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doi: <https://doi.org/10.57709/35477346>

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ACCEPTANCE

This dissertation, A CASE STUDY OF HOW PUBLIC SCHOOL PRINCIPALS CAN LEVERAGE A STUDENT WEIGHTED FUNDING FORMULA FOR EQUITY AND SOCIAL JUSTICE LEADERSHIP, by LISA BRACKEN, was prepared under the direction of the candidate's Dissertation Advisory Committee. It is accepted by the committee members in partial fulfillment of the requirements for the degree, Doctor of Education, in the College of Education & Human Development, Georgia State University.

The Dissertation Advisory Committee and the student's Department Chairperson, as representatives of the faculty, certify that this dissertation has met all standards of excellence and scholarship as determined by the faculty.

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A Case Study of How Public School Principals Can Leverage a Student Weighted Funding
Formula for Equity and Social Justice Leadership

by

LISA BRACKEN

Under the Direction of Nicholas Sauers

ABSTRACT

Income and wealth inequality leads to student achievement gaps that are often clearly aligned to race. Many school districts are now seeking ways to close student achievement gaps through policies and practices focused on restoring equity and social justice. One way that districts can reallocate financial resources through the lens of equity is through student-weighted funding formulas (SWFF). This study seeks to understand the perceptions of school-based principals in a large, urban school district in the Southeastern United States with a structural and embedded focus on equity and with an SWFF and the potential impacts of these perceptions on their decision-making with site-based resource allocations. A qualitative case-study methodology serves as the process for answering two research questions that ask to what extent 1) principals perceive an impact of a district-level SWFF on their decision-making process for school-based budget development and, 2) principals demonstrate equitable thinking and planning through the utilization of budgeted dollars when building site-based budgets. Data was collected through

semi-structured interviews with eight elementary school principals selected through a purposive sampling process. Data were analyzed using Stake's categorical aggregation and pattern identification using both NVivo and Microsoft Excel. Three themes emerged from the analysis of interview data: principals reported perceiving increased empowerment in an expanded role, they perceived feeling an increase in responsibility for the finances of their schools, and they experienced changes to their school budgets, with both positive and negative implications because of the new SWFF.

INDEX WORDS: Equity, Social Justice Leadership, Budget, Student Weighted Funding Formulas

A Case Study of How Public School Principals Can Leverage a Student Weighted Funding
Formula for Equity and Social Justice Leadership

by

Lisa Bracken

A Dissertation

Presented in Partial Fulfillment of Requirements for the

Degree of

Doctor of Education

in

Educational Leadership

in

Educational Policy Studies

in

the College of Education & Human Development

Georgia State University

Atlanta, GA
2023

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2023

DEDICATION

To Ava and Stella

ACKNOWLEDGMENTS

There are so many to thank for their assistance on this journey:

- I start by thanking my two reasons “why.” Ava and Stella, being your mother is a joy and privilege. There is no greater honor than seeing you both grow into the inspiring young humans you are.
- Next, I thank my “how.” Mom and Dad, your support and encouragement makes the impossible doable. Thank you for all you do to help me make my dreams possible.
- Thanks to friends and pets (especially lap kitty) who always reminded me to find balance.
- Thank you to Dr. Sauers, Dr. Moss, and Cohort Nine for your encouragement, inspiration, and thought-partnership. Seriously could not have made it this far without you.

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1 THE PROBLEM

That wealth and income inequalities exist in America is not new information. Likewise, it is well documented that wealth inequalities exist between the races creating a racial wealth gap (Aladangady & Forde, 2021) and that a wealth gap is tied to the achievement of students (Reardon, 2011).

In an urban school district located in the Southeastern United States, it is particularly alarming that great disparities exist in academic performance between white students and students of color (Data and Information Group (DIG), 2020). The Annie E. Casey Foundation (2019) found that in Atlanta, poverty is highly connected to race. One school district recognized the gaps in student achievement between affluent White students and students of color and undertook three meaningful action steps. First, the Board of Education for this district adopted an equity policy in April 2019 that explicitly addresses racial disparities and acknowledges how these disparities (and others) impact student outcomes. Second, the district adopted a student weighted funding formula (SWFF) in 2019 that provides additional funding to schools based on the percentage of students directly certified for federal assistance (a measure of poverty). Finally, the new five-year strategic plan, adopted in January of 2020, specifically calls for a focus on “closing racial and socio-economic achievement gaps.”

This study seeks to understand the impacts of these district level initiatives, especially the adoption of the SWFF, on principals’ perceptions of equity and social justice in resources that their school receives, and their decision-making and sense-making on addressing inequities and social justice in their own buildings through their own budget development process.

