

**In The Matter Of:**

*Hillsborough County School District Impasse Hearing v.*

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*Hearing in front of Magistrate James Stokes  
December 8, 2022*

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*Carolyn Loudon & Associates, Inc.  
(813) 222-4545*

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**Min-U-Script® with Word Index**

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HILLSBOROUGH COUNTY SCHOOL DISTRICT  
AND  
HILLSBOROUGH CLASSROOM TEACHERS ASSOCIATION

BEFORE: MAGISTRATE JAMES STOKES  
DATE: December 8, 2022  
TIME: 9:00 a.m. to 12:19 p.m.  
1:22 p.m. to 4:03 p.m.  
PLACE: Raymond O. Shelton School  
Administration Center  
900 East Kennedy Boulevard  
Tampa, Florida  
  
REPORTED BY: LISA A. SIMONS-CLARK, RMR, CRR  
Notary Public, State of  
Florida at Large

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16 ALSO PRESENT:

17 Rob Kriete; Johnny Green

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#### EXHIBITS

ALL EXHIBITS WERE AGREED UPON BY THE PARTIES  
TO BE RECEIVED INTO EVIDENCE BY THE ARBITRATOR

1 P R O C E E D I N G S

2 MAGISTRATE STOKES: All right. It looks like  
3 it's nine o'clock. Are we about set? Are we  
4 waiting for anybody else?

5 MR. CRAIG: I don't think so.

6 MR. GIBSON: I don't think so.

7 MAGISTRATE STOKES: We're all good to go?  
8 Okay. This is quite a setup. I'm used to being  
9 in a conference room, so -- all right. Well, for  
10 those of you that don't know me, we had a quick  
11 call with some of the attorneys over the week, and  
12 they got to know who I am; but for everyone else  
13 who's here or who's watching, my name is  
14 James Stokes.

15 I'm the special magistrate that has been  
16 appointed by PERC to preside at this impasse  
17 hearing; and, you know, my job is to hear out both  
18 sides and make the best possible recommendation I  
19 can make, and then the process will move on from  
20 there.

21 Generally speaking, whether it's, you know,  
22 some sort of hearing, an impasse proceeding like  
23 this, or a labor arbitration or whatever it is, I  
24 always go way out of my way not to check out any  
25 media, newspapers, anything, because I don't want

1 to know the issues before I get there.

2 So clearly, you guys are at impasse, so  
3 there's differences, but I can tell you right now,  
4 I know nothing of any of them. I -- I go out of  
5 my way not to check things out. Now, that's  
6 sometimes caught me off guard because I've walked  
7 into one of those conference rooms I've talked  
8 about and there's news cameras there and  
9 everything because it's higher profile than I  
10 realize; but I feel that, you know, the parties  
11 are all represented by competent representatives,  
12 and they're going to put on the case the way they  
13 want to put on their case.

14 Obviously, an impasse hearing is a little bit  
15 different than an arbitration. We're not dealing  
16 with a particular event and whether it happened or  
17 not. Right now, we're just talking about a  
18 collective bargaining agreement; and, you know, I  
19 am board certified in labor and employment law and  
20 local government law, and I've been doing labor  
21 employment, you know, before -- before my career  
22 as -- as an attorney.

23 I was in law enforcement for 12 years and --  
24 and started out actually active on the Union side  
25 of things, went to law school; and, when I came

1 out, I've done both, you know, the Union side and  
2 management side stuff, negotiated, you know,  
3 hundreds and hundreds of contracts, but about 10  
4 years ago I decided to get into the neutral  
5 business, being both a labor arbitrator and a  
6 magistrate for these things; and so I hope to  
7 bring that experience to bear, but at the end of  
8 the day, these things are all as unique as  
9 snowflakes; we know that.

10 Every -- everything is different. The  
11 workplace is different; the economy is different;  
12 the workers are different; what the workers deal  
13 with in the workplace is different. So, to me,  
14 it's a -- it's a blank canvas when we get here,  
15 and that's why I want no preconceived notions. I  
16 want you guys to put on the case that you want to  
17 put on.

18 So in our preliminary hearing that we had, it  
19 was discussed that the -- that the Union is the  
20 one that declared impasse and that they will  
21 proceed first; and that said, do we have any  
22 preliminary matters to discuss before we kick into  
23 openings or --

24 MR. PICKLESIMER: One question: How do you  
25 prefer to do lunch arrangements? I know some

1 people want to go at 12:00 no matter what; some  
2 people want to wait until a natural break point.  
3 What's your preference in that regard?

4 MAGISTRATE STOKES: You know, I'm very much,  
5 you know, receptive to what the parties want. I  
6 mean, this is the type of thing that I don't -- I  
7 don't know -- again, I don't know how you're  
8 putting on your case, if you're putting on  
9 witnesses.

10 It is difficult, if you have somebody right in  
11 the middle of providing testimony, to cut them  
12 off, to have them come back, unless it's not going  
13 to be anytime soon, if they still have an hour or  
14 two to talk.

15 So I don't mind making a hard break, but it's  
16 up to you; or we can make -- you know, shoot for a  
17 hard break and have some flexibility or, you know,  
18 whatever you guys think.

19 MR. CRAIG: We'd -- Magistrate, we were  
20 thinking that we would waive openings because  
21 we've given you the statement of the issues the  
22 Union has submitted and go right into testimony  
23 and their case, if that's acceptable.

24 MAGISTRATE STOKES: I'm --

25 MR. PICKLESIMER: I don't know about waiving



1           openings entirely, but we don't have a very long  
2           or detailed one.

3           MAGISTRATE STOKES: All right. Well, yeah,  
4           I'm, you know, not going to foreclose somebody  
5           doing an opening if they want to. If you wanted  
6           to waive, you could; but, if you want to do  
7           something, that's fine.

8           So how does -- how does the District feel  
9           about a lunch break? Do you want to have like a  
10          hard break at noon, or do you want to see how the  
11          morning unfolds?

12          MR. CRAIG: Just where it falls in the case,  
13          Your Honor. I mean, it just -- they -- I  
14          understand the case -- their case may not be that  
15          long, and then we would have cross, and so it may  
16          fall right around lunchtime.

17          MAGISTRATE STOKES: All right. Well, we'll  
18          proceed, and we'll -- you know, we'll shoot for  
19          that noontime, but we'll see how we're going with  
20          witnesses and stuff.

21          Speaking of witnesses, where -- you know,  
22          where do we have it set up where people are going  
23          to stand and everything? Have we -- have you guys  
24          worked it out?

25          MR. PICKLESIMER: I see a witness placard

1           there.

2           MAGISTRATE STOKES:   Okay.   And is that good  
3           for our court reporter?

4           THE REPORTER:   Yes.

5           MAGISTRATE STOKES:   Remember, the court  
6           reporter is the most important person in the room  
7           at this point in time.   We've got to be very  
8           cognizant not to be talking all at the same time;  
9           and, you know, we'll hopefully remind the  
10          witnesses if they start -- some witnesses are a  
11          little overanxious, and they start answering  
12          before the question is fully out; and, if that  
13          starts happening, we'll rein it in, but we want to  
14          make sure she can hear everything, and it seems  
15          like the witness might have been placed there so  
16          she can see the witness.   So that works for me.

17          So, all right.   Any other preliminaries?   If  
18          not, we'll go ahead and get started.   Okay.

19          MR. PICKLESIMER:   Thank you.   Am I on?   Am I  
20          audible?

21          MR. PENABADE:   Press the button.

22          MR. PICKLESIMER:   I see.   Perfect.   Okay.  
23          Well, thank you very much.   We will give a brief  
24          opening.   First, what I wanted to do was, you  
25          know, you'll hear from me, you'll hear from

1 Mr. Craig, but we think it's also important that  
2 you hear from, you know, the people who live and  
3 breathe these circumstances every day, that is,  
4 you know, the employees.

5 So what I'd like to do is ask CTA President  
6 Rob Kriete to give a brief opening consisting of  
7 some background and context for the issues you're  
8 about to hear about today. Rob.

9 MR. KRIETE: Will I do that straight from  
10 here? Is that all right, Magistrate?

11 MAGISTRATE STOKES: Yeah. At this point being  
12 opening, this is not sworn testimony. This is,  
13 you know, just your 30,000 view of the case.

14 MR. KRIETE: Yeah. Thank you, Magistrate.  
15 It's the first rodeo for me, and I appreciate you  
16 being here.

17 Sir, the salary step issue is crucial to all  
18 of the employees at Hillsborough County Public  
19 Schools. While both parties essentially agree on  
20 the dollar amount of the step increase, the  
21 district's position of offering a monetary  
22 supplement equitable to the salary step hurts both  
23 the students and employees of our District.

24 The Union receives calls from employees every  
25 single day asking why they were not being paid

1 based on the advertised salary schedule and their  
2 years of experience. The current schedule was  
3 not -- was created with year zero at the very  
4 first -- at the beginning of the scale.

5 That's where our first-year employees have not  
6 yet accrued a year of service. The salary steps  
7 continue from zero years of experience through 23  
8 years of experience at the top of this scale.

9 By refusing to honor the employees' years of  
10 service, the District has made the task of  
11 staffing our schools appropriately much more  
12 difficult and has contributed to over 500 vacant  
13 teaching positions and hundreds of support  
14 positions, numbers that have been maintained since  
15 before school began this year.

16 We believe the District should and can honor  
17 the agreement to pay employees based on their  
18 hard-earned years of experience. The students of  
19 Hillsborough County Public Schools are adversely  
20 affected by the fewer number of dedicated  
21 professionals to meet their growing needs, and the  
22 employees feel insulted, and they are frustrated.

23 The District not only maintains an egregious  
24 number of vacant positions but has a work force  
25 full of employees on the verge of quitting. The

1 public interest, as well as thousands of public  
2 school students, would be better served giving the  
3 employees a modicum of respect that they deserve  
4 than overpreparing for some hypothetical budget  
5 shortfall in the future. Thank you, sir.

6 MAGISTRATE STOKES: All right. Thank you.  
7 And, District, did you want to do something now,  
8 or are you going to waive it completely, or are  
9 you going to --

10 MR. CRAIG: Can we reserve our opening to the  
11 beginning of our case?

12 MAGISTRATE STOKES: That works for me. Okay.  
13 So that being the case, do you want to proceed  
14 with your case?

15 MR. PICKLESIMER: Yes. Absolutely. We've  
16 provided the employer, the Magistrate, and there's  
17 a copy on the witness stand as well, a book of  
18 exhibits. These are essentially documentation for  
19 most of what you're about to see.

20 We have a slide presentation that we put  
21 together. We won't be really calling witnesses  
22 and examining them formally, per se. I'll be sort  
23 of presenting the Union's case, and I'm sure that  
24 the District will have questions, and that's fine,  
25 but we think that what our presentation will show

1 is essentially that the employees in this District  
2 are -- they work longer hours for less money, and  
3 their money doesn't go as far as it does in  
4 comparable districts, and we think our  
5 presentation will also show that the District has  
6 the resources to pay for what the Union is  
7 requesting.

8 So if we can get the slide on the -- whichever  
9 screens they need to be on.

10 MR. CRAIG: Magistrate Stokes, is this going  
11 to be sworn testimony?

12 MR. PICKLESIMER: I'm fine with that.

13 MAGISTRATE STOKES: Yeah. Yeah, who's --  
14 who's -- who's going to be walking us through the  
15 slides?

16 MR. PICKLESIMER: I will.

17 MAGISTRATE STOKES: You will?

18 MR. PICKLESIMER: Yes.

19 MAGISTRATE STOKES: I mean, yeah, if that's --  
20 if that's what our -- yeah, and again, this is a  
21 little bit different than obviously an arbitration  
22 or, you know, a court proceeding. You know, I'm  
23 assuming most of this is in the realm of stuff you  
24 guys have all been arguing about probably for  
25 months.

1           So if we -- if we want to have every speaker  
2           sworn, we certainly could, but I'll defer to you  
3           guys.

4           MR. CRAIG: You know, since we're going to  
5           swear our witnesses, it seems fair.

6           MAGISTRATE STOKES: Okay. All right. I have  
7           no problem. So yeah, if you're going to be  
8           presenting, if you could let the clerk swear you  
9           in.

10          THE REPORTER: The clerk or me?

11          MAGISTRATE STOKES: Yeah, I'm sorry. You.

12                       GRAHAM PICKLESIMER,  
13          the witness herein, being first duly sworn on oath, was  
14          examined and testified as follows:

15          MR. PICKLESIMER: I do.

16          MAGISTRATE STOKES: Okay. Please go ahead.

17          MR. PICKLESIMER: Thank you. Okay. So the  
18          agenda that we're going to talk about today, one  
19          thing -- well, we'll back up a little bit for --  
20          just for context sake and so everybody  
21          understands.

22                The -- there are statutory parameters set  
23          forth in Section 447.405 Florida Statutes that  
24          govern how a special magistrate is supposed to  
25          make his or her recommendations, the factors

1       they're supposed to consider, and one of those  
2       factors is sort of what goes on and -- among  
3       comparable public employers, and the other is  
4       issues involving economics as today's issues  
5       evolve, the employer's ability to fund, you know,  
6       one proposal or the other.

7               So first, we're going to define which  
8       districts we are considering as our comparable  
9       districts and then proceed to discuss the -- the  
10      salary comparisons for all of our affected  
11      employees between this district and those  
12      comparable districts.

13             So there are a couple of universes of  
14      comparative districts to think about. One is  
15      what's defined in the statute as the local  
16      operating area, and we would offer up the  
17      following as part of that definition.

18             Those districts that immediately surround  
19      Hillsborough County, those being Manatee, Pasco,  
20      Pinellas, and Polk Counties, and then some others  
21      in sort of the broader Tampa Bay region. You  
22      know, there are people who live in these counties  
23      who commute here and vice versa, so they are sort  
24      of part of this region of which Hillsborough  
25      County is the economic anchor, and those would be



1 Citrus, Hernando, and Sarasota Counties; and the  
2 other statutory criteria for a comparable district  
3 is a district of similar size and function as the  
4 public employer in question, and for those we  
5 would offer the other large urban districts in  
6 Florida.

7 These aren't necessarily the largest in the  
8 state, all of them, but they are the ones that are  
9 concentrated in urban areas as Hillsborough County  
10 is, and those are Broward, Duval, Miami-Dade,  
11 Orange, Palm Beach, and Pinellas County.

12 So first we're going to take a look at the  
13 instructional -- the comparability of salaries  
14 between instructional employees in these many  
15 districts, and we have a few sources.

16 Most all of them are included behind one of  
17 the tabs in the binder. We're going to look at  
18 some contract provisions from these districts.  
19 We're going to look at a couple of publications by  
20 the Florida Department of Education about staff  
21 salaries in these districts, and we are also going  
22 to take into account cost of living; and the means  
23 we are using to do that is a -- an online tool by  
24 the Economic Policy Institute, a -- essentially a  
25 think tank on -- on social and economic issues.

1           They call it the Family Budget Calculator, and  
2           it's -- purports to represent the annual -- annual  
3           or monthly salary, depending on which tab you  
4           click on, necessary to sort of have a basic but  
5           secure existence in different regions.

6           We've provided in one of our tabs the  
7           methodology behind that calculator for -- for  
8           anyone's interest, and we'll see how that affects  
9           the analysis here shortly.

10          So first, we're going to take a look at  
11          classroom teachers. There are two different kinds  
12          of instructional personnel. There's classroom  
13          teachers and -- well, there's many different  
14          kinds, but two broad categories: Classroom  
15          teachers and everybody else.

16          Everybody else, meaning guidance counselors,  
17          social workers, psychologists, media specialists,  
18          and a whole bevy of other positions.

19          And a critical thing to keep in mind when  
20          we're looking at this is, because if you look at  
21          the data just in its raw form from the Department  
22          of Education and you're just looking at those  
23          salaries, you're only getting one end of the  
24          picture because there's two things that factor  
25          into compensation.

1           One is how much money you're getting, and the  
2           other is how much work you're doing to get that  
3           money. We think it's fairly obvious that if one  
4           person works 10 hours and makes a thousand  
5           dollars, they're -- obviously they're doing very  
6           well versus a person who works a hundred hours to  
7           make that same thousand dollars.

8           We would obviously not say that those people  
9           are being compensated the same. One is  
10          surrendering much more of their time to achieve  
11          the same wage, and so this first table on the  
12          screen now shows, with references to the relevant  
13          instructional contract articles, which you will  
14          find in Tab 1, the hours per day and days per year  
15          of classroom teachers in each of these districts.

16          I will note that this is interesting. It's  
17          the only district that seems to work this way, but  
18          Dade actually has different workdays for its  
19          elementary classroom teachers versus the secondary  
20          classroom teachers, so that's why you see Dade  
21          appear here in two different rows on this table.

22          And what you immediately see is that  
23          Hillsborough, when you look at the eight-hour per  
24          day workday, unique among all of the comparable  
25          districts, and you look at the 198 days per year,

1 almost unique among comparable districts. The  
2 only one that does -- the only other one that does  
3 this is Pinellas County.

4 You see in the fourth column there that  
5 Hillsborough has, by some margin, the longest  
6 contract, the contract that requires the most work  
7 out of its classroom teachers of any comparable  
8 district; and to my knowledge, there's not any in  
9 the state that is longer.

10 Maybe there's a couple others that are at this  
11 level, but I don't believe there's any that are  
12 longer; and so when we are doing the salary  
13 analysis, we want to look at these salaries and  
14 then divide them by the total number of hours that  
15 are being worked, and that's what you see in  
16 the -- in the final column in this table.

17 We've adjusted those average salaries based on  
18 how much -- how much work those employees are  
19 doing; and contrary to the second column where, if  
20 you look closely, you'll see that Hillsborough is  
21 the third highest out of all of these districts,  
22 the only higher ones being Broward and Sarasota.

23 Once we adjust for the amount of work that's  
24 being done to earn that salary, the picture  
25 becomes quite a bit different. Hillsborough falls

1 below the average among the larger districts,  
2 below the average among the districts in the  
3 region, and only slightly above average of the --  
4 of the districts immediately surrounding this  
5 county.

6 And then once you adjust for cost of living,  
7 then the picture becomes quite a bit starker. The  
8 third column in this table shows the annual cost  
9 of living as calculated by that Family Budget  
10 Calculator I was referring to a moment ago.

11 The calculator allows you to choose the number  
12 of adults and number of children in the household.  
13 These are the amounts for one adult and no  
14 children; and just to emphasize, these are not --  
15 these numbers are not being offered to represent  
16 the actual cost of living in each of these  
17 districts.

18 They are being offered to represent the  
19 relative differences in cost of living between  
20 each of these districts, and that is what you see  
21 in the fourth column, the one titled Adjustment  
22 Factor. Those districts, where the cost of living  
23 is higher than in Hillsborough, they will --  
24 they're -- the adjustment factor will be less than  
25 one, and the districts where the cost of living is

1       lower than it is in Hillsborough, the adjustment  
2       factors will be greater than one, and those are  
3       multiplied by the hourly rates in the first column  
4       to get the adjusted hourly rates in the fifth  
5       column.

6           And at the bottom, if you compare Hillsborough  
7       to each of those averages, Hillsborough is below  
8       the averages once you adjust for cost of living by  
9       quite a large margin, by well over \$3 behind the  
10      large urban and regional districts and about, not  
11      quite, \$1.20 among the districts immediately  
12      surrounding Hillsborough County.

13          So, you know, thinking about it, three, \$3 an  
14      hour times also 1600 hours in a year, we're  
15      looking at in the neighborhood of \$4,800 that the  
16      classroom teachers in this district are behind  
17      their counterparts in other districts in terms of  
18      the work that they're doing and the economic goods  
19      and services they can obtain for the wage they're  
20      earning for that work.

21          The final column shows the ranking so you  
22      don't have to try and sort that out yourself, and  
23      only the -- only the poor teachers in Pasco County  
24      are worse than those in Hillsborough County in  
25      these terms.

1           The salary data from the Department of  
2           Education does also provide -- it only does this  
3           for teacher salaries for some reason, but it not  
4           only provides averages but medians. So, you know,  
5           sometimes there's an argument that median salary  
6           is a better representation of, you know, a true  
7           sort of a, quote unquote, true average than the  
8           normal averages.

9           So we provided this as well just for context;  
10          and, as you'll see again, this -- globally, this  
11          doesn't change the picture by a huge amount. The  
12          amount, the differences get a little smaller.  
13          Hillsborough is actually one cent ahead of the  
14          average of those other districts around us in  
15          terms of median salary, but otherwise still --  
16          still below average compared to the other --  
17          compared to the other comparable districts.

18          And here, we've adjusted for cost of living;  
19          and once again, once we get to the point of  
20          looking at cost of living, the picture is very  
21          similar to what we saw with the averages.  
22          Hillsborough has flip-flopped places with Orange  
23          County.

24          They were both very close in both the average  
25          and the median, but, as you can see, it continues

1 to be well below average among all the -- all the  
2 comparable district groups.

3 So now we're going to look at the other  
4 instructional personnel. Here, the -- the  
5 analysis is a little -- a little different because  
6 not every guidance counselor works the same year.  
7 Classroom teachers within a district tend to work,  
8 with rare exceptions, essentially the same  
9 contract year.

10 You know, they're all in front of students the  
11 same number of days per year. They're at their --  
12 they have their teacher workdays the same number  
13 of days per year, but that's not the case for many  
14 of these other groups.

15 You may have guidance counselors in some  
16 schools for 10 months; you may have guidance  
17 counselors who are on 11-month contracts in other  
18 schools, and you may have, even within the same  
19 school, you may have guidance counselors who work  
20 longer contract years than the other.

21 So there's not a nice, clean, simple, hourly,  
22 you know, total hours per year that we can work  
23 at. The analysis would get more cumbersome than  
24 it's worth, so we'll do something slightly  
25 different here; but on this first slide, again,



1 pulling from that Department of Education data  
2 that we just used for the classroom teachers, we  
3 are looking at the average salaries of these  
4 different nonclassroom teaching positions in our  
5 comparable districts: Guidance counselors,  
6 librarian media specialists, school psychologists,  
7 and social workers.

8 And again, as you can see in all these  
9 categories, if you just look at that number,  
10 Hillsborough is doing reasonably well, but the  
11 picture changes when we start looking a little  
12 deeper.

13 For starters, as you can see kind of at a  
14 glance here, there are differences in the average  
15 months worked. This is -- again, these are just  
16 different columns off the exact same spreadsheet;  
17 and, when you adjust for these and adjust for cost  
18 of living, the picture that you get will change a  
19 little bit.

20 So here, we've adjusted for those average  
21 months per year worked, and then on the next slide  
22 we're going to take each of these salaries and  
23 multiply by the appropriate adjustment factor as  
24 we solve for the classroom teachers, and these are  
25 the numbers that we get once we do that.

1           So these are average salaries per month,  
2           adjusted for cost of living for each of these  
3           groups; and, as you can see in the large urban  
4           districts, Hills- -- the Hillsborough employees in  
5           these positions do worse than their counterparts,  
6           on average, among districts in the region.

7           Employees in Hillsborough County do worse, on  
8           average, than their counterparts in the districts  
9           immediately surrounding us. Hillsborough does do  
10          slightly better in some categories and slightly  
11          worse in some others.

12          It's a little more of a mixed picture, but  
13          only for that particular group. And this final  
14          slide shows the rankings; and for none of these  
15          positions, if you compare Hillsborough to the  
16          other 12 districts that we're looking at,  
17          Hillsborough is not in the top half for any of  
18          them.

19          So much for the instructional units. Now  
20          we're going to look at what we call the ESP units.  
21          These are essentially support. These are support  
22          personnel who are not -- typically not -- don't  
23          have any sort of certification. The exceptions  
24          are nurses who are part of this unit, and they do  
25          obviously have licensing and things that they have

1       to maintain; but by and large, these are  
2       noninstructional, noncertificated employees.

3               So the analysis we just did for the  
4       nonclassroom teachers above, we're going to  
5       replicate that here for these employee groups.

6               In Hillsborough County we consider the support  
7       personnel under two sort of broad categories. One  
8       is a clerical unit, you know, office assistants,  
9       secretaries, bookkeepers, registrars, data  
10      processors.

11              You know, all those types of employees all  
12      within the clerical group, and the other one is  
13      the paraprofessional group, which are people who  
14      are literally paraprofessionals: Classroom aides,  
15      assistant teachers, you know, employees who are --  
16      typically, most of them are, you know, in the  
17      classroom assisting a teacher teaching or working  
18      directly with a student one on one.

19              Many work with ESE students, so those are kind  
20      of the two broad classifications. Nurses are a  
21      little bit of a -- are a little bit out of the  
22      box, so we will consider them separately, but --  
23      so we'll be looking at the paraprofessionals,  
24      clerical professionals, and then the nurses.

25              And again, we're using all the same data and

1 resources that we've been using all along, no  
2 change there. So the Department of Education  
3 spreadsheet, from which we have drawn teacher and  
4 other instructional personnel salaries, also  
5 contains sheets showing average salaries for these  
6 other groups: Nurses, paraprofessionals kind of  
7 bookending the sheet here, and then they have four  
8 different categories of clerical employees, and  
9 this is -- no adjustments have been made here yet.

10 There's no looking at their contract year, no  
11 looking at cost of living; but, as you can see,  
12 even at this point among the large urban  
13 districts, Hillsborough is below average in all of  
14 these employee groups, and we've made no  
15 adjustments yet.

16 It's a little bit more of a mixed bag when  
17 you're looking at the districts contiguous with  
18 Hillsborough County and the other districts in the  
19 region, but in the large urbans, the picture is  
20 already very clear.

21 Just as with the noninstructional personnel we  
22 looked at a few slides ago, the Department also  
23 supplies data on the average months worked within  
24 each of these job classifications in the  
25 districts.

1           In the next slide we'll essentially be  
2           dividing each salary by this number of months as  
3           we did before to get an average monthly salary,  
4           and this on its own doesn't change whether  
5           Hillsborough is above or below average too much.  
6           It does kind of change the margins by which  
7           Hillsborough is below average in many cases.

8           Next we're going to do again what we did with  
9           the noninstructional personnel and multiply these  
10          salaries by the appropriate cost of living  
11          adjustment factor; and then here, you know, again,  
12          we're -- we have a very clear picture.

13          All of these employee groups, Hillsborough is  
14          below average in terms of the average salaries at  
15          each of these -- that employees in each of these  
16          job classifications make: Below average among the  
17          large urbans across all of them; below average  
18          among districts in the region across all of them;  
19          below average among the contiguous districts in  
20          most of them, the exceptions being secretaries and  
21          paraprofessionals, where there is about a -- about  
22          \$130 difference in the secretaries that  
23          Hillsborough is above average and about 25, \$26  
24          that the paraprofessionals are above average.

25          And as with the previous slide, now we're

1       looking at the rankings of those numbers within --  
2       within each category. So again, just as with the  
3       noninstructional personnel that we saw,  
4       Hillsborough employees are not in the top half for  
5       any of them and in many instances are doing quite  
6       a bit worse.

7       All right. So, so far we've been talking  
8       about what was presented to the Magistrate as  
9       Issue No. 1. Now we're going to move to Issue No.  
10      2, which was the question of advanced degree  
11      supplements for -- for employees.

12      This -- the effects here are most dramatic in  
13      the -- for the instructional personnel. So we are  
14      now going to look at what the -- each of the  
15      comparable districts pays in terms of advanced  
16      degree supplements for its -- for its  
17      instructional employees.

18      So this table, the -- you know, again, the  
19      same districts we've been looking at. The first  
20      column, this information you'll find in Tab --  
21      behind Tab 5.

22      We'll have copies of the relevant pages from  
23      these contracts showing what each of the advanced  
24      degree supplements are in each of these comparable  
25      districts, and this is a very easy slide to go

1 through because Hillsborough offers none to -- no  
2 supplement for any advanced degree at any level,  
3 so very obviously far below average among -- among  
4 comparable districts and, frankly, among every  
5 district in the state.

6 In my previous experience, I worked as a  
7 bargaining specialist for the Florida Education  
8 Association, and I worked with school districts  
9 all across the state. This is the only district  
10 where I've ever seen absolutely no advanced degree  
11 supplements being offered.

12 It doesn't mean there might not be one or two  
13 that I'm just not aware of, but I'm aware of a  
14 lot, and I've never seen it; only here. So that  
15 was very easy.

16 Next we're going to get a little bit into what  
17 we feel represents the District's ability to pay.  
18 So we're going to be looking at a few different  
19 documents this time.

20 The school districts are required to report to  
21 the Florida Department of Education each year, you  
22 know, very -- many, many different kinds of forms  
23 and things that have various sorts of financial  
24 information, and there's a few of these that I  
25 think we'll be spending some time looking at.

