

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

Tuesday  
April 8, 2025  
6:00 pm

Resurrection Episcopal Church  
12355 Fort Caroline Rd.  
Jacksonville, FL. 32225

- #
- I. Introduction**
    - a. Call to Order
    - b. Roll Call / Quorum
  
  - II. Administrative**
    - a. Approval of Minutes
      - i. Minutes from March 11, 2025*
  
  - III. District Business**
    - a. Reed Island Spoil Site
    - b. JEA Tower Raising Project
    - c. Spoil Site Disposal Activity
      - i. SJLE Boat Ramp*
      - ii. Villages of Vilano Beach*
    - d. Marina Renovation
      - i. USACE Permit Status*
      - ii. Electrical service panel replacement - complete*
      - iii. Replace bulkhead, replace fixed dock, Marina Gate, and boat ramp*
    - e. Southern Bulkhead Replacement – live wall (Marl & Limestone – Fincantieri) or bulkhead 1,500 linear feet
    - f. Waterway Rules & Regulations
      - i. Dock Approvals*
  
  - IV. Financial**
    - a. Approve FY 2025-26 Budget, Resolution 2025-06
    - b. Approval to disburse funds
  
  - V. District Schedule**
    - i. Next Scheduled Board Meeting – May 13, 2025*
  
  - 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, March 11<sup>th</sup>, 2025

### **I. Introduction**

The Harbour Waterway Special District (HSWD) meeting of the Board of Supervisors was held on March 11, 2025, at Resurrection Episcopal Church. The meeting was called to order at 6:00 pm. In attendance were Rick Fornos, Bob Birtalan, Mark Todd, Mike Brande, 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 the recording secretary.

### **II. Administrative**

Approval of minutes from February 11<sup>th</sup>, 2024 – A Motion was made to approve the meeting minutes; Motion Carried.

### **III. District Business**

JEA Easement Agreements – Resolution 2025-05 was presented to the Board for awareness and review. All current information is preliminary, and nothing has yet been finalized.

JEA Tower raising project – Handouts from JEA’s General Public Meeting were given to the board for further information.

Spoil Site Disposal - Fernandina Beach marina dredging has started; St. Johns Landing Estates boat ramp is scheduled next; and the Vilano Boat Ramp in St. Johns County is scheduled thereafter.

HWSD Marina- All paperwork and applications for the two permits needed to continue the marina construction have been submitted to The US Army Corp of Engineers. Unfortunately, there is no estimated time frame for how long this process will take. Many calls and voicemails have been left to get an update on when the permits will be approved and still no response has been received. The electrical panel for the Marina is in the process of being repaired.

Southern Bulkhead Replacement- No News to report, we are still awaiting a decision by The Department of Transportation.

Waterway rules and regulations- No current dock requests to review.

#### **IV. Financial**

2024 Non-Ad Valorem Assessment- 92.4% collected so far and 7.6% remaining to be collected.

A motion was made to approve the requested disbursements for District Manager billing, Admin Services, legal services, meeting room, landscape services, IRS Tax, Truist credit card payment, City Electric Supply, QuickBooks, Top Dog Final marina payment, electrical panel structure materials, Electrical contractor, and 2023 Rebate, totaling \$45,859.85; Motion Carried.

The total available funds in the HWSD general fund account as of February 28, 2025 after disbursements is \$2,535,935.84. Total Projected Available funds after FY Operating and Project expenses as of June 30, 2025 is \$2,056,775.69.

#### **V. District Schedule**

Next scheduled Board Meeting- The next meeting is scheduled for April 8, 2025.

#### **VI. Legal Business**

#### **VII. Adjournment**

There were no comments or questions from the public. The meeting was adjourned at 6:38 PM.