Statement of the Problem

The 2019 survey of Consumer Finances shows that in America “White families have the highest level of both median and mean family wealth: \$188,200 and \$983,400, respectively”

while “Black families' median and mean wealth is less than 15 percent that of White families, at \$24,100 and \$142,500, respectively” (Bhutta et al, 2020). This wealth and income inequality between races is long standing and there has been very little progress towards closing this gap over the last few years (Mineo, 2021; Wilson, 2020). These income and wealth gaps also tightly align to gaps in learning opportunities and student success in public education (Mineo, 2021). Atlanta has some of the greatest income disparity in the nation with the average annual income for White families at \$86,678 and an average annual income for Black families at only \$28,567 (Annie E. Casey, 2019; Stokes, 2018). The additional per-pupil weight allotted to poverty in the district's SWFF ranges from \$1,950 to \$2,600 per student. While likely insufficient to close the impact of the income gap for students, poverty weights represent a meaningful step towards driving additional allocations to schools through an equity lens. This allocation method moves beyond the traditional budget allocation model most commonly used by school districts which focus on providing horizontal equity (equal allocation inputs), to a vertical equity based on students' needs (unequal allocation to ensure equal outcomes) (Bandaranayake, 2013; Levin et al., 2013; Mestry & Berry, 2016; Shambaugh et al., 2008). Beyond just poverty, and often compounded with it, SWFFs often consider other factors that can impact student success including special education status, English Language Learners, race, grade level, and student performance (Baker, 2009; Bandaranayake, 2013).

However, while a SWFF allocation model may ensure funds are distributed to schools in a more equitable manner, it does not ensure that principals then utilize those funds to address the inequities for which they were allocated. Many factors may impact how funds are leveraged including principal autonomy (or perceived autonomy), principal experience, principal views on

equity and need, etc. This study seeks to provide some insight into the principal decision-making process with budgeted allocations in light of the funding model and a district-led focus on equity.

Conceptual Framework for the Study

Linton (2011) defines equity as “raising the achievement of all students, while (1) narrowing the gaps between the highest- and lowest-performing students, and (2) eliminating the racial predictability and disproportionality of which student groups occupy the highest and lowest achievement categories” (p. 32). An equity framework seeks to structure equity-based leadership and decision-making through two lenses, the concept and belief in equity and then operationalization and systematic design of structures to ensure equity or remove barriers to equity (Linton, 2011). At the district of focus for this study, equity is defined as the quality or ideal of being just and fair, regardless of economic, social, cultural, and human differences among and between persons.

The equity framework looks at how cultural practice and culturally responsive leadership intersect with relationships, relevancy, rigor, and expectations to achieve equity for all students (Linton, 2011). The equity framework further identifies four categories of equity: personal equity, institutional equity, professional equity, and moral equity (Linton, 2011).

Equity hinges on authenticity, trust, high expectations, mutual respect, a grace to grow, cultural relevancy, and building relationships (Linton, 2011). Linton (2011) lays out four characteristics of the equity framework:

1. Expectations set the bar for high achievement
2. Rigor provides the skills and learning the student needs to succeed
3. Relevancy connects the learner with the instruction and curriculum
4. Relationships help the student believe in the teacher’s high expectations, engage with the rigorous curriculum, and respond to the relevancy of the learning (p. 54).

Equity, cultural awareness, and social justice are at the forefront of decision-making for leaders who subscribe to social justice leadership and culturally proficient leadership (Ishimaru & Galloway, 2014; Lindsey, et al., 2018). The power that comes through the ability to control resources requires a great commitment and “those who lead for equity must be willing to deeply examine and make public who has access to resources, and who is being denied” (Ishimaru & Galloway, 2014, p. 116). Resource decisions around staffing, professional development, scheduling, technology, curriculum and curriculum supports, supplies, facilities, etc., all have the power to either address equity or reaffirm the inequitable status quo (Darling & Friedlaender, 2008; Johnson Jr & Uline, 2005; O’Doherty & Ovando, 2009).

Beyond the power to control resources, school leaders also set the tone and create the culture in their schools. Those leading for equity have a responsibility to create a culture that highlights and refocuses efforts on marginalized students (Darling & Friedlaender, 2008; Ishimaru & Galloway, 2014; Johnson Jr & Uline, 2005; Lindsey, et al., 2018; O’Doherty & Ovando, 2009). Equity-based leaders will create structures and systems that support equity through their resource allocation, but they will also create a culture of equity as they “believe that every student can succeed. This leadership vision is necessary, but insufficient. Leaders must also nurture this disposition in others, creating belief where there is disbelief” (Johnson Jr & Uline, 2005, p. 47).