1           First, we have obtained the forms ESE 348,  
2           sometimes just known as the annual financial  
3           reports, from -- from the large urban districts.  
4           We didn't go with every district this time. We're  
5           just looking at the large urban districts, and  
6           we're also going to be looking at annual financial  
7           reports as well as the district summary budgets  
8           that the district publishes at the beginning of  
9           the year.

10          So at the beginning of the year, the District  
11          publishes its district summary budgets, ESE 139  
12          it's sometimes affectionately known as; and this  
13          consists of the District's sort of, you know, best  
14          reasonably made projection of what it -- revenue  
15          it thinks it will take in, what expenditures it  
16          thinks it will incur, and how money will be  
17          transferred around between different funds, and  
18          the annual financial reports show, okay, what  
19          actually happened.

20          You know, sometimes things happen over the  
21          year, and there's big differences. Sometimes  
22          it's, you know, small differences, but those are  
23          two different documents that show two different  
24          things.

25          And another thing that we're going to be



1 looking at is, we have a database in our office  
2 that is populated regularly by information  
3 supplied by the District pertaining to employees,  
4 what jobs they occupy, how many days and hours  
5 they work, what salaries they make and that sort  
6 of thing, and we'll be looking at that in a few  
7 minutes to talk about kind of what we might expect  
8 the long-term impacts of a recurring step increase  
9 versus a nonrecurring supplement would be.

10 So first, just to talk about the cost, I don't  
11 think there's any major disputes between the Union  
12 and the District as to the cost. The cost for  
13 2022-2023 for this particular year for Issue No.  
14 1, there is not a difference between the cost.

15 The question is future years. If this  
16 supplement is recurring in future years, obviously  
17 that means one thing; but, if it's not recurring  
18 in future years, it means a different thing, but  
19 for this year and only this year, the parties are  
20 not at a difference between what employees should  
21 get this year. It's all about the future.

22 The advanced degree supplements, the District  
23 took the records that it has on file of which  
24 employees have which kinds of advanced degrees,  
25 which maybe there's some out there who haven't

1 submitted it; but, when they did that calculation,  
2 they came up with 6.9 million. We don't have the  
3 information to really second-guess it, but it  
4 passes the smell test so we're not -- you know, we  
5 don't have a major dispute with that figure.

6 And then finally, the third issue, which we  
7 haven't really talked about so far yet -- I think  
8 my battery may have died. Here we go. I just had  
9 to go off and back on again. Classic tech support  
10 resolution.

11 Okay. So the third issue, the one we haven't  
12 really talked about yet, the additional  
13 compensation for coverage of students. The issue  
14 here is, as Mr. Kriete was explaining during  
15 opening statements, there is a significant  
16 employee shortage, but there's not a significant  
17 student shortage.

18 Students need to have classrooms and need to  
19 have people in front of them teaching or, if  
20 nothing else, you know, making sure that they're  
21 safe. So there's many ways that this manifests in  
22 terms of impacts on employee workloads.

23 Instructional personnel may be required to  
24 supervise students during their planning time.  
25 They may lose their planning time and have to

1 supervise students during that planning time.

2 They may have to take on additional students  
3 from a classroom where students have -- there's no  
4 adult, and they can't get a substitute, and so  
5 students have to be put in different rooms.

6 They break up the students and put them in  
7 different rooms, and, you know, that creates  
8 additional workload for the teachers, so that the  
9 parties currently have recognized, as the District  
10 pointed out in its statement of the issues, that  
11 is currently acknowledged and compensated to a  
12 degree by the School District.

13 The Union simply feels that with the way  
14 things have been going and the degree to which  
15 this is more and more becoming a burden on them,  
16 that the compensation they currently offer is  
17 simply not enough to -- to fairly compensate them  
18 for what they're -- what they're doing to do what  
19 needs to be done in terms of safety for students.

20 So we -- this is obviously something that's  
21 difficult to pin down an exact cost of. It's not  
22 something that, you know, is happening to every  
23 employee every day; but the way to come up with a  
24 cost of this, perhaps the District has this  
25 information or plans to supply it in its own

1 presentation, but you could -- currently,  
2 employees get -- instructional employees get paid  
3 \$18 an hour for doing these things.

4 So it is known how many hours \$18 are being  
5 paid for. So to figure out how much it would cost  
6 to do 30 hours -- or excuse me -- \$30 an hour  
7 instead of \$12 -- excuse me -- instead of \$18 an  
8 hour, you just look at the number of hours and  
9 multiply by a different number.

10 So it can be figured out. We just do not have  
11 the information to figure it out at this point in  
12 time.

13 The second aspect of the proposal is,  
14 employees are currently awarded comp time up to a  
15 point for -- for -- for doing the absorbing of  
16 students that I talked about a second ago, and,  
17 you know, sometimes employees get comp time for  
18 doing the coverage instead of the \$18 an hour, but  
19 we can -- again, there is a record.

20 The record does exist, or it could be, you  
21 know, a matter of tweaking something in the system  
22 to keep track of it, but there is compensation  
23 being provided for this. It's just in the form of  
24 comp time instead of salary, but all we would need  
25 to do is figure out the number of comp time hours

1           that's being awarded and multiply by \$30.

2           It's not information that the Union is in  
3           possession of, but we'll see. Perhaps the  
4           District has that information and we can get  
5           further into it.

6           This is something that also affects employees  
7           in the ESP bargaining unit. Sometimes  
8           paraprofessionals cover classes when teachers are  
9           absent, can't get a substitute. Currently, for  
10          that sort of work, the -- those paraprofessionals  
11          receive an additional \$4.04 on top of their normal  
12          hourly rate for doing that; and the Union's  
13          proposal is to raise that to \$10 an hour, but  
14          again, similarly, there's -- those hours are  
15          logged and recorded.

16          It's because they're being paid on it already.  
17          It would just be a matter of figuring out how many  
18          hours and multiplying it by a different number  
19          instead of \$4.04 to get the cost.

20          So first we're going to talk a little bit  
21          about the fund balance. There's -- obviously,  
22          there's no end to the level of depth and detail  
23          that we can get into about this, and I anticipate  
24          we will get into significant depth and detail  
25          about it, but we think the -- ultimately, the

1 situation is relatively simple to look at.

2 The -- what you're seeing on the slide now is  
3 for the last -- well, I guess the last two and a  
4 half fiscal years -- the unassigned fund balance  
5 that the District was projected to have in its  
6 general fund at the beginning of the year versus  
7 what they actually wound up having at the end of  
8 the year.

9 In the case of 2020-2021, at the beginning of  
10 that year the District projected it would end the  
11 year with an \$85 million unassigned fund balance,  
12 and they actually ended the year with a 91 and  
13 change million dollar fund balance, a little over  
14 6 million to the good.

15 Last year in 2021-2022, the District initially  
16 projected that it would wind up with an unassigned  
17 fund balance at the end of the year of about 46.7  
18 million, and it actually wound up with a fund  
19 balance of about 114.6 million, just under 68  
20 million to the good, and this year the District  
21 projects an increase again.

22 So it would -- you know, what you're noticing  
23 here is the beginning of a trend, and a lot of  
24 work has gone into making this trend happen. I  
25 don't want to, you know, sweep that under the rug,

1 but we are now at a point where we're seeing not  
2 only the fund balance going up generally but the  
3 end-of-year amounts running ahead of those  
4 beginning-of-year projections.

5 The District is -- perhaps appropriately --  
6 budgeting conservatively and -- and beating its  
7 projections, which, you know, certainly there's no  
8 complaint to be raised about that.

9 One thing I expect we'll hear a lot about  
10 today when -- when the District presents its case  
11 is the 3-percent requirement by the State that a  
12 school district maintain in its general fund  
13 balance, and that ratio is in terms of the  
14 assigned general fund balance and the unassigned  
15 general fund balance.

16 Put those together, divide by total revenues  
17 for that year, and, if that percentage is lower  
18 than 3 percent, then you've got a problem; and I'm  
19 sure you will hear about the history, when the  
20 District projected at the beginning of 2021-'22  
21 that it would have a \$46 million fund balance,  
22 that was below that 3-percent threshold.

23 But when you look at the -- what actually  
24 happened at the end of the year, at the end of  
25 2020-2021, it was a little over 5 percent. At the

1       end of 2021-2022; it was almost 6 and a half  
2       percent; and now at 2022-2023, we're projecting a  
3       little over 7 and a half percent; but even if we  
4       don't beat projections again this year and we were  
5       bang on at that 7.55 percent financial condition  
6       ratio, that's still over \$86 million more than the  
7       District needs in order to maintain that 3-percent  
8       level.

9           I'm sure the District would argue that, well,  
10       it needs a buffer and so on and so forth; but, you  
11       know, that is a literal fact, that to maintain 3  
12       percent, it could do so with \$86 million less than  
13       it's projecting it will have at the end of the  
14       year.

15           And I didn't say this earlier because I was  
16       highlighting the difference between -- between  
17       our -- between our costs, but the District  
18       calculates and we concur with its calculation that  
19       the cost of paying a step or, in the case of what  
20       the District is currently proposing, the cost of  
21       paying a supplement equivalent to the step but  
22       isn't recurring necessarily is \$13.2 million, so  
23       just to put that into context.

24           Okay. The next thing I want to talk about a  
25       little bit -- we will, I'm sure, talk in much more



1 detail about this -- is the state of the  
2 District's use of its capital funds resources to  
3 support operating expenses in the general fund;  
4 and long story short, this District does not do it  
5 to nearly the extent that many other large urban  
6 districts in the state do it.

7 You know, this is a complicated issue.  
8 There's all sorts of factors, but I think our  
9 position on this is that, given the difference  
10 that we see between what Hillsborough does and  
11 what the typical other large urban district does,  
12 is there needs to be some burden on the District  
13 to explain why it can't do better, why it can't do  
14 more.

15 As you can see, if you look at Broward, for  
16 instance, they're transferring almost 6 percent of  
17 their revenues; Dade, 6 and three-quarters  
18 percent. The only one that does less than  
19 Hillsborough is Orange.

20 All the other ones do significantly more. On  
21 average, they do over -- well, exactly 3 percent  
22 more than what Hillsborough does. So if  
23 Hillsborough were to, you know, find things that  
24 it can spend 1 percent more of its revenue on that  
25 could be supported by the capital projects funds,

1       that would be an additional 17.8 million in  
2       operating revenue, you know, potentially per year.

3       Many of these districts that you see on the  
4       screen now will transfer similar amounts from year  
5       to year to year. Again, remember, the cost of the  
6       step, 13.2 million. Getting 1 percent more from  
7       capital projects would more than cover that.

8       If the District got up to the average among  
9       these other large urban districts, that's an  
10      additional 53 and a half million in operating  
11      revenue it could be counting on per year; and, if  
12      it were as ambitious as Dade and got up to that  
13      level, we could be looking at an additional more  
14      \$80 million in operating revenue per year.

15      So we look at these -- we look at these -- so  
16      far we have not gotten -- maybe we will today  
17      and/or tomorrow -- a satisfactory explanation for  
18      why it's not possible for the District to do more.

19      What the District has supplied in response to  
20      some record requests by the Union were some  
21      examples of situations where the Florida Auditor  
22      General said that a particular expense that it  
23      charged was not appropriate and needs to be paid  
24      back, but that doesn't mean that there are no  
25      other potential allowable expenses that could be

1 charged. It just means that this particular one  
2 didn't work, but we need more explanation.

3 We think the public deserves more explanation  
4 of why it's not possible to do more in this  
5 regard. What have these other districts figured  
6 out that this District has not figured out?

7 Okay. Another thing I expect that we will  
8 hear a lot about today from the District is this  
9 notion that a step increase represents a recurring  
10 cost; and, if we keep doing recurring costs,  
11 there's going to be these runaway expenses that  
12 will -- it's irresponsible to be expecting to pay  
13 for these out of nonrecurring revenues and so on  
14 and so forth.

15 So using these employee lists from our  
16 database -- again supplied by the District --  
17 that, for the last three years, this -- from about  
18 the same point every year, you know, end of  
19 October, beginning of November, we get these every  
20 Friday -- you know, every other Friday, so it just  
21 depends on what day of the year it falls on but as  
22 close to November 1st as possible.

23 We're going to look at the average hourly rate  
24 in each of these units: The clerical unit, the  
25 para unit -- which, remember, includes nurses --

1           and the -- and the instructional unit.

2           There we go. Okay. So that is what you see  
3           on the screen now. In 2021 -- 2020-2021, the  
4           average hourly rate in the clerical unit was  
5           15.58. In the para unit it was 14.80, and the  
6           teacher unit was 33.50.

7           One year later in '21-'22 you can -- you can  
8           see the rates there, and then finally in '22-'23,  
9           you see the rates that we have there; and, if you  
10          only -- if you just look at this, you may look at  
11          that and say, okay, well, clerical, that's about 4  
12          percent; teachers, that's about 4 percent; paras,  
13          that's over 10 percent.

14          So wow, it sure does look like, you know,  
15          costs will run away if we just keep paying step  
16          increases, as was done in the years in question  
17          here or if not -- if not a step was given, as in  
18          '21-'22, a supplement equivalent to step was  
19          given. So for purposes of this analysis, that  
20          makes no difference.

21          But steps are not the only thing that happened  
22          in these years. Other things happened as well.  
23          In -- in -- between 2021 and -- '21-'22, not only  
24          did a step occur but the employees, the  
25          instructional employees, their minimum salary

1 increased by a huge amount, almost \$7,000 for  
2 10-month employees and almost \$8,000 for 12-month  
3 employees.

4 That affected almost 40 percent of the work  
5 force. Not all of them saw that big of an  
6 increase because some were already a little closer  
7 to 47-5 than others, but a large chunk of the work  
8 force was affected by that and some very  
9 significantly.

10 In 2021-'22, the employees all received the  
11 equivalent of a step; and in 2022-'23, the minimum  
12 wage for -- well, across the entire school  
13 district, was increased to \$15 per hour, and that  
14 affected a large number of employees in the para  
15 unit and many employees in the clerical unit as  
16 well.

17 So what we did to control for that and see  
18 what is the impact of just the step on the  
19 progression in these hourly rates, is we went back  
20 to the 2021 and 2022 list and said, okay, well,  
21 what if all these employees were already making  
22 that minimum, and then that would -- so if we  
23 assume that all those employees are already making  
24 that minimum, then the impact of those minimums  
25 being increased to those levels would be nil

1       because all employees would already be above those  
2       levels; and, when that happens, you can see  
3       exactly how much step costs impact the District on  
4       a long-term basis.

5           The -- note that the clerical and para  
6       employees in 2021 are significantly higher --  
7       well, they all are, really. They're all  
8       significantly higher than they were in the chart  
9       on the left-hand side; and again, that is because  
10      on the right-hand side, we're assuming that all  
11      those employees were already making at least \$15  
12      an hour, or instructional employees were already  
13      making at least 47-5 or 53-9.

14          So the only thing that's now happening  
15      between -- from year to year here is step  
16      increases, and now you can see that the clerical  
17      average salary has actually fallen by 44 cents an  
18      hour.

19          The average salary for paraprofessionals has  
20      fallen by 6 cents an hour. The average teacher's  
21      salary -- well, this is the whole structural unit.  
22      It's just coded as teacher in the database, but  
23      the average salary in the instructional unit is  
24      increased by 16 cents.

25          So if you were to take those numbers and apply

1       them across the total number of hours worked by  
2       each of those units in 2022-'23, this gives you  
3       kind of an estimate of the total cost of -- of  
4       these steps.

5           You get that the cost of the clerical unit has  
6       decreased by almost 3 percent, the cost of the  
7       para unit has decreased by .38 percent, the cost  
8       of the teacher unit has increased by .39 percent;  
9       and, if you add all those up to get a grand total,  
10      you see that the net change in personnel costs due  
11      to those -- to the step increases as opposed to  
12      the minimum wage increases or minimum salary  
13      increases is only about \$2.1 million.

14          Across the total personnel costs, that's, you  
15      know, two-tenths of a percent. So again, let's go  
16      back to what we're talking about as the cost of  
17      the step increase. \$13.2 million is how much more  
18      money goes into the employee units if they get a  
19      step versus if they don't get a step.

20          But attrition, people making higher wages and  
21      salaries, retiring, resigning, being replaced with  
22      people making lower wages and salaries eats up  
23      almost that entire increase.

24          This is over two years. So \$26.2 million in  
25      step increase or step increase equivalence, less

1       than 10 percent of that remains after we -- after  
2       we look at the effect of people resigning and  
3       retiring and being replaced with lower wage  
4       workers.

5               So to the extent that the District wants to  
6       argue that, you know, these recurring costs will  
7       get out of control, they'll drain the fund  
8       balance, yada, yada, yada, there is simply, when  
9       you look at past history, right, best predictor of  
10      future, of what's likely to happen in the future  
11      that we can think of at least, the -- over --  
12      almost -- well, almost 90 percent of that cost, in  
13      fact, does not recur after two years. It simply  
14      goes away with the more highly paid employees who  
15      leave.

16             So as we discussed at the beginning, what we  
17      think we have shown here is that the employees in  
18      this District, you know, on the whole, work longer  
19      hours, particularly the instructional employees,  
20      for fewer dollars, and those dollars don't go as  
21      far as they would if they were occupying similar  
22      roles in other districts.

23             We've also established that this District is  
24      the only one, among the comparable districts, that  
25      doesn't pay instructional employees for having



1       advanced degrees, and we think we've established,  
2       when you look at the slack in the general fund  
3       balance, 86 million in excess of that 3-percent  
4       threshold, you know, anywhere from 17 to 80  
5       million that potentially could be brought over  
6       from capital projects, unless there's some very  
7       good robust explanations for why that's not  
8       possible, the -- the -- the costs that we are  
9       talking about are, you know, negligible compared  
10      to that.

11       You know, if the District has a financial  
12      crisis, it would not be for adoption of the  
13      Union's proposals. We've established that the  
14      step increases, while they may be a recurring  
15      increase to the employees, right, they get that  
16      increase, and they maintain it for the rest of  
17      their careers, but it's not really an increase to  
18      the District's budget or at least not to the  
19      extent that one might naively think it is because,  
20      again, people retire who are made high -- making  
21      high wages, high salaries.

22       They're replaced with people at the bottom  
23      making low wages and low salaries, and the cycle  
24      of life continues. People move up the scale.  
25      They step off. People step on at the bottom, and

1 things remain relatively constant.

2 So it's for all these reasons that we think  
3 the Special Magistrate should recommend to the  
4 School Board that it adopt the Union's proposals.

5 MAGISTRATE STOKES: All right. Thank you.

6 MR. CRAIG: Magistrate, could we have a break  
7 before any cross-examination?

8 MAGISTRATE STOKES: Yeah. I have no problem  
9 because that was a whole lot of information. So  
10 I'm going to take -- would five be good? Do you  
11 need 10 minutes?

12 MR. CRAIG: 10. 10 to 15, please.

13 MAGISTRATE STOKES: All right.

14 MR. CRAIG: And one thing, just as a matter of  
15 record, we're going to request briefing. The  
16 rules say we have to ask before the end of the  
17 hearing, so I just want to make sure.

18 MAGISTRATE STOKES: Okay. And, actually, we  
19 talked about that on --

20 MR. CRAIG: Yeah.

21 MAGISTRATE STOKES: -- Monday or Tuesday when  
22 we talked, so I was expecting that. So, okay.  
23 All right. So we'll be in a short recess.

24 (Brief recess was taken.)

25 MAGISTRATE STOKES: All right. So we're back

1           on the record. It's still your case, though, so  
2           you're not being crossed, but you have -- what  
3           else do you have to present?

4           MR. PICKLESIMER: That's it. The Union rests.

5           MAGISTRATE STOKES: Okay. All right. The  
6           ball is in your court anyway, so --

7           MR. GIBSON: Thank you. Very briefly, I'd  
8           like to just give a brief opening; and then  
9           instead of crossing the Union, we just want to  
10          tell the District's story.

11          Very briefly, the District will present both  
12          documents and witnesses to establish a great  
13          amount of data with respect to comparing other  
14          districts; but, when it comes to the dollars, I  
15          just want to make the point that we believe that  
16          the Union is vastly oversimplifying these issues.

17          This is not a simple issue. With respect to  
18          the data for the years that have been provided  
19          from 2020 through 2023, those were incredibly  
20          difficult and different years.

21          Those were the COVID years. Taking and  
22          establishing the ability to pay, just looking at  
23          the fund balance is completely, frankly,  
24          disingenuous. The fund balance increased over  
25          those years because of the COVID Federal dollars

1           that we were able to take advantage of.

2           You will hear that in 2020 the Florida  
3           Department of Education came to the District and  
4           told the District that its finances were at  
5           critical levels and, in fact, threatened to take  
6           over the District if the -- if the District didn't  
7           put its -- get its house in order.

8           We -- you will hear that we, to this day, are  
9           one of -- if not the only district -- one of two  
10          districts that have to provide monthly financials  
11          to Tallahassee so that -- because they are, every  
12          single month, monitoring our financials.

13          You heard testimony about the 3 percent that  
14          is required statutorily in the fund balance.  
15          That's not a ceiling. That is a floor. If you're  
16          below that 3 percent, the State comes in and takes  
17          you over; and so basing an assumption that all we  
18          need is a 3 percent is vastly oversimplifying.

19          You're going to hear the amounts of money that  
20          the District pays on a biweekly and a monthly  
21          basis for its payroll, and the fund balance  
22          doesn't even cover that.

23          We will hear testimony about the supplements.  
24          You're going to hear that there are two different  
25          salary schedules. There's an older salary --

1       grandfathered salary schedule where the  
2       supplements are paid, and then there's the new  
3       salary schedule where those supplements are  
4       different, and the steps are different. You're  
5       going to hear testimony about that.

6               And finally, I just want to make the point  
7       that the District currently transfers all legally  
8       available capital dollars from the capital budget  
9       to the general -- the general bucket of dollars  
10       there.

11              So anyway, instead of crossing, we just  
12       thought it would be better if we just tell our  
13       story.

14              MAGISTRATE STOKES: Okay.

15              MR. CRAIG: We call Jerry Ford. Would you  
16       swear the witness, please.

17                              JERRY FORD,  
18       the witness herein, being first duly sworn on oath, was  
19       examined and testified as follows:

20              THE WITNESS: I do.

21                              DIRECT EXAMINATION

22       BY MR. CRAIG:

23              Q. Mr. Ford, would you state your name for the  
24       record.

25              A. My name is Jerry Ford.

1 Q. Would you please tell the Magistrate what you  
2 do.

3 A. Certainly. I am a registered municipal  
4 advisor. I am registered with the SEC and the  
5 municipal securities rule-making board. I represent  
6 cities, counties, school districts, not-for-profit  
7 organizations in the capital planning process in the  
8 issuing of debt.

9 Q. And do you provide such advice to school  
10 districts in Florida, just to be clear?

11 A. We do. We provide that advice to more than 20  
12 school districts in Florida.

13 Q. And does that include Hillsborough County?

14 A. It does.

15 Q. We're going to be working with the notebook  
16 that's in front of you, Mr. Ford. Tab 1.

17 MR. CRAIG: And, Magistrate -- yes.

18 BY MR. CRAIG:

19 Q. No, the one right to your right, sir. I  
20 prefer we use that one. Tab 1, is that a current  
21 statement of your background and resume?

22 A. It is.

23 Q. As we turn to Tab 2, could you explain to the  
24 Master Judge -- the Magistrate how exactly schools --  
25 districts are funded in Florida.

1       A.     Sure.  The State of Florida seeks to equalize  
2 dollars going into the classroom for students on a  
3 per-student-basis.  It has a very complex formula and a  
4 process.  That formula has 21 separate variables.

5           MAGISTRATE STOKES:  Before you continue on,  
6 why don't you go ahead and look the way you were  
7 to counsel.

8           THE WITNESS:  Okay.

9           MAGISTRATE STOKES:  And I only say that  
10 because of the televise, and I know that there are  
11 a lot of people watching this, and I want them to  
12 benefit from you.

13          I won't take offense that you're not looking  
14 directly at me, and I've got -- I've got the  
15 screen here, too, so it seems a little bit more  
16 natural if you just do that.

17          THE WITNESS:  Thank you.  It's more  
18 comfortable for me as well.

19          MAGISTRATE STOKES:  Okay.  There you go.

20          THE WITNESS:  So there are 21 separate  
21 variables that go into that formula to come out,  
22 which -- with what is basically called total FEFP  
23 funding, and it's the Florida Education Finance  
24 Program, and it basically determines the number of  
25 dollars per student.

1           Those dollars are a combination of what the  
2           State kicks in for each district and what the  
3           district must kick in. At the end of the day,  
4           depending upon the size of the district, the  
5           number of students, the property values in the  
6           district, the cost of living in the district,  
7           there are variables in there for each of -- each  
8           of those things.

9           The State will determine how much of your  
10          budget comes from them and how much of your budget  
11          comes from you in terms of your property taxes.  
12          So that, in a nutshell, is how school districts  
13          are funded.

14       BY MR. CRAIG:

15          Q.     And does the exhibit, understanding the FF --  
16       FEFP behind Tab 2, explain the process?

17          A.     It does.

18          Q.     Changing gears a little bit, how do school  
19       districts predict for the future or predict funding for  
20       future years?

21          A.     It is -- it is difficult. All school  
22       districts run models of what they project their student  
23       count to be. Those models may or may not sync up  
24       initially with what the State projects. They will do  
25       an estimate of what they think the State is going to



1 give them.

2           The process starts early in the legislative  
3 session. They'll take a look at what they got last  
4 year, and they'll go from there. They'll establish  
5 their early estimates from there, but those estimates  
6 change throughout time as the legislative session  
7 progresses and the legislature starts honing in on an  
8 appropriation level.

9           Q.    What about local taxes and referenda and  
10 millage?

11          A.    Sure. One of the interesting things about  
12 Florida school finance is that constitutionally there's  
13 a 10 mill limit that school districts have that they  
14 can levy, and that's great on paper; but functionally,  
15 it's not there in reality.

16                Because the State tries to equalize funding,  
17 it takes a look at those factors, as I said, including  
18 property values per student, including other factors,  
19 and it says, okay, based on the amount that we're going  
20 to appropriate for each student, based on where we  
21 think you fall in that ranking of 67 districts, this is  
22 how much you have to kick in, and that translates to  
23 the following millage rate.

24                That millage rate is referred to as the  
25 required local effort. In addition to that, there are

1 a couple of small adjustments that a district has the  
2 ability to levy on their own without further  
3 adjustment.

4 One -- one is discretionary millage, and right  
5 now it's somewhere near three-quarters of a mill.  
6 That's not it exactly, but that's close. They can also  
7 levy 1.5 mills for capital outlay; but the bottom line  
8 is, if they chose to levy their full 10 mills, they  
9 would lose their State funding, so no one does that.

10 So they're restricted as to what they can levy  
11 to that required local effort, plus their discretionary  
12 millage, plus a couple very small factors, and so they  
13 end up with a millage rate that's far below the 10  
14 mills, and that's all they can do.

15 They cannot say, Well, gee, we've got 2 mills  
16 of capacity left, so we're going to go out and levy  
17 that extra 2 mills so we can up our operating revenues.

18 Q. Are the two primary sources of funding for  
19 school districts in Florida the FA -- FEFP and local  
20 taxes?

21 A. That is exactly right. There's some Federal  
22 money in there, but it's relatively small. It's very  
23 small, but it is local property taxes and the FEFP  
24 formula.

25 Q. So would the FE -- FEFP funding ratio to local

1 taxes be different for a rural county than an urban  
2 county?

3 A. Absolutely. So they range across the state.  
4 Let's take -- you know, let's take two polar examples.  
5 Let's go to little Hamilton County, which is up I-75  
6 just north of I-10, which is very poor, has very low  
7 property values, and then go down to Monroe County in  
8 The Keys, which has very high property values.

9 The amount of money that Monroe kicks in is  
10 far greater proportionally per student than -- that the  
11 Hamilton County would have to kick in. So you can have  
12 a district that may pay 85 percent, 80, 85 percent of  
13 its total revenues, and you can have one that receives  
14 85 percent of its total revenues from the State.

15 Q. Is there any kind of annual cycle as to school  
16 funding?

17 A. Absolutely. Absolutely. There is -- there is  
18 a process where it starts with the legislative session  
19 where there's an initial estimate that is put out by  
20 the legislature, by their committees, that basically  
21 say, Here's how many students we have by district  
22 around the state. Here's what those students look like  
23 in terms of their weighting.

