

**HARBOUR WATERWAY**  
**SPECIAL DISTRICT**  
*Agenda*

Tuesday  
April 11, 2023  
6:00 pm

Watson Realty  
2490 Monument Road  
Jacksonville, FL. 32225

- I. Introduction**
  - a. Call to Order
  - b. Roll Call / Quorum
  
- II. Administrative**
  - a. Approval of Minutes
    - i. Minutes from March 14, 2023*
  
- III. District Business**
  - a. Reed Island Spoil Site
    - i. Reed Island Nature Park – Transfer Park Property (77.7 acres) to HWSD*
  - b. Spoil Site Disposal Activity
    - i. Isle of Palms – Dredging Project*
  - c. Marina – Next Steps:
    - i. Replace electrical service panel, replace fencing, & upgrade security / gate*
    - ii. Replace bulkhead and replace fixed dock next to boat ramp*
    - iii. Extend boat ramp*
  - d. Southern Bulkhead Replacement – live wall or bulkhead 1,500 linear feet
  - e. Powerline Dredging Project – up to 30,000 cubic yards
  - f. Waterway Rules & Regulations
    - i. Dock Approvals*
  
- IV. Financial**
  - a. FY 2023-24 Budget – Resolution 2023-05
  - b. Approval to disburse funds
  
- V. District Schedule**
  - i. Next Scheduled Board Meeting – May 9, 2023*
  
- VI. Other Business**
  - a. Legal and Compliance Issues
  
- VII. Comments and Questions from Audience**
  
- VIII. Adjournment of HWSD Meeting**

## HARBOUR WATERWAY SPECIAL DISTRICT

### ***Meeting Minutes***

Tuesday, April 11, 2023

#### **I. Introduction**

The Harbour Waterway Special District (HSWD) meeting of the Board of Supervisors was held on April 11, 2023. The meeting was called to order at 6:00 pm. In attendance were Rick Fornos, Bob Birtalan, Wally Lovely, Mark Todd and District Manager Stanley Pipes. It was noted that there was a quorum present. Harbour Waterway attorney Wayne Flowers was present. Caroline Birtalan was present as recording secretary.

#### **II. Administrative**

Approval of minutes from March 14, 2022 – A Motion was made to approve the meeting minutes; Motion Carried.

#### **III. District Business**

- a) Reed Island Nature Park- The Mayor's office is currently reviewing the proposal.
- b) Isle of Palms- Progress is being made and the project is almost completed.
- c) HWSM Marina- Remaining updates and repairs include replacing the electrical panel, replacing fencing as required, upgrading security and the gate, replacing the bulkhead and capping the bulkhead with a fixed dock, and extending the boat ramp.
- d) Southern Bulkhead- From the powerlines to the first house, the existing bulkhead needs to be repaired to prevent material from flowing from Mill Cove into the canal system. Several alternatives are being reviewed.
- e) Powerline Dredging Project- An estimated 30,000 cubic yards need to be dredged underneath the powerlines to Canal Markers 19 / 20.
- f) Waterway rules and regulations- Nothing to report at this time.

#### IV. Financial

- a) FY 2023-24 Budget- Resolution 2023-05: The FY 2023-24 budget was reviewed by the Board. A motion was made to approve Resolution 2023-05: Motion Carried.
- b) Approval to disburse funds- A motion was made to approve the disbursements for administrative services, legal services, district manager billing, payroll and withholding tax, Landscape Services, FL. Unemployment Insurance, Floating dock materials, Fencing, Purchase of marsh property, renewal of QuickBooks and Truist revenue note payment totaling \$78,334.82; Motion Carried.
- c) Total available funds in the HWSD general fund after disbursements is \$2,968,784.15. Total Projected Available funds after FY Operating and Project expenses as of June 30, 2023, is \$1,055.577.22.

#### V. District Business

Next scheduled Board Meeting- The next meeting is scheduled for May 9<sup>th</sup>, 2023.

#### VI. Adjournment

The meeting was adjourned at 6:46 PM. The next monthly Board of Supervisors meeting is Scheduled for May 9<sup>th</sup>, 2023.