There are many definitions of social justice leadership (Bogotch, 2000; DeMatthews & Mawhinney, 2014; Furman, 2012; Theoharis, 2007). Throughout the literature, however, there is an emphasis on the need to recognize systemic issues that create and perpetuate inequalities for certain students and the role of socially just leaders to address those systemic barriers either on the front end or retroactively. Furman (2012) identifies certain characteristics of socially just

leaders that inform this study including action oriented, committed, inclusive and democratic, relational, reflective, and strategic.

Overview of the Study

Purpose of the Study

This study seeks to understand the budgeting and decision-making process of school-based leaders when allocating resources for their specific school needs. Primarily, the study seeks to identify any patterns, themes, or relationships between a principal's decision-making with budgeted dollars and the districts overarching goals of equity and social justice focused on closing educational opportunity gaps for students of marginalized communities.

Funds alone are likely insufficient. School-based leadership must also have the autonomy, flexibility, and empowerment to make site-based decisions to leverage these funds to meet student needs (Bandaranayake, 2013; Mestry & Berry, 2016; Shambaugh et al., 2008) and must possess the equity and social justice mindset required to allocate these funds in the appropriate categories (Johnson Jr & Uline, 2005; O'Doherty & Ovando, 2009). A district's intentions and vision-setting are important. However, those closest to the student, school-leaders and teachers, are critical to ensuring students are receiving the supports based on their specific needs (Darling & Friedlaender, 2008). School-based leadership that values and supports learning environments that are personalized, rigorous, and individualized for students' needs is a key component of leading for equity (Darling & Friedlaender, 2008; Johnson Jr. & Uline, 2005). Therefore, a better understanding of the decision-making and thought process of principals when allocating resources may inform district level practices and strategies to maximize impact of funding on targeted student groups.

Research Questions

RQ1. To what extent do principals perceive an impact of a district level student weighted funding formula (SWFF) on their decision-making process for school-based budget development?

RQ2. To what extent do principals demonstrate equity thinking and planning through the utilization of budgeted dollars (especially in districts that utilize a SWFF with funds allocated through poverty weights) when building site-based budgets?

Definition of Terms

Language is important and an alignment on a definition and meaning of certain terms can ensure better understanding. For that reason, certain terms are defined here. The definition of equity for the purpose of this research is provided by the district of focus for this study as the quality or ideal of being just and fair, regardless of economic, social, cultural, and human differences among and between persons. This definition is supported by other resources wherein equity means fairness, or the assurance that each has what is needed (Bandaranayake, 2013; Levin et al., 2013; Mestry & Berry, 2016). Equity is further broken out into horizontal equity and vertical equity (Bandaranayake, 2013; Mestry & Berry, 2016). Horizontal equity is the equal treatment of equals while vertical equity is the purposeful differentiation of treatment based on need (Bandaranayake, 2013 p. 193; Shambaugh et al., 2008). Social justice “in education refers to the expectation that the education system provides fairness in its access to opportunities and results” (Levin et al., 2013, p. 514). Finally, a SWFF is a specific method of allocating dollars to schools through a base allocation with additional fund allocations derived from weighting for specific student attributes (Shambaugh et al., 2008). This allocation method is different from a more traditional model wherein budget allotments are almost exclusively allocated through

positions (i.e., 25 projected kindergarten students earns 1.0 teacher and para, 26 projected grade 1 students earns 1.0 teacher, 450 students earns 1.0 principal and 1.0 assistant principal, etc.), and a much smaller flat per pupil allocation for supplies and other non-personnel expenditures (i.e., \$25 per pupil). In a SWFF, budget allocations are earned primarily through per pupil dollars, not through position allotments. At the district of focus for this study, this occurs through a model with a base weight which is applied to all students in a building (for FY2022 this was \$4,445 per student) and then additional per pupil allocations applied only to specific student populations based on need. These student need-based weights include allocations for grade level, incoming performance, poverty and concentration of poverty, English language-learners (ELL), special education, gifted and gifted supplements, and early-intervention and remedial. Other allocations through the SWFF support the stability and integrity of the instructional programs of the school but are not based on student attributes. These are called stability allocations and include a small-school supplement, baseline of service supplement, and a dual-campus supplement. Finally, other allocations on-top of and outside of the SWFF supplement the school total earnings including position allocations for special education, ELL, psychologist, resource officers, custodial supports, turnaround and signature programing funding, and other Title and state grants.