24 The legislature works with that number, and  
25 they come up with an initial appropriation amount.

1 They run -- then throughout the year, once the budget  
2 is -- once the budget is passed, there are sort of two  
3 different items that come in.

4 One are -- one are called surveys, where they  
5 go out in the schools at various points in time during  
6 the year. The school district basically does a  
7 population count in each school of each student by  
8 their weightings. So it's full-time equivalent  
9 students.

10 They go in there. They measure that. They  
11 report that to the State; and then following that,  
12 usually a month, sometimes more than a month after  
13 that, the State comes back with a calculation, and that  
14 calculation says, Here's what we show is your full-time  
15 equivalent count, and here are the dollars that you're  
16 eligible for based on that.

17 Later in the year those counts go forward, and  
18 there may be adjustments to that from time to time  
19 based on what happens with your student count.

20 Q. Does the fund balance, as it's been referred  
21 to today, does that fluctuate during the year?

22 A. Oh, absolutely, it fluctuates during the year.  
23 I believe you have an exhibit if you want to put it up  
24 on the screen. I think it's under Tab 3.

25 Q. Well, let's look at Tab 3.

1           A.     Okay.

2           Q.     We don't have it on the screen?

3           A.     Okay.  Let's look at Tab 3.

4           Q.     What is behind Tab 3?

5           A.     So Tab 3 -- I don't know if it can go up on  
6 the screen or not.  Do you have the ability to put it  
7 on the screen?

8           Q.     No, we don't, but everybody has it that needs  
9 it.

10          A.     So let's -- let's start up and simply talk  
11 about what the fund balance is and what it is not.  The  
12 fund balance does not purport to examine your liquidity  
13 position.  It does not purport to tell you what your  
14 cash flow is at any point in time.

15                 The fund balance shows you a number, which is  
16 partially of cash, which is made up of both assigned  
17 and unassigned variables on June 30th, okay, the way  
18 that a school district gets its money, largely through  
19 property taxes.

20                 So a great deal of Hillsborough's money comes  
21 from property taxes.  It gets its State portion every  
22 month.  That comes in like clockwork, but the big  
23 chunks are in property taxes, and those property taxes  
24 usually start coming in during the last week of  
25 November, and that runs through January or early

1 February.

2           So that's when cash is building up, and then  
3 it starts to drain down every month. By the time you  
4 get to June 30th, they're still in a fairly reasonable  
5 cash position; but by the time you get to October,  
6 specifically mid October to mid November, cash is at  
7 its low point overall.

8           And, in fact, if you look at the expenditures  
9 that Hillsborough has -- and I think you have a witness  
10 that will give this to you in greater detail -- but per  
11 month, if you look at salaries paid out to employees  
12 and you look at payments made to vendors -- and keep in  
13 mind that Hillsborough schools is not only the largest  
14 employer in this county, but it also employs thousands  
15 of vendors whose students go to those schools and  
16 depend upon those timely payments.

17           That's about \$150 -- million dollars a month,  
18 just slightly less than that on a combined basis per  
19 month. Your cash flow position at the beginning, mid  
20 November, is far below that number. It can be far  
21 below that number and has been in past years.

22           So regardless of what your fund balance said  
23 at any given point in time, your cash flow position has  
24 continued to drop every day since that point in time  
25 until you get to that first tax collection at the end

1 of November.

2 Q. And what's the significance of that?

3 A. Well, the significance of that is if there  
4 were a disruption: If tax collections were late; if  
5 you had a hurricane; and remember, that's right during  
6 the gut of hurricane season -- remember Ian, remember  
7 Michael -- and that caused -- that caused that tax  
8 delivery payment to be late to you, you could be in a  
9 situation where you could not -- you might not be able  
10 to make payroll, you might not be able to pay --  
11 meet -- pay your vendors without having to go in and do  
12 short-term borrowing.

13 Q. And in Exhibit 3, do we need to clarify?  
14 That's net of what is known as TAN?

15 A. That is net of TAN; and so if you looked at  
16 this in a more discrete way and there were \$85 million  
17 in TAN pro -- TAN proceeds that came in, this is net of  
18 that, and this is also done on a 10-day trailing  
19 average, which tends to make it look better than it is  
20 in reality.

21 If you looked at this on a daily basis, those  
22 numbers would be even less. The profit would be --

23 Q. For the record, what is TAN?

24 A. It's a tax anticipation -- it's a short-term  
25 borrowing to bridge cash flow shortfalls. It's like a

1 payday loan.

2 Q. So the District, particularly Hillsborough  
3 County, has to issue a TAN and borrows money at some  
4 point every year?

5 A. No. They have -- they -- they borrowed --  
6 they issued a TAN for \$85 million a year ago.

7 Q. If you'd turn to Exhibit 4, Tab 4, would you  
8 please explain what that is.

9 A. Sure. That is the graph that I was talking  
10 about that shows this on a daily balance. If you look  
11 at the yellow line on there, that yellow line  
12 represents 30 days of cash on hand.

13 So as you can see, from late September through  
14 the very end of November, the District has less than 30  
15 days cash on hand.

16 Q. Is that bad?

17 A. Oh, of course it's bad. That -- you know,  
18 you're -- you're an individual. Your paycheck is late.  
19 Something happens, you lose your job, all of a sudden  
20 you can't pay your bills that month. You have to go  
21 out and try to do something extraordinary.

22 It's to -- we say this to board members and  
23 finance officers frequently, including a briefing for  
24 four board members earlier this week in another county.  
25 It is fiscally irresponsible, when you're discussing



1 your financial health, to focus solely on fund balance  
2 without having a chart like this reflective of your  
3 district in your hand at the same time because it is  
4 extraordinarily misleading.

5 Q. Would you turn to what's behind Tab 6.

6 A. Yes.

7 Q. What does Tab 6 show?

8 A. Tab 6 is a chart from the Department of  
9 Education, which they have used in internal briefings,  
10 that simply lays out the cycle that we talked about  
11 early of the FE -- FEFP calculations and the FEFP  
12 surveys.

13 Q. And what does that show? I mean, what --

14 A. What it shows is that those surveys start  
15 during the legislative session and that the first  
16 couple are projections, and it tells you what periods  
17 they use them from; and, as it goes on, those  
18 calculations come in, they rely on the receipt of the  
19 tax rolls.

20 They rely on actual student counts, and that  
21 carries on through the year until there's a final  
22 calculation. It's an update of Survey 4, and it takes  
23 a look at this year's actual and the prior year's  
24 actual and determines whether or not the District has  
25 received everything it should or whether it received

1 more than it should.

2           At any point during this process, if, for  
3 example, there were to be a situation where a charter  
4 school opened and a large number of students left the  
5 District, they would still get dollars for those  
6 students because they're within the county -- they're  
7 within the county, but they would have to transfer  
8 those dollars to the charter school; or, if you had a  
9 situation where a major employer closed and families  
10 left the area and your student population declined, you  
11 would receive fewer Federal and State dollars than you  
12 would have otherwise that you had projected.

13           One of the things I think that's important to  
14 understand is, the State follows it closely, and it  
15 follows student counts across the state; and so if  
16 student population falls across the state, they may  
17 lower the FEFP allotments for everybody.

18           If student populations rise across the state,  
19 the legislature does not go back into session and say,  
20 Oops, my bad, we need to give everybody more money. It  
21 says, This is all the money we have, and it determines  
22 what the impact of those student changes are in each  
23 district, and it goes through a little mechanism called  
24 a pro ratio, and it adjusts the amount of money those  
25 districts get as a result of their change in student

1 population.

2           So you may be in a situation where, all of a  
3 sudden, you're planning on having X number of dollars  
4 per student, but you end up with significantly less  
5 than that at the end of the year because of student  
6 changes.

7           Q.    Let's turn to Tab 8, please.  What is Tab 8?

8           A.    Tab 8 is a compilation of factors taken  
9 primarily directly from the same annual financial  
10 reports that the Union presented earlier.  It does so  
11 without color; it does so without picking and choosing  
12 particular data points.

13                It just takes those and compares them and says  
14 this is how they fall out, and what we've done is taken  
15 a look at what we think are key factors of financial  
16 health and of credit quality.

17           Q.    Did you prepare this document?

18           A.    We did.

19           Q.    And -- and -- and the source is listed at the  
20 bottom, correct?

21           A.    The source is listed at the bottom.

22           Q.    Okay.  I'm sorry.  I didn't mean to interrupt.

23           A.    No.  And so the source is listed at the  
24 bottom, so we have taken -- we have taken a look and  
25 just pulled data from there and made calculations that

1 we think are indicative of financial health.

2 One is day's cash on hand. If you were buying  
3 stock in a company, you would say, Gee, in part of my  
4 evaluation, while I may evaluate many factors, what is  
5 their ability to pay their bills? Do they have enough  
6 money to pay their bills? How many days could they  
7 last if they didn't have revenues coming in?

8 So that's a day's cash on hand; and, as you  
9 can see, of the districts we've included in there,  
10 Hillsborough is ninth out of 10. It has roughly one  
11 month day's cash on hand.

12 Take a look at liquid fund balance. That's  
13 assigned and unassigned. It takes out those other  
14 categories that are locked down, that you can't spend  
15 as you would like, and it says, How does Hillsborough  
16 compare per student in terms of liquid fund balance?  
17 Again, they are ninth out of 10 -- the 10 districts  
18 that we included in these charts.

19 If you look at whether or not a school  
20 district has voted operating millage, like the one that  
21 just failed to pass in Hillsborough County, which is  
22 used for operating supplements and is used to fund  
23 teachers' salaries, Hillsborough is one of only four in  
24 there that does not have that voted operating millage.

25 So they're living within constraints that

1 those districts above that line do not have: Palm  
2 Beach, Orange, Duval, Dade, Pinellas, Broward do not --  
3 do not have that, that restriction.

4 If you look at instruction expenditures -- and  
5 just to clarify since it was mentioned earlier -- what  
6 we're looking at here is classroom instructors, no  
7 other positions, just classroom instructors -- that per  
8 FTE, we're right mid pack in terms of what we spend  
9 there. It's \$5670 a year. It ranges from, you know,  
10 \$4800 to over \$6900, depending upon the district you're  
11 looking at. We're -- we're mid pack in there.

12 One that we thought was extremely  
13 interesting -- and this is -- this is not our data.  
14 This is the data from the AFRs, and that is, What are  
15 instructional expenditures as a percent of the total  
16 budget?

17 Of those districts that we looked at,  
18 Hillsborough has the highest percentage of  
19 instructional expenditures.

20 And then finally -- and you saw this in an  
21 earlier chart -- what are the average -- what is the  
22 average teacher salary? This is the latest data  
23 available by the State. It's the '20 -- '21-'22 final  
24 Survey 3 numbers, and it shows that Hillsborough,  
25 within that context, has the second highest average

1 salary in the state.

2 Q. You've mentioned cash on hand and investing in  
3 a company. How -- how does that factor in with the  
4 District's ability to secure credit?

5 A. Sure. Well, at some price, credit is always  
6 available, right. There's always somebody willing to  
7 charge you an exorbitant rate, regardless of your  
8 credit condition; but the fact of the matter is,  
9 borrowing costs vary depending upon your credit  
10 quality.

11 So the higher your credit quality -- and at  
12 one point in time, if you went back to 2012,  
13 Hillsborough would have been one of two, three highest  
14 rated districts in the state. Credit was easily  
15 accessible. You didn't have to explain a lot, and  
16 lenders were more than willing to provide you with  
17 money.

18 It goes to the old adage that a bank is always  
19 willing to loan somebody money that doesn't need it.  
20 The lower your credit rating drops, the higher that  
21 cost of borrowing becomes.

22 Q. And in the TAN, that's a bridge loan, right?

23 A. It is a bridge loan.

24 Q. And obviously, you obtain that, the District  
25 obtains the bridge loan in terms of the interest rate

1 based upon its credit rating, right?

2 A. It does. It -- it's based upon the credit  
3 rating of the TAN itself, which has a short-term  
4 rating, only assigned to short-term loans. Remember,  
5 TANs have to be paid back by June 30th.

6 They're usually paid back by most districts  
7 early in the year, January, February, March, so they're  
8 only out there a few months, but yes. Credit -- credit  
9 ratings do impact that.

10 Q. You've touched on the credit rating history of  
11 Hillsborough County School District. Could you turn to  
12 Tab 9 and tell us what that is.

13 A. Sure. That is just a table that shows you  
14 what the ratings are from the three major rating  
15 agencies: Moody's, Standard & Poors, and Fitch of  
16 Hillsborough schools, and it starts back in 2012 when  
17 those ratings were at their peak, and you can -- you  
18 can see that there, and then it follows it to today.

19 So during that period of time from 2012 -- and  
20 if you looked at your fund balance history, you  
21 would -- you would see that the fund balance is being  
22 drawn down during this period of time; and, if you read  
23 credit rating reports from these agencies, you would  
24 start to see the words "structural imbalance" appear in  
25 those credit ratings reports consistently over time,

1 concerns about, Is this a short-term thing, or are you  
2 going to get this solved? Are you going to be able to  
3 have your revenues cover your expenditures, or are you  
4 going to be dipping into your savings accounts?

5 And that continued to occur; and so from that  
6 time, from 2012 up to today, the District was  
7 downgraded three notches by Moody's Investor Service.  
8 They were down -- they were downgraded two notches by  
9 Standard & Poors. They were downgraded four notches by  
10 Fitch.

11 Hillsborough is on negative credit watch or  
12 outlook by all three of those rating agencies. They  
13 are the only district to be in that case; and, when  
14 these rating outlooks are combined, Hillsborough is the  
15 lowest rated school district in this state -- in this  
16 state.

17 Q. Have you had any recent conversations with any  
18 credit rating services about the District?

19 A. We have. The District was recently reviewed.  
20 The rating agencies review the districts, depending  
21 upon the agency, either annually or every 18 months or  
22 so. We just had a rating review by Fitch. Fitch  
23 issued a report, and they maintained their A rating on  
24 the District's general issuer rating or A minus rating  
25 on the district's COPs, which is the type of debt that



1 it normally issues, and they maintain negative outlooks  
2 on both of those things. Again, concerned about  
3 whether the ESSER money goes away, this COVID money  
4 goes away, whether there will be structural balance  
5 there or not.

6 We have had conversations. The District was  
7 interviewed by Standard & Poors within the last two  
8 weeks. Standard & Poors has not issued its report yet.  
9 We expect that report to come out next week.

10 We didn't -- we do not -- we cannot say for  
11 certain, but we're not -- we do not feel that there is  
12 a likely change in their position. Moody's will be  
13 looking at the District's rating probably in the March  
14 time frame.

15 Q. And during the presentation by the Union,  
16 there was an exhibit having to do with a cost of living  
17 calculator by the Economic Policy Institute. Are there  
18 any other entities that provide cost of living  
19 calculators or methods of calculating cost of living,  
20 other than the Economic Policy Institute?

21 A. Well, there are -- there are literally a score  
22 of services out there that calculate cost of living  
23 increases. You can get on the Internet and Google cost  
24 of living right now, and you would -- immediately would  
25 pop up a half a dozen or so.

1           They all use a slightly different approach,  
2 depending upon what their particular bias is. They're  
3 going to weight some factors heavier than others.

4           Q.   Going back to the mill, just for the record,  
5 what -- what -- what was asked for? What -- and what  
6 happened?

7           A.   Well, the District asked for voters to approve  
8 a 1 mill operating supplement. That supplement would  
9 last for four years, and then it would have to go back  
10 to the voters again, and predominantly, that supplement  
11 was going to be used for a number of things but  
12 predominantly for teacher salaries.

13          Q.   So after four years, the mill expires, but you  
14 still have recurring expenses?

15          A.   You do, and so you're -- you're basically --  
16 you're basically saying that, Hey, if we've gotten your  
17 support and you pass this millage, you'll continue to  
18 support your teachers and your school system after  
19 that, the hurdle being getting it the first time. I  
20 have not seen one fail in Florida in many years after  
21 it came in originally.

22          Q.   Mr. Ford, thank you. I have no further  
23 questions on direct.

24                MAGISTRATE STOKES: Thank you. Do you have  
25 any questions on cross?

1 MR. PICKLESIMER: Yes, a few.

2 CROSS-EXAMINATION

3 BY MR. PICKLESIMER:

4 Q. Okay, Mr. Ford. You testified at some length  
5 about the District's bond ratings and effects those  
6 would have on borrowing costs. I want to probe a  
7 little deeper into that.

8 A. Sure.

9 Q. So I'm just going to, for simplicity's sake,  
10 let's just refer to Moody's for the moment. So the  
11 issuer rating for Moody's is A1; the COPs rating is A2.  
12 By the way, could you explain what COPs are, what that  
13 stands for and what they are.

14 A. Sure. It stands for Certificates of  
15 Participation, and it is a lease structure. It says to  
16 the investor, it says that you're going to get payments  
17 from this lease as long as the lease is in place, but  
18 the school board has the right at any -- in any given  
19 year to decide it no longer wants that lease and can  
20 walk away from it.

21 Q. So when you say "lease," you know, most people  
22 think of renting a house or renting an office. What  
23 exactly is the subject of the lease here?

24 A. The subject of the lease is -- well, there's  
25 one across the street if you look at the Rampello

1 School. The subject of that lease would be, I want to  
2 build a -- I want to build a school. I cannot finance  
3 it directly long term without going to a referendum,  
4 but I can if the obligation is one year or less; and so  
5 I'm going to have the school board's leasing  
6 corporation issue that debt for me, lease the school to  
7 me.

8 I'm going to make payments to them, and every  
9 year I'm going to renew that lease until it is paid for  
10 20 or 25 years down the line.

11 Q. Okay. Thanks. So again, just looking at the  
12 Moody's ratings, you know, to simplify things, so  
13 currently, an issuer rating of A1, a COPs rating of A2,  
14 if -- if -- if those ratings were to go up by one  
15 notch, as you call them, what would be the effect on  
16 the interest rates at which the District could borrow?

17 A. Well, once again, you're -- let me put it this  
18 way. There's several variables that go into that  
19 impact. They are economic conditions at the time; they  
20 are overall level of interest rates at any given time;  
21 they are investor demand at a given point in time; and  
22 then there is credit rating in there.

23 So let's just take today, for example. If you  
24 looked at that a year, year and a half ago when rates  
25 were at their floor, the differentials between one

1 rating level and another would be much tighter. You'd  
2 get compression in there.

3 As rates begin to rise, the bands or the  
4 differential between interest rates at a given rating  
5 level tend to widen out. So today, you know, you might  
6 be looking at a tenth of a percent difference or more  
7 given on the maturity.

8 Depending upon the size of your issue and the  
9 length of your issue, it may be more. So there are  
10 indices that we use published by both Bloomberg and  
11 municipal market data, which go down every year from 1  
12 to 30 years and say, This is the average rate that we  
13 would look at; if you were a AAA, top-of-the-line  
14 credit that was backed by the full faith and credit of  
15 your tax base, it would be this.

16 If you were AA, it would be this; if you were  
17 A1, it would be that; and, as you drop down those  
18 scales, interest rates go up consistently.

19 Q. Okay. So I think what I heard, you threw out  
20 one-tenth of a percent kind of with a caveat that this  
21 depends on, you know, the repayment period, what it's  
22 being --

23 A. The longer you go, the higher it can get, but  
24 yes.

25 Q. Okay. So let's -- I want to try and come up

1 with sort of a reference point, I guess. So let's say  
2 we're -- you know, we're going to -- we need to build  
3 an elementary school, and we need to issue debt to  
4 build an elementary school.

5 Typically, in your experience advising school  
6 districts on this sort of thing, what tends to be a  
7 typical repayment period for debt issued to build a  
8 school?

9 A. 20 to 25 years.

10 Q. Okay. And what would be a reasonable cost for  
11 building an elementary school, just in terms of cash --  
12 well, okay. What would be the principal on such debt?

13 A. Today or 12 months ago? It's like a --

14 Q. Today. Let's just talk about today.

15 A. Today, like everything else in the supply  
16 chain, it is almost impossible to keep up with costs.  
17 We had a transaction in January that when we looked at  
18 the estimated cost, which included an elementary school  
19 a year earlier, we were looking at \$65 million.

20 By the time we got to market this January, it  
21 was \$126 million, but we've seen KA facilities now in  
22 the 50 to 70 to \$80 million range. So, you know, KA,  
23 anywhere from \$50 million to, say, 60, \$65 million, but  
24 it's -- it swings widely.

25 Q. Sure. Okay. So again, I'm trying to nail

1 down sort of a reference point example. I'm just going  
2 to take sort of a midpoint of some of the numbers I  
3 just heard. Let's say \$80 million. So let's say this  
4 District needs to finance \$80 million over a 20-year  
5 period. What interest rate do you think the District  
6 would be -- or what range of interest rates do you  
7 think the District would be likely to get from  
8 potential creditors to do that today?

9 A. This District?

10 Q. This District.

11 A. At its current credit ratings?

12 Q. At its current credit ratings and all current  
13 conditions.

14 A. Well, one, we believe that they would be below  
15 those scales, those Bloomberg and M and D scales that  
16 we're looking at for a comparable A1 because of the  
17 negative outlook, so those rates would be higher. It  
18 would be in the range, you know, on the low end, you  
19 know, you're looking at first maturity, 2 percent, sub  
20 2 percent out to somewhere between 4 and 5 percent on  
21 the long end.

22 Q. When you say "short" and "long," you're  
23 referring to the duration?

24 A. I'm referring to the maturity. Duration has a  
25 specific definition to it that's not applicable here.

1           Q.    Okay.  So -- okay.  So the District wants to  
2   issue an \$80 million -- wants to borrow \$80 million to  
3   build an elementary school and repay that over 20  
4   years.  What other factors do we need to consider  
5   before we can say, Oh, well, the interest rate would  
6   probably be in this range?

7           A.    I think what you're trying to get to is what's  
8   the cost of the downgrade between the ratings  
9   previously and the ratings today, and that's much  
10  different than that 10 basis points or so and the given  
11  maturity that I gave to you.

12                You would look at the average life of the  
13  issue; you would look at the size of the issue; and you  
14  would look at the interest differential over that  
15  average life, and you would multiply it there.  
16  That's -- that's the calculation.

17          Q.    Right.  I guess what I'm trying to get is,  
18  what are -- what are reasonable things to plug into  
19  that calculation?

20          A.    The average life, the current -- I would -- I  
21  would get into the systems that we subscribe to, and I  
22  would look at the current trading values of the school  
23  district's paper in the secondary market, and I would  
24  look at currently offered school district bonds that  
25  were new in the market and see where they came,



1 vis-à-vis those benchmark indicators that I told you,  
2 and I would calculate a difference for Hillsborough  
3 schools, which I have not done in the last several  
4 weeks, and I would come up with a differential, and I  
5 would use that.

6 Multiply that by the average -- by the -- by  
7 the principal amount and then multiply that by the  
8 average life, and I would come up with a cost factor.

9 Q. So --

10 A. I'd be happy to supply that in a follow-up,  
11 but I'm not going to do -- I can't do the math here at  
12 the stand.

13 Q. Okay. No. I'm just trying to figure out what  
14 would the -- I mean, we can do the calculation.  
15 That's, you know, fairly routine. I'm just trying to  
16 figure out what would be the inputs into that  
17 calculation.

18 A. Well --

19 Q. What would they be in terms of specific  
20 numbers? I know qualitatively what kind of things are  
21 we looking at, but what would the numbers actually be,  
22 or what would be reasonable estimates for what those  
23 numbers would actually be?

24 A. I'm happy to provide you those estimates in a  
25 follow-up, but I'm not going to do the math here on the

1 stand.

2 Q. Okay. And does the -- if bond ratings go up  
3 or down, does that affect any of the cost of servicing  
4 debt that's already been issued in the past?

5 A. It does not. It does not impact the cost of  
6 servicing debt that's been issued in the past. What it  
7 does impact is the impact that those rating actions  
8 have on your lenders, and your lenders cut across a  
9 broad swath.

10 They can be large property and casualty  
11 insurance companies; they can be bond funds; they can  
12 be banks; they can be individual investors located here  
13 in Hillsborough County.

14 So every time that there is a rating decrease,  
15 the dollar price, the dollar value of that investment  
16 in the current market goes down. The value of that  
17 individual's investment goes down.

18 So the many individual investors and several  
19 bank trust departments here locally who have been  
20 purchasers of the District's securities in the past, as  
21 the District has been downgraded, their investment  
22 values have deteriorated along with them.

23 Q. And does that affect the -- how does that  
24 affect the District?

25 A. It affects the District, in my opinion, in two

1 ways. One is, it impacts whether or not those same  
2 investors would be willing to invest in the District  
3 again if the District were to borrow more money. That  
4 is one.

5 Two, it impacts the District in terms of  
6 public confidence in the District and its management  
7 because now you have people in your local community and  
8 financial institutions in your local community who have  
9 bought an investment based on the District's credit  
10 quality, believing that the District would maintain  
11 that.

12 The District has not done that, and the value  
13 of their investment has gone down.

14 Q. Okay. I think I understand.

15 A. It's a breach of faith, in my mind.

16 Q. Right. Okay. So I think what I'm hearing is,  
17 not an impact on sort of the District's bottom line for  
18 outstanding debt, but potentially an impact on its  
19 ability to secure credit or have confidence from  
20 investors or whatever in the future?

21 A. On the cost of capital in the future.

22 Q. Okay. Okay. I understand. Are you -- do you  
23 have knowledge of how much debt the District  
24 anticipates issuing in this fiscal year or next fiscal  
25 year?

1           A.    We have no plans to issue debt over the next  
2           fiscal year or two at this point in time.

3           Q.    Okay.  So none.  I mean, that may change, of  
4           course, in the future, but at this time, none.  And how  
5           far in advance typically would a District plan to issue  
6           debt?

7           A.    It depends on growth patterns.  So we have  
8           districts that have -- if you went back to the early  
9           2000s here where the District was growing basically a  
10          high school a year, it could not plan effectively for  
11          it because the growth was coming so fast, that it was  
12          planning five years out; and all of a sudden, seven  
13          months after we've issued debt we get a call saying,  
14          We've got a problem here.  We need two more schools  
15          that we didn't know we needed.

16                That growth has subsided somewhat, but it's  
17          starting to pick up again, so it really depends on that  
18          growth cycle.

19          Q.    Okay.  All right.  We talked about -- we  
20          talked about TANs for a minute, and we explained what  
21          those were, and -- but one thing I wasn't -- I wasn't  
22          clear on.  Was your testimony that for this year the  
23          District had to issue a TAN?

24          A.    No.  The prior year.

25          Q.    Okay.  For the prior year.  Okay.

1           A.    They have not issued a TAN this year.

2           Q.    Have not.   Okay.

3           A.    They've got all that ESSER money sitting  
4 there.

5           Q.    Right.   So what, if you recall, what was the  
6 interest rate on the -- on the TAN?

7           A.    I do not recall what the rate was on that TAN.

8           Q.    Okay.

9           A.    I will provide that subsequently.

10          Q.    And you said TANs typically -- well, they have  
11 to be repaid by June 30th, the following June 30th, but  
12 typically are repaid --

13          A.    After the tax collection cycle.

14          Q.    So in a couple months.   The money comes in.  
15 It goes out to --

16          A.    It depends on the district, but yes, anytime  
17 from two to three months, out to six, seven months.

18          Q.    Okay.   Can you -- can you give us a reasonable  
19 estimate as to what the interest rate on a TAN today  
20 would be if the District had to issue one?

21          A.    I have not looked at the latest TANs.   The  
22 latest ones that we have done are about two months old  
23 at this point in time.   They are up significantly from  
24 where they were a year ago because of the Fed rate  
25 increases overall and short-term rate increases.

1           So where you may have been around 1 percent,  
2   you're going to be more than double that now; but I  
3   will, again in a follow-up, I'll get you an estimate of  
4   the most recent TAN rates.

5           Q.    Okay.  Yeah, that would be great.  Okay.  You  
6   did make a reference to Hillsborough County Schools  
7   being the largest employer.  What are some of the other  
8   largest employers in this county?

9           A.    The base, the County, the hospital.

10          Q.    Was that -- sorry.  Hospital or hospitals?

11          A.    Hospital, TGH.

12          Q.    Oh, TGH.  Okay.  And approximately how many,  
13   you know, within an order of magnitude, of employees do  
14   those employers have?

15          A.    Does MacDill and the others have?  I do not  
16   know offhand.

17          Q.    Okay.

18          A.    I would have to go back and look at that.

19          Q.    Yeah, that's fine.  We can go figure that out.  
20   That's not a big deal.  Okay.  I did have one question  
21   about one of the exhibits.  Let me track it down here.  
22   Yes.  Tab 8.  I'm looking at this table that shows  
23   the -- on the second row showing instructional  
24   expenditures as a percentage of total expenditures.