Respectfully Submitted,



Caroline B. Birtalan  
Recording Secretary



Robert P. Birtalan  
Secretary / Treasurer

**HARBOUR WATERWAY SPECIAL DISTRICT**  
**RESOLUTION 2023-05**

**A RESOLUTION REQUESTING THE CITY COUNCIL OF JACKSONVILLE TO APPROVE THE ANNUAL BUDGET OF THE HARBOUR WATERWAY SPECIAL DISTRICT FOR THE FISCAL YEAR; PROVIDING AN EFFECTIVE DATE OF MARCH 31, 2023.**

**WHEREAS**, the Harbour Waterway Special District (the "District") was established per City of Jacksonville Ordinance 2010-725 E and Section 189.02, Florida Statutes; a dependent special district for the purpose of maintaining the system of canals located in the Harbour, Harbour North, Harbour Cay, and Harbour Island neighborhoods; and

**WHEREAS**, the Board is required to annually submit its budget to the City of Jacksonville for final approval or rejections pursuant to Section 2(6) of Chapter 86-392; and

**WHEREAS**, the Board of District Supervisors (the "Board"), the governing body of the District, has reviewed and approved the budget attached as Exhibit "A" to this Resolution for the 2023 - 2024 fiscal year.

**NOW THEREFORE BE IT RESOVED** by the Board of the District as follows:

**Section 1.** The Board hereby approves the FY 2023 - 2024 District Budget attached as Exhibit "A" to this Resolution for submission to the Jacksonville City Council.

**Section 2.** Effective Date. This Resolution shall become effective on March 31, 2022.

**DULY ADOPTED AND APPROVED** this 11th day of April, 2023, by the Board of the District.

BOARD OF SUPERVISORS FOR THE  
HARBOUR WATERWAY SPECIAL DISTRICT

  
\_\_\_\_\_  
Wallace Lovely  
Board Chair

Attest:

  
\_\_\_\_\_  
Robert P. Birtalan  
Board Secretary



**HARBOUR WATERWAY SPECIAL DISTRICT**  
**Dependent Special District**

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11554 Starboard Drive, Jacksonville, Florida 32225-1015

March 31, 2023

Director / Council Secretary  
Margaret M. "Peggy" Sidman  
117 W. Duval Street, Suite 425  
Jacksonville, FL. 32202

Office of the Council Auditor  
Kim Taylor  
117 West Duval Street, Suite 200  
Jacksonville, FL. 32202

Re: Harbour Waterway Special District Proposed Budget for Fiscal Year July 1,  
2023 to June 30, 2024

Dear Ms. Sidman and Ms. Taylor:

In accordance with Ordinance 2010 – 725 E, please find enclosed the District's proposed budget for Fiscal Year 2023 / 2024 for purposes of disclosure and information only. Should you have any questions regarding the enclosed, please contact Stanley Pipes at (904) 642-0097.

