublication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246; 1967-2 C.B. 104 and Revenue Procedure 90-12; 1990-1 C.B. 471 and Revenue Procedure 92-49; 1992-26 I.F.B. 18.

The value of time or personal services contributed to your organization by volunteers is not deductible by those volunteers at a charituple contribution for Federal income tax purposes. You should advise your volunteers to this effect.

Letter 1045 (DD/CG)

Fam 872-C

#### Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0056

To be used with Form 1023. Submit in duplicate.

(Flav. July 1993)

Department of the Treasury External Revenue Service

(See instructions on reverse side.)

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

THE FRIENDS OF STANDOWAY HUNCE NATURE CENTER (Exact legal name of organization as shown in organizing document) 1020 FAMARIND RCAD DELAY BEACH FL. 33483 (Number, street, City or town, state, and ZIP code)	and the	District Director of Internal Revenue, or Assistant Commissioner (Employee Plans and Exempt Organizations)
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Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year DECEMBER 31 1995

Name of organization (as shown in organizing document)	Date	
Tite FRIENDS OF SANDEWAY HOUSE NAVORE CENTER/NO.	- 11-9-95	
Officer or trustee having authority to sign		
Signature - untra HA Patton	Title President	
For IRS use only		
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date	
Paul M. Hore my tela	1/22/95	
By Burran Jaking FOR-State		

For Paperwork Reduction Act Hotics, see page 1 of the Form 1023 Instructions

0000036 09/18/18



## **Consumer's Certificate of Exemption**

DR-14 R. 01/18

Issued Pursuant to Chapter 212, Florida Statutes

85-8012544936C-3	11/30/2018	11/30/2023	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

THE FRIENDS OF SANDOWAY HOUSE NATURE CENTER INC 142 S OCEAN BLVD DELRAY BEACH FL 33483-6718

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



## Important Information for Exempt Organizations

DR-14 R. 01/18

- 1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
- 2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
- 3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
- 4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
- 5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
- 6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.