Procedures

This case study will focus on principals from an urban public school district located in the Southeastern United States and data will be collected primarily through semi-structured interviews. Eight principals were selected through the purposeful sampling technique (Hays & Singh, 2011; Robinson, 2014). Interviews were transcribed and coded, and relevant patterns, themes, and categories were noted utilizing Stake's categorical aggregation and pattern

identification (Hays & Singh, 2011). Interviews were supplemented by a review of written documents for each school including any vision statements, mission statements, equity commitments, or publicly posted practices or procedures and a review of publicly available budget information. Data was managed and analyzed using NVivo software and Microsoft Excel.

Significance of the Study

Ample research exists on the work undertaken by states and school districts to create more vertical equity in allocation models for school funding through SWFFs. Research on the importance of socially-just and equitable decision-making by leaders to address educational opportunity gaps experienced by marginalized students is also not hard to find. However, literature that attempts to bridge the two is limited. A better understanding of principal perceptions and decision-making when allocating resources is important to inform district-led initiatives in training, culture-setting, accountability targets, and supports to ensure that funds allocated for specific purposes achieve their academic return-on-investment goals of the district.

Limitations of the Study

Because of the researcher's influence in the district where this study was conducted, there was a need to confront, name, and categorize personal biases and perceptions (Hays & Singh, 2011; Stake, 1995). Building trust with interview candidates was crucial and a lack of trust and authenticity could have jeopardize the findings of the study. Also, this study focuses on one district with a very particular focus on equity and social justice. Future studies should explore the relationship with principals' site-based resource allocations in a district where equity is less at the forefront of initiatives and priorities.

Organization of the Study

This study is organized through five chapters, the first of which will be this introductory section. The next chapter will review the literature on themes integral to the study including SWFFs and school-based budgeting, social justice leadership and equitable leadership frames, and best practices for closing achievement gaps for educationally marginalized students. The third chapter will outline the methodology for the study. The final two chapters will present the findings of the research and then conclude with a summary of the study, a discussion of potential implications, and recommendations for further research.

2 REVIEW OF THE LITERATURE

Additional targeted resources can help traditionally marginalized students to make-up for and close opportunity gaps (Bandaranayake, 2013; Ishimaru & Galloway, 2014; Johnson Jr & Uline, 2005; Mestry & Berry, 2016). In many cases this requires a redistribution of resources to drive additional allocations to those schools with high populations of students with increased need: a process being taken seriously by governments at the federal, state, and local school district level (Joseph, 2020). Within local schools, it is the responsibility of the school districts' central office to allocate resources through an equity lens to school sites through the development of their own funding formula (Roza, 2019). However, for additional resources to be effective, school leaders must also prioritize the allocation of dollars based on student needs and teachers must embody practices that focus energy and efforts based on students' individuality to ensure that dollars and what those dollars represent (time, training, supplies, support) ultimately end up benefiting the student for which they were initially intended (Darling & Friedlaender, 2008; Ishimaru & Galloway, 2014; Johnson Jr & Uline, 2005). There is some agreement in the research that those with greater need require additional resources and that those with the power and authority to control the resources, and who commit to leading through an equity lens, must utilize resources in this matter (Bandaranayake, 2013; Mestry & Berry, 2016; Miles & Roza, 2006; Shambaugh et al., 2008).

This literature review is divided into three sections. First, an overview of the equity framework will provide additional insight into the lens through which this study is conducted. Then, literature on student weighted funding formulas (SWFF) will be reviewed to highlight research in the area of finance reform as school districts adapt and modify budget allocation models, especially with the intent to achieve a more equitable allocation of resources. Finally, the third section reviews literature on how leaders implement best practices within school

districts and individual schools to address inequities in student achievement. There is ample research on the three categories of equity in education, equity-focused funding models, and equity-focused leadership. However, the existing research falls short of providing a narrative for how the three connect and how the principals' perceptions and decision-making are influenced by, and may potentially positively or negatively impact, the successful implementation of a new equity-driven district-level funding formula.

The Equity Framework

Equity means fairness, or the assurance that each has what is needed (Bandaranayake, 2013; Levin et al., 2013; Mestry & Berry, 2016). Equity is further broken out into horizontal equity and vertical equity (Bandaranayake, 2013; Mestry & Berry, 2016). Horizontal equity is the “equal treatment of equals” while vertical equity is the purposeful differentiation of treatment based on need (Bandaranayake, 2013 p. 193; Shambaugh et al., 2008). Vertical equity aligns with the theory of social justice which “in education refers to the expectation that the education system provides fairness in its access to opportunities and results” (Levin et al., 2013, p. 514).