Sincerely,



Robert P. Birtalan  
Supervisor and Secretary/Treasurer

Enclosures

**HARBOUR WATERWAY SPECIAL DISTRICT  
Dependent Special District**

**Proposed Budget  
Fiscal Year 2023 / 2024**

**March 31, 2023**

**HARBOUR WATERWAY SPECIAL DISTRICT**  
**FISCAL YEAR 2023 - 2024 BUDGET**  
**CASH FLOW ANALYSIS**

31-Mar-23

DESCRIPTION	ACTUAL FY 2021/22	ACTUAL + 4th QTR EST. FY 2022/23	PROPOSED FY 2023/24 BUDGET	VARIANCE
<b>OPERATING REVENUES</b>				
Carry Forward Surplus	\$ 1,092,524	\$ 2,965,438	\$ 2,957,946	\$ (7,492)
Net Assessments	\$ 214,511	\$ 212,620	\$ 209,584	\$ (3,036)
- Tax Rebate - 50% refund on non-Ad Valorem Assessment	\$ (91,750)	\$ (108,750)	\$ (107,500)	\$ 1,250
Spoil Site Disposal Fees	\$ 1,979,167	\$ 197,917	\$ -	\$ (197,917)
Boat Slip License Fees	\$ -	\$ 6,000	\$ 3,750	\$ (2,250)
Misc Income - Refund of Legal Fees; refund of taxes	\$ 1,841	\$ 368	\$ -	\$ (368)
<b>Total Revenues</b>	<b>\$ 3,196,293</b>	<b>\$ 3,273,594</b>	<b>\$ 3,063,781</b>	<b>\$ (209,813)</b>
<b>EXPENDITURES</b>				
<b>Professional Services</b>				
Personnel Services includes temp labor	\$ 49,077	\$ 66,260	\$ 66,000	\$ (260)
Federal Taxes; FICA; Unemployment Insurance	\$ 16,530	\$ 25,572	\$ 25,800	\$ 228
Legal Services	\$ 22,554	\$ 16,421	\$ 21,000	\$ 4,580
Administrative Services	\$ 1,650	\$ 2,100	\$ 2,400	\$ 300
Accounting & Audit Services	\$ 6,750	\$ 6,750	\$ 7,000	\$ 250
<b>Administrative</b>				
Office Supplies & Postage	\$ 1,237	\$ 384	\$ 600	\$ 216
Rental - Meeting Room	\$ -	\$ 300	\$ -	\$ (300)
Communication Services - Web Hosting	\$ 255	\$ 255	\$ 240	\$ (15)
Legal & Promotional Advertising	\$ 650	\$ 359	\$ 600	\$ 241
Other Administrative Expenses	\$ 997	\$ 1,937	\$ 1,800	\$ (137)
Insurance - General Liability & Pollution	\$ 10,244	\$ 35,119	\$ 15,555	\$ (19,564)
Publications and Memberships	\$ 750	\$ 925	\$ 925	\$ -
Property Taxes - Parcel 160259	\$ -	\$ 14	\$ 150	\$ 136
Interest Expense on Revenue Notes (See Note 2)	\$ 15,104	\$ 13,220	\$ 11,252	\$ (1,968)
Revenue Note Principal Payments	\$ 41,855	\$ 43,738	\$ 45,707	\$ 1,968
<b>Total Professional &amp; Administrative Expenditures</b>	<b>\$ 167,652</b>	<b>\$ 213,356</b>	<b>\$ 199,029</b>	<b>\$ (14,327)</b>
<b>Canal Maintenance &amp; Dredging Operations</b>				
Dredging / Marine Contractor	\$ -	\$ -	\$ 450,000	\$ 450,000
Repair Bulkhead - COJ/JEA & Mill Cove Channel	\$ -	\$ -	\$ 950,000	\$ 950,000
Marine Surveyor	\$ -	\$ -	\$ 5,000	\$ 5,000
Dredging Permits	\$ -	\$ -	\$ -	\$ -
Spoil Site Development Expenses	\$ 28,501	\$ 9,095	\$ 39,500	\$ 30,405
COJ Park & Recreation Development	\$ 7,539	\$ 3,288	\$ 30,000	\$ 26,712
Navigational Aids & Markers	\$ 4,842	\$ 500	\$ 5,000	\$ 4,500
Marine Engineering Consultant	\$ -	\$ -	\$ -	\$ -
<b>Total Canal Maintenance &amp; Dredging Operations</b>	<b>\$ 40,882</b>	<b>\$ 12,883</b>	<b>\$ 1,479,500</b>	<b>\$ 1,466,617</b>
<b>Capital Expenditures</b>				
Purchase Office Equipment - PC	\$ -	\$ 6,179	\$ -	\$ (6,179)
Purchase equipment as required	\$ 2,882	\$ -	\$ 25,000	\$ 25,000
Renovate Marina within the District	\$ -	\$ 47,354	\$ 144,000	\$ 96,646
Purchase parcels adjacent to HWSD	\$ 19,438	\$ 11,876	\$ 300,000	\$ 288,124
Purchase Boat Slip License(s)	\$ -	\$ 24,000	\$ -	\$ (24,000)
<b>Total Capital Expenditures</b>	<b>\$ 22,320</b>	<b>\$ 89,409</b>	<b>\$ 469,000</b>	<b>\$ 379,591</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 230,854</b>	<b>\$ 315,648</b>	<b>\$ 2,147,529</b>	<b>\$ 1,831,881</b>
<b>EXCESS REVENUES / (EXPENDITURES)</b>	<b>\$ 2,965,438</b>	<b>\$ 2,957,946</b>	<b>\$ 916,252</b>	<b>\$ (2,041,694)</b>

**NOTES:**

	2021 / 2022 Actual	2022 / 2023 Projected	2023 / 2024 Projected
1 Non Ad-Valorem Assessment			
Residential Parcels			
Parcels adjacent to Waterway	108 \$ 216,000	\$ 216,000	\$ 216,000
Easements	7 \$ 5,000	\$ 5,000	\$ 5,000
Other Parcels	14 \$ 5,000	\$ 5,000	\$ 5,000
Marina	1 \$ 4,000	\$ 4,000	\$ -
<b>TOTAL GROSS ASSESSMENTS</b>	<b>130 \$ 230,000</b>	<b>\$ 230,000</b>	<b>\$ 226,000</b>
Less Early Payment Discount (avg 3.88%)	\$ (8,924)	\$ (8,924)	\$ (8,814)
Less PA and TC Discount (3.5%)	\$ (7,738)	\$ (7,738)	\$ (7,602)
Less Provision for Parcels in Default	\$ -	\$ -	\$ -
<b>TOTAL NET NON AD-VALOREM ASSESSMENTS</b>	<b>\$ 213,338</b>	<b>\$ 213,338</b>	<b>\$ 209,584</b>