Respectfully Submitted,

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Caroline Birtalan  
Recording Secretary

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Robert P. Birtalan  
Secretary / Treasurer

# HARBOUR WATERWAY SPECIAL DISTRICT

## 2024 NON-AD VALOREM ASSESSMENT - DISTRIBUTION REPORT

4/8/2025

DATE	GROSS TAX	EARLY PAYMENT DISCOUNT	NET TAX	TC FEE	PA FEE	DISTRIBUTION
<b><u>OCTOBER</u></b>						
01 - 31	1,960.16	(102.91)	1,857.25	(37.15)	(27.86)	1,792.25
<b><u>NOVEMBER</u></b>						
01 - 10	12,000.00	(480.00)	11,520.00	(230.40)	(172.80)	11,116.80
11 - 17	12,000.00	(480.00)	11,520.00	(230.40)	(172.80)	11,116.80
18 - 24	14,000.00	(560.00)	13,440.00	(268.80)	(201.60)	12,969.60
25 - 31	22,500.00	(900.00)	21,600.00	(432.00)	(324.00)	20,844.00
<b><u>DECEMBER</u></b>						
1 - 4	119,509.72	(4,755.29)	114,754.43	(2,295.09)	(1,721.32)	110,738.02
5 - 15	6,000.00	(200.00)	5,800.00	(116.00)	(87.00)	5,597.00
16 - 31	11,500.00	(345.00)	11,155.00	(223.10)	(167.33)	10,764.58
<b><u>JANUARY</u></b>						
1 - 15	510.21	(15.31)	494.90	(9.90)	(7.42)	477.57
16 - 31	2,000.00	(40.00)	1,960.00	(39.20)	(29.40)	1,891.40
<b><u>February</u></b>						
1 - 18	2,500.00	(30.00)	2,470.00	(49.40)	(37.05)	2,383.55
19 - 28	2,000.00	(20.00)	1,980.00	(39.60)	(29.70)	1,910.70
<b><u>March</u></b>						
1 - 16	509.71	-	509.71	(10.19)	(7.65)	491.87
17 - 31	8,510.20	-	8,510.20	(170.20)	(127.65)	8,212.35
<b><u>April</u></b>						
1 - 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>	8,000.00	3.6%				
<b>TOTAL DISTRIBUTIONS</b>	<b>215,500.00</b>	<b>(7,928.51)</b>	<b>207,571.49</b>	<b>(4,151.43)</b>	<b>(3,113.57)</b>	<b>\$ 200,306.49</b>
<b>% Collected</b>	<b>96.4%</b>	<b>-3.68%</b>		<b>-2.0%</b>	<b>-1.5%</b>	<b>92.95%</b>
<b>TOTAL TAX BILLED</b>	<b>223,500.00</b>					

**HARBOUR WATERWAY SPECIAL DISTRICT  
RESOLUTION 2025-06**

**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, 2025.**

**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 2025 - 2026 fiscal year.

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

**Section 1.** The Board hereby approves the FY 2025 - 2026 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, 2025.

**DULY ADOPTED AND APPROVED** this 7th day of April, 2025, by the Board of the District.

BOARD OF SUPERVISORS FOR THE  
HARBOUR WATERWAY SPECIAL DISTRICT

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Ricardo Fornos  
Board Chair

Attest:

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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, 2025

Director / Council Secretary  
Jason Teal  
jteal@coj.net  
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,  
2025 to June 30, 2026

Dear Mr. Teal and Ms. Taylor:

In accordance with Ordinance 2010 – 725 E, please find enclosed the District's proposed budget for Fiscal Year 2025 / 2026 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 2025 / 2026**

