

**HARBOUR WATERWAY
SPECIAL DISTRICT
Agenda**

Thursday
January 8, 2026
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 December 11, 2025*
- III. District Business**
 - a. JEA Tower Raising Project
 - b. Spoil Site Disposal Activity
 - i. Queens Harbour*
 - ii. Salt Run Marina*
 - c. Boat Ramp Renovation
 - i. Replace bulkhead, replace fixed dock, Marina Gate, and boat ramp*
 - d. Waterway Rules & Regulations
 - i. Dock Approvals*
- IV. Financial**
 - a. 2024 non-Ad Valorem Tax Rebate
 - b. FY 2024-25 Annual Audit
 - c. Approval to disburse funds
- V. District Schedule**
 - a. Next Scheduled Board Meeting – *Thursday, February 12, 2026*
- VI. Other Business**
 - a. Legal and Compliance Issues
- VII. Comments and Questions**
- VIII. Adjournment of HWSD Meeting**

HARBOUR WATERWAY SPECIAL DISTRICT

Meeting Minutes

Thursday, December 11th, 2025

I. Introduction

The Harbour Waterway Special District (HSWD) meeting of the Board of Supervisors was held on December 11th, 2025, at Resurrection Episcopal Church. The meeting was called to order at 6:00 pm. In attendance were Rick Fornos, Mike Brande, Bob Birtalan, Wally Lovely, and District Manager Stanley Pipes. It was noted that there was a quorum present. Harbour Waterway attorney Wayne Flowers was present. Caroline Goodrich was present as recording secretary.

II. Administrative

Approval of minutes from November 13th, 2025 – A Motion was made to approve the meeting minutes; Motion Carried.

III. District Business

JEA Tower raising project – The JEA construction on Reed Island continues to make progress daily. All concrete supports for the 400ft towers have been poured.

Spoil Site Disposal – Various new dredging projects are currently in the works.

HWSD Marina- The US Army Corps of Engineers has issued the necessary permit for the boat ramp and bulkhead renovation. Top Dog will begin construction on January 5th. Once construction has begun, 60 – 90 days is the estimated completion time.

Southern Bulkhead Replacement- Fincantieri awaiting DOT approval for material removal at their shipyard.

Waterway rules and regulations- No current news.

IV. Financial

2024 non-Ad Valorem Tax Rebate – The 2024 tax rebate checks have been delivered.

2025 non-Ad Valorem Tax Assessment- 81.6% of the 2025 tax assessment has been collected. 18.4 % is still remaining to be collected.

FY 2024-25 Audit – All audit documents and financial statements are due to HWSO's auditor, Howard and Company, by December 15th.

A motion was made to approve the requested disbursements for District Manager billing, Admin Services, legal services, meeting room, Payroll & withholding tax, landscape services, JEA- Marina utilities, Truist credit card, property tax, and Microsoft office, totaling \$11,009.26; Motion Carried.

The total available funds in the HWSD general fund account after disbursements as of November 30, 2025 is \$2,459,635.19. Total Projected Available funds after FY Operating and Project expenses through June 2026 are \$2,005,055.53.

V. District Schedule

The next meeting is scheduled for Thursday, January 8, 2025.

VI. Legal Business

Nothing new to report at this time.

VII. Adjournment

No comments or questions from the public. The meeting was adjourned at 6:28 PM.