25                So when we say "instructional expenditures,"

1 are we talking about personnel expenses for  
2 instructional personnel, or is that something broader?

3 A. It is the instructional expenditures line  
4 straight out of the AFRs.

5 Q. Okay. And that includes what kinds of  
6 expenses?

7 A. It includes all instructional-related  
8 expenses.

9 Q. Personnel costs?

10 A. Yes, it does.

11 Q. Salaries, benefits? And what other types of  
12 expenses do -- would -- would that consist of?

13 A. Are you asking me if this includes the  
14 instructional support?

15 Q. I'm asking -- so as you know, under the way  
16 the school finances instruction in Florida, there are  
17 different functions, of which instruction is one, and  
18 there are different objects.

19 The personnel expenses would be the salaries  
20 object and the benefits object. What are the other  
21 objects?

22 A. You've got the District's finance staff, which  
23 is going to be coming up later who have this in detail,  
24 and so rather than summarize it for you, I'm going to  
25 have them provide you with a detailed assessment of

1 that.

2 Q. Okay. But it does include other things  
3 besides personnel --

4 A. It does include other things. Other than  
5 straight teacher salaries, yes, it does.

6 Q. Yes.

7 MR. PICKLESIMER: Okay. Nothing further.

8 MR. CRAIG: Some brief redirect.

9 MAGISTRATE STOKES: Go ahead.

10 REDIRECT EXAMINATION

11 BY MR. CRAIG:

12 Q. Is the -- the District's current credit rating  
13 at all -- at all based upon the presence of the ESSER  
14 moneys?

15 A. The answer is that if it weren't for the  
16 ESSER's moneys, the District's credit ratings would  
17 have gone down further. That's -- that's in my  
18 opinion. That's the answer.

19 The fact of the matter is, the rating agencies  
20 are still concerned, and Fitch held off on making a  
21 rating -- any kind of a rating action, waiting to see  
22 how the District deals with those ESSER's  
23 money going -- the ESSER's money going off.

24 Are you at -- are you at a point, will you be  
25 at a point where you can have structural balance



1 without the ESSER's moneys.

2 Q. Are you able to say that the interest -- that  
3 the credit rating is going to go up when the ESSER  
4 moneys go away?

5 A. No. I'm not -- I'm not able to say that. I  
6 can't predict that. What I could say is that if the  
7 District maintained a record of strong liquidity, of  
8 strong fund balances, it did not spend more than it  
9 brings in and built those fund balances, you know, the  
10 fact of the matter is you talked about that 3 percent,  
11 even the AA credits in this state have lower average  
12 fund balances than Moody's looks at nationally for AA  
13 credits.

14 Okay. We're nowhere near that. So there are  
15 a number of key factors. Fund balances happen to be  
16 one of the only ones that's in the control of the board  
17 that is a credit factor; and, if those continue to  
18 strengthen and they stop spending more than they take  
19 in, then rates would go up -- then ratings would go up  
20 over time.

21 Q. Did the June '21 communication from the State  
22 Department of Education declaring that the District was  
23 in a financial emergency, did that impact the credit  
24 rating?

25 A. Absolutely it did. You know, we sort of got

1 our last round of wax in there. They -- you know, they  
2 watch -- they have watched this District carefully. It  
3 hasn't just been once a year during that period of  
4 time. They were calling on a regular basis, asking  
5 what was going on, if we had any further news about  
6 what the State was going to do, asking for updates on  
7 that.

8 So yes, they were -- they were very, very  
9 focused on what was going on.

10 Q. So do the taxpayers of Hillsborough County  
11 have an interest in the District's credit rating?

12 A. Sure they do. Absolutely they do. You know,  
13 do people have an interest in their own credit scores?  
14 To believe that, you know, you have a 800 credit score  
15 versus a 400 credit score and that has no impact on you  
16 or the way the people perceive you would be ludicrous.

17 I mean, the fact of the matter is, people want  
18 to know that their money is -- their tax money is being  
19 spent wisely, that the District is being fiscally  
20 responsible, that it's taking care of its teachers and  
21 its students but it's doing so in a way that it's  
22 responsible; and, if your credit ratings are dropping,  
23 that's a flashing red light that says somebody is not  
24 taking care of business properly.

25 MR. CRAIG: Nothing further.

1 MAGISTRATE STOKES: Any follow-up?

2 MR. PICKLESIMER: Yeah, a very tiny bit.

3 RECROSS-EXAMINATION

4 BY MR. PICKLESIMER:

5 Q. I hate doing recross, but I just have one  
6 other thing I wanted to highlight since we have been  
7 talking a lot about borrowing costs. When the  
8 District -- when the District issues debt and they get  
9 money from that debt, does that -- is that money  
10 recorded in the general fund, or is it recorded in a  
11 different fund?

12 A. Capital projects.

13 Q. It's recorded in capital projects. And when  
14 repayments on that debt are made, do those come out of  
15 the general fund, or do those come out of some other  
16 fund?

17 A. They come out of capital projects.

18 Q. Okay. That's it. Nothing further.

19 MAGISTRATE STOKES: All right. Thank you very  
20 much, Mr. Ford.

21 MR. CRAIG: Could we have another short break.

22 MAGISTRATE STOKES: Certainly. We'll go ahead  
23 and take another five or 10?

24 MR. CRAIG: Yes.

25 MAGISTRATE STOKES: Okay.

1 MR. CRAIG: Please.

2 MAGISTRATE STOKES: No problem.

3 (Brief recess was taken.)

4 MAGISTRATE STOKES: Okay. We're good. We're  
5 going to go ahead and go back on the record and  
6 kick it back to the District.

7 MR. GIBSON: We'd like to call  
8 Danielle Shotwell.

9 DANIELLE SHOTWELL,  
10 the witness herein, being first duly sworn on oath, was  
11 examined and testified as follows:

12 THE WITNESS: I do.

13 THE REPORTER: Could you spell your name for  
14 me, please.

15 THE WITNESS: Danielle, D-a-n-i-e-l-l-e;  
16 Shotwell, S-h-o-t-w-e-l-l.

17 DIRECT EXAMINATION

18 BY MR. GIBSON:

19 Q. Ms. Shotwell, where are you currently  
20 employed?

21 A. I am currently employed in human resources as  
22 the general manager of employee relations.

23 Q. Okay. Can you give a brief history of your  
24 tenure here at the District, how long -- first, how  
25 long have you been here, and what positions have you

1 held?

2 A. Okay. I am in my 27th year as an educator,  
3 all 27 in Hillsborough County Public Schools. I  
4 started my career as a math teacher at the high school  
5 level. I did that for five years.

6 I followed that up as an administrator for 19  
7 years at the school site level at -- as an assistant  
8 principal, a middle school principal, and a high school  
9 principal; and for the last three years, going on three  
10 years, I have been the general manager for employee  
11 relations in human resources.

12 Q. Okay. And what is your role with respect to  
13 the negotiations with the Hillsborough Teacher's Union?

14 A. Okay. I am the chief negotiator, and in my  
15 role I do all things labor relations; but, as far as  
16 bargaining, I am the chief negotiator.

17 Q. Okay. What I'd like to do is just spend some  
18 time going through the negotiating sessions that we  
19 had -- the District had with the Union this year.

20 A. Sounds good.

21 Q. When did the -- when did the process for the  
22 '21-'20 -- excuse me -- the '22-'23 school year, when  
23 did the process of negotiating begin?

24 A. We started our first sessions earlier than we  
25 ever have in -- in my recent memory. It was back in

1 June.

2 Q. Okay. And in -- in your recent memory, when  
3 would those negotiations usually have begun?

4 A. Oh, boy. Well, and I've only been in this  
5 role since COVID. So it was very unique that year. We  
6 didn't start until very late, but in -- I would -- in  
7 my -- I would say probably August to September.

8 Q. Okay. But we started right even before the  
9 fiscal year began?

10 A. Correct.

11 Q. Okay. So when -- when was -- did you give me  
12 a date? I'm sorry.

13 A. It was June, June 6th.

14 Q. And if you go to Tab 19 of the book, can you  
15 tell me what that is.

16 A. Sure. That is a bargaining timeline that I  
17 created for myself just so I would know what we had  
18 done at each bargaining session as far as what was  
19 offered, what we counteroffered, all those good things,  
20 but those are our bargaining sessions that we had this  
21 year.

22 Q. Okay. So what happened in June -- at the June  
23 6th session?

24 A. Sure. At the June 6th session we -- that was  
25 our opening bargaining session, and CTA came and

1 basically presented their initial ask; and in addition  
2 to that, we presented the support salary schedule.  
3 That was something that, after that spring legislative  
4 session, we knew was going to be a big topic because we  
5 were surprised to know that we had to accelerate  
6 minimum wage to \$15 an hour by October 1st, so that was  
7 also something that was discussed at that session.

8 Q. Okay. Prior to the 2022 legislative session,  
9 what was the obligation of the District with respect to  
10 minimum wage?

11 A. Yes. Well, the voters in 2021 for the State,  
12 we had to bring the minimum wage up to \$15 an hour by  
13 the year 2026; but in this spring legislative session,  
14 there was a House bill that said that basically  
15 school-based employees had to be brought up to \$15 an  
16 hour by this October, October of 20 -- October 1st,  
17 2022.

18 Q. And did the District have and does the  
19 District -- or before this, does the District have  
20 employees that were making less than \$15 an hour?

21 A. Yes. Our salary schedule, our lowest paid on  
22 our support salary schedule was \$11.43. So we had to  
23 accelerate that to \$15 an hour, which was going to  
24 impact just under 5,000 employees in our organization.

25 Q. Okay. If you would go to Tab 20.

1           A.    Yes, sir.  Yeah.

2           Q.    What is this?

3           A.    These are our bargaining notes that we have  
4 from the bargaining session.  We don't have a court  
5 reporter, but we do have someone in HR that takes notes  
6 and does a transcript to the best of her ability, and  
7 these are the notes from that session.

8           Q.    Okay.  And so the first four pages of  
9 double-sided pages are literally, as best you could, a  
10 word-for-word transcription of what occurred during the  
11 session?

12          A.    Correct.

13          Q.    Okay.  And then if we go to the next page  
14 after the four pages, what is that?

15          A.    This is the MOU that was presented by CTA with  
16 their initial asks for the '22-'23 school year.

17          Q.    So let's go through that, if we can.

18          A.    Okay.  Sure.

19          Q.    So I think after all the whereases, the ask,  
20 as you put it, begins at No. 1?

21          A.    Correct.

22          Q.    What was the first ask?

23          A.    The first ask was for employees to be moved  
24 one level on the salary schedule.

25          Q.    Okay.



1           A.     Okay.

2           Q.     And the second ask?

3           A.     Is for the employees to be moved a second  
4 level on the salary schedule.

5           Q.     So effectively, the Union asked that all  
6 employees be moved two levels on the salary schedule?

7           A.     Correct.

8           Q.     Okay. And would that have had any effect on  
9 future -- on the future or just for this year?

10          A.     No. That would -- that would be recurring,  
11 and that would be into the future as well.

12          Q.     And maybe we need to explain the salary  
13 schedule just a little bit when we talk about levels  
14 and movement. Can you just explain what we mean by  
15 that.

16          A.     Sure. We have -- and you want -- for  
17 instructional, we have an, obviously, an instructional  
18 salary schedule as well as support; but, if we start  
19 with the instructional salary schedule, we have a  
20 performance salary schedule that was first started in,  
21 like, 2014, and it has changed over time, but basically  
22 that schedule has levels based on pay rates.

23                 So employees, for example, currently level  
24 zero through zero -- zero zero through 07 are at the  
25 \$47,501, and then levels after that go up in different

1 increments.

2 Q. Okay.

3 A. That's been bargained annually over time.

4 Q. Why is it that zero zero and the 7 are the  
5 same?

6 A. So there is an allocation called the Teacher  
7 Salary Increase Allocation, and that money from the  
8 State can only go to -- it has a lot of restrictions --  
9 and it can mostly -- there's a bucket of money that can  
10 only go to opening new teacher salaries; and the State,  
11 the guide is that they want us to get up to 47,500 or  
12 the maximum achievable based on the number of employees  
13 that we have at those levels.

14 So with ours, when we had to negotiate it over  
15 the last few years, we were able to bring 47-5 up for  
16 level zero zero through 07.

17 Q. Okay. And I think you mentioned it, but does  
18 an employee automatically move up a level on the salary  
19 schedule every year?

20 A. Salary is negotiated annually.

21 Q. Okay. For example, last year, what was  
22 negotiated with respect to the level or level increase  
23 or not to increase?

24 A. Due to our budget constraints, for  
25 instructional we settled with the Union, and they

1    agreed to a one-time additional payment that was  
2    equivalent to a -- what would have been an employee's  
3    level increase if they had moved up a level for that  
4    year.

5           Q.    Okay.  So the District and the Union agreed  
6    that whatever the difference in the levels was paid for  
7    every employee?

8           A.    Correct.  So for every instructional and the  
9    same for every support.  Support, we've actually done  
10   that in multiple -- we had done that the previous year  
11   as well.

12          Q.    But in '21-'22, the employee didn't move a  
13   level on the salary schedule?

14          A.    Correct.

15          Q.    Okay.  And the 1 and 2 that is being proposed  
16   by the Union, what -- what -- would they anticipate the  
17   employee moving?  What are they asking for?

18          A.    They are asking for an employee to be moved  
19   two levels on the salary schedule.

20          Q.    So they not only would receive the difference  
21   in pay in the levels but also affirmatively move on the  
22   salary schedule?

23          A.    Correct.

24          Q.    Okay.  What's -- what's the No. 3 ask of the  
25   Union?

1       A.     Sure.   Number 3 is our salary schedule for  
2     instructional goes up to Level 23, and they are asking  
3     for all employees that are at the top level, so at  
4     Level 23, to receive a one-time additional payment of  
5     3,000 for instructional and 1500 for ESP, which is our  
6     Educational Support Employees, at the top of their  
7     respective salary schedules.

8       Q.     Okay.   So those employees, even if we moved  
9     two levels on the salary schedule, it wouldn't matter.  
10    Is that how I understand it?

11      A.     Correct.   There's nowhere for them to go.  
12    They are already at the top of the salary schedule.

13      Q.     Okay.   So this provided, the request at least,  
14    was to provide those individuals, as they called it, a  
15    longevity stipend?

16      A.     Correct.

17      Q.     What's the fourth request?

18      A.     The fourth request was for all employees in  
19    the ESP bargaining unit that are currently under \$15 an  
20    hour to be brought up to \$15 an hour effective July  
21    1st.   We -- the House bill, we had to do it by October  
22    1st.   They were asking that we do that with an  
23    effective date of July 1st.

24      Q.     Okay.   The fifth request?

25      A.     I'm getting there.   Okay.   So No. 5 was

1 asking -- the support salary schedule, because we went  
2 from 11.43 and we had to move, let's say, Pay Grade 15  
3 Level 1 is our lowest pay grade and level.

4 Q. Let's do this. Let's go to the -- go a couple  
5 pages in.

6 A. That would help. All right. So if you go to  
7 a few pages in, you see that we have the support salary  
8 schedule. We have the one from '21-'22 where you can  
9 see that we were at 11.43, and then the next page shows  
10 all employees in -- at their levels, where they  
11 would -- you know, who were at \$15 -- who were under  
12 \$15 an hour and what it would look like if we brought  
13 them up to \$15 an hour.

14 So No. 5 on the Union's MOU was basically  
15 asking that every employee on this entire salary  
16 schedule be brought up \$3.57 because that would be the  
17 difference between the 11.43 and the \$15. So that way,  
18 to keep the differentiation the exact same throughout  
19 the entire salary schedule.

20 Q. Got it.

21 A. In addition -- well, no -- in addition,  
22 though, they did ask also for instructional for the  
23 teachers to also be increased, each of theirs, by  
24 \$3.57. So it was instructional and ESP.

25 Q. Okay.

1           A.     Okay.

2           Q.     And let's just make sure we're clear.  What's  
3 the difference between instructional and ESP?

4           A.     Instructional are classroom and nonclassroom  
5 teachers, and ESP is our Educational Support Employees,  
6 which include clerical, paraprofessionals, assistant  
7 teachers, and probably some others that I forgot.

8           Q.     And they're separate bargaining units?

9           A.     They are separate bargaining units that both  
10 fall under the umbrella of CTA.

11          Q.     Got it.  All right.  The sixth request?

12          A.     The sixth request was to increase all  
13 instructional supplements, which would include our  
14 coaching supplements, department heads.  We have  
15 various supplements throughout our organization, to  
16 increase them by 15 percent recurring.

17          Q.     Okay.  The seventh request?

18          A.     The seventh was effective July 1, that all  
19 employees holding advanced degrees would receive  
20 Master's a thousand, specialists 2,000, Doctoral 3,000.

21          Q.     Okay.  And let's talk about that a little bit.  
22 What is the history of supplement of these advanced  
23 degree supplements of Hillsborough County?

24          A.     Okay.  Going back, I had mentioned 2014 we had  
25 to change to a performance salary schedule.  That was

1 statute, and before that we had a salary schedule that  
2 did -- you received different money, let's say, as a  
3 teacher for -- your hourly rate was different as a --  
4 if you had a Bachelor's degree versus a Master's versus  
5 a specialist, versus Doctorate.

6 When the performance pay salary schedule came  
7 out, that was no longer allowed to be part of your  
8 salary schedule, per se, but employees could opt to  
9 stay on the grandfathered salary schedule.

10 So we only have less than a hundred employees  
11 that are still on the grandfathered salary schedule,  
12 but they still do receive a supplement or if you want  
13 to say -- it's not a supplement, though. It was part  
14 of their base salary for having their advanced degree.

15 Q. Okay. So there are a group of employees who  
16 do get additional pay because of an advanced degree?

17 A. Yes. They did not opt to go into the  
18 performance salary schedule because they wanted to stay  
19 receiving that advanced degree supplement or pay.

20 Q. Okay. What is the eighth request?

21 A. The eighth request was that all eligible ESE,  
22 which is our Exceptional Student Education teachers,  
23 carry a caseload -- if they carry a caseload, that they  
24 receive a supplement of \$2,000.

25 Q. Okay. Number 9?

1       A.    Number 9, that eligible national board  
2 certified teachers receive a one-time payment for -- of  
3 a thousand dollars.

4       Q.    Number 10?

5       A.    That employees who are certified behavioral  
6 analysts receive a one-time \$500 supplement.

7       Q.    11?

8       A.    Employees that are licensed school  
9 psychologists pay -- get a one-time \$500 supplement.

10      Q.    Number 12?

11      A.    Number 12 is that the board agrees to pay the  
12 full cost of a zero premium employee-only health  
13 insurance.

14      Q.    And No. 13?

15      A.    Number 13, that we continue to pay for the  
16 monitoring, fingerprint fees that we have to do every  
17 few years.

18      Q.    Okay.  Anything else that was asked of by the  
19 Union?

20      A.    Not to my knowledge.  No, that was it.

21      Q.    So just explain the process then.  Once the  
22 Union gives its asks, then what happens?

23      A.    Okay.  So once the Union gives their ask, then  
24 we have to cost it out.  So we -- the finance team  
25 basically takes all of this based on the employee --



1 employee counts, the hourly rate that they are making,  
2 and they cost out these asks, and then at that point we  
3 are able to go to what is called executive session with  
4 the school board to discuss the parameters on what our  
5 offer can be --

6 Q. Okay.

7 A. -- based on the budget that we have.

8 Q. So following the June 6th meeting, did the  
9 District then cost out what the requests of the Union  
10 was?

11 A. Yes, sir.

12 Q. Okay. Can we turn to Tab 21.

13 A. We can.

14 Q. And what is -- what's at Tab 21?

15 A. Tab 21 is -- that was our costing out of the  
16 requests back in June when that -- when they had been  
17 presented to us.

18 Q. Okay. So let's go through that.

19 A. Okay.

20 Q. So it looks like 1 and 2 are combined.

21 A. Uh-huh. (Indicates affirmatively).

22 Q. That's the two-level movement on the salary  
23 schedule?

24 A. Correct.

25 Q. And what -- for each bargaining unit, what was

1 the total cost of that?

2 A. The total cost for instructional at the time  
3 that counts were pulled for 13,598 instructional  
4 employees was approximately \$23.1 million recurring.

5 Q. Okay. And the --

6 A. And then for support -- sorry -- 3,443  
7 employees at that time, at a cost of 3.2 million  
8 approximately.

9 Q. So the total costs for Request 1 and 2 was  
10 what?

11 A. Approximately 26.2 million.

12 Q. Okay. And is that a one-time cost or a  
13 recurring cost going -- on a going-forward basis?

14 A. That would be recurring.

15 Q. Okay. Because the levels are being moved  
16 permanently, correct?

17 A. Correct.

18 Q. Okay. The Request No. 3, the longevity  
19 stipend, what was the cost for the two bargaining  
20 units?

21 A. The cost for the two bargaining units was  
22 approximately \$8.3 million.

23 Q. Okay. The cost of Item 4?

24 A. Item 4, to bring all employees that were below  
25 \$15 up to \$15 in that bargaining unit at that time

1 would have been approximately \$10.2 million.

2 Q. Now, was that the total cost of bringing the  
3 employees to 15, or is that just the difference between  
4 July 1 and October 1?

5 A. That is the cost of bringing them from where  
6 they currently are to bringing them up to the \$15 an  
7 hour.

8 Q. Okay. So that would -- that would be the  
9 total cost of bringing everyone up to 15 but doing it a  
10 little bit earlier than legally required?

11 A. Correct. Yes.

12 Q. Okay. Okay. The -- then Item 5, the request  
13 to bring everyone up \$3.57 to avoid the compression,  
14 what was the total cost of the two units for that?

15 A. \$116.5 million.

16 Q. All right. Then No. 6 was the increase of the  
17 supplements?

18 A. Correct.

19 Q. What was that cost?

20 A. Approximately \$1.1 million.

21 Q. All right. Then Item 7, the advanced degree  
22 supplement, based on the estimation, what was the total  
23 cost?

24 A. The total cost that we costed out at that time  
25 was approximately \$6.9 million, but I want to caution

1     that that could be an underestimate because we weren't  
2     giving an advanced degree supplement. So if someone  
3     received their degree after they had already been  
4     hired, they may not have turned in their transcripts to  
5     us so that we -- it might not be in our system that  
6     they have their Master's, specialist, or Doctorate  
7     degree.

8           Q.     So all of those individuals who had received  
9     an advanced degree from 2014 wouldn't really have any  
10    reason to turn that in to the District?

11          A.     No, sir.

12          Q.     Okay. So the employee counts based on those  
13    is probably lower than it actually is?

14          A.     It -- possibly, yes.

15          Q.     Okay. The only way we would know what that  
16    would cost is to do it?

17          A.     Right. We would have to ask all employees to  
18    turn in any advanced degree transcripts if they have  
19    them and have not already done so.

20          Q.     Okay. What was the cost for Item 8, the  
21    \$2,000 supplement for ESE teachers?

22          A.     This is approximately \$7.3 million. Now,  
23    we -- we had previously spoken to the Union even before  
24    this, that the ESE department was planning on using  
25    American Rescue Plan funds from the ESSER grants to --

1 to offer this, so we did at some point discuss the fact  
2 that this was going to be agreed upon because it was  
3 something we were offering.

4 Q. Okay. Item 9, all national board certified  
5 receive a thousand dollars?

6 A. Correct. There was 77 employees as of that  
7 time, for a cost of \$91,630.

8 Q. And just for clarity, basic math would tell me  
9 that 77 employees getting a thousand dollars would be  
10 \$77,000. Why is it 91,000?

11 A. Yes. Fringe is included, and we usually  
12 estimate it at approximately 19 percent.

13 Q. Okay. So the 91 is the total cost of raising  
14 somebody's -- giving them a \$1,000 payment?

15 A. Correct.

16 Q. Okay. And what's the total cost for Item 10  
17 for the certified behavioral analyst to be paid a  
18 supplement?

19 A. Approximately \$4,760.

20 Q. Okay. And the Item 11, the psychologist to be  
21 paid a supplement?

22 A. Approximately \$27,370.

23 Q. And then Item 12, the board cost of paying for  
24 employee-only health insurance, what was that, the cost  
25 per bargaining unit and the total cost?

1       A.     Sure. For the instructional bargaining unit,  
2 approximately 56,206,589. For support, approximately  
3 2,085 employees at a cost of 17,543,523; and the total  
4 employee count of 8,765, a total cost to the board of  
5 73,750,112.

6       Q.     Now, it doesn't look like the Request No. 20,  
7 the fingerprinting cost is on here. Is there a reason  
8 why it's not?

9       A.     That varies by year, and we -- both sides, we  
10 just -- we kind of talk about the fact that we know  
11 that's going to happen, and we did not cost that out.

12       Q.     That's just historically a cost the District  
13 has agreed to?

14       A.     Correct.

15       Q.     Okay. So what was the total ask, if you will,  
16 of the Union -- the Union's requests?

17       A.     Their ask was approximately 250,621,289.

18       Q.     Okay. And then I think you had said that once  
19 the cost estimates occur, then the District goes into  
20 executive session with the board?

21       A.     Correct.

22       Q.     All right. And then is -- I don't want you to  
23 talk about what happened in there; but -- but coming  
24 out of there, was the -- was authority provided to the  
25 District?

1           A.    Yes, sir.

2           Q.    Okay.  And did the District then meet again  
3 with the Union?

4           A.    Yes.

5           Q.    Okay.  And when did that occur?

6           A.    That happened on -- the next meeting was on  
7 June 28th.

8           Q.    And what I'd like to do is go through the  
9 District's response to each of the asks, if you will.

10          A.    Okay.

11          Q.    After the transcript that we have here, it  
12 looks like there's another MOU here?

13          A.    Correct.  That MOU was presented at that  
14 session by the Union with a few tweaks.  Let me find  
15 it.  This one is a long one.  Okay.  Yes.  The Union  
16 had presented this as well to -- really, the tweaks, to  
17 the best of my knowledge, were No. 5, basically they  
18 put some language in there that said that No. 5 was if  
19 the referendum was passed, to increase everybody by the  
20 \$3.57, and the other tweak was they removed what had  
21 been the ESE \$2,000 that I mentioned earlier that we  
22 had already kind of agreed to between the Union and the  
23 District.

24                So that was removed because it was already  
25 agreed to and already kind of in the works.  We wanted

1 to use that as a recruitment tool during the summer.

2 Q. So No. 8 of the original --

3 A. Correct.

4 Q. -- asks was removed because the District had  
5 just agreed to do it?

6 A. Correct.

7 Q. Okay. And then let's talk about No. 5. It  
8 says, If resolution 22-5 is approved, explain what the  
9 ask is there.

10 A. The ask is that the Union basically understood  
11 that there was, even in the transcript, that they knew  
12 we couldn't do that unless the referendum passed. So  
13 they were only asking for the \$3.57 more for every cell  
14 on the salary schedule if the resolution and the  
15 referendum passed on August 23rd.

16 Q. Okay. And when you say they knew we  
17 couldn't -- it couldn't be done, is that because of  
18 cost?

19 A. Correct.

20 Q. Okay. \$116 million?

21 A. Correct.

22 Q. Okay. What was the -- the referendum on the  
23 table? What had the board passed and taken to the  
24 voters?

25 A. Well, it was -- it's not completely my



1 wheelhouse, but it was a 1 mill, and it was going to  
2 provide approximately over a hundred million dollars  
3 for four years. I want to say it was between 120 and  
4 \$140 million additional revenue for the District for  
5 four years.

6 Q. And had the District committed that any  
7 portion of that would be utilized towards salaries of  
8 employees?

9 A. Yes, sir.

10 Q. Do you know what that commitment was?

11 A. I believe it was 80 percent, 85 percent,  
12 somewhere in that ballpark.

13 Q. Okay.

14 A. And we had an MOU, actually, that the Union  
15 did with the District in support of that, our proposed  
16 usage of the funds.

17 Q. Okay. But here we are July 28th. Obviously,  
18 the election hasn't occurred yet?

19 A. Correct.

20 Q. So that is an unknown at this point in time?

21 A. Yes.

22 Q. Okay. Let's go through the requests of the  
23 Union and -- and what the District's response was.

24 A. Okay. All right.

25 Q. So for 1 and 2, the two-level movement on the

1 salary schedule?

2 A. Yes. So due to the budget constraints at that  
3 time, instead of the two levels recurring, our offer  
4 was to offer an additional payment to employees  
5 equivalent to what that two-level movement would be one  
6 time.