**March 31, 2025**

**HARBOUR WATERWAY SPECIAL DISTRICT**  
**FISCAL YEAR 2025 - 2026 BUDGET**  
**CASH FLOW ANALYSIS**

31-Mar-25

DESCRIPTION	ACTUAL FY 2023/24	ACTUAL + 4th QTR EST. FY 2024/25	PROPOSED FY 2025/26 BUDGET	VARIANCE
<b>OPERATING REVENUES</b>				
Carry Forward Surplus	\$ 2,967,557	\$ 2,616,066	\$ 2,422,798	\$ (193,268)
Net Assessments	\$ 211,089	\$ 207,465	\$ 207,465	\$ -
- Tax Rebate - 50% refund on non-Ad Valorem Assessment	\$ (106,000)	\$ (103,375)	\$ (103,375)	\$ -
Spoil Site Disposal Fees	\$ -	\$ -	\$ -	\$ -
Boat Slip License Fees	\$ 6,825	\$ -	\$ 6,825	\$ 6,825
Interest Income	\$ 44,755	\$ 97,165	\$ 81,000	\$ (16,165)
Revenue Note Proceeds - Series 2018 (See Note 2)	\$ -	\$ -	\$ -	\$ -
Misc Income - Refund of Legal Fees; refund of taxes	\$ 1,522	\$ 189	\$ 189	\$ -
<b>Total Revenues</b>	<b>\$ 3,125,748</b>	<b>\$ 2,817,510</b>	<b>\$ 2,614,902</b>	<b>\$ (202,608)</b>
<b>EXPENDITURES</b>				
<b>Professional Services</b>				
Personnel Services includes temp labor	\$ 55,108	\$ 67,569	\$ 69,000	\$ 1,431
Federal Taxes; FICA; Unemployment Insurance	\$ 19,267	\$ 25,461	\$ 26,200	\$ 739
Legal Services	\$ 16,317	\$ 15,618	\$ 14,400	\$ (1,218)
Administrative Services	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Accounting & Audit Services	\$ 6,900	\$ 7,060	\$ 7,500	\$ 440
<b>Administrative</b>				
Office Supplies & Postage	\$ 752	\$ 444	\$ 600	\$ 156
Rental - Meeting Room	\$ 300	\$ 1,800	\$ 1,800	\$ -
Communication Services - Web Hosting	\$ 223	\$ 395	\$ 600	\$ 205
Legal & Promotional Advertising	\$ 46	\$ 308	\$ 450	\$ 142
Other Administrative Expenses	\$ 950	\$ -	\$ 600	\$ 600
Insurance - General Liability & Pollution	\$ 10,368	\$ 19,003	\$ 20,500	\$ 1,497
Publications and Memberships	\$ 2,175	\$ 2,175	\$ 2,175	\$ -
Property Taxes - Parcel 160259	\$ 5	\$ -	\$ -	\$ -
Interest Expense on Revenue Notes (See Note 2)	\$ 11,252	\$ 9,195	\$ 7,046	\$ (2,149)
Revenue Note Principal Payments	\$ 45,707	\$ 47,764	\$ 49,913	\$ 2,149
<b>Total Professional &amp; Administrative Expenditures</b>	<b>\$ 171,170</b>	<b>\$ 198,592</b>	<b>\$ 202,584</b>	<b>\$ 3,992</b>
<b>Canal Maintenance &amp; Dredging Operations</b>				
Dredging / Marine Contractor	\$ -	\$ -	\$ -	\$ -
Repair Bulkhead - COJ/JEA & Mill Cove Channel	\$ -	\$ -	\$ -	\$ -
Marine Surveyor	\$ 6,340	\$ -	\$ -	\$ -
Dredging Permits	\$ -	\$ -	\$ -	\$ -
Spoil Site Development Expenses	\$ 45,014	\$ 13,850	\$ 34,500	\$ 20,650
Reed Island Park & Recreation Development	\$ 41,042	\$ 73,391	\$ 572,500	\$ 499,109
Navigational Aids & Markers	\$ -	\$ -	\$ -	\$ -
Marine Engineering Consultant	\$ -	\$ -	\$ -	\$ -
<b>Total Canal Maintenance &amp; Dredging Operations</b>	<b>\$ 92,396</b>	<b>\$ 87,241</b>	<b>\$ 607,000</b>	<b>\$ 519,759</b>
<b>Capital Expenditures</b>				
Purchase Office Equipment - PC	\$ -	\$ -	\$ -	\$ -
Purchase equipment as required	\$ 46,003	\$ -	\$ -	\$ -
Renovate Marina within the District	\$ 191,649	\$ 100,378	\$ 147,400	\$ 47,022
Purchase parcels adjacent to HWSD	\$ -	\$ -	\$ 25,000	\$ 25,000
Purchase Boat Slip License(s)	\$ -	\$ -	\$ -	\$ -
Purchase Tax Certificates	\$ 8,465	\$ 8,500	\$ 8,500	\$ -
<b>Total Capital Expenditures</b>	<b>\$ 246,117</b>	<b>\$ 108,878</b>	<b>\$ 180,900</b>	<b>\$ 72,022</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 509,683</b>	<b>\$ 394,712</b>	<b>\$ 990,484</b>	<b>\$ 595,772</b>
<b>EXCESS REVENUES / (EXPENDITURES)</b>	<b>\$ 2,616,066</b>	<b>\$ 2,422,798</b>	<b>\$ 1,624,418</b>	<b>\$ (798,380)</b>