2 Series 2018 Note is \$450,000 at 4.50% on a ten year term

3 Actual expenses and revenue thru March 31, 2023,  
April thru June expenses are forecasted.





# HARBOUR WATERWAY SPECIAL DISTRICT

## 2022 NON-AD VALOREM ASSESSMENT - DISTRIBUTION REPORT

3/14/2023

DATE	GROSS TAX	EARLY PAYMENT DISCOUNT	NET TAX	TC FEE	PA FEE	DISTRIBUTION
<b><u>OCTOBER</u></b>						
01 - 31	2,233.87	(87.60)	2,146.27	(42.93)	(32.19)	2,071.15
<b><u>NOVEMBER</u></b>						
01 - 13	16,000.00	(640.00)	15,360.00	(307.20)	(230.40)	14,822.40
14 - 20	27,000.00	(1,080.00)	25,920.00	(518.40)	(388.80)	25,012.80
21 - 28	109,250.00	(4,370.00)	104,880.00	(2,097.60)	(1,573.20)	101,209.20
29 - 30	23,750.00	(950.00)	22,800.00	(456.00)	(342.00)	22,002.00
<b><u>DECEMBER</u></b>						
1 - 13	20,627.67	(818.84)	19,808.83	(396.18)	(297.13)	19,115.52
14 - 31	8,000.00	(260.00)	7,740.00	(154.80)	(116.10)	7,469.10
<b><u>JANUARY</u></b>						
1 - 18	1,000.00	(20.00)	980.00	(19.60)	(14.70)	945.70
19 - 31	2,000.00	(40.00)	1,960.00	(39.20)	(29.40)	1,891.40
<b><u>February</u></b>						
1 - 28	2,500.00	(25.00)	2,475.00	(49.50)	(37.13)	2,388.38
<b><u>March</u></b>						
1 - 16		-	-	-	-	-
17 - 31						
<b><u>April</u></b>						
1 - 17						
16 - 30						
<b><u>May</u></b>						
1 - 31						
<b><u>June</u></b>						
1 - 30						
<b><u>July - August</u></b>						
1 - 31						
<b><u>September</u></b>						
1 - 30						
<i>Unpaid Assessments</i>						
	17,638.46					
<b>TOTAL DISTRIBUTIONS</b>	<b>212,361.54</b>	<b>(8,291.44)</b>	<b>204,070.10</b>	<b>(4,081.40)</b>	<b>(3,061.05)</b>	<b>\$ 196,927.65</b>
<b>% Collected</b>	<b>92.3%</b>	<b>-3.90%</b>		<b>(0.020)</b>	<b>(0.015)</b>	<b>92.73%</b>
<b>TOTAL TAX BILLED</b>	<b>230,000.00</b>					

