



**CITY OF DANIA BEACH
PRE-APPROVED CONFERENCE OR TRAINING AUTHORIZATION/RECONCILIATION**

EMPLOYEE: Vice Mayor Albert C. Jones DEPARTMENT: City Commission

LOCATION: Palm Beach Gardens TRIP/TRAINING DATE: June 20-23, 2013

PURPOSE: Travel for the Florida Leagues of Cities Institute for Elected Officials required training

Overnight Out of State Air Travel

TRAVEL EXPENSES ESTIMATED: (Policy #2002-10-1)

REGISTRATION (attach conference brochure)	\$ 300.00
LODGING (# of nights <u>3</u>)	327.00
MEALS (per diem)	175.33
OTHER INCIDENTAL EXPENSES:	
AIRFARE	_____
GAS/TOLLS (round trip)	65.50
OTHER TRANSPORTATION (Shuttle/Taxi/Parking)	_____
SUPPLIES/MATERIALS	_____
TOTAL ESTIMATED EXPENSES:	\$ 867.83

This seminar is required for: Certification General Training
 License Other _____

Note any overnight or out of state travel events attended in the last 12 months:

FLC 2013 Regional Summit Series Developing and Communicating City Budget, Winter Park FL.

Employee Signature: _____

TRAVEL AUTHORIZATION

Department Director

M/Mo 5/31/13

Finance Director *TAS*

[Signature]

City Manager

If payment is made through City's credit card, please indicate "credit card" under "Date" Column

Check Payee:			RECONCILIATION	
	Amount:	Date:	Actual	Differences
Registration:	Institute for Elected Municipal Officials	\$ 300.00	Colin P-Card	
Lodging:	Embassy Suites Palm Beach Gardens	327.00	Colin P-Card	
Transportation:				
Traveler:	Albert C. Jones - Gas + Per Diem	240.83		
Others:				
Account #:	001-1101-511.40-10	\$ 867.83		

Name: Vice Mayor Albert Jones
Location: Palm Beach Gardens, Florida
Purpose: FLC Institute for Elected Municipal Officials Training June 20-23, 2013

M&IE
 IRS Pub 1542 \$71.00 (obtain from Per diem form on City's Intranet)

	6/20/2013	6/21/2013	6/22/2013	6/23/2013	Total Est Exps
Meal Provided:	Travel day*	Breakfast and Lunch	Breakfast	Breakfast and Lunch*	
Per Diem	53.25	\$ 35.50	\$60.35	\$26.23	\$ 175.33
Lodging	109.00	109.00	109.00	-	327.00
Gas/Tolls/Parking	32.75			32.75	65.50
Conf Fees					300.00
Airfare/Car Rental					-
					\$ 867.83 TAS

* Travel day paid at
 75%

per diem reductions

Breakfast (B) 15% \$10.65
 Lunch (L) 35% \$24.85
 Dinner (D) 50% \$35.50

Gas 55.5 Cents @mile*

Lottier, Christine

From: EVENT PLANNING (TAL) [EVENTPLANNING-TAL@flicities.com]
Sent: Tuesday, May 14, 2013 6:20 PM
To: Lottier, Christine
Cc: Jones, Albert; mhowe@flicities.com
Subject: June 2013 Institute for Elected Municipal Officials Registration Confirmation for Albert Jones (13861)
Follow Up Flag: Follow up
Flag Status: Red

June 2013 Institute for Elected Municipal Officials

4350 PGA Boulevard
Palm Beach Gardens, FL 33410

Dear Albert Jones,

Thank you for registering for the June 2013 Institute for Elected Municipal Officials. We look forward to your attendance. Please do not hesitate to contact us if you have any questions prior to the event. **This message is confirmation of your registration. If you paid by credit card, payment information will be detailed below.**

Contact Information:

Melanie G. Howe, CAE, CMP
Meeting Planner
(850) 222-9684
mhowe@flicities.com

Notes:

HOTEL INFORMATION: Reservations can be made by contacting the **Embassy Suites at (561) 622-1000 and asking for the Florida League of Cities block. (You may also ask for "Elected Municipal Officials" or use the code "IM2".)** Rooms are available for IEMO participants at the special rate of **\$109/night**. The hotel cut-off date for reservations is **May 21, 2013**. A credit card is required to guarantee reservations, and cancellations must be made 48 hours prior to arrival to avoid a fee of one night's charge.

