

CITY OF DANIA BEACH FINANCE DEPARTMENT MEMORANDUM

TO: Honorable Mayor Marco A. Salvino, Sr.

Honorable Vice-Mayor Bobbie Grace

Honorable Commissioner Chickie Brandimarte Honorable Commissioner Water B. Duke, III Honorable Commissioner Albert C. Jones

FROM: Robert Baldwin, City Manager

BY: Nicki Satterfield, Finance Director

DATE: February 18, 2015

SUBJECT: Florida Assoc. of Business Tax Professionals Conference

This memo is to request approval for Megan Jelaso, Revenue Coordinator, to attend the annual Florida Association of Business Tax Professionals education conference in Orlando which takes place from May 26th - May 29th, 2015. Megan intakes and processes business tax receipts for the City for nearly three years.

The conference will provide valuable educational and networking opportunities for the City of Dania Beach as well as Ms. Jelaso. We estimate the total cost to the City for Megan's attendance to be \$998.90.

The City's FY 2014 - 2015 budget planned for and has sufficient funding for attending this conference.

The following is a summary of the cost of the conference:

Lodging (3 Nights) \$ 363.00

Conference Fee \$ 245.00

Per Diem/Transportation \$ 418.80

Estimated cost of the conference: \$ 1,026.80

The Finance Department recommends Commission approval to allow Ms. Jelaso, Revenue Coordinator, to attend this annual educational conference as this opportunity will be a great benefit to enhance Ms. Jelaso knowledge in processing business tax receipts.



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

EMPLOYEE:	Megan Jelso	DEPARTMENT:	Fina	ance				
LOCATION:	Orlando, FL	TRIP/TRAINING DATE	::May 26	- May 29, 2015				
PURPOSE:	To attend the Florida Association	n of Business Tax Official	s educational confer	rence to enhance				
1-	business tax receipts job skills.							
	Overnight	☐ Out of State	☐ Air Travel					
	TRAVEL EXPENS	ES ESTIMATED: (Po	licy #2002-10-1)					
	REGISTRATION (attach confere LODGING (# of nights _3_) MEALS (per diem) OTHER INCIDENTAL EXPENSE		\$	245.00 363.00 98.00				
	MILEAGE TOLLS (round trip) OTHER TRANSPORTATION SUPPLIES/MATERIALS TOTAL ESTIMATED EXPENSE	(Shuttle/Taxi/Parking)		241.50 34.30 45.00 - 1,026.80				
	r is required for: Certificati License rernight or out of state travel e	Cother X _						
Employee Sig	211816 TRA	None NONE	N:	City Manager				
If payment is r	If payment is made through City's credit card, please indicate "credit card" under "Date" Column RECONCILIATION Check Payee: Amount: Date: Actual Differences							
Registration: Lodging: Transportation: Traveler:		<u>Amount:</u> \$ -	Date:	<u>Actual Differences</u>				
Others:								

Account #:



CITY OF DANIA BEACH Per Diem Calculator

Name: Megan Jelaso, Revenue Coordinator

Location: Lake Buena Vista, FL

Purpose: Florida Assoc. of Business Tax Officials Educational Conference

M&IE

IRS Pub 1542 \$56.00 (obtain from Per diem form on City's Intranet)

Conference Hours

Day	5/26/2015	5/27/2015	5/28/2015	5/29/2015	Total Est Exps
Meal Provided:	No meals	Lunch/Breakfast	Lunch/Breakfast	Breakfast	
Per Diem	\$ 42.00	\$28.00	\$28.00	\$ 33.60	\$ 98.00
Lodging	121.00	121.00	121.00		363.00
Mileage	241.50				241.50
Tolls	34.30				34.30
Parking	15.00	15.00	15.00	15.00	45.00
Conf Fees	245.00				245.00
					\$ 1,026.80

* Travel day

per diem reductions

Breakfast (B) 15%	\$8.40
Lunch (L) 35%	\$19.60
Dinner (D) 50%	\$28.00

Hilton Orlando Lake Buena Vista

1751 Hotel Plaza Boulevard, Lake Buena Vista, Florida, 32830, USA TEL: +1-407-827-4000 FAX: +1-407-827-3890

Hotel Information

Check-in:

4:00 pm Check-out:

11:00 am

Smoking:

Non-Smoking

This hotel is 100% non-smoking in all guest rooms and public spaces.