Linton (2011) defines equity as “raising the achievement of all students, while (1) narrowing the gaps between the highest- and lowest-performing students, and (2) eliminating the racial predictability and disproportionality of which student groups occupy the highest and lowest achievement categories” (p. 32). Further, “equity is far more than a state of being or an abstract ideal. Rather it is an operational principle” (p. 33). When true equity is achieved, all students will perform on grade level and there will be no achievement gaps based on race, economic status, student ability, or language gaps (Linton, 2011).

At the district of focus for this study, equity is defined as the quality or ideal of being just and fair, regardless of economic, social, cultural, and human differences among and between

persons. For this study, the definition of equity as outlined by this district seems most applicable as this is the definition that principals in the study should be most familiar with.

The equity framework looks at how cultural practice and culturally responsive leadership intersect with relationships, relevancy, rigor, and expectations to achieve equity for all students (Linton, 2011). Equity hinges on authenticity, trust, high expectations, mutual respect, a grace to grow, cultural relevancy, and building relationships. Linton (2011) lays out four characteristics of the equity framework:

1. Expectations set the bar for high achievement.
2. Rigor provides the skills and learning the student needs to succeed.
3. Relevancy connects the learner with the instruction and curriculum.
4. Relationships help the student believe in the teacher's high expectations, engage with the rigorous curriculum, and respond to the relevancy of the learning (p. 54).

Furman (2012) also provides certain attributes commonly found in social justice-oriented leaders. These include being action oriented, committed, inclusive and democratic, relational, reflective, and strategic.

A study of equity in public education requires the analysis of two factors, 1) the work of the leader to develop an equity-focused culture and 2) the work of the leader to establish equity-focused practices. Ultimately, this study will leverage the attributes listed by both Linton and Furman to provide some common look-fors when identifying behaviors in leaders that could be both equity and social justice focused. These attributes are then used to assess the effectiveness of school leaders on “holistically organiz[ing] the strategies and efforts of a school and its

educators so that true equity can be realized,” explicitly through the decision-making with their budgeted resources (Linton, 2011, p. 64).

Student Weighted Funding Formulas

This section begins with a brief overview of public-school financing. While most districts determine an allocation model for how resources will be allocated to each individual school, there are some generalizable patterns in how districts receive resources. Most districts receive the bulk of their funding from three sources: federal, state, and local (Chen, 2022). Federal funding as a percentage of allocation has fluctuated over time (Park, 2011). In general, federal funds represent the smallest percentage of district allocation, less than 10%, but can increase in response to nationwide concerns like the recession in 2008 and the pandemic in 2020 that generated a significant influx of funds to local school districts. Federal funding is typically allocated to specific student populations like Title I which is “a program specifically geared to students from low-income families and areas, which provides money to local districts to improve academic performance of those students” (Chen, 2022). State funding typically represents the second largest category of revenue for a school district. Each state is responsible for coming up with their own formula for how districts will receive a portion of state funding, generated through sales taxes, income taxes, corporate taxes, property taxes, fees, and other revenue streams (Park, 2011). A series of court battles have determined that states are primarily responsible for maintaining adequacy and equity, adequacy being the sufficiency of funds for *all* students and equity being the differentiated funds for *certain* students. These finance-related lawsuits began in 1971 in California and most cases concentrated on funding inequities for disadvantaged children. However, by the late 1980’s, “many finance litigants shifted their focus to addressing the overall adequacy of finance systems and equity among districts” (Park, 2011, para. 11). Local school funding generally serves as the largest percentage of revenue a local

school district must depend on. This is most frequently generated through a property tax levy, with the millage rate being set by the local Boards of Education or governing authority. This funding structure, highly dependent on state and local revenues, supports the “traditional American desire to keep control of the schools at the local level” (Chen, 2022, para. 3). State and local decisions, however, can create extreme variance in the per pupil funding cost: “because local funding is so important to public education, the amount of money particular schools receive tends to vary dramatically, depending largely on property values, not just from state to state but from district to district, and from year to year” (Park, 2011, para. 3). Experts have not agreed on what a truly adequate base cost for educating a student should be, and this conversation becomes even more complex when considering special student populations who may have more costly needs. More and more states and districts are leveraging a SWFF to help to define those cost, at least for their own student populations.