7 So that would still be at a cost of \$26.2  
8 million, but it would be one time as opposed to  
9 recurring.

10 Q. Okay. Just as the Union had agreed the year  
11 before for the one movement, but this year it was two  
12 level movements?

13 A. The Union -- the year before the Union had  
14 agreed to a one-time payment equivalent to one level,  
15 and this year we were -- they had asked for two-level  
16 movement. So we offered an additional payment,  
17 one-time equivalent to that two-level movement.

18 Q. Okay. And in response to the longevity  
19 stipend, what was the District's response?

20 A. The District's response was that we put forth  
21 an offer of \$1,000 one time for instructional at the  
22 top of their respective salary schedules and \$500 for  
23 support.

24 Q. And just for clarity, if we go past the MOU  
25 that's here in this tab, the next two pages, is that

1 the District's response and the cost out of that?

2 A. Correct.

3 Q. Okay. So it's -- in -- in the request for the  
4 \$15 an hour, Item 3, what was -- what was the  
5 District's response?

6 A. The District's response was that we were  
7 committed to -- to the October 1st date of  
8 implementation of the \$15 an hour.

9 Q. Okay. Number 4, the supplement?

10 A. Yes. The Union had requested 15 percent  
11 recurring increase to all supplements, and we countered  
12 with a offer of 10 percent --

13 Q. Okay.

14 A. -- increase to all supplements.

15 Q. Okay. Then the ESE, this is the item that the  
16 District and the Union agreed to; is that correct?

17 A. Correct.

18 Q. And so the District agreed to a one-time cost  
19 of how much?

20 A. \$2,000 for all ESE teachers and  
21 paraprofessionals.

22 Q. And what was the cost of that?

23 A. Approximately 7.3 million, based on the  
24 employee counts at that time.

25 Q. And the District was able to do that because

1 that was going to be funded by a grant; is that -- is  
2 that true?

3 A. Yes. It was funded by the American Rescue  
4 Plan Grant that the ESE department submitted.

5 Q. All right. So that money was not going to be  
6 coming out of the general fund?

7 A. Correct.

8 Q. All right. The national board certified of a  
9 thousand dollars, the request, what was the District's  
10 response?

11 A. We agreed to the national board certified  
12 teachers to receive a one-time payment of a thousand  
13 dollars.

14 Q. The supplement for the certified behavior  
15 analysts, what was the District's response to their  
16 request?

17 A. We accepted their offer at \$500, one-time  
18 supplement.

19 Q. And what was the District's response to the  
20 psychologists receiving a supplement?

21 A. We accepted their offer of the one-time -- or  
22 their ask of the one-time \$500.

23 Q. And what was the District's response to the  
24 request that the District cover employee-only health  
25 insurance?

1           A.    Yes, and we had agreed, through our insurance  
2   committee, to do the zero premium employee-only health  
3   insurance plan at a cost of \$73.7 million.

4           Q.    What was -- what was next in the negotiating  
5   time?  What occurred next?

6           A.    Okay.  So we are on June 28th.  Then we set up  
7   another session to come back, and that was on July  
8   20th, and at that time the Union did not bring a  
9   counteroffer at that time, but we did adjust our  
10   initial ask -- or initial offer to reflect 1100 for  
11   instructional at the top of the scale instead of a  
12   thousand and 550 for support at the top of the scale  
13   instead of the 500, as well as increasing all  
14   instructional supplements.

15                   We had offered 10 percent.  We went -- we  
16   offered 12 percent at that time.

17           Q.    So do I understand that at the July 20th  
18   meeting, the Union didn't necessarily counter the  
19   District's proposal, but the District made some  
20   movements in its proposals back to the Union?

21           A.    That's correct.

22           Q.    Okay.  And again, it was the -- it was the --  
23   an increase in the longevity stipend and an increase in  
24   the supplement --

25           A.    Correct.

1 Q. -- percentage increase?

2 A. Yes, sir.

3 Q. Okay. All right. When was the next -- the  
4 next negotiating session?

5 A. Sure. The next bargaining session was a week  
6 later, July 28th. Let me find that. Okay.

7 Q. And if you go to Tab 24, is that the notes --  
8 is that the notes from --

9 A. Yes, sir.

10 Q. All right. At the beginning of this session,  
11 it looks as though you, after some greetings, spoke  
12 first. And what was your comment to the Union?

13 A. At the previous session, the understanding was  
14 they were going to be coming with a counter. So I  
15 really turned the floor over to them at that point.

16 Q. All right. And if you would, go ahead and  
17 read the Union's response to you turning it over there  
18 at the very beginning, and I'll stop you; but, if you  
19 could just slowly, so the court reporter can take it  
20 down, but read what the Union's position was at the  
21 very beginning of that bargaining session, the fourth  
22 bargaining session of the -- of the time.

23 A. And that's on July 28th, correct?

24 Q. Yes.

25 A. Okay. So Mr. Picklesimer said, So yes, we

1 have several things for us. Time is of the essence.  
2 We are heading into the school year with tons of  
3 vacancies. We've been going back and forth on some  
4 things and making some progress but not tremendous  
5 progress.

6 So what we're going to do is you're going to  
7 know later today, we are going to notify PERC that we  
8 have reached an impasse, but what we're going to do in  
9 the meantime is give you our bottom-line proposal  
10 today.

11 Q. Okay. So at the very beginning of the July  
12 28th session, the Union is talking impasse?

13 A. Correct.

14 Q. Okay. What then occurred during this  
15 negotiating session?

16 A. There was a break in the session, and we  
17 caucused, and after the caucus, the Union came back.

18 Q. And did they present a MOU with their  
19 requests?

20 A. They did verbally.

21 Q. Okay.

22 A. And then later on -- I can't remember if it  
23 was that day or the next day -- they did send it  
24 electronically.

25 Q. Okay. And what was the Union's position with

1     respect to the two-level one-time payment, 2 -- one  
2     payment of a two-level levels?

3           A.     It was unchanged. They still were rejecting  
4     our offer of the one-time payment of -- equivalent to  
5     two levels and standing by their request for two levels  
6     of recurring movement on the salary schedule.

7           Q.     Was there any movement on the Union's part?

8           A.     No, sir.

9           Q.     Okay. What happened next?

10          A.     In that bargaining session?

11          Q.     If anything, yes.

12          A.     Well, that bargaining session, they did make a  
13     few adjustments to what we had previously received.  
14     They did accept the offer of the 12-percent supplements  
15     increase. They also adjusted their advanced degree  
16     supplement request to only be for those that it was  
17     required of their position, which would be, for  
18     example, guidance counselors have to have a Master's  
19     degree to be a guidance counselor.

20                 So they did at that time adjust that their ask  
21     was for only those who needed it for their position.

22          Q.     So let's -- let's flesh that out a little bit.

23          A.     Okay.

24          Q.     Explain to me what the change in the Union's  
25     position was with respect to advanced degrees.



1       A.    The previous request was that anyone who held  
2   an advanced degree received a supplement, whether or  
3   not it was required for their position.  Then their  
4   adjusted request was that it was only -- the advanced  
5   degree supplement was only for those who needed to have  
6   an advanced degree in order to hold their position.

7       Q.    And do you know what the change in dollar  
8   amount that that represented?

9       A.    Not off the top of my head, but I would say  
10   it's approximately -- previous years it was about  
11   \$4 million as opposed to the \$6.9 million.

12      Q.    And again, that's a low -- a low estimate?

13      A.    That one is probably a little more accurate  
14   because those employees would have to have their  
15   degrees in the system because it was -- they have to  
16   have that degree in order for us to clear them for  
17   hire.

18      Q.    And if you don't mind, if you could just --  
19   I'd like to go to the very end of the transcript.

20      A.    I think I'm there.

21      Q.    What was the Union's position at the end of  
22   the -- at the end of the session?

23      A.    On page 4?

24      Q.    Yes, ma'am.

25      A.    All right.  Mr. Picklesimer said I would --

1 let me go back, actually. I had asked the question,  
2 just to put it in context, I said, So are you saying  
3 that this, besides the coverage issue, is your best and  
4 final offer?

5 And Mr. Picklesimer said, I would say there is  
6 little flexibility. I will say there is, unless you  
7 come up with something very creative, I would say there  
8 is virtually no flexibility on the first two, possibly  
9 first three and not a great deal of flexibility on the  
10 others; but again, if you have something creative, we  
11 will obviously entertain it.

12 Q. All right. So the Union's position was, there  
13 was little flexibility on the two-level movement on the  
14 salary schedule?

15 A. Correct.

16 Q. Okay. If you go to Tab 25 -- let me ask you:  
17 Was -- was the idea of coming back together entertained  
18 at the end of July 28th?

19 A. Yes.

20 Q. Okay.

21 A. Yes. The next meeting was scheduled for the  
22 next -- for August 4th.

23 Q. Okay. If we go to Tab 25, what is that?

24 A. That -- following that bargaining session,  
25 later that day we received the notification of impasse

1 from PERC. Well, we were copied on Mr. Graham --  
2 Mr. Picklesimer's email to PERC, and then we received  
3 notification of impasse.

4 Q. All right. So on July 28th, the Union  
5 declared impasse with PERC?

6 A. Correct.

7 Q. Despite that, did the -- did the parties come  
8 and meet again?

9 A. Yes.

10 Q. Okay. And when was that?

11 A. Our next meeting was August 4th.

12 Q. And what happened during that session?

13 A. During that session we restated what our  
14 offers were that were on the table currently with all  
15 of that information, and we also -- the finance team  
16 did a presentation showing our funds as well as what  
17 would be our ending -- basically explaining our  
18 situation.

19 There had been a lot of rumors out there  
20 that -- with some inaccurate information, and we wanted  
21 to provide some clarity on some of that information  
22 that was out there and show where all of the dollars  
23 were accounted for.

24 Q. Do you recall what specifically that  
25 misinformation or the discussion was on?

1       A.    There was a lot of information put -- being  
2 put out there that we had X amount of money, X amount  
3 of dollars, and that it was freed up just to go  
4 straight to salaries.

5       Q.    Okay.  And on the very last page of that tab,  
6 do you recognize that document?

7       A.    I do.

8       Q.    What is it?

9       A.    That is the finance team's -- that went with  
10 their presentation that day, and they presented this  
11 information and also provided it to the District.

12      Q.    Okay.

13      A.    I mean to the Union.

14      Q.    And Ms. Johnson obviously can testify about  
15 it, but was -- is this trying to explain where the  
16 additional moneys that were budgeted was going?

17      A.    Correct.

18      Q.    And, in fact, did it show that there was no  
19 additional money for salaries but was a deficit of 1.4  
20 million?

21      A.    Yes.  It showed a projected deficit of 1.4  
22 million.

23      Q.    So what -- how did this session end?

24      A.    Oh, gosh.  Let me look back.  I think it -- so  
25 that was August 4th.  We set a -- yep, because they had

1 asked -- they had asked us for a lot of information.

2 Q. Let me ask you -- let me stop you there first.

3 A. Yeah.

4 Q. We're on August 4th?

5 A. Yes.

6 Q. When was the referendum vote?

7 A. August 23.

8 Q. All right. So we're right there. Go ahead.

9 So they asked for a lot of information?

10 A. They did. It was going to take the finance  
11 team some time to pull all that information. So we had  
12 set a follow-up session for September 13th -- or  
13 September -- let me verify the date, but it wasn't --  
14 maybe it was September 7th. Let me pull exactly what  
15 date it was.

16 Q. Why don't you turn to Tab 27. I think that  
17 will help.

18 A. That will help me. That is why we keep the  
19 notes. Yes. So that was the next meeting that we had.  
20 September -- yeah. If you look on page 5, we had  
21 another session scheduled for September 7th at that  
22 time.

23 Q. Okay. But what actually happened?

24 A. We actually requested -- we went back to  
25 executive session with some updated information. So

1 we -- through the allocation process, we adjusted the  
2 numbers, the allocation formula, to then reduce  
3 approximately 360-some allocations, which then freed up  
4 additional budget for us to possibly consider a  
5 recurring increase to employees.

6 Q. All right. When you use the term  
7 "allocation" --

8 A. Uh-huh. (Indicates affirmatively).

9 Q. -- what does that mean?

10 A. Allocations are the number of positions we  
11 have in the organization that we are budgeted for and  
12 that we are trying to fill based on the needs of  
13 schools and the District.

14 Q. Okay. So an allocation is an employee?

15 A. Correct.

16 Q. Okay. And when you say that you -- we reduced  
17 the number of allocations, what was that reduction  
18 based on?

19 A. It was based on the formulas for classroom  
20 teachers.

21 Q. Okay. The number of -- what -- did the  
22 student count have anything to do with that?

23 A. It did. They looked -- we looked at that, and  
24 we worked with the chief of schools in the regionals to  
25 look at where we could make some reductions but still

1 be able to meet the needs of students.

2 Q. Okay. And based on that reduction, you  
3 said -- did -- did the District actually go to  
4 executive session with the board?

5 A. We did.

6 Q. Okay. And then did the District then request  
7 a meeting earlier than the previously scheduled  
8 meeting?

9 A. Yes, sir.

10 Q. Okay. And when did the District meet with the  
11 Union?

12 A. Our next meeting was then August 29th.

13 Q. Okay. So about a week more earlier --

14 A. Right.

15 Q. -- the parties met?

16 A. Yes. So the referendum vote happened on  
17 August 23rd, and then we had executive session, I  
18 believe it was August 25th, and then we went back to  
19 the table on August 29.

20 Q. And so at this point we know that the  
21 referendum had failed; is that correct?

22 A. There had to be all those recounts, so I don't  
23 remember the exact date that we knew a hundred percent  
24 that it had failed. We knew that it initially failed,  
25 but there was some of those recounts going on.

1 Q. That's fair.

2 A. It was very close.

3 Q. So the parties come back together. Was there  
4 any change in the District's position with respect to  
5 what they offered the Union?

6 A. Yes, sir.

7 Q. Okay. Can you explain that difference.

8 A. I can.

9 Q. And what -- and why don't we go to the last  
10 page of that tab, and first tell me what that is.

11 A. Okay. Yes. This was the -- what our offer  
12 was at that time on August 29th --

13 Q. Okay.

14 A. -- after we had gone to executive session.

15 Q. So this was the District's response?

16 A. This was our offer, the District's offer, on  
17 August 29th, correct.

18 Q. Now, I notice there there's some handwriting  
19 below each number. Can you tell me what that  
20 represents.

21 A. That's mine. That is the estimates for each  
22 of those items.

23 Q. All right. So let's go through. What's the  
24 District's position now, August 29 of 2022?

25 A. Yes. Based on the budget that had been freed



1 up by the reduction of some of those allocations, we  
2 were offering one level of recurring movement on the  
3 salary schedule, and that second level we had to still  
4 do only a one-time additional payment equivalent to the  
5 second level because otherwise we would have been in an  
6 operational deficit.

7 Q. Okay. So the District's position with respect  
8 to the level movements changed?

9 A. Correct.

10 Q. Okay. And the District offered to move  
11 employees one level on a recurring basis; is that  
12 correct?

13 A. Yes.

14 Q. And then -- but also to pay the one-time  
15 payment?

16 A. Correct.

17 Q. Okay. And that, it looks like, based on your  
18 handwriting, is about a \$13 million cost per item?

19 A. Correct. So it would be 26 million total. 13  
20 million of it would be recurring and 13 million  
21 one-time.

22 Q. Okay. And so then what was the District's  
23 position with respect to the longevity stipends?

24 A. Number 3, at the -- at the July 28th session  
25 the Union had asked for 2200 at the top, for employees

1 at the top of the scale, and 1100 for support at the  
2 top of their scale, and we -- we agreed to that.

3 Q. And --

4 A. The reason it looks -- so No. 3 basically  
5 shares how if you -- if an employee was already at the  
6 top of their scale, they would receive the 2200. Let's  
7 say it was instructional, \$2200 one-time payment. If  
8 it was a support employee, the 1100 one-time payment.

9 Number 4, because we're offering the one-time  
10 movement now, this was for employees, for example, if  
11 you were on Level 22 and you received recurring  
12 movement to Level 23, then you received that salary  
13 increase for the one level, but then now you're at the  
14 top, so then we would go ahead and give you a one-time  
15 payment for being at the top after the one year of  
16 movement --

17 Q. Okay.

18 A. -- if that makes sense.

19 Q. So the combination of 3 and 4, the District  
20 was accepting the Union's request, initial request, on  
21 July 28?

22 A. Yes. Not -- their initial request on July 28,  
23 that's correct.

24 Q. With the additional payment of those  
25 individuals at the top of the salary schedule?

1           A.     Yes.

2           Q.     So the District met the Union's request and  
3 then added 500,000?

4           A.     Yes, because of the one-level movement.

5           Q.     Okay. With respect to the \$15 an hour, where  
6 the positions had been where the District had agreed to  
7 raise everyone to the little requirement of October 1,  
8 did the District's position change at all?

9           A.     We did. We agreed to accept the ask from the  
10 Union to go ahead and make it retroactive to July 1st.

11          Q.     Okay. Any other change in the District's  
12 position?

13          A.     Yes. If you look at No. 5, the employees that  
14 are on Level E00 through E06, because we have a  
15 compressed salary schedule where all of those employees  
16 are at 47,500 approximately, the one-level movement  
17 would not result in them receiving any increase.

18                 So we did -- we offered a \$300 one-time  
19 payment for those employees --

20          Q.     Okay.

21          A.     -- because they were going to be not receiving  
22 anything.

23          Q.     Any other change in the District's position?

24          A.     The other items we had already agreed to  
25 previously.

1 Q. Okay. So after the District made its change,  
2 did the Union make any changes to their position that  
3 they articulated on the July 28th and August 4th?

4 A. Not at that session.

5 Q. Okay. Was another session --

6 A. Yes. Our last session that we had was  
7 September 13th.

8 Q. And after the transcript, is there an MOU?

9 A. There is.

10 Q. Okay. I notice that some of the asks are in  
11 italics, and some don't appear to be in italics. Is  
12 there a rhyme or reason to that?

13 A. Yes. They shared that the ones that are not  
14 in italics are where we were different, for lack of a  
15 better word. That was what we had not agreed to.

16 Q. So let me ask -- just -- it sounds to me like  
17 on the session before August 29th, the District moved  
18 in its position. What -- what was -- who -- who began  
19 the session on September 13th?

20 A. The Union began that session and passed out  
21 the MOU.

22 Q. Correct.

23 A. Okay.

24 Q. So this italics/nonitalics is really the  
25 Union's position at that point in time, correct?

1           A.    Yes.

2           Q.    Okay.  So with respect to No. 1 --

3           A.    Because we had already agreed -- now our new  
4 offer was to move employees one level recurring.  The  
5 Union italicized 1 saying we were in agreement for the  
6 one level, but because we did not agree to offer the  
7 second level recurring and only offered as a one-time  
8 payment, that is why that is still a difference between  
9 what their ask was and what we were offering.

10          Q.    Okay.  And then No. 3 is the longevity  
11 stipend, and that's the -- that was the offer that the  
12 Union -- the District had made the session before --

13          A.    Correct.

14          Q.    -- so we had agreement?

15          A.    So we agreed to their request.

16          Q.    Okay.  And then No. 4 was the minimum wage  
17 beginning July 1 instead of October 1.  So that's in  
18 italics because there was agreement?

19          A.    Correct.

20          Q.    Okay.  Number 5 is the 12-percent increase.  
21 That had been agreed to, I think, July 20th between the  
22 parties?

23          A.    That had been agreed to pretty early on, yes.

24          Q.    Okay.  And then what's No. 6?

25          A.    Number 6 is the advanced degree supplement.

1 This had changed back to the original ask. So the  
2 original ask was that all employees that have an  
3 advanced degree receive a supplement. Then at the end  
4 of July it changed to only all employees that needed it  
5 as a requirement of their employment, of their  
6 position; and now it reverted back to the first ask,  
7 which was for all employees that have an advanced  
8 degree to receive the supplemental pay.

9 Q. So the Union presented all employees and then  
10 had taken a position that only those who needed it on  
11 July 28th and now on September 13th went back to all  
12 employees who had advanced degrees?

13 A. Correct.

14 Q. Okay. Number 7, it's in italics. It looks  
15 like that's in agreement?

16 A. Yes.

17 Q. And what -- that was for the national  
18 board-certified teachers?

19 A. Yes, sir.

20 Q. And that's -- the parties had agreed to that  
21 early on in the session. Number 8 is the behavioral  
22 analyst. That, again, the parties had agreed to that  
23 several sessions earlier, correct?

24 A. Yes, sir.

25 Q. Then as well, the same supplement for

1 psychologists. I think at July 28th, that agreement  
2 had been in place?

3 A. Yes.

4 Q. The board agreed to pay full cost of  
5 employee-only healthcare. That was something the board  
6 agreed to at the very beginning; is that correct?

7 A. Yes, sir.

8 Q. And then the fingerprinting costs that we  
9 talked about before. What is -- what is 12 and 13 that  
10 are not in italics?

11 A. Okay. So 12 and -- this wasn't the first time  
12 they had presented it, but they had presented it at the  
13 end of July at the session where we had received the  
14 notification to PERC. That session, they had requested  
15 that for coverage, so basically classroom teachers --  
16 and it's different at the secondary level versus the  
17 elementary level -- but secondary teachers have a  
18 planning period or what some people call a conference  
19 period.

20 And sometimes if there is a teacher absent and  
21 there is no substitute that picks up that position,  
22 teachers are asked, on a rotating basis, to cover that  
23 position, to cover that during their conference period.  
24 That is a paid conference period.

25 Originally, at the end of July, the ask was

1     that it was an employee's hourly rate of pay, and then  
2     it was adjusted at this session to be \$30 an hour for  
3     covering for that time period.

4             The other difference -- and this is in  
5     contract language. So in our collective bargaining  
6     agreement, coverage, it says, is a rate of pay to be  
7     negotiated, not to be less than what a substitute would  
8     make.

9             So in previous years it was \$15 that we were  
10    doing for coverage; and then because we did increase  
11    substitute pay this past year to \$17 and some odd  
12    cents, we were now doing \$18 is where we are currently  
13    for coverage, so \$18 an hour.

14            The other thing that is different in this is  
15    that it also says if you split a class or doubled-up a  
16    class, which sometimes we call dispersal -- so let's  
17    say at the elementary level we don't have conference  
18    periods, but if there's no substitute, they may take a  
19    class of fifth graders and disperse it to all of the  
20    other fifth grade teachers, and that way they each get  
21    three to five students -- guesstimating how many they  
22    may receive.

23            So in our current collective bargaining  
24    agreement, it says that dispersals receive comp time,  
25    compensation -- compensatory time hour for hour up to a



1 three-hour maximum in a given day for that.

2 So this was asking for not only coverage but  
3 also dispersals to be different than what's in the  
4 collective bargaining agreement and to be at \$30 per  
5 hour.

6 Then No. 12, this is for paraprofessionals or  
7 assistant teachers to be paid para as sub pay. We  
8 currently have negotiated a pay of \$4.04. It's been  
9 that for a while. They were requesting that if a  
10 paraprofessional covered for their assigned teacher --  
11 so, for example, I'm an ESE teacher and I have a  
12 paraprofessional, the teacher is absent that given day  
13 and we cannot get a substitute, the paraprofessional  
14 can cover the class and be the teacher of that class  
15 for currently \$4.04 more for each hour that they cover.

16 This was a request for it to be \$10 more per  
17 hour than their current rate of pay, which I do want to  
18 point out -- I don't know if it's relevant -- but that  
19 rate of pay had increased quite significantly this year  
20 because paraprofessionals were a starting rate of  
21 \$11.43 per hour, and due to the House bill, they  
22 were -- they are now making \$15 per hour more.

23 Q. Okay.

24 A. \$15 per hour.

25 Q. Let's go back -- let me ask about on the topic

1 of advanced degrees.

2 A. Yes.

3 Q. Does the District provide any kind of support  
4 or reimbursement for those employees who are working  
5 towards an advanced degree?

6 A. We provide what we call ERS, which is  
7 Educational Reimbursement Supplement. If an employee  
8 is hired and then they go back to school to get their  
9 advanced degree in an area that would contribute to  
10 their -- to their teaching, then we do reimburse that  
11 in increments of -- it's four increments, but it comes  
12 out to approximately \$12,000.

13 Q. Okay. So an employee who does get an advanced  
14 degree, gets approximately \$12,000 as long as they  
15 continue it and finish it?

16 A. They don't get it until they're done, until  
17 they're done. So yes, so if I'm a reading teacher and  
18 I don't need a Master's but I decide I want to go  
19 receive a Master's -- go to school and get a Master's  
20 in reading, we would reimburse that up to approximately  
21 \$12,000.

22 Q. How did the September 13th session then end?

23 A. The September 13th session, there was some  
24 discussion on whether we were still going to be  
25 negotiating money and language and whether we wanted to

1 do that altogether with the instructional unit and the  
2 support unit, and it ended with the Union sharing that  
3 they had some work to do on language and that they  
4 would get back to us with a bargaining date.

5 Q. Did they ever?

6 A. No, sir.

7 Q. If you'd turn to Tab 29. What is this?

8 A. This is an email between Mr. Jeff Gibson,  
9 which would be you, and Mr. Picklesimer, confirming  
10 that we were at impasse. We weren't sure.

11 Q. Yeah. Explain, if you can, why the email was  
12 sent.

13 A. Well, in the July 28th session we were told  
14 that we were going to be filing for impasse, but then  
15 we kept bargaining and we kept discussing; and then at  
16 that September 13th session, we said, Do you want to  
17 continue bargaining money and language, and the answer  
18 was yes.

19 So I think we weren't sure, and we had already  
20 received our appoint -- our Special Magistrate had  
21 already been appointed, but we had kind of put it on  
22 hold because we were still at the table.

23 Q. So was the District still willing to negotiate  
24 money and language on September 13th?

25 A. Yes, sir.

1           Q.    Was the District willing to discuss money and  
2 language on October 5th when -- the email that's at Tab  
3 29?

4           A.    Yes, sir.

5           Q.    Did the Union ever come back with a proposed  
6 date to get back together?

7           A.    No, sir.

8           Q.    Okay. The only thing I have is I just -- tell  
9 me what's at Tab 31.

10          A.    Oh, yep. Tab 31 is the Union's -- they --  
11 basically, before we had our September 13th session,  
12 they held some, for lack of a better word, town halls  
13 to gauge their members' feelings on whether they should  
14 accept our proposal from the end of August or whether  
15 they should reject it and go down the impasse road.

16                So that was a presentation that they did, and  
17 that's public facing on their website, going over the  
18 impasse, the pros and cons and kind of the value of  
19 each side, each side's case.

20          Q.    Okay. And this was pulled from the Internet?

21          A.    Correct.

22          Q.    Okay.

23                MR. GIBSON: That's all the questions I have.

24                MAGISTRATE STOKES: Any cross?

25                MR. PICKLESIMER: Yeah. Yeah.

## 1 CROSS-EXAMINATION

2 BY MR. PICKLESIMER:

3 Q. Yeah, a tiny bit. Let's talk about the ERS  
4 for a second. You're using the word "reimbursement."  
5 So is this something -- is this -- do employees just  
6 get money, or do they need to show that they paid  
7 tuition and they get the tuition reimbursed? What --

8 A. It's only once they've completed the degree.  
9 So they do submit their transcripts, and then once  
10 those are evaluated that they were in the area that  
11 they teach or in an area that would contribute to their  
12 teaching, then we go ahead and pay those out in four  
13 installments.

14 Q. Okay. But it's not like you have to show that  
15 you spent this much on tuition --

16 A. No.

17 Q. -- for which you're being reimbursed?

18 A. No.

19 Q. Okay. The word "reimbursement" may lead to  
20 confusion. So what about employees who already have  
21 the degree when they get hired?

22 A. They do not qualify for the reimbursement  
23 supplement.

24 Q. Okay. I think that's it. Nothing further.

25 MAGISTRATE STOKES: Actually, if you don't

1 mind, I do have one question I'd like clarified.  
2 I think I know the answer to it. I just want to  
3 make sure.

4 On -- on that, is an employee -- I guess it's  
5 your proposal. Would the employee only qualify  
6 for one? It's not cumulative. So if I have my  
7 Doctorate and I have my Master's, is it both, or  
8 is it just highest?