Self parking: \$15.00 (Parking Lot)

Valet: \$20.00 (Valet Parking)

Service animals allowed: Yes

Pets allowed: No

Other Pet Services: Service pets are allowed

Hotel Policies



WHERE WE ARE

Find where we are located

View the Maps & Directions Page



Book Now

SUN + FUN AWAITS!

Best Rates Guarantee.

Nightly Rates From





Home > Policy & Regulations > Travel and Relocation Policy > Per Diem > Per Diem Rates >

FY 2015 Per Diem Rates for Florida

(October 2014 - September 2015)

SEARCH BY CITY, STATE OR ZIP CODE

Enter your City

OR

Enter your ZIP Code

FIND PER DIEM RATES

Per Diem Map >

Meals & Incidental Expenses Breakdown (M&IE) FAQs State Tax Exemption Forms Factors influencing Lodging Rates FY 2014 Per Diem Highlights

Fire Safe Hotels Have a Per diem Question? Downloadable Per Diem Files

ADDITIONAL PER DIEM TOPICS

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 <u>National Association of Counties (NACO) website (a non-federal website)</u>.

You searched for: Florida

Primary Destination* (1)	County (2, 3)	Max Id	odging	ng by Month (excluding taxes)							Meals & Inc.			
Times postulation (1)	554my (<u>≥</u> , <u>⊎</u>)	2014 Oct	Nov	Dec	2015 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Exp.**
Standard Rate	Applies for all locations without specified rates	83	83	83	83	83	83	83	83	83	83	83	83	46
Roca Raton / Delray Beach / Jupiter	Palm Beach / Hendry	97	97	97	157	157	157	157	97	97	97	97	97	71
Bradenton	Manatee	83	83	83	83	119	119	83	83	83	83	83	83	56
Cocoa Beach	Brevard	105	105	105	105	105	105	105	105	105	105	105	105	51
Daytona Beach	Volusia	83	83	83	83	110	110	90	90	90	90	83	53	51
Fort Laudercele	Broward	134	134	134	188	881	188	140	140	109	109	109	109	71
Fort Myers	Lee	93	93	93	142	142	142	142	93	93	93	93	93	56
Fort Walton Beach / De Funiak Springs	Okaloosa / Walton	129	86	86	86	86	145	145	145	196	196	129	129	51
Gainesville	Alachua	94	94	94	94	94	94	94	94	94	94	94	94	51
Gulf Breeze	Santa Rosa	83	83	83	83	83	83	83	83	108	108	83	83	51
Key Wast	Monroe	183	183	230	230	279	279	183	183	183	183	163	183	71
Mianii	Miami-Dade	152	152	152	203	203	203	146	146	119	119	119	119	66
Naples	Callier	136	136	136	203	203	203	203	116	116	116	116	116	61
Ortando	Orange	115	115	115	118	115	115	115	115	115	115	115	115	56
Panama City	Вау	83	83	83	83	83	119	119	119	119	119	83	83	51
Persacola	Escambia	94	94	94	94	94	121	121	121	121	121	121	94	46
Punta Gorda	Charlotte	83	83	83	83	123	123	83	83	83	83	83	83	51
Sa asola	Sarasota	92	92	92	126	126	126	126	92	92	92	92	3 2	56
Sebring	Highlands	99	99	99	99	99	99	99	99	99	99	99	99	46
St Augustine	St Johns	107	107	107	107	107	107	107	107	107	107	107	107	50
Stuart	Martin	91	91	91	91	91	91	91	91	91	91	91	91	51
Tallahassee	Leon	88	88	88	104	104	104	104	88	88	88	88	88	45
Tampa / St Petersburg	Pinellas / Hillsborough	104	104	104	115	115	104	104	104	104	104	104	104	51