**HARBOUR WATERWAY SPECIAL DISTRICT**  
**FISCAL YEAR 2022 - 2023 BUDGET**  
**BUDGET VARIANCE ANALYSIS**

31-Mar-23

DESCRIPTION	ACTUAL +	FY 2022/23	VARIANCE	
	4th QTR EST.		Positive / (Negative)	
	FY 2022/23	BUDGET	DOLLAR	PERCENT
<b>OPERATING REVENUES</b>				
Carry Forward Surplus	\$ 2,965,438	\$ 2,785,720	\$ 179,718	6.45%
Net Assessments	\$ 212,620	\$ 213,338	\$ (718)	-0.34%
- Tax Rebate - 50% refund on non-Ad Valorem Assessment	\$ (108,750)	\$ (105,000)	\$ (3,750)	3.57%
Spoil Site Disposal Fees	\$ 197,917	\$ 197,917	\$ (0)	0.00%
Boat Slip License Fees	\$ 6,000	\$ -	\$ 6,000	
Misc Income - Refund of Legal Fees; refund of taxes	\$ 368	\$ -	\$ 368	
<b>Total Revenues</b>	<b>\$ 3,273,594</b>	<b>\$ 3,091,975</b>	<b>\$ 181,619</b>	<b>5.87%</b>
<b>EXPENDITURES</b>				
<b>Professional Services</b>				
Personnel Services includes temp labor	\$ 66,260	\$ 51,000	\$ 15,260	29.92%
Federal Taxes; FICA; Unemployment Insurance	\$ 25,572	\$ 16,800	\$ 8,772	52.22%
Legal Services	\$ 16,421	\$ 24,000	\$ (7,580)	-31.58%
Administrative Services	\$ 2,100	\$ 1,800	\$ 300	16.67%
Accounting & Audit Services	\$ 6,750	\$ 6,750	\$ -	0.00%
<b>Administrative</b>				
Office Supplies & Postage	\$ 384	\$ 1,200	\$ (816)	-68.00%
Rental - Meeting Room	\$ 300	\$ -	\$ 300	
Communication Services - Web Hosting	\$ 255	\$ 255	\$ (0)	-0.04%
Legal & Promotional Advertising	\$ 359	\$ 600	\$ (241)	-40.10%
Other Administrative Expenses	\$ 1,937	\$ 1,200	\$ 737	61.38%
Insurance - General Liability & Pollution	\$ 35,119	\$ 15,000	\$ 20,119	134.13%
Publications and Memberships	\$ 925	\$ 750	\$ 175	23.33%
Property Taxes - Parcel 160259	\$ 14	\$ -	\$ 14	
Interest Expense on Revenue Notes (See Note 2)	\$ 13,220	\$ 13,220	\$ 0	0.00%
Revenue Note Principal Payments	\$ 43,738	\$ 43,738	\$ 0	0.00%
<b>Total Professional &amp; Administrative Expenditures</b>	<b>\$ 213,356</b>	<b>\$ 176,313</b>	<b>\$ 37,043</b>	<b>21.01%</b>
<b>Canal Maintenance &amp; Dredging Operations</b>				
Dredging / Marine Contractor	\$ -	\$ 225,000	\$ (225,000)	-100.00%
Repair Bulkhead - Mill Cove Channel	\$ -	\$ 950,000	\$ (950,000)	-100.00%
Marine Surveyor	\$ -	\$ 10,000	\$ (10,000)	-100.00%
Dredging Permits	\$ -	\$ -	\$ -	
Spoil Site Development Expenses	\$ 9,095	\$ 75,000	\$ (65,905)	-87.87%
COJ Park & Recreation Development	\$ 3,288	\$ 10,800	\$ (7,512)	-69.56%
Navigational Aids & Markers	\$ 500	\$ 5,000	\$ (4,500)	-90.00%
Marine Engineering Consultant	\$ -	\$ 25,000	\$ (25,000)	-100.00%
<b>Total Canal Maintenance &amp; Dredging Operations</b>	<b>\$ 12,883</b>	<b>\$ 1,300,800</b>	<b>\$ (1,287,917)</b>	<b>-99.01%</b>
<b>Capital Expenditures</b>				
Purchase Office Equipment - PC	\$ 6,179	\$ -	\$ 6,179	
Purchase equipment as required	\$ -	\$ 25,000	\$ (25,000)	-100.00%
Renovate Marina within the District	\$ 47,354	\$ 74,000	\$ (26,646)	-36.01%
Purchase parcels adjacent to HWSD	\$ 11,876	\$ 400,000	\$ (388,124)	-97.03%
Purchase Boat Slip License(s)	\$ 24,000	\$ -	\$ 24,000	
<b>Total Capital Expenditures</b>	<b>\$ 89,409</b>	<b>\$ 499,000</b>	<b>\$ (409,591)</b>	<b>-82.08%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 315,648</b>	<b>\$ 1,976,113</b>	<b>\$ (1,660,465)</b>	<b>-84.03%</b>
<b>EXCESS REVENUES / (EXPENDITURES)</b>	<b>\$ 2,957,946</b>	<b>\$ 1,115,862</b>	<b>\$ 1,842,084</b>	<b>165.08%</b>

**HARBOUR WATERWAY SPECIAL DISTRICT  
BUDGET SUPPLEMENT  
FISCAL YEAR 2023 / 2024**

**REVENUES**

**325.200 Special Assessments**

The District will continue to levy a non-ad valorem assessment in the gross amount of \$226,000 on all taxable parcels within the District to fund General Operating Expenditures. From the Gross Amount of the non-ad valorem assessment the following amounts are deducted: (1) Duval County offers an early payment discount which averaged 3.90% for FY 2022 / 2023; (2) The Duval County Tax Collector and Property Assessor charges a fee for services rendered in the amount of 2.0% and 1.5%, respectively. In 2020, HWSD added 16 parcels to the District of which at least 12 parcels will be assessed going forward.

As a result of the sale of excess capacity in the HWSD Spoil Site, the District refunded 50% of the non-ad valorem assessment from 2021 and 2022. The tax rebate program will continue as long as District continues to collect spoil site disposal fees in excess of the District's long-term needs.

**362.000 Spoil Site Disposal Fees**

HWSD offers disposal of dredge material in the HWSD spoil site to prospective special districts and homeowner associations in Duval County. HWSD sold 482,000 cubic yards of spoil material disposal to a local dredging contractor to service a number of their clients including Queens Harbour, Marsh Landing, Tarpon Cove Special District, St. Johns Landing Estates, and others. In addition, HWSD has signed a license agreement with Isle of Palms Special District in Duval County to deposit up to 300,000 cubic yards in the HWSD spoil site over the next fifteen years.