9 MR. PICKLESIMER: Right. The intent is  
10 highest.

11 MAGISTRATE STOKES: That's what I thought.

12 THE WITNESS: Correct.

13 MAGISTRATE STOKES: I just wanted to make sure  
14 I had that. Thank you very much.

15 THE WITNESS: Thank you.

16 MR. GIBSON: Lunch?

17 MAGISTRATE STOKES: Oh, okay. I looked at my  
18 clock a little while ago and realized it was like  
19 five after.

20 MR. GIBSON: It had a question mark at the  
21 end.

22 MAGISTRATE STOKES: Okay. Well, it's about 20  
23 after right now. What are you guys thinking, just  
24 an hour?

25 MR. CRAIG: Yes.

1 MR. GIBSON: Yes.

2 MR. CRAIG: Does that work?

3 MAGISTRATE STOKES: Okay. We'll go an hour,  
4 back at 1:20, because we all know people trickle  
5 in anyway. So, all right. So we'll be on lunch  
6 break for an hour.

7 MR. PICKLESIMER: Thank you.

8 (Luncheon recess.)

9 MR. CRAIG: We're ready to proceed. The  
10 District calls Romaneir Johnson. That's  
11 R-o-m-a-n-e-i-r.

12 ROMANEIR JOHNSON,  
13 the witness herein, being first duly sworn on oath, was  
14 examined and testified as follows:

15 THE WITNESS: I do.

16 DIRECT EXAMINATION

17 BY MR. CRAIG:

18 Q. Good afternoon, Ms. Johnson. What is your  
19 current position with Hillsborough County Schools?

20 A. I'm the chief financial officer with  
21 Hillsborough County Public Schools.

22 Q. How long have you held that position?

23 A. I've been here for approximately --  
24 approximately a year and a half.

25 Q. I think everybody knows what a CFO does, but

1 just what they call an elevator speech, what is your  
2 job?

3 A. My job is to bring financial stability and  
4 monitor stability of the overall District and build  
5 budget. Make sure we have no financial audits,  
6 allocate the resource based on rules and regulation  
7 governing those resources, and assure that the overall  
8 stability of the District is in line and be at the  
9 table to negotiate -- negotiate to contract as needed.

10 Q. All right. And if I could direct your  
11 attention to Tab 10 of our notebook, is that your  
12 current resume?

13 A. It is.

14 Q. Okay.

15 MR. CRAIG: We're not ready for that yet.

16 THE WITNESS: Oh, I'm not doing anything.

17 MR. CRAIG: Pablo?

18 UNIDENTIFIED SPEAKER: Are you ready for it?

19 MR. CRAIG: Yeah. Good. Thank you.

20 BY MR. CRAIG:

21 Q. Do you have a background in school finance?

22 A. Yes, I have a thorough background in school  
23 finance. I have over 25 years experience in school  
24 finance. The last 10 years is going in critical  
25 districts. I've been in Michigan, Illinois,



1 California, District of Columbia, and currently  
2 Hillsborough School in Florida, and my -- my -- I'm  
3 called "a fixer." I come in, look at the financials,  
4 and try to bring stability to the district.

5 Q. What -- again, what was your hire date?

6 A. I think I came in March 29 of 2021.

7 Q. What was the state of the District's finances  
8 at the time you were hired?

9 A. They were projected at overall deficit. We  
10 were exceeding up our fund balance; and before I came  
11 in, I looked over the financials. There was --  
12 currently, they had like 18 million in fund balance,  
13 and it was projecting there would be a negative 23  
14 million fund balance at that time when I came in.

15 Q. Could you explain why that's a bad thing.

16 A. It's a bad thing because they wouldn't have  
17 had no financial stability as far as in their fund  
18 balance to pay bills or pay salaries, and we are not  
19 within the State requirement.

20 The State required us at least to have 2  
21 percent before they decide to take over a District in  
22 our fund balance, which is the bottom. It's the  
23 minimum to have, and the District wouldn't be able to  
24 pay bills, and we would have to have been taken over by  
25 the State.

1           We'd been trying -- they was borrowing. They  
2           had issued a TAN in that fiscal year because they  
3           didn't have money for cash flow purposes; and so when I  
4           came in, we was projecting a 47 point million dollar  
5           fund balance.

6           When we were closing out June 30th, we was  
7           in -- the State could have took us over in receivership  
8           because we only had -- 3 percent of that was in  
9           restricted resource and not in unrestricted.

10          So unrestricted and restricted is very  
11          important because restricted resources means they're  
12          allocated for a specific purpose. We cannot spend it  
13          on salaries. We only can spend it on that purpose,  
14          those resources allocated for.

15          Unrestricted means we can use that fund for  
16          any general expenditures of the district.

17          Q.    Ms. Johnson, I'm going to turn your attention  
18          to Tab 13.

19          A.    Okay.

20          Q.    Would you explain what Tab 13 is.

21          A.    Tab 13 was a audit finding we got from the  
22          auditor general stating that we was transferring the  
23          District, overall, the District in that fiscal year was  
24          transferring money that wasn't from the capital fund --  
25          because we've been talking about the capital fund

1 transfers -- was not authorized to be transferred to  
2 the general fund for the capital covered expenditures.

3 Q. And this occurred in the 2016-2017 fiscal  
4 year?

5 A. That is correct.

6 Q. I -- is receiving an audit like this a good  
7 thing for the District's finances?

8 A. No, and this is not the only year the District  
9 received this audit finding from the auditor general.  
10 They received it again in a second year. What -- I  
11 don't remember the fiscal year, but --

12 Q. Well, turn your attention to Tab 14, please.

13 A. Okay. Yes.

14 Q. Is that the second finding to which you're  
15 referring?

16 A. Yes. In '19-'20. Fiscal year '19-'20 they  
17 received another audit finding from the auditor  
18 general; and what happens, when you get two audit  
19 findings, as a school district of our size, the auditor  
20 general can state that they can issue a penalty also to  
21 the District, and that penalty can range for anywhere  
22 based on our transfer needs; and also, if we get a  
23 third penalty, we go before the State Board of  
24 Education, and there we could be in violate of FEFP,  
25 which is our funding formula, our strategies, and I

1 could be fired as being the CFO of the District.

2 Q. Well, there -- there was interaction with the  
3 State in 2021, was there not?

4 A. Yes, there was.

5 Q. If I can turn your attention to Tab 11,  
6 please. I think there's some duplicates in there, but  
7 there's two letters from -- they appear to be from the  
8 State Department of Education, Commissioner Corcoran,  
9 to the chair of the school district. What's the  
10 significance of this letter?

11 A. This letter mean the District was in a state  
12 of -- we could have been -- that the State could take  
13 over the District. That means all the board power  
14 would be exhausted as well as the CFO. The State come  
15 in, bring their team; but what the State did, instead  
16 of doing that, they had us monitoring.

17 So they was monitoring our financial monthly  
18 on what we were doing because we were spending more  
19 than we take in, and we were -- we didn't have adequate  
20 fund balance.

21 So at June 30th, this is what the letter was  
22 sent from the State Board of Education, that  
23 Hillsborough was in a state to be in receivership, and  
24 we -- they was going to monitor month to month, and  
25 we're still being monitored month to month.

1           Q.    Would you agree with the statement by  
2 Commissioner Corcoran that the District's deteriorating  
3 financial condition has reached a point of crisis?

4           A.    Yes.   At that time.

5           Q.    You talked about this monthly monitoring.   How  
6 did that come to pass?

7           A.    Well, after -- at the -- we did -- we went to  
8 the State Board in Hillsborough, and they looked at our  
9 overall financials because the State -- we had to  
10 report our financials to the State when we closing out  
11 the fiscal year, and we were not meeting the 2 percent  
12 required by the State for our fund balance.

13                   So when they reviewed our financials, they  
14 said we have to monitor you because at that time they  
15 had to -- they got -- you got to prepare to take over  
16 districts.

17                   I've been on state side with school districts  
18 that were in receivership, and I came in represented on  
19 the State side and took over those districts, and we  
20 exhausted the power of the board and also the CFO, and  
21 we reorganized and restructured the district to be in  
22 financial stability.

23           Q.    And was there any kind of financial recovery  
24 plan?

25           A.    I did implement a financial recovery plan, and

1 the significance of the plan is to -- we got two things  
2 at operation. You can have a fund -- you can have no  
3 money in the fund balance, or you can have money in the  
4 fund balance and be structurally eating up your fund  
5 balance.

6           You don't want no district to be in that state  
7 where you have money and you're not controlling by  
8 issuing reoccurring costs against the fund balance, and  
9 I don't project for the future. I project based on the  
10 resource available.

11           We make conservative projections because you  
12 don't never want to be in a situation where the  
13 District is put in a position to be taken over or that  
14 we can't pay people or we've got to start making cuts.

15           Q.    When did the District start making monthly  
16 reports to the Florida Department of Education?

17           A.    July the 1st, 2021.

18           Q.    And is the District still making those monthly  
19 reports?

20           A.    Yes.

21           Q.    I've heard you use the phrase -- or "building  
22 a budget." Could you take us through what you mean by  
23 that.

24           A.    Well, see, the budget, when you building a  
25 school budget, we have different funds, and all these

1 funds you have to be responsible because every category  
2 of resource that is available for that fund. So one  
3 thing I want to say before I talk about building a  
4 budget, it's important to educate people about the  
5 funding of each of these funds because these funds are  
6 not transferable to another fund.

7           So we build a budget. We build it based on  
8 those funds. The general fund is the most lucrative  
9 fund that you can move by anything else. So most  
10 people spend their general fund down, but there are  
11 other funds which are restricted, which is special  
12 revenue.

13           Then we got a capital fund for capital items,  
14 and you can only spend capital items in those funds,  
15 and then we got the debt service, where we paying back  
16 all that debt where we were talking about bonds where  
17 we want to build schools and things of that sort.

18           We are paying back debts that the District has  
19 borrowed; and, if your credit is not good, you can't  
20 borrow anything, and to -- we build a budget based on  
21 FEFP. To be a part of the FEFP, you have to follow the  
22 State rules and regulation.

23           If I -- if I was a organization outside of  
24 this District, I can raise money, but we're -- the  
25 District is not like that. We don't get to raise our

1 money. Our money is based on projections and estimates  
2 of our student population.

3 The funding allocation model is dictated by  
4 the State and the legislature. We have to base it on  
5 projections at that time that we get from the State and  
6 as you -- Jerry has already -- that changes all the  
7 time. I'm building a budget that's going to change the  
8 next day as soon as that budget is built.

9 So when I'm going to the table, I'm looking at  
10 the overall structure. I build it based on the revenue  
11 that the State allocated, and most of the State  
12 allocation is like -- represents 75 percent of the  
13 District budget, but there are other things that impact  
14 that State revenue.

15 We got unrestricted resources, which is based  
16 on student enrollment. So our count comes into play.  
17 Now, when we start estimating that count back in  
18 February, we're still projecting. We don't know our  
19 actual count until October.

20 So I'm projecting -- I'm building a budget  
21 based on projections that I can increase if the student  
22 count goes up, or it can decrease if we -- on count day  
23 if those counts are not conducive of what I built; and  
24 you always want to be -- overproject a little bit  
25 because the State don't give you funding sometimes.



1           They prorate it. So if I underproject, I  
2 might not receive those resources if I get more  
3 students. So we try to be conservative to the point  
4 that we project a little bit over based on our student  
5 count because we can -- the State going to reduce it  
6 now.

7           You're not going to collect all those  
8 resources. They going to true up. That's when we talk  
9 about truing up, but most of the -- if you look at --  
10 so that's why we talk about apples to apples. The  
11 annual financial statement is showing all the resources  
12 that Hillsborough gets from the State, and that  
13 represents 75 percent, but we have charter schools that  
14 come in and take a portion of that money.

15           So that's a pass-through. That means that we  
16 collect on their behalf. Then that money has to go to  
17 charter school because they have some of our students  
18 enrolled there. Then we got another thing that impacts  
19 that money.

20           Q. Ms. Johnson, I think when we go through the  
21 charts that you prepared --

22           A. Okay.

23           Q. -- I think that might be helpful.

24           A. Okay. But our resource -- I just wanted to  
25 say, even though 75 percent is the State, really,

1 actually, Hillsborough portion ends up being around 57  
2 percent of that revenue that come -- that actually  
3 comes into Hillsborough, to support Hillsborough all in  
4 all.

5 Then we got local tax, which is dictated by  
6 the State when he told you how the funding form would  
7 work, and then we got Federal, which is only like 1  
8 percent that we receive.

9 Then we do transfer, capital transfer, on  
10 eligible for expenditures that's in our general fund,  
11 and those capital transfer cover that; and school by  
12 school, you can't do comparisons because school by  
13 school allocate their resources differently.

14 So that's -- I want to state that, too. So  
15 we've got -- in our expenditures it's built on salary  
16 and benefits based on the people we have to support the  
17 overall District.

18 So I build my salary and expenditures. Then  
19 there's nonpersonnel, which is material, supplies, and  
20 all other things that -- like capital purchases also  
21 that's in the general fund, and fixed costs, which is  
22 utilities that the District -- we have to function, we  
23 have to keep the lights on, so all those things are  
24 built in that budget.

25 Q. So, Ms. Johnson, turning to the Tab 17 -- and

1 it's up on the screen -- would you take us through each  
2 category and the significance of each category.

3 A. Okay. So when I come in, I look at the  
4 structure of a district. So if you can see --

5 Q. I'm sorry. That's 16.

6 A. I'm looking at the revenues. So this tell you  
7 your stability of your district. It's the revenue you  
8 receive and the expenditures you pay out, and these are  
9 from the annual audited financial statements. These  
10 are from our -- that we do.

11 Auditors come in and audit our financials; and  
12 you can see, historically, this District has been at  
13 deficit spending. Even when they had that 5.4 million  
14 in '17-'18 of an operational surplus, of a District  
15 this size and it have a budget of 1 billion 559  
16 million, that is not even adequate enough of a surplus  
17 to be operating at. That's less than 1 percent of the  
18 budget.

19 So this is historical data. You can see over  
20 time, the first year, '16-'17 they had a fund balance  
21 of 146 million. Next year they had a fund balance of  
22 140 million, but you can see they eating up at the fund  
23 balance every time you have a structural deficit, and  
24 there's a difference between a structural deficit and  
25 fund balance.

1           The District has been operating in a  
2 structural deficit for years, and I came in fiscal year  
3 2021, and I just want to point that out, '21; but  
4 first, before I point that out, can you go down to  
5 salaries a little bit?

6           If you see that percentage of personnel  
7 service expenditure over revenues, in that first fiscal  
8 year, 88 percent was in salaries and benefits. That's  
9 the whole District wide. That's everyone the District  
10 employed.

11           The next year is 87 percent. The next year  
12 85, 87; and, when I came here in fiscal year 2021, the  
13 District was spending 92 percent in salaries and  
14 benefits. That is not the norm.

15           Anything over 82 percent for an organization  
16 that's not for profit means that there is an issue.  
17 It's a structural issue and needs to be addressed  
18 immediately; and, as Mr. Picklesimer expressed, that  
19 the District in fiscal year, which is the COVID year,  
20 we had projected a fund balance of 47.5 million.

21           That's because that was our actual fund  
22 balance that year. That's the year the State came in  
23 to say, You guys, we're going to put you on financial  
24 reporting. That's the year I came in.

25           We -- I want to show you -- we had one time --

1 see that line with that box over next year, fiscal year  
2 2021, I moved -- we got one-time resource came in from  
3 the State, and that was that COVID resource.

4 That resource came in before we closed the  
5 books. So being the financial -- you know, looking at  
6 the finances, I used it as an opportunity. It was  
7 one-time restricted resource to move eligible  
8 expenditures of things that we were doing that was  
9 outlined in that restricted resource, and I moved over  
10 a hundred million over to ESSER, COVID resources, off  
11 our financials.

12 That's how we end up with a projected fund  
13 balance. See that hundred million? See, the 70.7  
14 showed a deficit. That's what we were spending down  
15 when we closed out the books.

16 If you can see the reduction of the  
17 expenditure line, we was at 1 billion 613 million.  
18 Then I moved a hundred million off our general fund to  
19 that restricted resource. We end that fiscal year,  
20 when we closed out, 1 billion 513 million.

21 So we had end up with a surplus overall  
22 because I moved the expenditures off, that these  
23 expenditures don't go away. They come back the next  
24 fiscal year. I just moved those salaries and benefits  
25 to that restricted resource and gave me a surplus in my

1 fund balance of 147.5. So --

2 Q. Ms. Johnson, at what point does -- does the  
3 influx of the ESSER funds -- where is that?

4 A. As you can see, that hundred million -- go to  
5 the circle up there. It's a blue box right there.  
6 That's the movement. I took that right there, that 1  
7 billion 613 million was what we ended the fiscal year  
8 in our expenditures.

9 When I moved that hundred million off, it end  
10 up being 1 billion 513 million when we closed out that  
11 fiscal year. So instead of being the 1 billion 613, we  
12 end up with 1 billion 513, was just the hundred million  
13 reduction in expenditures.

14 So that goes to our fund balance as a surplus,  
15 that hundred million. So we ended that fiscal year  
16 with 147.5, but I want to go to the next slide so I can  
17 talk about the impact, why that ESSER funding was so  
18 important at that time and if the District had received  
19 that funding, what state of condition the District  
20 would be in currently because that's important because  
21 we're talking about structure.

22 We know we have one-time infusion of money,  
23 but that's one-time money. It cannot be spent on  
24 reoccurring costs, and that's essential for everybody  
25 to know that.

1           If you get a bonus in your check, that don't  
2 mean you go and give yourself a raise and keep on  
3 ending. You don't go and purchase something, a car or  
4 something, unless you going to buy that car cash  
5 outright.

6           You cause yourself to be in a structural  
7 deficit because you -- you're spending more in your  
8 check than you take in, so that's just a basic example.

9           So let's go with the actual strategy that  
10 happened in fiscal year 2021. As you can see the  
11 actual, we spent in the year at 47.1 before we did  
12 anything with ESSER.

13           If we would have stayed there, the next year,  
14 fiscal year '21-'22, this was our actual we ended the  
15 fiscal year. So it's important to know, in '21-'22  
16 when we built the budget and our projection was 1. --  
17 again, let me see -- 1.5 billion -- 1 billion 533  
18 million of revenues coming in.

19           We had projected overall deficit of 194.5  
20 million was our operational structural deficit at that  
21 time. Like I said, we had to do a fiscal recovery plan  
22 because I'm looking at the structure. Without me doing  
23 a fiscal recovery plan, we would have been worse off  
24 than that, but I'm concentrating on enrollment.

25           So I'm looking at enrollment; and, if you see

1 the other sources, that's the capital transfer. So  
2 this year I implemented that we going to do a  
3 structural, when I came in, fiscal recovery plan that  
4 going to look at capital transfer.

5 I was -- scrubbed the ledger. Anything that  
6 represent capital or people that should support capital  
7 projects that have been paid, I make sure that I have,  
8 for audit purposes, only recognize those transfers; and  
9 we put it in a place so we can do an additional  
10 transfer of 17 million from the capital fund to cover  
11 those expenditures, and I scrubbed that ledger.

12 I'm telling you. My staff scrubbed that  
13 ledger to make sure we within the statute because  
14 there's statutes and laws governing capital transfer,  
15 and I don't violate any laws and regulations. Then --

16 Q. Ms. Johnson, in this chart, does it reflect  
17 the District's budgeting for the one-time one-step --  
18 I'm sorry -- for the recurring one-step increase?

19 A. This chart is not knowing that. This chart is  
20 showing the structure we would have been in if we  
21 didn't have the influx of ESSER money. I'm trying to  
22 show, if we didn't have that one-time money, where the  
23 District would fill out because people need to know  
24 that.

25 If that influx of money didn't come in, the



1 District would have been in trouble, but we was doing  
2 other things. That fiscal 89 million represent a  
3 fiscal recovery plan that we implemented in the finance  
4 department, because as you can see, we was closing the  
5 year at 94.5 million. That's actual closing the fiscal  
6 year.

7 The impact of the fiscal recovery plan was 89  
8 million. So that offset all those expenditures, and  
9 we -- this is what we did to the system, restructuring  
10 of jobs, closing down positions. It was a lot of  
11 moving things to restrict it that should be paid out of  
12 restricted resource.

13 So when we end this fiscal year, we ended with  
14 a 5.5 million operation, overall operation. We came  
15 from 94.5 to 5.5 million operation. That's the column  
16 you're seeing total for fiscal year 2022. Can you get  
17 the top so he can see the heading, the actual -- actual  
18 strategy.

19 So that's where the District end up. We did  
20 give a one-time bonus. So I have to show that because  
21 financially so, if we would have gave a one-time bonus,  
22 we did that fiscal year of 23.4 million.

23 Can you circle that, Susan, at the bottom  
24 right there. That's a nonrecurring that we did go to  
25 the table, negotiate with the Union a one-time. It

1 would have reduced us to 18.4 million overall fund  
2 balance if we didn't have that infusion of moving those  
3 expenditures.

4 So I want people to look at that one-time  
5 money impacting the District, but it's one time. So if  
6 I didn't have it, we would end this fiscal year still  
7 in the State receivership of 18.4 million in our  
8 general fund balance.

9 We wouldn't be able to pay bills for one  
10 thing. I would have been borrowing at a higher  
11 interest rate, and I would have been at 1.2 percent.  
12 This District was ready for State receivership because  
13 all that work of 89 million, that's a lot of work, but  
14 I still couldn't stop the bleeding quick enough.

15 So if I didn't get that one-time infusion of  
16 ESSER money, this District would have been in major  
17 trouble. So the next fiscal year -- and I just did  
18 projections for the next fiscal year, if we didn't have  
19 the one-time money, the column projected fiscal year  
20 2023, and this is based on actual salary, actual  
21 benefits.

22 This is actual, except the ESSER money is not  
23 in these slides. That's the only difference. That  
24 one-time money is not infused in this fund balance. So  
25 when we go into fiscal year 2023, which we're in

1 currently, if I would build my budget again, I would  
2 project it on my revenues, my expenditures; and, as we  
3 said, we came back to the table because at that time  
4 when we built the budget, they eliminated positions of  
5 367 positions.

6 So we had enough cushion in projecting the end  
7 of fiscal year at 16.8 million. So I said, when I went  
8 in to talk executive session, I said -- the board  
9 member asked me, Do we have any leeway to give  
10 something to the Union reoccurring?

11 I said, I can give them 14 million, you know,  
12 overall because it's not just the Union. It's all  
13 Unions and all employees. So that cost ended up being  
14 a reoccurring cost of 14 million.

15 So if everything stay the same -- and I told  
16 you the budget is fluid. It change all the time based  
17 on enrollment, based on the resource that's coming in,  
18 our projections, that could change, and we got charter  
19 schools.

20 If you can see that, there were more charter  
21 schools because I'm taking charter schools out of our  
22 number. That's a factor. We have to pay that out. So  
23 it's in and out.

24 Q. Let's talk about that, Ms. Johnson.

25 A. Okay.

1 Q. So does the District receive any money for  
2 charter schools?

3 A. We -- as we -- every student in Hillsborough  
4 County is considered a Hillsborough school enrolled  
5 student.

6 Q. But doesn't the money that's allocated for  
7 charter school students pass through your budget?

8 A. Yes. So we collect all the money, whether you  
9 go to charter, whether you go to private schools,  
10 because every student is considered -- starts off as a  
11 Hillsborough student because they can choose us as the  
12 school of choice, but we do have a choice.

13 They have charter schools, and they have  
14 private grants. Some students choose charter schools.  
15 So that money comes to us, and we, based on enrollment,  
16 we have to allocate those resources to charter schools.

17 Q. Let's go back to the prior slide, if we can --

18 A. Yes.

19 Q. -- the six-year historical.

20 I just want to talk about the charter school  
21 pass-through.

22 A. Can you go down where you show the charter  
23 school from '16-'17 because --

24 Q. It's further down. It's in the red?

25 A. Yes.

1 Q. Okay.

2 A. Uh-huh. (Indicates affirmatively).

3 Q. So in '16-'17, the charter school pass-through  
4 is \$120.7 million, and in the adopted budget for  
5 2022-2023, it's 282,485,707. First of all, what's that  
6 reflect?

7 A. That reflect enrollment status. Back in --  
8 when the budget was the 120 million, we -- they had  
9 less students choosing charter schools. As the years  
10 progressed, you can see over time more students are  
11 choosing charter schools over Hillsborough County  
12 Public Schools. Therefore, that resource has to be  
13 allocated to those charter schools.

14 Q. What about the Family Empowerment and  
15 Scholarship line?

16 A. Okay. The Family Empowerment is a private  
17 school grant. If kids decide to go to private school,  
18 the laws and legislation have changed. So they  
19 allocate more resource to the private and Family  
20 Empowerment Scholarships and kids.

21 When Hillsborough was building a budget back  
22 in 2016-'17, it was only 12 million, and over time, we  
23 currently are paying 75 million for those students  
24 choosing private school.

25 Q. Let's go back to the operational projected

1 budgets. We were -- that's where we were.

2 A. So I just wanted to say over time, if we  
3 didn't have that influx of ESSER money, one-time money,  
4 this would be the state of the District right now, and  
5 this means that people will have to be cut. They will  
6 lose jobs. That would mean that the District would be  
7 possibly taken over by the State.

8 Q. Which column are you referring to,  
9 Ms. Johnson?

10 A. I'm talking about the projected. If you can  
11 see, if we didn't have that influx of money and we  
12 start building, spending exactly as we were currently,  
13 these are actual numbers, except the ESSER money is not  
14 in there, this was the projection going out the  
15 Hillsborough Public School District.

16 And in this fiscal year, we would have been a  
17 negative fund balance. It would have been .6 percent  
18 overall. We would have been at 9 million.

19 Q. So, Ms. Johnson, so you -- I heard  
20 Ms. Shotwell testify that the finance team was involved  
21 in the negotiations, and I heard something about  
22 costing things out.

23 A. Uh-huh. (Indicates affirmatively).

24 Q. Would you explain that process, please.

25 A. Well, when we cost things out based on the

1 number of positions we have filled and what is the ask  
2 on the table. So if the ask is to have a reoccurring  
3 staff, we cost it out based on the salary schedule  
4 where people are placed currently and going up to  
5 another step.

6 So our job is to cost out based on the  
7 positions filled, and I do allocate some of that  
8 estimate based on vacancies also. So when I fill the  
9 vacancies, I know if I hire someone, that they can --  
10 my structure would still be in place.

11 Q. Okay. Let's -- let's -- along the lines of  
12 costing it out, let's go to the third slide, which is  
13 under Tab 18.

14 A. Okay. So these are projections of where we  
15 are now. We did get the influx of ESSER funding. So I  
16 just want to go to '21-'22 fiscal year. So as you can  
17 see, Strategy 1 was the fiscal recovery plan, which  
18 would get us at 5.5 million; and then down at the  
19 bottom you'll see a one -- ESSER.

20 We did another transfer, over 67 million, off  
21 our general ledger to that restricted resource, ESSER  
22 again for this fiscal year. So that's what you see in  
23 the change in the fund balance that the Union is  
24 talking about.

25 It's not -- that's one-time money. It's not

1 reoccurring funding, so -- and you don't build your  
2 budget on one-time money. You build it on the  
3 structure. My hope is that I get a increase. You  
4 don't build your budget when your -- your household  
5 budget.

6 Q. Ms. Johnson, on that chart, are there places  
7 that indicate the costing -- costing out the Union's  
8 proposal for two steps occurring?

9 A. Yes.

10 Q. Where would that be?

11 A. Okay. In fiscal year -- this fiscal year  
12 2023, because that's where we are, I'm showing the  
13 overall structure. We was talking about revenue in  
14 this fiscal year, fiscal year 2023 is 1 billion 656,  
15 and our expenditures was 1 billion 640, and we have a  
16 surplus.

17 We're projecting a surplus of 16.8 million. I  
18 said if we gave the system that double step, which will  
19 be 28 million, our structure would be in a deficit of  
20 \$11 million.

21 Q. And to be clear, Ms. Johnson, if I understand  
22 it correctly, that 28,000 in the column where the  
23 pointer is --

24 A. 28 million.

25 Q. -- is if it was one time, and it's the same --



1 and what the Union is asking for is for that 28,000 to  
2 repeat, repeat, repeat, repeat?

3 A. Correct. Because it become mortalized in our  
4 budget. Once you give an increase and it's a recurring  
5 increase, it stays -- it becomes part of your budget.  
6 It's --

7 Q. And so the line right where her pointer is  
8 again, I can't see -- what's that line, where the  
9 11,199 --

10 A. That would be the District will be in a  
11 operating deficit.

12 Q. Okay.

13 A. That means we're spending more than our  
14 resource is projected in.

15 Q. And if you go to the right to 2027, that line  
16 increases from year to year to year; is that right?

17 A. Correct. And that's been conservative. So I  
18 can't project, because a lot of factors goes into this  
19 when you talk about projecting. I just want to be  
20 honest with you guys. This is a conservative approach.  
21 If my revenue stayed the same and the District stayed  
22 the same based on enrollment and our student count,  
23 then we would be here.