Respectfully Submitted,

Caroline Goodrich
Recording Secretary

Robert P. Birtalan
Secretary / Treasurer

HARBOUR WATERWAY SPECIAL DISTRICT

2025 NON-AD VALOREM ASSESSMENT - DISTRIBUTION REPORT

1/8/2026

| DATE | GROSS TAX | EARLY PAYMENT DISCOUNT | NET TAX | TC FEE | PA FEE | DISTRIBUTION |
|-----------------------------|-------------------|---------------------------|-------------------|-------------------|-------------------|----------------------|
| <u>OCTOBER</u> | | | | | | |
| 01 - 31 | 2,891.09 | (122.80) | 2,768.29 | (55.37) | (41.52) | 2,671.40 |
| <u>NOVEMBER</u> | | | | | | |
| 01 - 09 | 2,000.00 | (80.00) | 1,920.00 | (38.40) | (28.80) | 1,852.80 |
| 10 - 16 | 8,000.00 | (320.00) | 7,680.00 | (153.60) | (115.20) | 7,411.20 |
| 17 - 23 | 22,500.00 | (900.00) | 21,600.00 | (432.00) | (324.00) | 20,844.00 |
| 24 - 30 | 133,000.00 | (5,320.00) | 127,680.00 | (2,553.60) | (1,915.20) | 123,211.20 |
| <u>DECEMBER</u> | | | | | | |
| 1 - 7 | 14,036.43 | (551.09) | 13,485.34 | (269.71) | (202.28) | 13,013.35 |
| 8 - 14 | 2,000.00 | (60.00) | 1,940.00 | (38.80) | (29.10) | 1,872.10 |
| 15 - 31 | | - | - | - | - | - |
| <u>JANUARY</u> | | | | | | |
| 1 - 15 | | - | - | - | - | - |
| 16 - 31 | | - | - | - | - | - |
| <u>February</u> | | | | | | |
| 1 - 18 | | - | - | - | - | - |
| 19 - 28 | | - | - | - | - | - |
| <u>March</u> | | | | | | |
| 1 - 16 | | - | - | - | - | - |
| 17 - 31 | | - | - | - | - | - |
| <u>April</u> | | | | | | |
| 1 - 30 | | | - | - | - | - |
| <u>May</u> | | | | | | |
| 1 - 31 | | | - | - | - | - |
| <u>June</u> | | | | | | |
| 1 - 30 | | | - | - | - | - |
| <u>July - August</u> | | | | | | |
| 1 - 31 | | | | | | |
| <u>September</u> | | | | | | |
| 1 - 30 | | | | | | |
| Unpaid Assessments | 39,072.48 | 17.5% | | | | |
| TOTAL DISTRIBUTIONS | 184,427.52 | (7,353.89) | 177,073.63 | (3,541.48) | (2,656.10) | \$ 170,876.05 |
| % Collected | 82.5% | -3.99% | | -2.0% | -1.5% | 92.65% |
| TOTAL TAX BILLED | 223,500.00 | | | | | |

HARBOUR WATERWAY SPECIAL DISTRICT

Motion to Disburse Funds:

Thursday, January 8, 2026

| Date | Num | Description | Memo | Amount |
|--|-------|------------------------------------|---|------------------------|
| CURRENT ASSETS | | | | |
| 11/30/2025 | | GENERAL FUND ACCOUNT | BEGINNING BALANCE | \$ 2,459,635.19 |
| | | TAX DEPOSITS | December 1 - 31 | 138,096.65 |
| | | INTEREST INCOME | December - 3.99% | 7,397.28 |
| | | MISC INCOME | Tax Certificate Redemption | 116.18 |
| TOTAL GENERAL FUND BALANCE | | | | 2,605,245.30 |
| CLEARED DISBURSEMENTS | | | | |
| | Trans | Truist Credit Card | Payment - Billing Cycle | - |
| 12/11/2025 | 2530 | Caroline Birtalan | Administrative Services - November 13, 2025 | (150.00) |
| 12/11/2025 | 2532 | Wayne E. Flowers | Legal Services: (November Billing) | (1,567.50) |
| 12/11/2025 | 2531 | Resurrection Episcopal Church | Meeting Room - December 11 | (150.00) |
| 12/5/2025 | Debit | Stanley Pipes | District Manager up to 63.25 hrs. - (November Billing) | (4,941.14) |
| 12/15/2025 | Debit | JEA | Marina Utilities | (55.72) |
| 12/4/2025 | Debit | USA IRS - Tax Payment | Payroll & Withholding Taxes | (1,466.04) |
| Ongoing | | 2024 Tax Rebate Program | Rebate Checks | (93,145.00) |
| DISBURSEMENTS - SubTotal | | | | (101,475.40) |
| 12/31/2025 | | GENERAL FUND ACCOUNT | TOTAL GENERAL FUND ENDING BALANCE | 2,503,769.90 |
| OUTSTANDING DISBURSEMENTS / DEPOSITS | | | | |
| 1/5/2026 | Debit | Stanley Pipes | District Manager up to 47.75 hrs. - (December Billing) | (4,775.00) |
| 11/5/2025 | 2415 | James Doherty | Landscape Service - Marina, Marsh, & Entrance (October) | (270.00) |
| 12/5/2025 | 2529 | James Doherty | Landscape Service - Marina, Marsh, & Entrance (November) | (270.00) |
| 1/5/2026 | 2529 | James Doherty | Landscape Service - Marina, Marsh, & Entrance (December) | (270.00) |
| SubTotal | | | | (5,585.00) |
| TOTAL GENERAL FUND BALANCE - after Outstanding Items | | | | 2,498,184.90 |
| REQUESTED DISBURSEMENTS | | | | |
| 2/5/2026 | Debit | Stanley Pipes | District Manager up to 65.00 hrs. - (January Billing) | (6,500.00) |
| 1/8/2026 | | Caroline B. Goodrich | Administrative Services - December 12, 2025 | (150.00) |
| 1/8/2026 | | Wayne E. Flowers | Legal Services: (December Billing) | (660.00) |
| 1/8/2026 | | Resurrection Episcopal Church | Meeting Room - January 8 | (150.00) |
| 1/8/2026 | Debit | USA IRS - Tax Payment | Payroll & Withholding Taxes | (1,867.72) |
| 2/5/2026 | | James Doherty | Landscape Service - Marina, Marsh, & Entrance (January) | (270.00) |
| 1/15/2026 | Debit | JEA | Marina Utilities: up to | (57.01) |
| 1/4/2026 | Epay | Truist Credit Card | Payment - Billing Cycle | (665.58) |
| 1/8/2026 | TBD | Microsoft Office | Subscribe to Office 365 - up to \$50/ month | (600.00) |
| 1/15/2026 | TBD | Howard & Company | FY 2024 - 25 Annual Audit | (7,425.00) |
| SubTotal | | | | (18,345.31) |
| TOTAL AVAILABLE FUNDS AFTER REQUESTED DISBURSEMENTS | | | | 2,479,839.59 |
| CURRENT PROJECT EXPENSES | | | | |
| 3/31/2026 | 1 | Marina Development Project | (1) Boat Ramp; (2) Marina Gate & Control system | (71,363.00) |
| 9/30/2026 | 2 | Reed Island Park | Develop Dock & Bulkheads | (290,429.10) |
| 12/31/2025 | 3 | 2024 non-Ad Valorem Rebate Program | Rebate 50% of the 2024 non- Ad Valorem assessment | (6,355.00) |
| Ongoing | 4 | Parcel Owners | Purchase marsh & other parcels adjacent or near to the District | (35,000.00) |
| TOTAL PLANNED PROJECTS: | | | | (403,147.10) |
| FORECAST NET REVENUE FROM 2025 ASSESSMENT | | | | 43,123.95 |
| 2025 Assessment Collected | | \$ | 170,876 | |
| BUDGETED OPERATING EXPENSES - February 1, 2026 thru June 30, 2026 | | | | (103,608.90) |
| OPERATING EXPENSES & DEBT SERVICE EXPENSE: | | | | (103,608.90) |
| TOTAL HWSD PROJECTED DISPOSABLE FUNDS | | | | |
| TOTAL PROJECTED AVAILABLE FUNDS after FY Operating & Project Expenses | | | | \$ 2,016,207.54 |