Home > Policy & Regulations > Travel and Relocation Policy > Per Diem >

Par Diem

Overview

FY 2015 Per Diem Highlights

Per Diem Mobile App

FAQ

Per Diem Contacts

M&IE Breakdown

Factors influencing Lodging Frates

Fire Sale Hotels

Per Diem Rates

Per Diem Files (Archived)

Per Diem Mobile Blackberry File Download

Meals and Incidental Expenses (M&IE) Breakdown

The separate amounts for breakfast, lunch and dinner listed in the chart are provided should you need to deduct any of those meals from your trip voucher. For example, if your trip includes meals that are already paid for by the government (such as through a registration fee for a conference), you will need to deduct those meals from your voucher. Refer to Section 301-11.18 of the Federal Travel Regulation for specific guidance on deducting these amounts from your per diem reimbursement claims for meals furnished to you by the government. Other organizations may have different rules that apply for their employees; please check with your organization for more assistance.

The table lists the six M&IE tiers in the lower 48 continental United States (currently ranging from \$46 to \$71). If you need to deduct a meal amount, first determine the location where you will be working while on official travei. You can look up the location-specific information at www.gsa.gov/perdiem. The M&IE rate for your location will be one of the six tiers listed on this table. Find the corresponding amount on the first line of the table (M&IE Total) and then look below for each specific meal deduction amount.

The table also lists the portion of the M&IE rate that is provided for incidental expenses (currently \$5 for all tiers).

Total	Continental Breakfast/ Breakfast	Lunch	Dinner	ΙE
\$46	\$7	\$11	\$23	\$5
\$51	\$8	\$12	\$26	\$5
\$56	\$9	\$13	\$29	\$5
\$61	\$10	\$15	\$31	\$5
\$66	\$11	\$16	\$34	\$5
\$71	\$12	\$18	\$36	\$5

This table lists the amount federal employees receive for the first and last calendar day of travel. The first and last calendar day of travel is calculated at 75 percent.

Total	First & Last Day of Travel
\$46	\$34.50
\$51	\$38.25
\$56	\$42.00
\$61	\$45.75
\$66	\$49.50
\$71	\$53.25

Looking for the foreign and outside the continental United States (OCONUS) breakdown chart? Visit <u>FTR Appendix B</u>. (Note: Appendix B breakdowns do not apply to any locations in the continental United States; use the chart listed above.)

The shortcut to this page is www.gsa.gov/mie.



Rate this Page

QUESTIONS:

For all travel policy questions, email travelpolicy@gsa.gov



RELATED GSA TOPICS

State Tax Exemption Forms
FedRooms®
Travel E-mail Notification
POV Mileage Reimbursement Rates

GOVERNMENT LINKS

Fire Safety Information



News Essentials

- · What's Hot
- News Releases
- IRS The Basics
- IRS Guidance
- Media Contacts
- Facts & Figures
- Around the Nation
- · e-News Subscriptions

The Newsroom Topics

- Multimedia Center
- Noticias en Español
- Radio PSAs
- Tax Scams
- The Tax Gap
- Fact Sheets
- IRS Tax Tips
- Armed Forces
- Latest News Home

New Standard Mileage Rates Now Available; Business Rate to Rise in 2015

IR-2014-114, Dec. 10, 2014

WASHINGTON — The Internal Revenue Service today issued the 2015 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2015, the standard mileage rates for the use of a car, van, pickup or panel truck will be:

- 57.5 cents per mile for business miles driven, up from 56 cents in 2014
- 23 cents per mile driven for medical or moving purposes, down half a cent from 2014
- 14 cents per mile driven in service of charitable organizations

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile, including depreciation, insurance, repairs, tires, maintenance, gas and oil. The rate for medical and moving purposes is based on the variable costs, such as gas and oil. The charitable rate is set by law.

Taxpayers always have the option of claiming deductions based on the actual costs of using a vehicle rather than the standard mileage rates.

A taxpayer may not use the business standard mileage rate for a vehicle after claiming accelerated depreciation, including the Section 179 expense deduction, on that vehicle. Likewise, the standard rate is not available to fleet owners (more than four vehicles used simultaneously). Details on these and other special rules are in Revenue Procedure 2010-51, the instructions to Form 1040 and various online IRS publications including <u>Publication 17</u>, Your Federal Income Tax.