24 But the -- anytime -- this is how we get  
25 funding. We get funding based on our student

1 enrollment; and, if our enrollment drop, we supposed to  
2 be cutting positions based on our enrollment. We -- we  
3 not supposed to -- the District is not supposed to hold  
4 on to the position, and he said based on those -- I  
5 mean, attrition.

6 I want to speak to attrition because you  
7 cannot balance a budget on attrition, saying, in the  
8 future I'm going to have a certain number of people  
9 leave the system. That's not how it work.

10 I need to build a budget based on the number  
11 of students, and the critical -- there's a lot of  
12 critical positions that are unfilled in there that I  
13 still need to run this District, this overall District  
14 and this structure.

15 So I got to build a responsible budget based  
16 on student count, you know, not based on what we think  
17 it is. We have to build a budget based on actual  
18 student count, actual people we have enrolled, and then  
19 at the end there's another cost that hit the District.

20 When people leave, they got to be paid out  
21 critical pay. We have vacation pay. Sometimes that's  
22 more than their yearly salary. So when those people  
23 leave out on attrition, it impacts the budget because  
24 that's terminal pay that must be paid out: Vacation  
25 time, sick time.

1           All that pay is more than some people's  
2 salary. Sometimes it's double salary.

3           Q.   You're talking about when somebody leaves the  
4 District and they get their accrued benefits?

5           A.   Correct. That's a -- and that really makes up  
6 any attrition because we're paying that salary out.  
7 That's an unfunded liability of the District.

8           Q.   So, Ms. Johnson, is there any correlation  
9 between the recurring 28,000 -- 28 million over the  
10 years and the increased operational deficit that you  
11 project a couple of rows below that?

12          A.   Yes. As you can see, if we have a -- if we  
13 are in a structural deficit and you start eating at  
14 your savings -- I call the fund balance our savings --  
15 then we start eating that down, and that's being  
16 fiscally irresponsible.

17                Either we got to make decisions to start to  
18 cut positions to stay in line with our budget, or we'll  
19 continue, eat the fund balance down like in years  
20 before when the District was heading for crisis.

21                So my -- to be a responsible person as I am,  
22 I'm not going to -- I'm looking to go to the table and  
23 negotiate things that will overall manage the District,  
24 not to put the District in receivership, and also look  
25 at the overall organization stability.

1           So when I go to the table, I'm going to try to  
2 negotiate because I know I got Unions. I know --  
3 people got inflation. The State does not give an  
4 adequate COLA to give increases. We get funding based  
5 on State legislation, and we don't have a mill also.  
6 We didn't vote a mill in.

7           When you do a comparison analysis of other  
8 districts, those districts have voted a mill, and you  
9 got to vote apples to apples. If they can pay a higher  
10 salary than we can, because they got a mill that they  
11 had voted in, and that resource is a reoccurring  
12 resource to the District to support teachers and  
13 salaries and benefits.

14         Q.    And, Ms. Johnson, a couple other questions.  
15 The projected 2023, it's projected because it hasn't  
16 closed, right?

17         A.    Correct. This is a projection, and it's  
18 subject to change.

19         Q.    And then at the ending fund balance row, it  
20 goes a projected 158,348,892, 146.3, 133.4, 119.7, and  
21 105.1, and so it appears that the ending fund balance  
22 is decreasing also as well as the operational deficit  
23 increasing?

24         A.    Correct. And I can account for those things  
25 that you can account for. Now, if we're going forward

1 and we do this, I would say would the -- all the Unions  
2 be satisfied if we don't give a increase across the  
3 system if we can't support giving an additional  
4 increase?

5 Because if we give 28 million, that becomes  
6 part of the budget, but we would go back to the table.  
7 We have nothing to negotiate with. We can just make  
8 this even larger.

9 So that's what you don't see, because I don't  
10 know that the Union is going to be satisfied just to  
11 say, Okay. We got our two steps. We're satisfied.  
12 They going to -- we going to go to the table next year.  
13 We might be at impasse next year, talking about, We  
14 need another step, or we need other reoccurring cost.

15 So I'm looking at the overall stability, so I  
16 know I can't do another reoccurring. This is being --  
17 that if everything be equal, no increases to anyone in  
18 the system at that time. So the budget is floored.

19 I have to make decisions based on every year.  
20 So this is -- I can say this speak to the, really, the  
21 reality because costs can go up, and those fixed costs  
22 that I can't control, electric, gas prices, you know,  
23 the gas has been -- you know, the fuel costs of  
24 transporting kids back and forth to school, those costs  
25 we can't control.

1           We can just budget it and monitor and hope we  
2           are building a good budget to support all those costs  
3           that is not personnel cost that's embedded in this  
4           budget.

5           Q.    Ms. Johnson, if the mill had passed, would  
6           that have changed the District's negativity position?

7           A.    Correct. The mill was going to support 75  
8           percent of salaries and benefit was embedded in the  
9           mill, and we were -- if that mill passed, it would give  
10          additional resource of 156 million, which the actual,  
11          the District would receive 126 million of that because  
12          when we pass a mill, we pass a mill for all kids in the  
13          Hillsborough County Public Schools and in charter  
14          schools.

15                So the charter schools would have got their  
16          portion of that millage, too. So we would end up  
17          around 126 million allocated to Hillsborough County  
18          Public Schools.

19                MR. CRAIG: No further questions at the time.  
20                Your Honor, it's our intention, at the end of the  
21          hearing, to offer these into what we would --  
22          whatever we would consider evidence for your  
23          benefit, and we -- we would do the same for the  
24          Union's exhibits.

25                I mean, we're not going to challenge

1           authenticity. We just would argue relevancy and  
2           weight, and so that's what we propose.

3           So since, you know, this is our -- probably  
4           our last witness, I just wanted to let you know  
5           what our thoughts were.

6           MAGISTRATE STOKES: Okay. Do you -- are you  
7           kind of on the same page with the documents?  
8           Sorry. Is the Union on the same page with the  
9           documents, that kind of both these binders come  
10          in?

11          MR. PICKLESIMER: Yeah. Yeah, I think so.  
12          Maybe, you know, before we finish everything,  
13          maybe we should, you know, make sure that we're on  
14          the same page as far as which exhibit is what so  
15          we know numbers and how we're referring to them;  
16          but yeah, I think we're on the same page as far as  
17          we don't see any need to object to authenticity of  
18          any documents, but we may argue relevancy and  
19          weight in the brief.

20          MAGISTRATE STOKES: Okay. Sorry about that.  
21          I kind of jumped ahead because you have  
22          cross-examination, so feel free.

23          MR. PICKLESIMER: Yep. Yep.

24                           CROSS-EXAMINATION

25          BY MR. PICKLESIMER:

1 Q. Okay. Hi, Ms. Johnson.

2 A. Hi.

3 Q. Okay. You have a copy of this up there --

4 A. Uh-huh. (Indicates affirmatively).

5 Q. -- at hand?

6 Okay. You may refer to it at some point, not  
7 necessarily yet. I want to make sure you have it. So  
8 I think what I understood from your testimony kind  
9 of -- well, let me -- let me back up.

10 A. Okay.

11 Q. I have something that we printed out earlier.  
12 It's not in the binder, but I will give copies to  
13 everyone of a document that I think you'll recognize.  
14 I'll give you a second to look at it. Do you recognize  
15 this document?

16 A. Uh-huh. (Indicates affirmatively). Yes, I  
17 do.

18 Q. Did you produce this or someone in your office  
19 produce this document?

20 A. That is correct.

21 Q. Okay. So the -- you were speaking earlier  
22 about Federal money coming in and offsetting. So  
23 there's still structural deficit, but it doesn't show  
24 up as an actual deficit because of this funding?

25 A. Right. That's correct.



1 Q. Okay. So the ESSER II and the ESSER III, you  
2 identified as being 10.8 million and 56.8 million  
3 respectively. That's a total of about 67 --

4 A. 67.

5 Q. -- 67.6?

6 A. Uh-huh. (Indicates affirmatively).

7 Q. Okay. And is that -- I think when I first saw  
8 this, I think '21-'22 was not closed yet. Is this --

9 A. Well, it's in the slides, too. If you can see  
10 on your slide --

11 THE WITNESS: Susan, can you pull that slide  
12 back up.

13 On this slide you can see that 66 -- 67.6  
14 million when I close out fiscal year '22 --

15 BY MR. PICKLESIMER:

16 Q. Uh-huh. (Indicates affirmatively).

17 A. -- that's the one-time ESSER money that brung  
18 our fund balance up to 186.1 million.

19 Q. Okay.

20 A. Uh-huh. (Indicates affirmatively).

21 Q. So I'm going to direct you now -- my binder  
22 just fell apart, so bear with me. So if you could look  
23 in the white binder there under Tab G. This is the  
24 annual financial report for June, the year ending in  
25 June of 2021?

1           A.    Uh-huh.   (Indicates affirmatively).

2           Q.    So a couple months after you got here  
3 basically?

4           A.    Uh-huh.   (Indicates affirmatively).

5           Q.    If you would turn to -- actually, I apologize.  
6 I think I have the wrong document.  Do you know what,  
7 why don't we take maybe a 10-minute break?  I can get  
8 my files reorganized here and make sure we're looking  
9 at all of the right things we're supposed to be looking  
10 at.  I apologize.

11                   MAGISTRATE STOKES:  Okay.  We'll take a short  
12 break.

13                   (Brief recess was taken.)

14                   MAGISTRATE STOKES:  All right.  We're back on  
15 the record.  Go ahead.

16                   MR. PICKLESIMER:  All right.  Thanks for --  
17 thanks for your patience.  Are mic's on yet?  
18 There we go.

19 BY MR. PICKLESIMER:

20           Q.    Okay.  Ms. Johnson, now, in the white binder,  
21 if you could please turn to Tab I.  On the third  
22 page -- first of all, this document, this is the Form  
23 ESE 139, the District summary budget for the 2022-2023  
24 fiscal year.  This is a document that's generated by  
25 your office -- well, the form is generated by DOE, but

1 your office completes it; is that correct?

2 A. That is correct.

3 Q. Okay. So I noticed that on your Tab 16 --  
4 your Tab 16 -- we're going to just hold that page.  
5 We're going to come back to it -- when we were looking  
6 at the fiscal year '22-'23 adopted budget, the last  
7 call -- I'm on Tab 16.

8 UNIDENTIFIED SPEAKER: In the other book. In  
9 the other book. Switch books.

10 BY MR. PICKLESIMER:

11 Q. Yeah. Sorry, you're -- yeah, your book has  
12 the numbered tabs; mine has the letter tabs.

13 A. Okay.

14 Q. So we're in the number tabs. This is one of  
15 the charts you were going through a second ago?

16 A. Uh-huh. (Indicates affirmatively). Okay.

17 Q. So the fiscal year '22-'23 adopted budget,  
18 that last column, do you see that?

19 A. Yes.

20 Q. Okay. So is this adopted budget, is this the  
21 same budget or a different budget than the ESE 139?

22 A. It's the same budget.

23 Q. It's the same budget. Okay. And while we're  
24 on Tab 16, I just want to make sure -- make sure I  
25 understand correctly. So in these columns that say

1     Preclose and Post-Close, those are both end of year,  
2     but it's like literally before the books close?

3         A.     Correct.

4         Q.     Okay. Both end of year. Got it. From  
5     '21-'22 to '22-'23, have there been any dramatic shifts  
6     in allocations of employee units, like way more of one  
7     kind of employee, way less of any particular one kind  
8     of employee?

9         A.     On -- you're talking about shifts and leaving  
10     the district or coming? What shift do you mean?

11         Q.     The number, the number of positions. You were  
12     talking about building the budget based on vacancy and  
13     things like that. So is there any employee group where  
14     there was a dramatic shift in the number of those  
15     positions?

16         A.     No. When we build the budget, we did reduce  
17     positions of 367 positions to get to the position we  
18     are currently.

19         Q.     Were those heavily concentrated in any  
20     particular area, or they were kind of here and there  
21     based on --

22         A.     It was based on the master schedule at the  
23     time and the number of enrolled students we have.

24         Q.     Okay. Were there any areas where there was a  
25     significant increase in allocations?

1           A.    I wouldn't know about that.

2           Q.    Okay.  But overall, there was a reduction?

3           A.    Yes.

4           Q.    Okay.  So when you're -- when you're building  
5 a budget and you're trying to figure out, for  
6 instance -- and now I'll -- let's go back to Tab I, the  
7 page I directed you to.

8           A.    Uh-huh.  (Indicates affirmatively).

9           Q.    So the top left of this page says -- well, the  
10 top left of the table refers to Instruction, and then  
11 you go over a couple of columns, and it says Salaries,  
12 Benefits, Purchase Services, so that instructional  
13 salary amount of 737,334,000, are you with me?

14          A.    Yes, I'm with you.

15          Q.    Okay.  So how do you -- how did you come up  
16 with that figure?  How did your office come up with  
17 that figure?

18          A.    Based on actual positions and vacancies at the  
19 time when we built this budget.

20          Q.    Okay.  And the same for Student Support  
21 Services?

22          A.    That is correct.

23          Q.    The same for Instructional Media and the whole  
24 way down?

25          A.    Correct.

1 Q. Okay. We've heard a lot today about Federal  
2 funding, keeping sort of the budget afloat at this  
3 time. How much in -- well, first of all, so the  
4 Federal funding that we're referring to, is it --  
5 predominantly it's the ESSER II and the ESSER III for  
6 this year?

7 A. That's correct.

8 Q. And about how much is the District receiving  
9 this year in those two pots?

10 A. Well, how much is we allocated, we have like  
11 400 million for ESSER III, but they're allocated for  
12 different purposes.

13 Q. Right. I understand. I'm just trying to get  
14 a sense of the total cost. So the -- what I think the  
15 testimony I heard was that the cost -- there are costs  
16 being offloaded onto ESSER because there's flexibility  
17 and ways to do that?

18 A. Well, in general, there are costs that we  
19 allocate. If we've got service that we are doing  
20 in-house, we just allocate it to the restricted  
21 resource.

22 Q. Okay. So when ESSER goes away in '23-'24, how  
23 much of the cost -- how much of the expenditures  
24 currently being made with ESSER funds are going to come  
25 back to the general fund?

1       A.    All.

2       Q.    The full 400 million?

3       A.    No.  We don't use it.  It's not one lump sum  
4 every time.  Every year when I build a budget, like  
5 when we moved that hundred million to restricted  
6 resource, when I build a budget, that hundred million  
7 is built in that budget for that fiscal year, for that  
8 next fiscal year.

9       Q.    Okay.  In the Tab I, if you could please turn  
10 to page 17.  This is a page similar to the one we were  
11 just looking at, except instead of the general fund,  
12 it's for ESSER III, and just let me know when you're  
13 there.

14      A.    Okay.  I'm there.

15      Q.    So there's, you know, different costs by  
16 function, different costs by object.  What I'm -- the  
17 question I'm trying to ask you is, of what's in here,  
18 next year, how much of this will have to be borne by  
19 the general fund?

20      A.    If all costs, if these are not permanent  
21 positions, then they will not no longer be with the  
22 District; but, if they're permanent positions with the  
23 District, all these costs will be on the general fund  
24 or the restricted resource they came from.

25      Q.    Okay.  How much of this, in the case of ESSER,

1 it looks like 425 million, how much of that is going  
2 towards permanent positions that will eventually have  
3 to come back to the general fund?

4 A. Of this fiscal year? This current fiscal year  
5 we plan to allocate at least 120 million of restricted,  
6 you know, of general fund resource to ESSER.

7 Q. And what -- what -- what kinds of expenses are  
8 we talking about? I guess I assume you're talking  
9 about personnel expenses?

10 A. It could be personnel or any expenditures that  
11 is on the general fund that can be moved to the  
12 restricted resource.

13 Q. Okay. So 120 million is?

14 A. Uh-huh. (Indicates affirmatively).

15 Q. So even though the 425 million in ESSER III is  
16 going away, only 120 million we would expect to need to  
17 go back to being borne by the general fund?

18 A. That is correct.

19 Q. That is correct. Okay. And what would those  
20 same amounts be for ESSER II, which I want to say is  
21 page 13 in the tab? Yeah. So it looks like ESSER II  
22 we have 36 million, a little over 36 million that  
23 are -- that's being spent out of ESSER II in this  
24 upcoming year?

25 A. What page are you on?



1 Q. 13.

2 A. Okay.

3 Q. So about 36 million that the District is going  
4 to spend or projecting to spend of ESSER II funds?

5 A. Yes.

6 Q. How much of that 36 million is permanent  
7 positions or whatever else that you're expecting to --

8 A. I have no permanent positions going to be  
9 moved into ESSER II at all, no movement of expenditure  
10 to ESSER II. These are allocation based on, you know,  
11 we said one-time payment that we're giving, you know,  
12 that we negotiated at the table.

13 Some of those costs might be embedded in here.  
14 I have no plans to move any expenditures from the  
15 general fund to this resource.

16 Q. Okay. So for ESSER III it was 120 million;  
17 for ESSER II it's zero is, -- I think is what I'm  
18 hearing?

19 A. Correct.

20 Q. Okay. You testified to the impacts of a -- of  
21 the auditor general making a finding. You referred to  
22 if it happens three times, you have to go to the State  
23 or you can go to the State? What -- could you clarify  
24 what you meant by what happens if you get a third  
25 finding in a row?

1           A.    We can -- they can allocate us a penalty.  
2   They could penalize the District that would impact our  
3   financials.  We don't know what that penalty or fine  
4   will be for the District, and then we'd have to go to  
5   the State Board of Education and represent why are we  
6   moving fundings that's not allowable, transfer from  
7   capital funds.

8           Q.    And is that -- is that something that  
9   definitely does happen or something that just could  
10   happen if the auditor general says, Well --

11          A.    It definitely will happen if we do --

12          Q.    It definitely will?

13          A.    Yes.

14          Q.    So anytime a school district gets a finding  
15   three times in a row, they get called in front of the  
16   State Board of Education?

17          A.    Anytime.  If you are using restricted  
18   resources, period, inappropriately and you violate  
19   rules and regulation, yes, you will be hauled into  
20   State Board of Education or fined.

21          Q.    Even the first time?  I'm trying to get --

22          A.    Not the first time.  The fine -- we got a  
23   audit finding.  Any expenditures that we transfer, we  
24   have to transfer them back to the capital fund.  That  
25   was the -- there was no fine, no penalty.  We just had

1 to move those expenditures back to the appropriate  
2 fund.

3 The second time was the same thing, but the  
4 third time it will be a penalty or a fine, and we have  
5 to go to the State Board of Education.

6 Q. So you're saying anytime a district does that  
7 three times --

8 A. Correct.

9 Q. -- that's what happens?

10 A. Well, you have to take that up with the  
11 auditor general. They stated to us if we get a third  
12 time, we will have a penalty and a fine, and we have to  
13 go to the State Board of Education to represent why we  
14 are using our resources inappropriately, and I don't  
15 know what happens with the State Board of Education.

16 Q. And is that the -- what you just described as  
17 hearing from the auditor general, is that contained in  
18 the audit, or is that some separate communication?

19 A. I wasn't here at the time they got a penalty,  
20 but I did talk to the auditor general department, and  
21 they stated that -- I mean, I don't know what the -- in  
22 the language they didn't write it, but they said we get  
23 a third penalty, we will be called in front of -- get a  
24 penalty and hauled before the State Board of Education.

25 Q. So this was like a -- like a phone

1 conversation or something?

2 A. That's their process. I'm thinking there's  
3 some language here that they probably -- when we would  
4 get a write-up embedded, but I can check that out and  
5 turn it over to you.

6 Q. Okay. Yeah, what I'm trying to get at is, is  
7 there anything that is currently in evidence that  
8 describes the process you're talking about, to your  
9 knowledge? I mean, maybe this is a question for  
10 counsel.

11 A. Well, I have to get back to you with that.

12 Q. Okay. So you referred to the requirement of  
13 transferring -- if there's a use of funds transferred  
14 from capital projects, that's improper?

15 A. Uh-huh. (Indicates affirmatively).

16 Q. You referred to it being transferred -- it  
17 would need to be transferred back?

18 A. Correct.

19 Q. Okay. And how would that show up in -- on one  
20 of these financial reports?

21 A. It would be embedded in an out transfer from  
22 the general fund. So you won't see the line item, but  
23 you -- the summation would be showing the transfer from  
24 the general fund back to the capital fund.

25 Q. Okay. And are there -- maybe just generally

1 speaking, are there other reasons that districts  
2 transfer from their general fund to their capital fund?  
3 Is it -- is this kind of the only reason that would  
4 happen, or are there other reasons that districts do  
5 that?

6 A. Not in particular. I wouldn't say there's a  
7 reason to transfer money, unless they were supporting  
8 something in the capital fund from the general fund,  
9 because general fund could be used for any  
10 expenditures.

11 Q. Right.

12 A. Uh-huh. (Indicates affirmatively).

13 Q. So that would be unusual, if a district --

14 A. It's not unusual. It would be something that  
15 happens usually, but we do have a allocation for the  
16 charter school that we get from the State that we do a  
17 transfer, ongoing transfer, because it's a pass-through  
18 to the capital fund. So that's their norm.

19 Q. Okay. All right. I want to go back to the  
20 ESSER III for a minute. That was page 17 in the Tab I  
21 that we're looking at. So I'm -- what I'm looking at  
22 is the difference between Instruction and Student  
23 Support Services in terms of Salaries and Benefits, you  
24 know, Objects 100 and 200 that's being spent there.

25 Overall, Instruction is usually the much

1 bigger number, but for what's being transferred to  
2 ESSER III, it looks like the Student Support Services  
3 is a much bigger number.

4 Can you describe what -- what those personnel  
5 are doing? Are those permanent positions? Are they  
6 going to be coming back to the general fund?

7 A. All transfers, if these are permanent  
8 positions and they're being transferred over to ESSER  
9 resource, they will be coming back to the general fund.

10 Q. Well, I guess that's my question. Are they  
11 permanent positions?

12 A. Yes, they are.

13 Q. Okay. What kinds of positions? What are  
14 those employees doing?

15 A. I will have to defer to my budget director  
16 exactly all the list of people, personnel.

17 Q. Okay. But this is an example of an expense  
18 that next year would be coming back to the general  
19 fund?

20 A. That is correct.

21 Q. Okay. Mr. Ford testified earlier that he was  
22 not aware of any current plans by the District to -- to  
23 issue debt. Are you aware of any such plans?

24 A. No.

25 Q. I asked Mr. Ford if he could recall what the

1 interest rate was on the TAN that the District issued  
2 last year. He couldn't recall it. Is that something  
3 that you would know the answer to?

4 A. I wasn't here, but I know we pay interest over  
5 41,000, and we issue a \$75 million TAN, though, for  
6 that fiscal year, but we paid interest rate of 40 --  
7 around 41,000 back, and that's because we paid it  
8 timely.

9 As soon as we get our tax money in in January,  
10 we just issue it. It's a timing issue for cash flow,  
11 because at that time if we don't have adequate money in  
12 the fund balance to cover our cash flow, then we have  
13 to go out for a TAN. The District has to issue a TAN.

14 Q. Okay. That was paid back very quickly, it  
15 sounds like?

16 A. Well, when we get our property tax.

17 Q. Right. Okay. I understand. Do you  
18 anticipate any need to tissue a TAN this year?

19 A. No.

20 Q. Okay. The process you were describing about  
21 the auditor general issuing penalties, you mentioned  
22 and your resume shows that you've done similar work in  
23 a number of different states.

24 Is -- is the process, as you understand it in  
25 Florida, where you get findings, eventually you get

1 penalties and that sort of thing, is that fairly  
2 typical for how states operate?

3 A. That's typical, uh-huh. (Indicates  
4 affirmatively).

5 Q. And what, in your experience, would -- would  
6 be a typical fine or penalty? And if it could be a  
7 wide number of things, what factors influence how much  
8 that fine or penalty is?

9 A. I can't tell you that. It varies from state  
10 to state.

11 Q. Can you give me an example from a state you've  
12 worked in.

13 A. I can't recall the amount. So I just don't  
14 want to speak to something that I don't actually recall  
15 that amount. Right now, I can't recall the amount --

16 Q. Okay.

17 A. -- of the penalty.

18 Q. Okay. I'm -- now I'm going to be back in the  
19 black notebook, and I'm looking at Tab 12. Are you  
20 there?

21 A. Uh-huh. (Indicates affirmatively).

22 Q. Okay. So I notice in fiscal year '21 there is  
23 no equipment maintenance or repair costs that were  
24 funded via transfers from the capital projects fund.  
25 Are you able to explain why that's the case?



1           A.    I was just -- I came at the end of fiscal year  
2   2021.  I don't know why that decision was made at that  
3   time.

4           Q.    Okay.  So now looking at fiscal year 2022 --  
5   and I'm just comparing that to some of the previous  
6   fiscal years.  We see equipment, but we don't see  
7   maintenance or repair.

8           A.    Uh-huh.  (Indicates affirmatively).

9           Q.    Is that because it's implicitly included  
10   somewhere else, or were there not maintenance, repair  
11   costs at all, or what's the explanation for that?

12          A.    Well, what's happening, we have a half percent  
13   sales tax.  Most of those expenditures we're trying to  
14   spend it outright at the capital fund.  So most of  
15   those expenditures is not occurring in the general  
16   fund.  So we can't do a transfer from capital when  
17   those expenses are not occurring anymore in the general  
18   fund.

19          Q.    Okay.  Are there any general fund expenditures  
20   for -- for -- are there any -- currently, are there any  
21   maintenance-related expenditures that are being paid  
22   out of the general fund?  Whether or not transfers are  
23   coming in, are there maintenance expenses being paid  
24   out of the general fund?

25          A.    At this time, we scrubbing.  We have probably

1 a few this fiscal year that we discovered that's in  
2 there, but every year we take a look at it, and that's  
3 what we do, examine the general fund, because I can't  
4 control what everyone does in this District.

5 I go up through and look at where they're  
6 spending, what they're spending the general fund on,  
7 and does it qualify for capital transfer.

8 Q. Okay. Where it says -- so I'm looking at  
9 Fiscal Year '22, where it says Salary, Expenditures,  
10 9.1 million, which -- which kinds of employees does  
11 that cover?

12 A. Those who working directly on a project that's  
13 considered capital projects in nature, and we have to  
14 work them. We have a team. We have a meeting with the  
15 capital team and find out the percentage of their job  
16 that's relating to a capital project, and that's the  
17 amount we allocated to this resource.

18 Q. So what would be some examples of capital  
19 projects that people could be working on that would  
20 make portions of their compensation?

21 A. Restructuring something, HVAC, you know,  
22 maintenance of the HVAC system, capital-related  
23 projects dealing with the infrastructure of a building.

24 Q. Okay. So is this more like purchasing and  
25 installing things or repairing things?

1           A.    Repair.

2           Q.    Repair.   Okay.

3           A.    Uh-huh.   (Indicates affirmatively).

4           Q.    Do -- are there any eligible expenses for  
5 maintaining, for instance, IT infrastructure?

6           A.    No.   IT can.   There's some software that can,  
7 and it's defined in the statute, and we follow the  
8 statute of the capital transfer that, in nature, that's  
9 IT in nature, that can be covered by a capital  
10 transfer, and we do those transfers.

11          Q.    So for software.   I think I'm hearing for  
12 software, yes; personnel, no?

13          A.    No personnel.

14          Q.    Okay.   Are there personnel whose salary -- are  
15 there other personnel whose salaries are being paid out  
16 of the general fund, they're just not being supported  
17 by capital?   Is that your understanding?

18          A.    No, because the capital -- yeah, if it's a  
19 capital transfer, it's because we're covering those  
20 maintenance people that are working on capital  
21 projects, and it's in the statute we can make the  
22 transfer.

23          Q.    The rest of what they're doing, that's not  
24 capital project-related, that would be paid out of the  
25 general fund?

1           A.     That's correct.

2           Q.     I'm trying to conceptualize what some of these  
3 things might be. What about -- we're talking about  
4 repair and maintenance. What about like buses, buses  
5 and other vehicles?

6           A.     They are paid directly out the capital fund.  
7 Most of those purchases are made in the capital fund.

8           Q.     So -- okay. So the purchases for the -- if  
9 the District goes out and buys buses, that's paid out  
10 of the capital?