SCHEDULE: IEMO training begins Friday, June 21, at 8:30 a.m. and ends Sunday, June 23, at 3:00 p.m. Meeting rooms may be chilly, so please bring a jacket or sweater. Participants are also encouraged to bring copies of their city budget or most recent financial statements for the Saturday classes.

Registrant Information:

Registration Date	05/14/2013
Name	Albert Jones
Nickname	Albert
Title	Vice Mayor
Affiliation	Dania Beach
E-mail	AJones@ci.dania-beach.fl.us

5/15/2013

Do you have any special dietary needs (i.e. vegetarian, Kosher, etc.)?

Your Itinerary:

Registration Fee (1) \$300.00

Total **\$300.00**

Payments \$300.00

Balance **\$0.00**

Payment Receipt:

Name on Card Colin Donnelly

Credit Card Reference Code 5239161990

Credit Card Authorization Code 080718

Date Processed 05/14/2013

Total Paid \$300.00

Payment Type VISA *****7947

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2013 INSTITUTE FOR ELECTED MUNICIPAL OFFICIALS

June 21-23, 2013

Embassy Suites Palm Beach Gardens

Agenda

Friday, June 21, 2013

- 8:00 a.m. - 8:30 a.m. **Registration/Continental Breakfast**
- 8:30 a.m. - 9:00 a.m. **Introduction and Overview**
- 9:00 a.m. - 12:00 p.m. **Structure and Function of Municipal Government in Florida**
Lynn Tipton, Director of Membership Development,
Florida League of Cities
- 10:15 a.m. **Refreshment Break**
- 12:00 p.m. - 12:30 p.m. **Risk Control Presentation**
Scott Blaser, Risk Control Director, Florida League of Cities
- 12:30 p.m. - 1:30 p.m. **Group Lunch**
- 1:30 p.m. - 4:30 p.m. **Effective Council Techniques**
Scott C. Paine, Ph.D., Associate Professor, Communication/
Government and World Affairs, University of Tampa
- 3:00 p.m. **Refreshment Break**
- 4:30 p.m. **Class Adjourns**

Saturday, June 22, 2013

- 7:30 a.m. **Continental Breakfast**
- 8:00 a.m. - 11:30 a.m. **Taxes and Other Sources of Revenue**
Lee Feldman, City Manager, City of Fort Lauderdale
- 9:45 a.m. **Refreshment Break**
- 11:30 a.m. - 1:00 p.m. Lunch on your own
- 1:00 p.m. - 4:00 p.m. **Budgeting and Accounting**
William F. Underwood, II, CGFO, CGFM, ICMA-CM
Financial Services Director, City of Oakland Park
- 2:30 p.m. **Refreshment Break**
- 4:00 p.m. **Class Adjourns**

Sunday, June 23, 2013

- 7:30 a.m. **Continental Breakfast**
- 8:00 a.m. - 10:00 a.m. **Understanding Intergovernmental Relationships in Florida**
Lynn Tipton, Director of Membership Development,
Florida League of Cities
- 9:45 a.m. **Refreshment Break**
- 10:00 a.m. - 12:00 p.m. **Florida's Ethics Law**
John Hubbard, Partner, Frazer, Hubbard, et. al.
- 12:00 p.m. - 1:00 p.m. **Group Lunch**
- 1:00 p.m. - 3:00 p.m. **How to Comply with Open Records and Open Meetings Laws**
John Hubbard, Partner, Frazer, Hubbard, et. al.
- 3:00 p.m. **Class Adjourns**