Besides the standard mileage rates, Notice 2014-79, posted today on IRS.gov, also includes the basis reduction amounts for those choosing the business standard mileage rate, as well as the maximum standard automobile cost that may be used in computing an allowance under a fixed and variable rate plan.

Follow the IRS on New Media Subscribe to IRS Newswire

Page Last Reviewed or Updated: 10-Dec-2014

1 5 mi / 2 min



Directions from 100 W Dania Beach Blvd to 1761 Hotel Plaza Blvd

o 100 W Dania Beach Blvd

Dania Beach, FL 33004

Get on I-95 N from Stirling Rd

			1.5 m	/ 3 min
t	1.	Head west on W Dania Beach Blvd toward NW 3rd Ave		180 ft
4	2.	Turn left at the 1st cross street onto SW 3rd Ave		0.2 mi
L	3.	Turn right onto Stirling Rd	 	0.9 mi
*	4.	Turn right to merge onto I-95 N toward W Palm Beach		0.3 mi

Follow Florida's Turnpike to E Osceola Pkwy in Buena Ventura Lakes. Take exit 249 from Florida's Turnpike

			h 44 min
*	5.	Merge onto I-95 N	
~	6.	Take exit 24 for Interstate 595 toward Port Everglades/Ft Laud-Hlwd/International Airport	1.5 mi
No.	7.	Keep left at the fork, follow signs for I-595 W/I-75/Florida's Turnpike and merge onto I-595 W	0.3 mi
	1.		1.9 mi
7	8.	Take exit 8 for Florida's Turnpike A Partial toll road	0.9 mi
Ļ	9.	Keep right to continue toward Florida's Turnpike A Partial toll road	0.91111
			0.4 mi
7	10.	Keep left and merge onto Florida's Turnpike A Partial toll road	
~	11.	, , , , , , , , , , , , , , , , , , , ,	193 mi
		▲ Toll road	0.3 mi

Continue on E Osceola Pkwy. Take FL-535 N/State Rd 535 N/Kissimmee Vineland Rd N to Hotel Plaza Blvd in Lake Buena Vista

			10.6 mi / 18 mın
4	12.	Turn left onto E Osceola Pkwy A Partial toll road	6.2 mi
~	13.	Take the exit toward US-192/Resort Area/FL-535 A Toll road	5.2 ma
t	14.	Continue onto N Poinciana Blvd (signs for US-192 W/Marker) A Toil road	0.4 mi
r	15.	Turn right onto FL-535 N/State Rd 535 N/Kissimmee Vineland Rd N	0.1 mi
4	16.	Turn left onto Hotel Plaza Blvd	0.7 mi
ี	17.	Make a U-turn Destination will be on the right	256 ft

o 1761 Hotel Plaza Blvd

Orlando, FL 32836

These directions are for planning purposes only. You may find that construction projects, traffic, weather, or other events may cause conditions to differ from the map results, and you should plan your route accordingly. You must obey all signs or notices regarding your route.

8 E

via Florida's Turnpike 3 h 14 min
3 h 1 min without traffic · Show traffic 210 miles

This route has tolls.

Details

via I-95 N and Florida's Tumpike 3 h 18 min

via Florida's Turnpike and FL-60 W 3 h 46 min

FABTO ANNUAL CONFERENCE 2015

FABTO CONFERENCE

On or Before April 17:

Member - \$245.00 Non-Member - \$285.00

REGISTRATION FEE:

After April 17:

Member - \$270.00 Non-Member - \$310.00

1 DAY RECERTIFICATION FEE:

On or Before April 17: \$200.00 After April 17: \$225.00

REGISTRATION DEADLINE:

Due to planning considerations, please submit all registrations no

later than May 15, 2015.

CERTIFICATION:

FABTO Certified Business Tax Official (CBTO) certification requires obtaining a Certificate of Completion and participation at two complete FABTO conferences within three consecutive conferences. Recertification requires one

full-day's attendance at a FABTO conference within a three-year period.