**203.000 Revenue Notes**

The District issued a Series 2018 Revenue Note totaling \$450,000 to refinance the outstanding balance of \$143,000 plus accrued interest on the Series 2012 & 2013 Revenue Notes to provide funds for projects. The Series 2018 Revenue Note was purchased by BB&T with a 10 year term at a 4.5% interest rate. The District used the surplus funds totaling \$305,085 to purchase approximately 44 acres of property from the City of Jacksonville to be used as a spoil site for dredging projects, perform maintenance on the spoil site, conduct dredging operations, and perform repairs to bulkheads owned by the District as required.

**361.100 Interest Income**

Excess Funds will be invested in a non-interest bearing checking account at Truist Financial Corporation, "Truist", or in short term Certificates of Deposit (CD).

**Carry Forward Surplus**

Excess Funds from prior years. The Carry Forward Surplus from FY 2022 / 2023 is projected to be \$2,957,946.

## **EXPENDITURES**

### **PROFESSIONAL:**

#### **537.10 Personnel Services**

The District employs a part time District Manager to run the day to day operations, manage the spoil site, operate and maintain a small marina, and manage eco restorations as required. Depending on the project, the District anticipates hiring part time employees for specific projects as needed.

#### **537.311 Legal Services**

The District's legal counsel, Lewis, Longman, & Walker, will provide general legal services to the District, including attendance of monthly meetings, review of agreements, contracts, and resolutions.

#### **537.312 Administrative Services**

Other Administrative Expenses include fees charged to the HWSD to record, document, and publish all Board of Supervisor meetings and public hearings held by the District.

#### **537.32 Accounting and Audit Services**

The District is required by Florida Statutes to conduct an independent audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with John Howard & Company, CPA to conduct the annual financial audit.

### **ADMINISTRATIVE:**

#### **537.41 Communication Services**

Communication Services include fees required to host, develop, and maintain the HWSD.org website which provides online access to the District's official documents, including meeting minutes, agendas, reports, resolutions, etc.

#### **537.42 Postage & Freight Services**

Postage includes mailing of notices to the District, overnight deliveries, correspondence, etc.

#### **537.44 Rentals and Leases**

Rentals are fees associated with renting public meeting rooms to hold public hearings, committee meetings, and general meetings as required by the District.

#### **537.45 Insurance – General Liability & Workman's Comp**

The District's General Liability, Public Officials Errors and Omission Liability Insurance policy is with Florida Municipal Insurance Trust (FMIT) a service provided by the Florida League of Cities, Inc. Workman's Comp Insurance is also with FMIT. In addition, Evanston Insurance Company provides pollution/site environmental insurance for the spoil site.

#### **537.47 Printing and Binding**

Printing and Binding include fees to print and bind the District's official documents, including meeting minutes, agendas, reports, resolutions, contracts, etc.

**537.48 Promotional & Legal Advertising**

The District is required to advertise monthly Board of Supervisor Meetings, public hearings, and any services required to be advertised for public bidding, i.e. dredging contracts and other advertising that may be required in a newspaper of general circulation.

**537.49 Other Current Charges**

This item includes any expenses not included in other categories including Bank Fees & Charges

**537.51 Office Supplies**

This item includes any supplies required during the fiscal year, i.e. paper, file folders, labels, etc.

**537.54 Publications & Memberships**

Other Expenses include membership fees, dues and registrations for government agencies, i.e. Florida Department of Economic Development.

**537.72 Debt Service Interest Expense**

Interest charges on the Revenue Notes is based on the projected maximum outstanding balance for FY 2023 / 2024 equal to \$250,048. For FY 2023 / 2024, the annual accrued interest is equal to \$11,252.

**203.900 Revenue Notes & Loans Payable**

Principal Payments on the 2018 revenue note is on a (10) ten year term. Refer to the Amortization Schedule for payment schedule.

**CANAL MAINTENANCE, DREDGING OPERATIONS AND MARINA:**

**537.301 Dredging / Marine Contractor**

The HWSO 2019 Dredging Project began on September 25, 2019 and was completed on January 31, 2020. The District plans to perform spot dredging as needed. The District has plans to perform maintenance on the existing 1,500 feet bulkhead structure at the mouth of the canal system as required.

**537.302 Marine Surveyor**

The District contracts with marine surveyors to determine the amount of silting occurring in the canal system and approach channels.