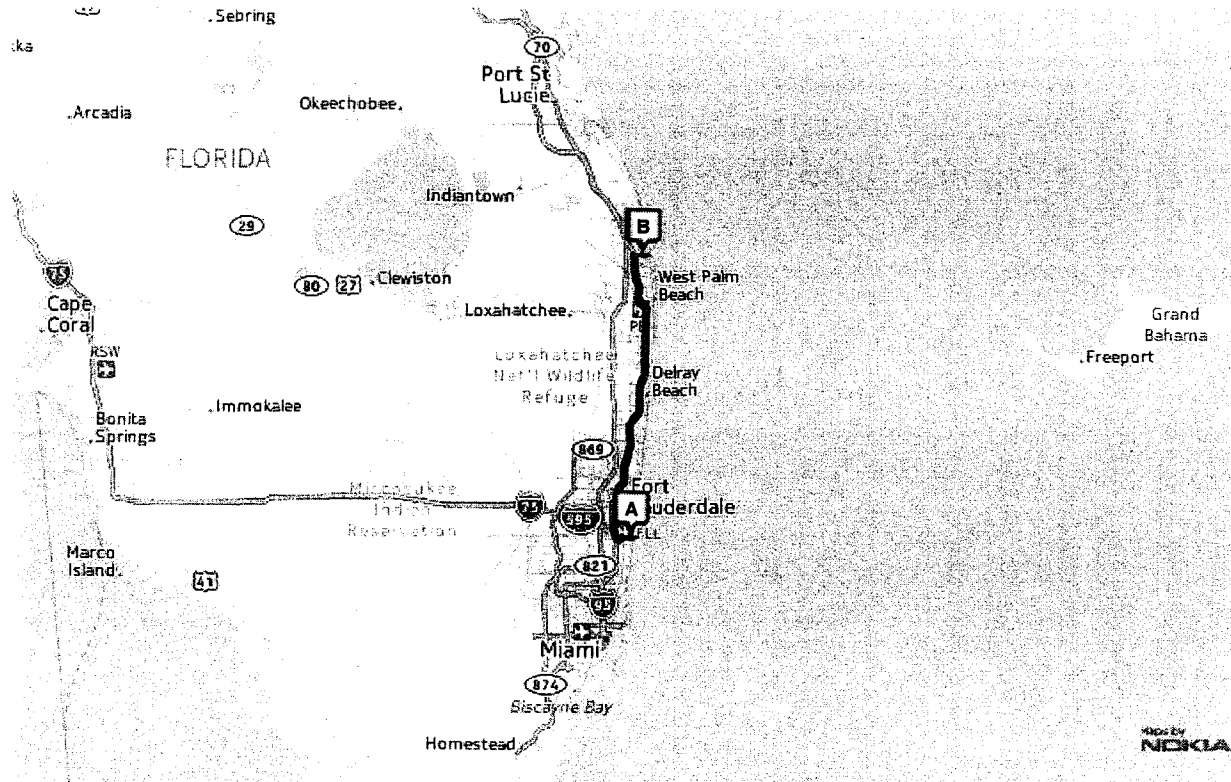
YAHOO! MAPS

A 100 W Dania Beach Blvd, Dania Beach, FL 33004-3643

FLC - IEMO Training
June 21-23, 2013

B 4350 Pga Blvd, Palm Beach Gardens, FL 33410-6524

Total Distance: 59.03 miles — Total Time: 59 mins



A 100 W Dania Beach Blvd, Dania Beach, FL 33004-3643

1. Head toward SW 3rd Ave on W Dania Beach Blvd. Go for 203 ft.
2. Turn left onto SW 3rd Ave. Go for 0.3 mi.
3. Bear right onto Stirling Rd. Go for 0.9 mi.
4. Take ramp onto I-95 N toward W Palm Bch. Go for 57.2 mi.
5. Take exit #79B/SR-786 W/Pga Blvd onto Pga Blvd (SR-786 W). Go for 0.5 mi.
6. Make a U-turn at Military Trl (SR-809 S) onto Pga Blvd (SR-786 E). Go for 0.1 mi.
7. Your destination on Pga Blvd (SR-786 E) is on the right. The trip takes 59.0 mi and 59 mins.