**NOTES:**

	2023 / 2024 Actual	2024 / 2025 Projected	2025 / 2026 Projected
1 Non Ad-Valorem Assessment			
Residential Parcels			
Parcels adjacent to Waterway	105 \$ 210,000	\$ 210,000	\$ 210,000
Easements	7 \$ 5,000	\$ 5,000	\$ 5,000
Other Parcels	13 \$ 8,500	\$ 8,500	\$ 8,500
Harbour Waterway Special District (HWSD) parcels	6 \$ -	\$ -	\$ -
Marina - Owned & operated by HWSD	1 \$ -	\$ -	\$ -
<b>TOTAL GROSS ASSESSMENTS</b>	<b>132 \$ 223,500</b>	<b>\$ 223,500</b>	<b>\$ 223,500</b>
Less Early Payment Discount (avg 3.84%)	\$ (7,621)	\$ (8,582)	\$ (8,582)
Less PA and TC Discount (3.5%)	\$ (7,556)	\$ (7,522)	\$ (7,522)
Less Provision for Parcels in Default	\$ -	\$ -	\$ -
<b>TOTAL NET NON AD-VALOREM ASSESSMENTS</b>	<b>\$ 208,323</b>	<b>\$ 207,395</b>	<b>\$ 207,395</b>

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

3 Actual expenses and revenue thru March 31, 2025,  
 April thru June expenses are forecasted.



# HARBOUR WATERWAY SPECIAL DISTRICT PLANNED PROJECTS & EXPENDITURES FY2025-26

1	<b><u>REED ISLAND PARK DEVELOPMENT</u></b>		
	Invasive plant removal		3,000
	Picnic Pavillions		200,000
	Bulkheads - 350 ft		292,000
	Canal		50,000
			<b>545,000</b>
2	<b><u>SPOIL SITE DEVELOPMENT</u></b>		
	Fencing and Security		25,000
	General maintenance		9,500
			<b>34,500</b>
3	<b><u>HNPA MARINA</u></b>		
	Replace gate		48,000
	Replace bulkhead	150 feet	19,590
	Replace concrete at the boat ramp		63,300
			<b>130,890</b>
4	<b><u>2024 TAX REBATE PROGRAM</u></b>		
	Refund up to 50% of the 2022 non-Ad Valorem Assessment		<b>103,500</b>
5	<b><u>PARCELS ADJACENT TO SPOIL SITE</u></b>		
	Purchase marsh parcels along waterway & District		<b>25,000</b>
6	<b><u>EQUIPMENT</u></b>		
	Equipment and supplies for spoil site maintenance		<b>12,000</b>
<b>TOTAL PLANNED PROJECTS</b>			<b>\$ 850,890</b>

# HARBOUR WATERWAY SPECIAL DISTRICT AMORTIZATION SCHEDULE

2018 Series - Principal Balance    \$    450,000    **COUPON**                    4.500%    **Issue Date:**                    18-Apr-18