LOCATION:

Hilton Resort at the

Walt Disney World® Resort

1761 Hotel Plaza Boulevard Lake Buena Vista, FL 32830

(407) 827-4000 FAX (407) 560-2108

HOTEL RESERVATIONS:

Single or Double \$121.00 when reserved by April 25, 2015.

Reservations: (407) 827-4000 - local or (800) 782-4414

(When making reservations, you MUST specify you are with FABTO

to receive the group rate.)

Check in: 4:00 p.m.

Check out: 11:00 a.m. or earlier

A one-night deposit, by check or credit card, is requested at the time a reservation is made. Reservations will be accepted on a room- and rate-available basis. Cancellation within three days of arrival will result in forfeiture of first night's room and tax. This room rate is extended three days prior to and following the conference, depending on availability.

All rates are subject to State of Florida sales tax and Orange County tourist tax. To qualify for tax-exempt status, you will need to supply the hotel with a copy of the city/county tax-exempt certificate when you check in and pay with a city or county check or credit card. A personal check or credit card, to be reimbursed by your agency, does not qualify for tax-exempt status.

For area entertainment and dining information visit the conference page at www.fabto.org

Please call us at least seven days in advance if you require reasonable accommodation under the Americans with Disabilities Act of 1990.

Please visit our website: www.fabto.org

The Program Tuesday, May 26 Thursday, May 28 12:00 noon Registration/check-in 8:30 a.m. Registration/Continental Breakfast (provided) 2:00-5:00 p.m F.S. Chapter 205 / Business Tax 101 (required for first-year attendees) 9:00 a.m. Conference Information and Updates 7:30-8:30 p.m Meet and Greet Reception 9:15 a.m. Session III: Office of Financial Regulation (Luau, pool side, weather permitting) · Alisa Goldberg, Chief of Bureau Registration, Division of Securities, Office of Financial Regulation Wednesday, May 27 10:30 a.m. Break 8:00 a.m. Registration/Continental Breakfast 10:45 a.m. Legislative Update: (provided) • Ken Small, Financial Technical 8:30 a.m Welcome / General Membership Assistance Manager, Florida League Meeting of Cities • Debby Morakis, President 12:00 noon Lunch (provided) Florida Association of Business Tax Officials Session IV: DBPR: Division of 1:30 p.m. **Hotels and Restaurants** 9:15 a.m. **Keynote Session:** • Valerie Freeman, District 4 Manager **Energize Your Business** Community 2:45 p.m. Break Laura Gambino, Economic 3:00 p.m. Session V: Division of Corporations Development Administrator City of Fort Lauderdale • Lyn Shoffstall, Chief, Bureau of Commercial Recording 10:45 a.m. Break 4:45 p.m. Presentation of Certificates (for 11:00 a.m. Keynote Session (continued) single day recertifications only) 12:00 noon Lunch (provided) 5:00 p.m. Adjourn 1:15 p.m. Florida Department of Agriculture and Consumer Friday, May 29 Services · Sasha Velez, Senior Financial 8:00 a.m. Registration/Continental Breakfast Investigator, Florida Department (provided) of Agriculture and Consumer Services 8:30 a.m Closing Session Speaker: Managing The Time of Your Life 3:15 p.m. Break • Bob Harris, Training Consultant 3:30 p.m City/County Discussions -9:30 a.m. Morning Break (extended for check out) **Governments Helping** Governments 10:00 a.m. Closing session (continued) Presentation of Certificates (for 4:45 p.m. 11:30 a.m. Presentation of Certificates single day recertifications only) 12:00 noon Adjourn 5:00 p.m. Adjourn



Make plans now to attend the

FLORIDA ASSOCIATION OF BUSINESS TAX OFFICIALS INC.

27th ANNUAL EDUCATIONAL CONFERENCE

May 26 - 29, 2015

Hilton Resort at the Walt Disney World[®] Resort Lake Buena Vista, Florida

A MESSAGE FROM YOUR PRESIDENT

Great News and Exciting Opportunities!

The Florida Association of Business Tax Officials is proud to present its 27th Annual Educational Conference. FABTO remains committed to providing quality educational opportunities to business tax professionals throughout the State to help ensure Local Business Taxes are administered properly and efficiently. The 27th FABTO Educational Conference promises to do just that.