B 4350 Pga Blvd, Palm Beach Gardens, FL 33410-6524

If you use actual expenses to figure your deduction for a car you lease, there are rules that affect the amount of your lease payments you can deduct. See *Leasing a Car*, later.

In this publication, "car" includes a van, pickup, or panel truck. For the definition of "car" for depreciation purposes, see *Car defined* under *Actual Car Expenses*, later.

Rural mail carriers. If you are a rural mail carrier, you may be able to treat the qualified reimbursement you received as your allowable expense. Because the qualified reimbursement is treated as paid under an accountable plan, your employer should not include the reimbursement in your income.

If your vehicle expenses are more than the amount of your reimbursement, you can deduct the unreimbursed expenses as an itemized deduction on Schedule A (Form 1040). You must complete Form 2106 and attach it to your Form 1040, U.S. Individual Income Tax Return.

A "qualified reimbursement" is the reimbursement you receive that meets both of the following conditions.

- It is given as an equipment maintenance allowance (EMA) to employees of the U.S. Postal Service.
- It is at the rate contained in the 1991 collective bargaining agreement. Any later agreement cannot increase the qualified reimbursement amount by more than the rate of inflation.

See your employer for information on your reimbursement.



If you are a rural mail carrier and received a qualified reimbursement, you cannot use the standard mileage rate.

Standard Mileage Rate

You may be able to use the standard mileage rate to figure the deductible costs of operating your car for business purposes. For 2012, the standard mileage rate for the cost of operating your car for business use is 55½ cents per mile.



*If you use the standard mileage rate for a year, you cannot deduct your actual car expenses for that year. You cannot deduct depreciation, lease payments, maintenance and repairs, gasoline (including gasoline taxes), oil, insurance, or vehicle registration fees. See *Choosing the standard mileage rate and Standard mileage rate not allowed*, later.*

You generally can use the standard mileage rate whether or not you are reimbursed and whether or not any reimbursement is more or less than the amount figured using the standard mileage rate. See chapter 6 for more information on reimbursements.

Choosing the standard mileage rate. If you want to use the standard mileage rate for a car you own, you must choose to use it in the first year the car is available for use in your business. Then, in later years, you can choose to use either the standard mileage rate or actual expenses.

If you want to use the standard mileage rate for a car you lease, you must use it for the entire lease period. For leases that began on or before December 31, 1997, the standard mileage rate must be used for the entire portion of the lease period (including renewals) that is after 1997.

You must make the choice to use the standard mileage rate by the due date (including extensions) of your return. You cannot revoke the choice. However, in later years, you can switch from the standard mileage rate to the actual expenses method. If you change to the actual expenses method in a later year, but before your car is fully depreciated, you have to estimate the remaining useful life of the car and use straight line depreciation.

Example. Larry is an employee who occasionally uses his own car for business purposes. He purchased the car in 2010, but he did not claim any unreimbursed employee expenses on his 2010 tax return. Because Larry did not use the standard mileage rate the first year the car was available for business use, he cannot use the standard mileage rate in 2012 to claim unreimbursed employee business expenses.

For more information about depreciation included in the standard mileage rate, see *Exception* under *Methods of depreciation*, later.

Standard mileage rate not allowed. You cannot use the standard mileage rate if you:

- Use five or more cars at the same time (such as in fleet operations),
- Claimed a depreciation deduction for the car using any method other than straight line, for example, *MACRS* (as discussed later under *Depreciation Deduction*),
- Claimed a *section 179 deduction* (discussed later) on the car,
- Claimed the *special depreciation allowance* on the car,
- Claimed actual car expenses after 1997 for a car you leased, or
- Are a rural mail carrier who received a qualified reimbursement. (See *Rural mail carriers*, earlier.)