		<b>PAYMENT DATE</b>	<b>INTEREST</b>	<b>PAID PRINCIPAL</b>	<b>TOTAL LOAN PAYMENTS</b>	<b>OUTSTANDING BALANCE</b>
<b><u>2018 REVENUE NOTE</u></b>		18-Apr-18				<b>\$    450,000.00</b>
FY 2018 / 2019	1	1-May-19	(20,981.25)	(35,977.65)	(56,958.90)	414,022.35
FY 2019 / 2020	2	1-May-20	(18,631.01)	(38,327.90)	(56,958.91)	375,694.45
FY 2020 / 2021	3	1-May-21	(16,906.25)	(40,052.65)	(56,958.90)	335,641.80
FY 2021 / 2022	4	1-May-22	(15,103.88)	(41,855.02)	(56,958.90)	293,786.78
FY 2022 / 2023	5	1-May-23	(13,220.41)	(43,738.49)	(56,958.90)	250,048.28
FY 2023 / 2024	6	1-May-24	(11,252.17)	(45,706.73)	(56,958.90)	204,341.55
FY 2024 / 2025	7	1-May-25	(9,195.37)	(47,763.54)	(56,958.91)	156,578.01
FY 2025 / 2026	8	1-May-26	(7,046.01)	(49,912.89)	(56,958.90)	106,665.12
FY 2026 / 2027	9	1-May-27	(4,799.93)	(52,158.98)	(56,958.91)	54,506.15
FY 2027 / 2028	10	1-May-28	(2,452.78)	(54,506.14)	(56,958.92)	0.00
			<b>(119,589.05) \$</b>	<b>(450,000.00) \$</b>	<b>(569,589.05)</b>	

**HARBOUR WATERWAY SPECIAL DISTRICT  
BUDGET SUPPLEMENT  
FISCAL YEAR 2025 / 2026**

**REVENUES**

**325.200 Special Assessments**

The District will continue to levy a non-ad valorem assessment in the gross amount of \$227,000 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 3.88% for FY 2024 / 2025; (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 2022 and 2023. 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 held in a non-interest bearing checking account at Truist Financial Corporation, "Truist", or invested with the Florida State Board of Administration.

**Carry Forward Surplus**

Excess Funds from prior years. The Carry Forward Surplus from FY 2024 / 2025 is projected to be \$2,422,798.

## **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, manage Reed Island Park, 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, Wayne E. Flowers, 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, audits, 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 2024 / 2025 equal to \$204,341. For FY 2024 / 2025, the annual accrued interest is equal to \$9,195.37.

**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, MARINA, AND REED ISLAND PARK:**

**537.301 Dredging / Marine Contractor**

The HWSD 2024 Dredging Project began on June 10, 2024 and was completed on October 1, 2024. 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 repaving the boat ramp.

**537.308 Reed Island Park**

The District owns and operates a public 82-acre primitive nature park on the St. Johns River, which will undergo renovations over the next year. The renovations will include a new bulkhead, new floating and fixed docks, and picnic pavilions.

# HARBOUR WATERWAY SPECIAL DISTRICT

Motion to Disburse Funds:

Tuesday, April 8, 2025

Date	Num	Description	Memo	Amount
<b>CURRENT ASSETS</b>				
2/28/2025		<b>GENERAL FUND ACCOUNT</b>	<b>BEGINNING BALANCE</b>	<b>2,535,935.84</b>
		TAX DEPOSITS	March 1 - 31	2,402.57
		INTEREST INCOME	March - 4.51%	8,092.00
<b>TOTAL GENERAL FUND BALANCE</b>				<b>2,546,430.41</b>
<b>CLEARED DISBURSEMENTS</b>				
3/6/2025	Trans	Truist Credit Card	Payment - Billing Cycle Date	(1,030.07)
3/17/2025	2357	Resurrection Episcopal Church	Meeting Room - March 11	(150.00)
3/11/2025	2356	Wayne E. Flowers	Legal Services: (February Billing)	(1,540.00)
3/5/2025	Debit	Stanley Pipes	District Manager 59.25 hrs. - (February Billing)	(4,705.74)
3/7/2025	Debit	USA IRS - Tax Payment	Payroll & Withholding Taxes - January	(1,184.84)
3/11/2025	2355	Caroline Birtalan	Administrative Services (February 11, 2025)	(150.00)
3/24/2025	Debit	JEA	Marina Utilities	(40.56)
3/10/2025	Debit	City Electric Supply	Electrical Panel - 2000' #10 & #14 wire	(1,404.69)
3/27/2025	Debit	City Electric Supply	Electrical Panel - Meter Socket & hardware	(710.12)
Ongoing		2023 Tax Rebate Program	Rebate Checks	(500.00)
<b>DISBURSEMENTS - SubTotal</b>				<b>(11,416.02)</b>
3/31/2025		<b>GENERAL FUND ACCOUNT</b>	<b>TOTAL GENERAL FUND ENDING BALANCE</b>	<b>2,535,014.39</b>
<b>OUTSTANDING DISBURSEMENTS / DEPOSITS</b>				
4/5/2025	Debit	Stanley Pipes	District Manager up to 61.00 hrs. - (March Billing)	(4,763.35)
2/11/2025	2348	James Doherty	Landscape Service - Marina, Marsh, & Entrance (January)	(270.00)
3/5/2025	2354	James Doherty	Landscape Service - Marina, Marsh, & Entrance (February)	(270.00)
4/5/2025	2362	James Doherty	Landscape Service - Marina, Marsh, & Entrance (March)	(270.00)
				-
<b>SubTotal</b>				<b>(5,573.35)</b>
<b>TOTAL GENERAL FUND BALANCE - after Outstanding Items</b>				<b>2,529,441.04</b>
<b>REQUESTED DISBURSEMENTS</b>				
5/5/2025	Debit	Stanley Pipes	District Manager up to 70.00 hrs. - (April Billing)	(7,000.00)
4/8/2025	2360	Caroline Birtalan	Administrative Services (March 11, 2025)	(150.00)
4/8/2025	2363	Wayne E. Flowers	Legal Services: (March Billing)	(1,182.50)
4/8/2025	2361	Resurrection Episcopal Church	Meeting Room - April 8	(150.00)
5/5/2025	TBD	James Doherty	Landscape Service - Marina, Marsh, & Entrance (April)	(270.00)
4/8/2025	Debit	USA IRS - Tax Payment	Payroll & Withholding Taxes - March	(1,672.52)
4/15/2025	Epay	Truist Credit Card	Payment - Billing Cycle	(3,837.80)
4/5/2025		City Electric Supply	Marina - GFCI Breakers	(136.44)
4/8/2025		John Howard & Company	Revision of FY 2023-24 annual audit	(440.00)
		Top Dog Marine	Marina - Final outstanding balance for Bulkhead / Docks	(48,976.25)
		Building material	Purchase material for Electrical Panel structure-up to:	(500.00)
		2023 non-Ad Valorem Rebate Program	Rebate 50% of the 2023 non- Ad Valorem assessment	(10,625.00)
<b>SubTotal</b>				<b>(74,940.51)</b>
<b>TOTAL AVAILABLE FUNDS AFTER REQUESTED DISBURSEMENTS</b>				<b>2,454,500.53</b>
<b>CURRENT PROJECT EXPENSES</b>				
4/30/2025	1	Marina Development Project	(1) Replace electrical service; (2) Replace bulkhead; (3) Boat Ramp; (4) Marina Gate & Control system	(99,772.50)
6/30/2025	2	Reed Island Park	Develop Dock & Bulkheads	(290,429.10)
<b>TOTAL PLANNED PROJECTS:</b>				<b>(390,201.60)</b>
<b>FORECAST NET REVENUE FROM 2024 ASSESSMENT</b>				<b>(460.01)</b>
2024 Assessment Collected		\$	206,080	
<b>BUDGETED OPERATING EXPENSES - May 1, 2025 thru June 30, 2025</b>				<b>(38,134.42)</b>
<b>OPERATING EXPENSES &amp; DEBT SERVICE EXPENSE:</b>				<b>(38,134.42)</b>
<b>TOTAL HWSD PROJECTED DISPOSABLE FUNDS</b>				
<b>TOTAL PROJECTED AVAILABLE FUNDS after FY Operating &amp; Project Expenses</b>				<b>2,025,704.50</b>