A review of budget allocation methods and the pros and cons of various models begins with a more basic question: does money actually matter in changing student outcomes? Della Sala et. al., (2017) walks through the history of major studies and cases that demonstrate that the answer is both yes and no. More recent literature seems to substantiate that yes, additional funding does matter, the additional programming that can be purchased by those additional funds matters, and the more money that is invested the more likely significant change can occur (Jackson, 2020). Sustained investments over time also make additional funds more effective (Baker, 2017). Older studies that argued against the effectiveness of additional funding often had issues with methodology (Baker, 2017). However, they do still raise an important point that money alone is insufficient (Baker, 2017; Jackson et. al, 2015; Jackson, 2020). Aligning the additional resources to specific student populations, sustaining investments over time, and

implementing effective practices and strategies with the funds can ensure that more money actually does yield improved student outcomes.

One way that states and school districts can increase funding to schools based on targeted student populations is through a student weighted funding formula (SWFF). A SWFF is a specific method of allocating dollars to schools through a base allocation with additional funds derived from weighting for specific student attributes (Shambaugh et al., 2008). A traditional school funding formula generates allocations typically through staffing ratios and flat per pupil allocations (Shambaugh et al., 2008). While these formulas can help to ensure horizontal equity and are certainly preferred to allocations based on no formula, a SWFF strives to allocate resources to schools based on vertical equity, allocated dollars based on students' needs and specific attributes (Bandaranayake, 2013; Levin et al., 2013; Mestry & Berry, 2016; Shambaugh et al., 2008). No two school districts adopt the exact same SWFF, instead using the flexibility afforded through this methodology to tackle specific issues within their district (Roza, 2019). Student attributes to weight may include special education status, gifted, English Language Learners, poverty, race, grade level, and student performance (Baker, 2009; Bandaranayake, 2013). Decisions to weight certain categories should be done intentionally and meaningfully; greater funding in general yields greater student performance but to address academic gaps for marginalized students requires a deep investment of up to 75% more on a per pupil basis for schools with high populations of marginalized students (Baker, 2009; Levin et al., 2013).

However, without site-based autonomy, decision-making authority, and sufficient funding flexibility, school allocations may not look very different from schools with a more traditional funding allocation formula (Roza, 2019). This may be because staffing, the bulk of a school's cost, may be perceived as a fixed cost, meaning that principals elect to maintain all

existing staff first then spend any remaining dollars only on the fringe (Bandaranayake, 2013; Mestry & Berry, 2016). While a SWFF may allocate resources in a more equitable way, many times it does not address disparities in teacher salaries, a prominent cost in school allocations and tending to present as another type of allocation inequity (Bandaranayake, 2013; Mestry & Berry, 2016; Shambaugh et al., 2008).

There are many reasons that a district might choose to migrate from a more traditional funding formula to a SWFF. While it is certainly possible for a more traditional funding formula to be transparent, equitable, and empowering to principals and school-based leadership, many districts find that they may be able to achieve these goals more easily through a SWFF (ERS, 2018). Many of these districts have adopted a theory of action that assumes that the best decisions for students' needs are those that are made closest to the individual student. While districts may assume that this theory of action is necessary to increase student achievement, "there is no definitive research (yet) that shows that implementing an [SWFF] formula by itself has a positive impact on student outcomes" (ERS, 2018, p. 10). However, there is research that shows additional funding and additional resources can help close opportunity gaps for students. With the additional resources comes some "enabling conditions" that are prerequisites for an SWFF to succeed in the way that districts may hope, including:

1. Instruction: Uphold rigorous, college- and career-ready standards and use effective curricula, instructional strategies, and assessments to achieve them
2. Teacher Collaboration: Organize teachers into expert-led teams focused on the design and delivery of instruction, and provide ongoing growth-oriented feedback
3. Talent Management: Attract and retain the best teachers and design and assign roles and responsibilities to match skills to school and student need

4. Time & Attention: Match student grouping, learning time, technology, and programs to individual student needs
5. Whole Child: Ensure that students are deeply known and that more intensive social and emotional supports are integrated when necessary
6. Growth-Oriented Adult Culture: Grow a collaborative culture where teachers and leaders share ownership of a common instructional vision and student learning (ERS, 2018, p. 11).

This means that an SWFF may not be the only tool for improving student outcomes but is helpful in creating an enabling condition for student success.

There are a few factors that must be in place before successfully implementing a SWFF (ERS, 2018). The first is a change in central office culture and processes to better support site-based decision-making and flexibility. This means that central office shifts into a role of collaboration, thought partnership and advising, instead of dictating and mandating certain programming at a given school. This may mean a redesign of the central office or simply a shift in how central office views their responsibilities in supporting schools. ERS (2018) also outlines a series of system conditions that may make some school districts more susceptible to successful SWFF implementation than others. These conditions are outlined in the table below.