Note. You can elect to use the standard mileage rate if you used a car for hire (such as a taxi) unless the standard mileage rate is otherwise not allowed, as discussed above.

Five or more cars. If you own or lease five or more cars that are used for business at the same time, you cannot use the standard mileage rate for the business use of any car. However, you may be able to deduct your actual expenses for operating each of the cars in your business. See *Actual Car Expenses*, later, for information on how to figure your deduction.

You are not using five or more cars for business at the same time if you alternate using (use at different times) the cars for business.

The following examples illustrate the rules for when you can and cannot use the standard mileage rate for five or more cars.

Example 1. Marcia, a salesperson, owns three cars and two vans that she alternates using for calling on her customers. She can use the standard mileage rate for the business

mileage of the three cars and the two vans because she does not use them at the same time.

Example 2. Tony and his employees use his four pickup trucks in his landscaping business. During the year, he traded in two of his old trucks for two newer ones. Tony can use the standard mileage rate for the business mileage of all six of the trucks he owned during the year.

Example 3. Chris owns a repair shop and an insurance business. He and his employees use his two pickup trucks and van for the repair shop. Chris alternates using his two cars for the insurance business. No one else uses the cars for business purposes. Chris can use the standard mileage rate for the business use of the pickup trucks, van, and the cars because he never has more than four vehicles used for business at the same time.

Example 4. Maureen owns a car and four vans that are used in her housecleaning business. Her employees use the vans, and she uses the car to travel to various customers. Maureen cannot use the standard mileage rate for the car or the vans. This is because all five vehicles are used in Maureen's business at the same time. She must use actual expenses for all vehicles.

Interest. If you are an employee, you cannot deduct any interest paid on a car loan. This applies even if you use the car 100% for business as an employee.

However, if you are self-employed and use your car in your business, you can deduct that part of the interest expense that represents your business use of the car. For example, if you use your car 60% for business, you can deduct 60% of the interest on Schedule C (Form 1040). You cannot deduct the part of the interest expense that represents your personal use of the car.



If you use a home equity loan to purchase your car, you may be able to deduct the interest. See Publication 936, Home Mortgage Interest Deduction, for more information.

Personal property taxes. If you itemize your deductions on Schedule A (Form 1040), you can deduct on line 7 state and local personal property taxes on motor vehicles. You can take this deduction even if you use the standard mileage rate or if you do not use the car for business.

If you are self-employed and use your car in your business, you can deduct the business part of state and local personal property taxes on motor vehicles on Schedule C (Form 1040), Schedule C-EZ (Form 1040), or Schedule F (Form 1040). If you itemize your deductions, you can include the remainder of your state and local personal property taxes on the car on Schedule A (Form 1040).

Parking fees and tolls. In addition to using the standard mileage rate, you can deduct any business-related parking fees and tolls. (Parking fees you pay to park your car at your place of work are nondeductible commuting expenses.)



U.S. General Services Administration

FY 2013 Per Diem Rates for Boca Raton / Delray Beach / Jupiter, Florida

(October 2012 - September 2013)

Cities not appearing below may be located within a county for which rates are listed.

To determine what county a city is located in, visit the [National Association of Counties \(NACO\) website](#) (a non-federal website).

The following rates apply for **Boca Raton / Delray Beach / Jupiter , Florida**

Primary Destination* (1)	County (2, 3)	Max lodging by Month (excluding taxes)											Meals & Inc. Exp.**	
		2012			2013									
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug		Sep
Boca Raton / Delray Beach / Jupiter	Palm Beach	84	84	84	118	118	118	118	84	84	84	84	84	71

* NOTE: Traveler reimbursement is based on the location of the work activities and not the accommodations, unless lodging is not available at the work activity, the

** Meals and Incidental Expenses, see [Breakdown of M&IE Expenses](#) for important information on first and last days of travel.

Last Reviewed 2013-02-08