**537.303 Dredging Permits**

In order to perform dredging operations, the District is required to secure permits from the U.S. Army Corp of Engineers and the Florida Department of Environmental Protections.

**537.304 Spoil Site Expenses**

During dredging operations, silt is removed from the channel bottom and pumped to an upland spoil site. Expenses to deposit the spoil, to perform maintenance on the spoil site, and expenses to acquire an upland spoil site are included in this item.

**537.305 Navigational Aids & Markers**

The HWSD maintains channel markers along our approach channel to mark the dredged channel for boaters.

**537.306 Dredging / Marine Engineering Consultant**

The District utilizes consultants to advise the Board on spoil site construction, dredging services, dredging technology, and marine construction for bulkheads and breakwaters.

**537.307 HWSD Marina**

The District owns and operates a Marina on the HWSD waterway, which will undergo renovations over the next year. The renovations will include a new bulkhead, upgraded security, new floating and fixed docks, and extending the boat ramp.



# HARBOUR WATERWAY SPECIAL DISTRICT

Motion to Disburse Funds:

Tuesday, April 11, 2023

Date	Num	Description	Memo	Amount
<b>CURRENT ASSETS</b>				
2/28/2023		<b>TRUIST CHECKING ACCOUNT</b>	<b>BEGINNING BALANCE</b>	<b>\$ 3,069,088.84</b>
		TAX DEPOSITS	March 1 - 31	4,802.85
		Tax Certificate Redemption		2,201.96
		Boat Slip License Fees		1,500.00
<b>TOTAL GENERAL FUND BALANCE</b>				<b>\$ 3,077,593.65</b>
<b>CLEARED DISBURSEMENTS</b>				
3/30/2023	Trans	Truist Credit Card	Payment - Billing Cycle Date	(674.78)
3/16/2023	1982	Caroline Birtalan	Administrative Services (February 14 )	(150.00)
3/27/2023	Epay	Lewis Longman & Walker	Legal Services up to: (February Billing)	(2,193.00)
3/4/2023	Debit	Stanley Pipes	District Manager 79.0 hrs. - (February Billing)	(5,940.65)
3/8/2023	Debit	USA IRS - Tax Payment	Payroll & Withholding Taxes - February	(2,751.66)
3/15/2023	Debit	Truist Bank	Truist Merchant Services - Fees	(60.90)
3/8/2023	Debit	JEA - Marina	Monthly Bill - (02/27/2022)	(25.86)
3/1/2023	Wire	Whatever Holdings	Purchase of Marsh property -parcel 160671-0080	(9,090.77)
3/27/2023	1983	JAX AA Fencing	Fencing for Marina	(1,969.57)
3/17/2023	1977	James Doherty	Landscape Service - Marina, Marsh, & Entrance (January)	(270.00)
3/17/2023	1981	James Doherty	Landscape Service - Marina, Marsh, & Entrance (February)	(270.00)
Ongoing		2021 Tax Rebate Program	Rebate Checks	(2,000.00)
<b>DISBURSEMENTS - SubTotal</b>				<b>(25,397.19)</b>
3/31/2023		<b>TRUIST CHECKING ACCOUNT</b>	<b>TOTAL GENERAL FUND ENDING BALANCE</b>	<b>\$ 3,052,196.46</b>
<b>OUTSTANDING DISBURSEMENTS / DEPOSITS</b>				
4/5/2023	Debit	Stanley Pipes	District Manager 47.75 hrs. - (March Billing)	(4,775.00)
4/8/2023	Debit	JEA - Marina	Monthly Bill - (03/27/2023)	(32.49)
4/5/2023	1986	James Doherty	Landscape Service - Marina, Marsh, & Entrance (March)	(270.00)
SubTotal				<b>(5,077.49)</b>
<b>TOTAL GENERAL FUND BALANCE - after Outstanding Items</b>				<b>\$ 3,047,118.97</b>
<b>REQUESTED DISBURSEMENTS</b>				
4/11/2023	1987	Caroline Birtalan	Administrative Services (March 14 )	(150.00)
4/11/2023	Debit	Stanley Pipes	District Manager up to 75.00 hrs. - (April Billing)	(7,500.00)
4/11/2023	Debit	USA IRS - Tax Payment	Payroll & Withholding Taxes - March	(2,563.70)
4/11/2023	Debit	FL unemployment fee	FL. Unemployment Insurance	(189.00)
4/11/2023	Debit	Federal 940	Annual Federal Unemployment Tax	(42.00)
4/11/2023	Epay	Lewis Longman & Walker	Legal Services up to: (March Billing)	(270.00)
5/5/2023		James Doherty	Landscape Service - Marina, Marsh, & Entrance (April)	(270.00)
4/11/2023		Decks & Dock Lumber Co.	Ramps for Marina	(5,000.00)
4/11/2023		JAX AA Fencing	Fencing for Marina	(2,500.00)
4/11/2023	Trans	Truist Credit Card	Payment - Billing Cycle Date 4-10-2023	(100.00)
4/11/2023		Intuit Quickbooks Software	Renew Quickbooks software license	(1,500.00)
4/25/2023		Truist Bank	2018 Revenue Note Principal & Interest Payment	-
SubTotal				<b>(19,814.70)</b>
<b>TOTAL AVAILABLE FUNDS AFTER REQUESTED DISBURSEMENTS</b>				<b>\$ 3,027,304.27</b>
<b>PLANNED PROJECT EXPENSES</b>				
Ongoing		Parcel Owners	Purchase marsh & other parcels adjacent or near to the District	(300,000.00)
Ongoing		Equipment Rentals / Labor/ Supplies	COJ Park Development: up to	(30,000.00)
6/30/2023	1	Marina Development Project	(1) Replace floating docks, upgrade security and replace gate, replace electrical service; (2) Replace bulkhead; (3) Extend Boat Ramp	(144,000.00)
9/15/2023	2	South Bulkhead Replacement - 1300 ft	Replace bulkhead out to power lines - live wall or bulkhead	(950,000.00)
6/15/2023	3	Powerline Dredging Project	Remove up to 30,000 cubic yards from powerlines to the first house	(450,000.00)
6/30/2023	4	Reed Island Park	HWSD acquires 77.7 acre park from COJ & manage park	(850,000.00)
12/31/2023	5	Reed Island Park	Sell (4) four river front lots	850,000.00
<b>TOTAL PLANNED PROJECTS:</b>				<b>\$ (1,874,000.00)</b>
<b>FORECAST NET REVENUE FROM 2022 ASSESSMENT</b>				<b>\$ 12,455.92</b>
2022 Assessment Collected		\$	201,544	
<b>BUDGETED OPERATING EXPENSES - April 1, 2023 thru June 30, 2023</b>				<b>(51,662.85)</b>
<b>OPERATING EXPENSES &amp; DEBT SERVICE EXPENSE:</b>				<b>\$ (51,662.85)</b>
<b>TOTAL HWSD PROJECTED DISPOSABLE FUNDS</b>				
<b>TOTAL PROJECTED AVAILABLE FUNDS after FY Operating &amp; Project Expenses</b>				<b>\$ 1,114,097.34</b>