CREDIT CARD TRANSACTIONS - STANLEY PIPES

| Date | Description | Memo | Government | Reed Island | Total Amount | Outstanding Balance |
|----------------------------|-----------------------------|---|---------------|---------------|--------------------|---------------------|
| POSTED TRANSACTIONS | | | | | | |
| 10/9/2025 | STATEMENT CYCLE DATE | CREDIT CARD STMT BALANCE | | | \$ (147.20) | \$ (147.20) |
| 10/14/2025 | Florida Commerce | Annual State Fee for Special Districts | (175.00) | | (175.00) | (322.20) |
| 10/18/2025 | Gate | Diesel Fuel | | (175.00) | (175.00) | (497.20) |
| 10/18/2025 | Gate | Diesel Fuel | | (15.63) | (15.63) | (512.83) |
| 10/20/2025 | COJ Parking Garage | COJ Neighborhoods Committee Meeting | (5.00) | | (5.00) | (517.83) |
| 10/22/2025 | PROCTOR ACE HARDWARE | Chain Saw chain | | (24.49) | (24.49) | (542.32) |
| 10/27/2025 | IONOS | Email Archiving | (2.50) | | (2.50) | (544.82) |
| 10/28/2025 | Office Max | Ink HP 952/XL yellow & copy paper | (132.75) | | (132.75) | (677.57) |
| 11/2/2025 | Truist Checking Account | Credit Card Payment | 462.45 | 215.12 | 677.57 | - |
| 11/3/2025 | COJ Parking Garage | COJ Neighborhoods Committee Meeting | (7.03) | | (7.03) | (7.03) |
| 11/4/2025 | COJ Parking Garage | COJ Finance Committee Meeting | (5.00) | | (5.00) | (12.03) |
| 11/4/2025 | Daily Record & Observer | Public Notice | (254.00) | | (254.00) | (266.03) |
| 11/5/2025 | USACE | Permit Fee | (100.00) | | (100.00) | (366.03) |
| 11/9/2025 | STATEMENT CYCLE DATE | CREDIT CARD STMT BALANCE | | | \$ (366.03) | \$ (366.03) |
| 11/12/2025 | COJ Parking Garage | COJ City Council Meeting - Ordinance 2025-277 | (5.00) | | (5.00) | (371.03) |
| 11/28/2025 | Truist Checking Account | Credit Card Payment | 371.03 | - | 371.03 | - |
| 11/28/2025 | IONOS | Email Archiving | (2.50) | | (2.50) | (2.50) |
| 12/6/2025 | AA-Distribution | Fraud Transaction - France | (62.10) | | (62.10) | (64.60) |
| 12/7/2025 | AA-Distribution | Fraud Transaction - France (Charged Back) | 62.10 | | 62.10 | (2.50) |
| 12/7/2025 | AA-Distribution | Fraud Transaction - Foreign Transaction Fee | (1.86) | | (1.86) | (4.36) |
| 11/9/2025 | STATEMENT CYCLE DATE | CREDIT CARD STMT BALANCE | | | \$ (4.36) | \$ (4.36) |
| 12/19/205 | Home Depot | Marina - Backflow Preventer Check Valve | (245.42) | | (245.42) | (249.78) |
| 12/21/2025 | Napa Auto Parts | Roll-Off Truck - new battery | | (393.42) | (393.42) | (643.20) |
| 12/23/2025 | AA-Distribution | Fraud Transaction - Foreign Transaction Fee | 1.86 | | 1.86 | (641.34) |
| 12/28/2025 | IONOS | Email Archiving | (2.50) | | (2.50) | (643.84) |
| 12/31/2025 | Home Depot | Marina - Water supply | (21.74) | | (21.74) | (665.58) |
| OUTSTANDING BALANCE | | | | | \$ | (665.58) |