DECLARATION OF JEFFREY GADD

My current position is Director of Professional Development for the Arizona School Business Officials state association. I have served as Assistant Superintendent, Business Manager, and/or Chief Financial Officer for Arizona school districts for the past 44 years, both before and after official retirement. Those districts include Phoenix Union High School, Washington Elementary, Glendale Elementary, Pendergast Elementary, Phoenix Elementary, Isaac Elementary, Madison Elementary, Dysart Unified and Gilbert Unified Districts, three of which had desegregation orders.

In reviewing the Court's 12/22/15 order and my personal opinion based upon my previous experience in administering desegregation and maintenance and operations budgets, a definition needs to be provided for the word "reallocate" to make this court provision manageable.

For example, a savings generated in hiring a replacement teacher should be able to be used for other items that are in the list of programs to be implemented. The same would apply to supplies, equipment, etc. This would avoid a certain delay in applying unassigned budget balance to a replacement program resource. Another example would be a potential purchase of supplies or a given capital equipment item. If the actual cost of the item exceeded the budget by a small amount, then the purchasing process would need to stop until approval of a contingency transfer to cover the overage. This again is going to delay program implementation, especially in the technology area.

The result of the Court's level of approval will mean a delayed use of resources to provide for program effectiveness. This delay will extend to the purchasing and human resource departments who have responsibility for implementing most ARS15-910(g) items for expenditures. I could easily envision a full time accounting person in the business office doing nothing but logging minor budget changes and subsequently preparing, submitting, and tracking an extensive list of requested approvals. This expense, in my opinion, is better invested in the desegregation program rather than additional administrative expense of operating the program.

The reallocation definition needs to provide for the day-to-day budget changes to be administered in a reasonable way for Tucson Unified School District. It would lessen the administrative burden and expense of financial administration.

I declare under penalty of perjury under the laws of the United State4s of America that the foregoing is true and correct.

DATED this 18 day of January, 2016.

Jeffrey Gadd