11          A.     Correct.

12          Q.     I'm trying to -- I guess I'm wondering if it's  
13 correct to draw the analogy between the IT that we were  
14 just talking about. The software was capital; the  
15 buses are capital. The personnel who do it is not  
16 capital. What about personnel who maintain --

17          A.     No.

18          Q.     -- buses and vehicles?

19          A.     No.

20          Q.     So that has to be supported by general?

21          A.     That's correct.

22          Q.     Okay.

23                 MR. PICKLESIMER: Can we take a few minutes,  
24 maybe five more minutes, and see if there's  
25 anything else I want to get in the record.

1 MAGISTRATE STOKES: Sure.

2 MR. PICKLESIMER: Thanks.

3 MAGISTRATE STOKES: We'll take a short recess.  
4 That would involve this witness?

5 MR. PICKLESIMER: It could potentially involve  
6 this witness.

7 MAGISTRATE STOKES: You can step down.

8 MR. PICKLESIMER: I'm trying to avoid it, but  
9 I won't guarantee it yet.

10 (Brief recess was taken.)

11 MAGISTRATE STOKES: Okay. We're back on the  
12 record. So any further cross?

13 MR. PICKLESIMER: Yeah, just one more  
14 question. It should be a quick one.

15 BY MR. PICKLESIMER:

16 Q. Still on -- still on the Tab 12, the local  
17 capital improvement transfers, I notice that it says  
18 for four of the five years it refers to property  
19 insurance. Is it -- can you describe that in a little  
20 more detail, like, what -- exactly what kind of  
21 insurance we're talking? Because, I mean, you know,  
22 there's flood insurance, other casualty.

23 A. For our facilities we -- for our facilities we  
24 have to have property insurance, and that's because  
25 it's a facility. We definitely do a capital transfer

1 for that to cover our property, any damage that is --  
2 can occur in our building.

3 Q. Okay. So that would include flood, fire, any  
4 form of insurance, any form of damage?

5 A. That we have coverage at this time, correct.

6 Q. Okay. Which kinds do you have coverage for?

7 A. Potentially damage, you know, like if we have  
8 a hurricane come in and we have insurance, but we've  
9 got to have cash on hand to cover that. You know,  
10 that's what the fund balance is for, for emergency one  
11 time until we can get reimbursed from the insurance  
12 company.

13 Q. Okay. So you said any -- any insurances that  
14 we have would fit here. Which -- which insurances  
15 specifically do we have?

16 A. Well, I don't know all of them that cover in  
17 our property insurance. I would just have to, you  
18 know, submit that for the record, but all the insurance  
19 policy covered; but just like if you have a household  
20 policy for your household or house, you know, that's  
21 the type of coverage we have for our facility in the  
22 District.

23 MR. PICKLESIMER: Okay. I think -- well, I  
24 think now maybe I'm at a point in the procedure I  
25 think, you know, there's been a lot of heavy stuff

1       that's happened today, and we want to present an  
2       effective rebuttal, and we think tomorrow is an  
3       appropriate time to do that; but before I --  
4       before I let the witness go, I just want to see,  
5       is there anyone who would have any issue with, if  
6       necessary, as part of our rebuttal, we were to  
7       re-call this witness?

8           MR. CRAIG: I -- you know, I don't see any  
9       reason -- it's only -- it's only almost three  
10      o'clock. I mean, I don't see any reason why -- I  
11      mean, if you need to take a recess to talk about  
12      your rebuttal, if we can get it done today, we  
13      might as well get it done today.

14           MAGISTRATE STOKES: I mean, I would tend to  
15      agree. Generally, we would, you know -- and I  
16      think even when this started, it was, We think we  
17      can do one day, and we'd like to have two days in  
18      case we need it.

19           Breaking this early just for the point of  
20      coming back would seem to be senseless, unless  
21      there was some other factor at play.

22           MR. PICKLESIMER: No. No, there wasn't  
23      really.

24           MAGISTRATE STOKES: Like a witness that's  
25      flying in and not going to be here until tomorrow

1 or something, but, I mean --

2 MR. PICKLESIMER: No. No. No, nothing like  
3 that. I was thinking it may take a little while  
4 to get rebuttal together, and I just wasn't sure  
5 how late we wanted to stay today.

6 MR. CRAIG: Well, we're prepared to stay until  
7 we're done, but, I mean, I don't know what was  
8 raised in our case that was outside of the Union's  
9 case, so I don't know what rebuttal we're talking  
10 about.

11 MAGISTRATE STOKES: Well, when we spoke  
12 earlier in the week, we did acknowledge that you  
13 may have a rebuttal case if they brought up  
14 certain things that you weren't anticipating; but  
15 generally speaking, we started here today assuming  
16 we were at a hearing.

17 So I'm not quite sure what needs to be put  
18 together. I don't want to -- I don't want to  
19 restrict your case. I don't want to tell you how  
20 to try your case, but, you know -- and I don't  
21 mind taking a -- taking a recess to let you  
22 collect yourself, you know, once -- once we --  
23 once we're sure we're done here, the District is  
24 done, and it is coming back to you.

25 You know, we can certainly take a break and



1       let you do that. Then we'll just continue on.  
2       How long are you thinking your rebuttal is going  
3       to be? Let's -- why don't we go with that.  
4       How -- I mean --

5               MR. CRAIG: May I?

6               MAGISTRATE STOKES: Yeah. Go ahead.

7               MR. CRAIG: Is he finished with cross?

8               MR. PICKLESIMER: I am finished with cross,  
9       yes.

10              MR. CRAIG: There's no redirect.

11              MAGISTRATE STOKES: No redirect. Okay.

12              MR. CRAIG: And we rest.

13              MAGISTRATE STOKES: You can go ahead and --  
14       you can go ahead and step down. Thank you.

15              MR. CRAIG: Your Honor, we rest.

16              MAGISTRATE STOKES: All right. So the ball is  
17       back in your court. You know, if you need some  
18       time to collect a bit to, you know, get ready for  
19       rebuttal but, you know, at this time of day, I  
20       would just as soon keep going.

21              MR. PICKLESIMER: Yeah. No, that's fine with  
22       us. If we can finish today, that's perfectly fine  
23       by us as well. Maybe 3 -- 3:30?

24              MAGISTRATE STOKES: So like a half-hour break  
25       right now?

1 MR. PICKLESIMER: Is that okay?

2 MAGISTRATE STOKES: All right. So we'll be in  
3 recess until about 3:30. And to your point, if  
4 you do need the witness back, so -- I would ask  
5 that you don't leave. I don't think you were  
6 planning on it.

7 MS. JOHNSON: No, I'm not leaving.

8 MAGISTRATE STOKES: Thank you.

9 (Brief recess was taken.)

10 MAGISTRATE STOKES: Okay. All right. Then  
11 we're back on the record, and the District has  
12 rested. So we're on to the CTA's rebuttal case.

13 MR. PICKLESIMER: Yes. So we do have a few  
14 documents to sort of add to our pile. This first  
15 document -- the first document is a -- information  
16 that was provided to the Union by the District  
17 regarding employee allocations and how those  
18 changed from roughly now to -- between now and a  
19 year ago.

20 MAGISTRATE STOKES: I'll tell you what, just  
21 so that when you guys are writing your briefs, we  
22 should probably ascribe letters to these because  
23 you had letters in your book. Now, you already  
24 gave us one add-on.

25 So it looks, at least the binder I have, it

1 looks like you went up to J, right? Is that  
2 correct?

3 MR. PICKLESIMER: Yeah. So the one add-on  
4 would be K.

5 MAGISTRATE STOKES: So the last one you gave  
6 to the last witness --

7 MR. PICKLESIMER: Yeah.

8 MAGISTRATE STOKES: -- the general fund  
9 balance, we're going to make that K?

10 MR. PICKLESIMER: Yes. And the allocations,  
11 when those come around, will be L. And next we  
12 have an exhibit consisting of some particular  
13 functions and objects and the expenditures out of  
14 different special revenue funds and the general  
15 fund for those functions and objects going back to  
16 the 2007-2008 year, and it's all data that's  
17 pulled straight from the Department of Education  
18 website.

19 MAGISTRATE STOKES: All right. So that one is  
20 going to be M.

21 MR. PICKLESIMER: M.

22 MAGISTRATE STOKES: Thank you. Is that it for  
23 add-on documents?

24 MR. PICKLESIMER: No, sir, a couple more.

25 MAGISTRATE STOKES: Okay.

1           MR. PICKLESIMER: Next we have a series of  
2           four very similar documents. I'd be happy for it  
3           to be a composite, or we can do N, O, P, Q. It  
4           does not matter to me. The documents are  
5           operational audits of the Miami-Dade County School  
6           Board from years 2020, 2017, 2015, and 2013. So  
7           this is one set.

8           MAGISTRATE STOKES: I mean, if the years are  
9           marked, I have no problem with making it a  
10          composite. It's just a matter of how you can  
11          reference it in your brief. These each have a  
12          date on it, so if you would -- if you're  
13          referencing it, you can reference the composite  
14          exhibit and then which particular year you're  
15          talking about.

16          All right. So we're going to do one -- I  
17          guess they haven't handed them to you yet. It's  
18          four documents from Miami-Dade County, so we're  
19          going to do it as Composite N, but it's for four  
20          different years.

21          MR. PICKLESIMER: Okay. So that was N. And  
22          we have -- okay. I believe this should be the  
23          last one. This is the results of a public records  
24          request that we made to the Miami-Dade County  
25          School District, asking for an itemization of what

1           they spend their capital transfers into the  
2           general fund on for each of the last 10 years.

3           MAGISTRATE STOKES: That will be O. Thank  
4           you.

5           MR. PICKLESIMER: Okay. I think we're finally  
6           ready to proceed. We have a few -- a few slides  
7           to share.

8           MAGISTRATE STOKES: Yep. Go ahead. Is the  
9           District ready? I think they're still organizing  
10          the documents you gave them.

11          MR. PICKLESIMER: Understandable.

12          MAGISTRATE STOKES: Ready?

13          MR. CRAIG: Yes, sir.

14          MAGISTRATE STOKES: Okay. Go ahead.

15          MR. PICKLESIMER: So the first thing we'd like  
16          to talk a little bit more about -- and it came up  
17          in some of the employers' witness testimony -- the  
18          question of, you know, how cost of living could be  
19          calculated.

20                 It could be calculated different ways, and I  
21          anticipate, you know, briefing to the effect that  
22          the information we shared on that point is not  
23          reliable. So we have some additional information  
24          that is not adjusted for cost of living that we  
25          think would be relevant in light of -- in light of

1           that argument that -- that I'm anticipating.

2           So one thing that -- another thing that we did  
3           was we made public record requests of each of the  
4           comparator districts that we referred to earlier  
5           for full lists of all of their employees, showing  
6           salaries when available, hours, days, and all that  
7           kind of information so that we could see with 100  
8           percent clarity what the situation is between the  
9           different districts in terms of what these  
10          employees are making.

11          So first we're going to look at the  
12          instructional, the classroom teachers and the  
13          nonclassroom teachers; and what these charts you  
14          are about to see are going to show is a comparison  
15          of what employees in each percentile make: So  
16          what do the lowest percentile employees make  
17          versus the averages in the large urban and  
18          regional districts; what do the employees in the  
19          highest percentile make.

20          So we've gone from zero to a hundred  
21          basically, and here is what that looks like for  
22          classroom teachers. The brown line is  
23          Hillsborough. It's lower than the others, and  
24          that is an artifact of, again, the State minimum  
25          salary that has been discussed at length today,

1       being 47,500 and expressed specifically in terms  
2       of a salary rather than in terms of an hourly  
3       rate.

4               So the, you know, bottom 40 percent of  
5       employees in most districts now are making 47,500,  
6       but in the comparator districts they are working  
7       fewer hours, as discussed earlier, to earn that  
8       47,500, and so this puts that into sharper focus.

9               As you can see, the employees in Hillsborough  
10      County start to catch up to the averages at around  
11      the 55th percentile or so; and then once we hit  
12      the top, 90 -- 90th percentile or so, they begin  
13      to trail off again because we hit the top of our  
14      performance salary schedule.

15              So certainly the majority of the employees are  
16      below average outright, below the average in each  
17      of the other groups and districts.

18              If you look at nonclassroom teachers, it's  
19      kind of similar but kind of a different story.

20              MR. CRAIG:   Excuse me.   Excuse me.  
21      Magistrate, I'm having a hard time understanding  
22      how this is rebuttal because they presented in  
23      their case in chief -- case in chief instructional  
24      salary comparisons and cost of living was raised.

25              This is nothing new that they couldn't have

1 brought in their case in chief; and just so for  
2 the record, I know this is more relaxed than it  
3 might be in court, but we object to this as not  
4 really rebuttal.

5 MAGISTRATE STOKES: Okay. Well, and that's  
6 noted for the record, but that's, as you kind of  
7 know, I'm going to go ahead and let him put on  
8 their case, so --

9 MR. PICKLESIMER: All right. Thank you. So  
10 again, you know, kind of similar but kind of a  
11 different story for the nonclassroom employees.  
12 We'll provide, you know, copies of this so I won't  
13 belabor the specifics here. You can look at those  
14 at everyone's convenience.

15 And for the education support professionals,  
16 similar -- a similar analysis. Breaking them into  
17 four groups, the paraprofessionals, the  
18 secretarial, and then two different categories of  
19 nurses: Those who are licensed practical nurses  
20 who need one type of degree and certification and  
21 then registered nurses who need another type of  
22 degree and certification.

23 So again, leaving aside the cost of living  
24 question, when you do that analysis based on  
25 percentiles, you see that the paraprofessionals



1       and aides are -- remain below the averages of the  
2       other groups of comparator districts essentially  
3       uniformly.

4               And likewise with the secretarial and clerical  
5       employees, we are not adjusting for cost of living  
6       here at all. We are looking strictly at comparing  
7       the lowest paid employees to the other lowest paid  
8       employees in other districts, the highest paid  
9       employees to the highest paid employees in other  
10      districts.

11             When you look at the licensed practical  
12      nurses, again, the same story. The very top  
13      percentile is a little bit above the average in  
14      the large urbans, but otherwise very uniformly  
15      below all of the other averages.

16             And finally, the registered nurses. These are  
17      not quite as uniformly below average, but they're  
18      certainly not below two of the three averages at  
19      least, all -- pretty much all of the time and  
20      below all three of them for about the first 50, 55  
21      percentiles there.

22             So again, you know, anticipating based on what  
23      we heard from some of the testimony from other  
24      witnesses, that cost of living analysis -- based  
25      analysis may be called into question, we felt it

1       was appropriate to -- to give this more detailed  
2       information.

3           Okay. Next we're going to talk a little bit  
4       about some transfers. Ms. Johnson testified that  
5       when the auditor general makes a finding that  
6       capital transfers were improperly used for  
7       unallowable expenses, that those resources must be  
8       paid back to the -- paid back to the capital fund;  
9       and, as she testified, those show up as a -- as a  
10      transfer out from the general fund to capital  
11      project funds in some subsequent year.

12           And the two that the District entered as  
13      evidence, the Hillsborough County Operational  
14      Audits from 2017 and 2020, those numbers are  
15      reflected here exactly. This is -- again, this is  
16      just pulled from the website of the Department of  
17      Education.

18           The highlight here is the -- that total number  
19      in the bottom right, 48 million. Over the past  
20      about 15 years among these seven districts, a  
21      total of 48 million has been transferred -- has  
22      had to be transferred back to the capital projects  
23      fund due to the auditor general finding that they  
24      were for unallowable -- unallowable uses.

25           On the other hand, if you look at what's been

1 transferred into the general fund for capital  
2 projects funds, the numbers are much, much  
3 larger -- once that pop up goes away. So that the  
4 total again, the same time period, same districts,  
5 over 6.7 billion has been transferred from capital  
6 projects funds into the general fund; and, as you  
7 can see by looking at the bottom of each column,  
8 you know, again, historically, Hillsborough has  
9 been far behind almost all of the other districts  
10 in making these transfers.

11 The District, you know, Ms. Johnson  
12 specifically insisted that the District was doing  
13 everything it could to -- to offload expenses from  
14 the general fund on to those funds that could be  
15 transferred from capital projects; but we think  
16 just, again, just looking at the raw numbers, this  
17 is a questionable claim at best, and the next  
18 couple of sets of exhibits that we're going to  
19 look at will, I think, show this in more detail.

20 So looking at the Composite Exhibit N, which  
21 is the Operational Audits from Miami-Dade County,  
22 the county who, as we saw earlier, who transfers,  
23 you know, almost 7 percent of the value of its  
24 general fund revenues from capital projects, if  
25 you look at their operational audits, this is

1 every operational audit that's been conducted in  
2 the last 10 years, and you will not see a single  
3 finding to the effect that any of those transfers  
4 were put to unallowable uses.

5 And so now taking a look at the exhibit that's  
6 been marked as Exhibit O, this is a -- the  
7 itemized description -- well, a general  
8 description and then an itemized list of all these  
9 transfers; and you will note that in the footnote  
10 on the front page, No. 4, referring to the local  
11 optional millage levy funds, they list a number of  
12 things that those funds are being used for, which  
13 again were never cited by the auditor general as  
14 being an unallowable use that they are doing, such  
15 as salary and fringes paid to network  
16 infrastructure and support personnel.

17 Ms. Johnson testified that this District does  
18 not do that. Salary and fringes paid to bus and  
19 vehicle mechanics, Ms. Johnson testified this  
20 District does not do that. Miami-Dade does, and  
21 they've never been found in violation of relevant  
22 statutes by the auditor general.

23 So we submit this as rebuttal to the testimony  
24 that the District is doing all that it can to --  
25 to move things from capital project to the general

1 fund. Miami-Dade is certainly doing more things,  
2 and they've never been hit for it.

3 Now I'd like to take a look at the special  
4 revenue funds that we've been talking about, the  
5 Federal funds that have been allegedly floating,  
6 the -- the operating budget.

7 Just generally speaking, there's, you know, a  
8 number of different special revenue funds.  
9 There's -- and there's some that are present all  
10 the time, and there's some that are only present  
11 during crises, such as the great recession or the  
12 pandemic.

13 Food services and other Federal programs,  
14 those funds are pretty much always there. They  
15 are special funding from the Federal Government to  
16 implement national law, such as National School  
17 Lunch, Elementary Secondary Education Act,  
18 Individuals With Disabilities and Education Act.

19 So those we're not too concerned about, but  
20 we're going to be looking at history, again  
21 looking at 2007, 2008, and that is going to  
22 capture a series of funds that were established  
23 during the great recession.

24 You may remember Race to the Top, The  
25 Education Jobs Act which came a couple years

1       later, The American Recovery and Reinvestment Act  
2       passed shortly after the great recession, and then  
3       the pandemic era ones, the ESSER II and III that  
4       we've been talking about today, those are part of  
5       the 440 category of special revenue funds; and  
6       then finally, there's the miscellaneous special  
7       revenue funds which we're not going to be too  
8       concerned about today.

9           If we look at Exhibit M -- well, first let's  
10       look at Exhibit L. Ms. Johnson testified that to,  
11       you know, to the best of her knowledge, there  
12       weren't any dramatic increases in any allocations;  
13       and this is a document, as I mentioned, that was  
14       provided by the District showing allocations  
15       between last year and this year; and, if you give  
16       it a quick look, you -- you know, again, you won't  
17       see a whole lot of dramatic changes.

18           There are some increases, some decreases here  
19       and there, overall net decreases. The ones that  
20       I'm specifically -- would specifically like to  
21       direct your attention to are on the first page.  
22       These are alphabetical.

23           On the first page, if you look at the  
24       counselors, there is counselor elementary school,  
25       counselor high school, counselor middle school.

1       If you look at the allocation, sum of allocation,  
2       November 28, 2022, those allocations are 168, 172,  
3       and 108 respectively.

4             Compared to 2021, those are slight decreases.  
5       In 2021 they were 176, 174, and 113 respectively.  
6       If we continue on to the second page, about  
7       four-fifths of the way down, there are two  
8       categories for school psychologists and school  
9       social workers; and the allocations from 2022 are  
10      205.5 and 2 -- sorry -- 117.6 and 205.5  
11      respectively for psychologists and social workers.

12            Last year they were 134 and 202. So, you  
13      know, none of these are seismic shifts. These are  
14      all, you know, within a few percentage points  
15      change at the most; but what you notice when you  
16      look at the proposed spending that the District  
17      has in its budget, if you look at different funds  
18      and how the -- how they are supporting the student  
19      support services function, which is where  
20      guidance, school psychologists, and social worker  
21      duties are captured, what you will notice -- and  
22      now I'm looking at Exhibit M -- is that the  
23      District purports, has put forth in its proposed  
24      budget for this year, that it will be spending  
25      \$171 million between the general fund and the

1 various special revenue funds on salaries for  
2 student support services workers, more than a  
3 hundred million more than it's ever spent, well  
4 more than a hundred million more than it's ever  
5 spent.

6 This is simply not credible. With the almost  
7 no change in allocations that we see among those  
8 workers whose salaries would be classified in that  
9 category, it simply cannot be believed that  
10 that -- this District would be spending that much  
11 more on salaries for those employees.

12 And if you look a little closer at the general  
13 fund specifically, what you will see is that the  
14 amount that's being proposed to be spent out of  
15 the general fund is in line with what was spent  
16 out of the general fund before the pandemic years.

17 In 2019-'20, about 64 million, 64.7 million  
18 was spent on that out of the general fund. In  
19 2022-'23, 67 million. So Ms. Johnson testified  
20 that there would be \$120 million in personnel  
21 costs that after this year would have to be  
22 offloaded back onto the general fund.

23 Well, there's 103 million right here that  
24 simply does not make sense, and there's certainly  
25 not the allocations to justify that amount of



1 salaries.

2 If you flip to the second page, which is  
3 dealing with the same function and funds but the  
4 employee benefits object instead, we see a very  
5 similar story. If you look at the general fund,  
6 the amount that's being proposed to be spent out  
7 of the general fund is in line with what that  
8 spending was before the pandemic years.

9 It's slightly more, but that's not itself very  
10 much of a surprise, but the District has put forth  
11 that they will then be spending another  
12 \$41 million on benefits for, as far as we can  
13 tell, basically the same number of employees.

14 So something here doesn't add up. Either  
15 there's close to 150 potentially, up to about 147  
16 million that's not going to be spent out of  
17 special revenues that's just going to be spent out  
18 of the general fund instead and, therefore,  
19 there's not 120 million that's going to be put  
20 back on the general fund in the future because it  
21 was never out of the general fund to begin with or  
22 that 67 million in the general fund for salaries  
23 and that 20 million in the general fund for  
24 benefits is not going to be spent out of the  
25 general fund. It's going to instead be spent out

1 of the special revenue funds; and, if that's the  
2 case, then the projections that the District has  
3 shown you today about its -- you know, where it's  
4 going to be in so many years if it does this and  
5 that, you -- essentially, you need to add as much  
6 as \$87 million to all of their fund balance, all  
7 of the fund balance projections in each sequential  
8 year.

9 So with that, I mean, that's -- that's --  
10 that's essentially where we are in terms of why we  
11 think that the -- that this is not -- that the  
12 reasons that the District has offered today are  
13 not legitimate reasons for why it can't pay for  
14 the Union's proposal.

15 MAGISTRATE STOKES: All right. Okay.  
16 Anything else?

17 MR. PICKLESIMER: No, that's it.

18 MAGISTRATE STOKES: Okay. Did you have  
19 anything you wanted to cross him on?

20 MR. GIBSON: One question.

21 MAGISTRATE STOKES: In rebuttal.

22 MR. GIBSON: My question is, in the last five  
23 years, has the Union ever come to the table asking  
24 to negotiate to work fewer hours?

25 MR. PICKLESIMER: Well, I'm going to object to

1           the relevance of that question. I'll answer it,  
2           but --

3           MAGISTRATE STOKES: Yeah. Yeah, I think --  
4           and your objection is noted --

5           MR. PICKLESIMER: Yeah.

6           MAGISTRATE STOKES: -- but I think since you  
7           made, you know, work hours and how that divides an  
8           annual salary up, I think it might be relevant.

9           MR. PICKLESIMER: Yeah. So to -- I've only  
10          been in this seat for six months. I can't attest  
11          to what happened before I got here. The Union has  
12          not brought forward that proposal this year; but  
13          regardless of whether it has or it hasn't, the  
14          employees are working that many hours, and they're  
15          making the money they're making for it.

16          MR. GIBSON: That's all we have, sir.

17          MAGISTRATE STOKES: All right. Okay. Thank  
18          you. That's it for rebuttal?

19          MR. PICKLESIMER: Yes, sir.

20          MAGISTRATE STOKES: Okay. I take it you don't  
21          have any surrebuttal?

22          MR. CRAIG: No surrebuttal.

23          MAGISTRATE STOKES: Okay. Then that's going  
24          to close the evidence portion of this, and I know  
25          we had discussed previously, we mentioned it again

1           today that it's going to be -- both sides are  
2           going to submit closing briefs in writing.

3           We also, just to reiterate and for the record,  
4           both binders, including the add-ons are all going  
5           to be in and fair game for your briefs if you want  
6           to reference them in your briefs.

7           Timing, I know we talked about this briefly  
8           earlier in the week, but one thing that tends to  
9           work for me in both these kind of settings and  
10          arbitrations is, if you guys are going to order a  
11          transcript, if you want to just shoot an email to  
12          myself and opposing counsel when -- the day you  
13          get it and say, Okay, transcript is in, and then  
14          we calendar out 30 days from there and just go  
15          with that as the first date.

16          I'll also, you know, let you know right now if  
17          one side or the other needs extensions, especially  
18          first time around, I'm likely to grant it because  
19          I know how busy everybody gets; but obviously, I  
20          know there's a lot of people waiting on this, and  
21          so we'll try and get it all done as quickly as  
22          possible. Any thoughts on scheduling?

23          MR. CRAIG: That sounds fine. Did you say 30  
24          days after receipt of transcripts, and then I  
25          think you said in our prehearing that you were

1           going to shoot for 30 days after receipt of the  
2           briefs?

3           MAGISTRATE STOKES:   Yes.   Yes.   I will  
4           definitely, as soon as I get the briefs, if you  
5           could both send me the briefs -- also, if you  
6           could send them in Word format electronically, it  
7           does make it easier for me to, you know, cut and  
8           paste where I need to to put it back into my  
9           recommendation, and so that would really be what I  
10          would prefer.

11          If you want to send a PDF as well, you know,  
12          with a hard signature and everything to lock it  
13          down, but if you would send me the Word document,  
14          too, it would make it easier because you guys all  
15          know when you try to cut and paste from a PDF, it  
16          doesn't end well.

17          So -- and then -- and then -- yeah, I'll turn  
18          it around as quickly as I can but no more than 30  
19          days.

20          MR. PICKLESIMER:   I'm wondering if we can get  
21          maybe an estimate on when we could expect the  
22          transcript.

23          THE REPORTER:   10 business days is regular  
24          turnaround.

25          MR. PICKLESIMER:   Okay.   Thanks.

1           MAGISTRATE STOKES: And, of course, that  
2           pretty much feeds us right into the holidays. So,  
3           you know, I understand that definitely, so -- all  
4           right. Anything else we need to discuss on the  
5           record?

6           MR. CRAIG: No, sir. No, sir.

7           MAGISTRATE STOKES: No? We're good. CTA?  
8           All right. Then we are adjourned. Thank you very  
9           much.

10          (Proceedings concluded at 4:03 p.m.)  
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CERTIFICATE OF OATH

STATE OF FLORIDA  
COUNTY OF PINELLAS

I, Lisa A. Simons-Clark, RMR, CRR, Notary  
Public, State of Florida, certify that GRAHAM  
PICKLESIMER, JERRY FORD, DANIELLE SHOTWELL, and  
ROMANEIR JOHNSON personally appeared before me on the  
8th day of December, 2022, and were duly sworn.

WITNESS my hand and official seal this \_\_\_\_day of  
December, 2022.

\_\_\_\_\_  
Lisa A. Simons-Clark, RMR, CRR  
Notary Public - State of Florida  
My Commission Expires: 7/1/24  
Commission No. GG 984921

1 REPORTER'S CERTIFICATE

2  
3 STATE OF FLORIDA

4 COUNTY OF PINELLAS

5  
6 I, Lisa A. Simons-Clark, Registered Merit  
7 Reporter, Certified Realtime Reporter, certify that I  
8 was authorized to and did stenographically report the  
9 foregoing proceedings in the impasse hearing and that  
10 the transcript is a true and complete record of my  
11 stenographic notes.

12  
13 I further certify that I am not a relative,  
14 employee, attorney, or counsel of any of the parties,  
15 nor am I a relative or employee of any of the parties'  
16 attorney or counsel connected with the action, nor am I  
17 financially interested in the action.

18  
19 Dated this \_\_\_\_ day of December, 2022.

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Lisa A. Simons-Clark, RMR, CRR



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