FABTO in coordination with the John Scott Dailey Florida Institute of Government at Florida Atlantic University has assembled a very exciting and informative agenda for the 2015 FABTO Educational Conference that will include:

- Florida Department of Agriculture and Consumer Services
- Florida Office of Financial Regulation
- Legislative Update from Ken Small with the Florida League of Cities
- DBPR: Division of Hotels and Restaurants
- Florida Department of State of Florida, Division of Corporations

That's not all. You will find our agenda packed full of informative and educational value! On Tuesday, we offer the FS Chapter 205/Business Tax 101 session - a requirement for first time attendees and a prerequisite to certification but everyone is welcome! This session is sure to fill up fast so get your registration in early. We will also offer our Governments helping Governments session which is a great opportunity to share and learn from each other. Those are just a few of the many educational opportunities we have in store.

FABTO is also excited to launch our brand new website which offers links for online conference registration, renewal or application for membership, payment of fees and so much more. Many useful links can be found there as well as a brand new Members Forum. This is an exciting advancement for our Association. Please visit our website at www.fabto.org.

Are you an expert with Excel? Do you have an interest in photography? Could you volunteer to be our archivist or webmaster? There are many rewarding volunteer opportunities available to you at both the local chapter level and the state level. Serve as an officer for your chapter or as a Member of the Board of Directors. There are many opportunities for personal development and growth. Our diverse knowledge base and varied experiences have developed FABTO into a powerful association. Talk to your local chapter representative or contact me directly if you are interested in volunteering. I encourage you all to get involved; participate in your local chapter meetings; attend the conference; volunteer!

I look forward to seeing you at the conference for another opportunity to learn, interact and exchange ideas.

Sincerely,

Deborah A. Morakis, MB70

Deborah A. Morakis, MBTO

President - Florida Association of Business Tax Officials, Inc.

Please visit our website: www.fabto.org

Florida Association of Business Tax Officials, Inc.



27th Annual Educational Conference May 26 - 29, 2015

CONFERENCE REGISTRATION FORM



For your convenience, you may now register online at <u>www.fabto.org</u>. Fees may also be paid via the website OR complete this form and return it with a check to the address at the bottom of this form. Due to planning considerations, your registration form and payment must be received by the conference registrar no later than May 15, 2015. All participants will receive a confirmation and receipt by email.

This form may be duplicated for additional registrations.
PLEASE PRINT OR TYPE.

Name	Fi	rst Time Attendee	? []Yes []No
Name for Nametag (if different)			
Agency Name			
Agency Address			
City		State	ZIP
Phone	EXT F	AX	
Email (<u>Required</u>)			
I plan to attend:			
[] FS 205 Class - Tuesday, May 26, 2015			
[] Luncheon, Wednesday, May 27, 2015	[] Luncheon, Thursday,	May 28, 2015	
[] Entire FABTO Conference - Member	\$245.00 on or before April 17, 2	2015 \$270.00	after April 17, 2015
[] I Day Re-certification - Wed., May 27, 2015	\$200.00 on or before April 17, 2	2015 \$225.00	after April 17, 2015
[] 1 Day Re-certification - Thurs., May 28, 2015	\$200.00 on or before April 17, 2	2015 \$225.00	after April 17, 2015
[] Payment Enclosed \$	_ OR [] Paid Online		
Please make check for FABTO Conferen	ce fees payable to FABTO (FI	EIN #91-200095	6) and mail to:
I	icational Conference Registr Rebecca Sue Pender 1300 9th St. St. Cloud, FL 34769	ar	

Telephone: (407) 957-7297 Fax: (407) 957-8412 email: rpender@stcloud.org

This form and corresponding payment is for registration for the 2015 FABTO Educational Conference Only. Please do not include chapter membership fees with this registration. (Membership forms and fees must be submitted directly to the FABTO Membership Director). Refunds minus a \$50.00 processing fee will be made if a written request for refund is received by the FABTO Conference Registrar no later than May 4, 2015. Due to planning considerations no refunds will be issued after that date.

Individuals must be a current paid member of FABTO in order to receive certification at any level.

Please visit our website: www.fabto.org