# HARBOUR WATERWAY SPECIAL DISTRICT

## CREDIT CARD TRANSACTIONS - STANLEY PIPES

Tuesday, April 11, 2023

Date	Description	Memo	Government	Reed Island	Total Amount	Outstanding Balance
<b>POSTED TRANSACTIONS</b>						
<b>2/9/2023</b>	<b>STATEMENT CYCLE DATE</b>	<b>CREDIT CARD STMT BALANCE</b>			<b>\$ (1,296.37)</b>	<b>\$ (1,296.37)</b>
2/10/2023	Truist Checking Account	<b>Credit Card Payment</b>	<b>1,296.37</b>		<b>1,296.37</b>	-
2/19/2023	Gate	Diesel Fuel		(175.00)	(175.00)	(175.00)
2/19/2023	Gate	Diesel Fuel		(76.97)	(76.97)	(251.97)
2/28/2023	Truist Checking Account	<b>Credit Card Payment</b>		<b>251.97</b>	<b>251.97</b>	-
3/5/2023	Lowes	SS 1/2" Flat Washers	(11.56)		(11.56)	(11.56)
<b>3/10/2023</b>	<b>STATEMENT CYCLE DATE</b>	<b>CREDIT CARD STMT BALANCE</b>			<b>\$ (11.56)</b>	<b>\$ (11.56)</b>
3/16/2023	Sam's Club	Print Paper	(39.75)		(39.75)	(51.31)
3/26/2023	Amazon	Zurn Backflow Valve	(545.14)		(545.14)	(596.45)
3/27/2023	Amazon	Dock Bumpers	(78.33)		(78.33)	(674.78)
3/30/2023	Truist Checking Account	<b>Credit Card Payment</b>	<b>674.78</b>		<b>674.78</b>	-
4/6/2023	City of Jacksonville	Parking	(4.00)		(4.00)	(4.00)
4/6/2023	IONOS	Website Hosting	(59.97)		(59.97)	(63.97)
<b>4/11/2023</b>		<b>OUTSTANDING BALANCE</b>				<b>\$ (63.97)</b>