Table 1

System Conditions that Support SWFF

Decision Factor	[SWFF] can be easier to implement when...	[SWFF] can be more challenging to implement when...	Why is this important?
Per-pupil funding levels (after adjusting for geography)	Per-pupil funding levels are at or above average for peer districts	Per-pupil funding levels are significantly below average compared to peer districts	If funding is so low that schools receive little more than the minimum resources needed to run a school, it will be more difficult to shift resources across schools to improve equity and will leave principals with limited flexibility to do anything different with their budget

Decision Factor	[SWFF] can be easier to implement when...	[SWFF] can be more challenging to implement when...	Why is this important?
School sizes within the district	District average school size is large (Elementary schools >300, Secondary schools >500)	District average school size is small (Elementary schools <500)	If the district has many small schools, it will likely need to invest in a small school supplement to raise these schools to the minimum level of resources. If the small schools are not also the neediest, this will shift dollars away from schools with needier populations. This limits the district's investment in equity, as well as the budget flexibility of small school principals.
Funding trajectory	District funding is stable or increasing	District funding is decreasing in coming years	Decreasing funding creates a communications challenge if paired with [SWFF], as the community might perceive [SWFF] as the cause of the funding cuts. However, this could also be viewed as an opportunity. For some districts, the fact that funding levels are decreasing may actually make communicating equity changes easier.
Enrollment	District enrollment is stable or increasing	District enrollment is unpredictable and or likely to decrease in coming years	Declining enrollment also creates a significant communications challenge when paired with [SWFF], as it is difficult to avoid [SWFF] being blamed for funding decreases. Even when overall district enrollment is steady, large swings in school and neighborhood enrollment can cause communications challenges.
Potential resource flexibility	Resource flexibility is potentially significant, even if principals do not yet have access to it	Resource flexibility is severely constrained by collective bargaining agreements, state-level oversight, or other factors not addressed by [SWFF]	If there is limited resource flexibility, principals will not be able to do anything meaningfully different with their resources, even though they may control resource decisions. Some critical flexibilities include the discretion to: Hire the individuals they want into open positions, control the staffing mix including position type and number of staff, determine the number and length of student instructional periods, or organize the content of school-based PD.
School leadership capacity	Principals are motivated by and capable of making wise, fact-based decisions about resource use and school design	Principals are cautious about change (e.g., committed to "doing things the way we've always done them")	If the school leaders that control school resources are not prepared for and supported in their use of the flexibility provided by [SWFF], then the benefits of [SWFF] will be muted (and may even be detrimental).
Central office capacity	Leadership and managers have appetite and capacity for rethinking their role in supporting schools and shifting mind-sets among school leaders	Leadership and managers are cautious about change, or focused solely on "putting out fires," and lack capacity or willingness to change compliance mind-set	For most districts, [SWFF] requires an enormous shift in how central office works with schools, shifting from telling schools what to do, to helping them figure out how to do what they want to do.
Political will for equity	The system has the political will to shift resources from higher-funded schools to lower-funded schools	When faced with dissension from schools losing funding, the system is not likely to actually shift resources, due to political pressure or constraints	The schools who stand to lose dollars are often those with the most active voices; systems that sometimes think they will stand their ground end up not shifting any dollars due to the political pressure and/or political implications of their decisions

Source ERS, 2018, p. 15

Various studies have undertaken the effort to understand why different districts choose to migrate to a SWFF, the process to implement the new formula, and the impact of the new formula and the perceptions of the funding formula on the equity of allotments. Shambaugh et al., (2008) studied the implementation of a weighted student funding formula in San Francisco. Their literature review identified six themes that were critical to the implementation of a SWFF including “school-level participation, calculation of school allocations, school-level discretion, calculation of salaries, capacity of school site, and interaction with other policies” (Shambaugh et al., 2008, p.23). From the coding of additional data sources, three additional themes emerged including “district-level participation, alignment of the planning and budgeting policies, and community involvement” (Shambaugh et al., 2008, p.23).

Mestry & Berry (2016) set out to gather the perceptions of stakeholders after an implementation of a new SWFF and the implication of addressing inequity in South African public schools. The specific objectives were to understand what is meant by equity in school funding allocations, identify and explain how a SWFF policy may lead to more equitable school allocations, and to develop guidance to public schools that may strengthen the usage and management of allocated funds in pursuit of equity (Mestry & Berry, 2016). Ultimately, the researchers found that while the move to a SWFF did make some progress towards equity, many challenges still existed. The researchers found that “historically disadvantaged schools are still characterized by ineffective financial management and generally declining school quality, efficiency and effectiveness. Equity can be achieved if there is strong collaboration among the various stakeholders” (Mestry & Berry, 2016, p. 93).