# HARBOUR WATERWAY SPECIAL DISTRICT

## CREDIT CARD TRANSACTIONS - STANLEY PIPES

Date	Description	Memo	Government	Reed Island	Total Amount	Outstanding Balance
<b>POSTED TRANSACTIONS</b>						
2/6/2025	Truist Checking Account	<b>Credit Card Payment</b>	<b>1,428.01</b>	<b>200.00</b>	<b>1,628.01</b>	-
2/7/2025	Home Depot	Marina Electrical Panel - fittings & concrete	(41.50)		(41.50)	(41.50)
2/11/2025	Home Depot	Marina Electrical Panel - conduits fitting	(5.07)		(5.07)	(46.57)
2/21/2025	Gate	Diesel Fuel		(162.44)	(162.44)	(209.01)
2/21/2025	Gate	Diesel Fuel		(39.90)	(39.90)	(248.91)
2/22/2025	Home Depot	Marina Electrical Panel - conduits fitting, outlets, 1/2" conduit	(137.11)		(137.11)	(386.02)
2/24/2025	Lowes	Marina Electrical Panel - Return conduit fittings	13.91		13.91	(372.11)
2/24/2025	JEA	Marina Utilities 1-26-2025	(43.51)		(43.51)	(415.62)
2/25/2025	Buchanan Sign & Flag	Reed Island Park Sign - Rules (2)	(620.00)		(620.00)	(1,035.62)
2/24/2025	Home Depot	Marina Electrical Panel - Return conduit fittings	129.10		129.10	(906.52)
2/27/2025	Home Depot	Reed Island Park Sign - Lumber	(43.97)		(43.97)	(950.49)
2/28/2025	IONOS	Email Archiving	(2.50)		(2.50)	(952.99)
3/5/2025	Home Depot	Marina Electrical Panel	(77.08)		(77.08)	(1,030.07)
3/7/2025	Truist Checking Account	<b>Credit Card Payment</b>	<b>827.73</b>	<b>202.34</b>	<b>1,030.07</b>	-
3/11/2025	Sam's Club	Hp 952XL - Black	(157.97)		(157.97)	(157.97)
3/14/2025	Home Depot	Marina Electric Panel - 5/8" ground rod & conduit fittir	(47.82)		(47.82)	(205.79)
3/21/2025	Home Depot	Marina Electric Panel - Conduit 2-1/2" male adapter	(5.22)		(5.22)	(211.01)
3/23/2025	Home Depot	Marina Electric Panel - ground rod clamps & spacers	(12.58)		(12.58)	(223.59)
3/25/2025	Home Depot	Reed Island Park Sign - Lumber & SS bolts	(49.06)		(49.06)	(272.65)
3/28/2025	IONOS	Email Archiving	(2.50)		(2.50)	(275.15)
3/29/2025	Home Depot	Reed Island Park Sign - concrete	(25.10)		(25.10)	(300.25)
4/1/2025	Truist Checking Account	<b>Credit Card Payment</b>	<b>300.25</b>		<b>300.25</b>	-
4/2/2025	Bobcat	Mower Attachment - Spindles (3) & (4) cables		(1,235.93)	(1,235.93)	(1,235.93)
4/3/2025	Home Depot	Mower Attachment_Galv. Bolts		(6.90)	(6.90)	(1,242.83)
4/4/2025	Intuit	QuickBooks renewal	(2,210.00)		(2,210.00)	(3,452.83)
4/3/2025	IONOS	Website Hosting Service	(59.97)		(59.97)	(3,512.80)
<b>OUTSTANDING BALANCE</b>						<b>\$ (3,512.80)</b>