A third study assessed the move to a SWFF in Victoria. Bandaranayake (2013) reviewed the equity considerations in the design of the new formula-based school funding system in

Victoria “in terms of ensuring that the individual learning needs of students are met, and that the schools with the same level of student learning needs are receiving the same levels of funding” (p. 192). The findings illustrate the benefits of a formula for analysis and comparative purposes and the ability of principals to utilize funding flexibly to meet their needs. However, the research also highlights some of the external barriers that layer on inequities outside of the SWFF, including local revenue and mandates. The researchers summarize that “the impact of Victoria’s funding system for education in terms of alleviating inequality and disadvantage is contentious” (Bandaranayake, 2013, p. 204). The researchers acknowledge a limited sample size and call out a widening gap in performance between indigenous and non-indigenous students even with an equity allotment. The researchers conclude:

It is difficult to conclude whether or not equity funding plays a role in the narrowing performance gap... it is contentious to assume that the educational capacity that children bring into the school due to their socio-economic disadvantage can be largely addressed through equity funding. (p. 205)

Finally, Baker (2009) undertook an evaluation of districts touting success with SWFFs in providing equity in funding for students as compared to other districts in Texas and Ohio. The researchers ask how resources should be allocated to create an equal educational opportunity for all students and how districts can address constraints in implementing a successful SWFF (Baker, 2009). This quantitative study utilized regression analysis to “evaluate the relative costs of achieving average outcomes” using school-based budget data from large city elementary schools in Texas (years 2005-2007) and Ohio (years 2002-2007) (Baker, 2009, p. 10). While some SWFF districts show that spending is higher where poverty levels are higher, others do not. Also, some districts, especially large urban schools, encounter significant constraints with

limited resources to sufficiently reallocate funds in any meaningful way. Baker's research did not provide overwhelming support for a SWFF and the author added that, "I remain unconvinced that the data make a strong case one way or the other for weighted student funding as a district budgeting method to achieve greater rationality in cross school expenditures" (Baker, 2009, p. 21).

In all articles reviewed, researchers identified that although a SWFF was adopted in an attempt to increase equity in opportunity for students, results in actually achieving improved outcomes for marginalized students were demonstrated to a limited degree at best and in some cases not at all. If an equitable allotment of resources is a key component to achieving equity or social justice in student outcomes, why are school districts that adopt SWFFs not seeing improved outcomes? To answer this question, one must move from the district level into the individual school, starting with the school-based leader.

Leadership Role in Equity-based Resource Allocation

Linton (2011) states that to achieve equity within a school means both creating structures to reinforce equity and shifting culture and mindsets of adults in the building. While equitable leadership begins with beliefs, attitudes, and dedication to a vision, to effect change and operationalize equity means an assessment of policy and practice (Linton, 2011). This section will begin by highlighting what the literature says about how school leaders can create systems and structures for increasing equity in schools. Then, to foster equity in an environment, the literature review highlights how leaders can go about creating a culture of equity that reinforces those structural decisions and can ensure that resources allocated through the lens of equity are then used effectively within the school for that purpose.

Equity in Systems and Structures

Social justice leadership and culturally proficient leadership are two leadership styles that place equity, cultural awareness, and social justice at the forefront of leadership decisions (Ishimaru & Galloway, 2014; Lindsey, et al., 2018). This is especially important when deciding how to leverage allocated funding to support specific equity-focused initiatives within the schoolhouse (Darling & Friedlaender, 2008). Some of these best practices include using additional dollars earned through equity weights to hire teachers to lower class sizes, provide additional professional learning for teachers, and add additional paraprofessionals or floating positions to increase planning time and capacity for teachers (Darling & Friedlaender, 2008; Johnson Jr & Uline, 2005; O'Doherty & Ovando, 2009). Budget decisions go beyond money but are expanded to include how to utilize staffing through creative scheduling, the use of technology, curriculum and curriculum supports, contracted services, the purchase and allocation of supplies, and even facility usage.

However, not all principals are equipped or trained in best budgeting practices or have the capacity to strategically allocate school dollars (Darling & Friedlaender, 2008; Mestry & Berry, 2016; Shambaugh et al., 2008). To exacerbate this problem, principals of schools with the highest population of marginalized students are sometimes more ill-prepared or have more competing priorities, even further diminishing the time and effort they can spend on maximizing the allocated resources to address inequities within their schools (Mestry & Berry, 2016).

One article focused on a district where gaps are being closed to identify some of those best practices that may be necessary for bridging the resources with actions. O'Doherty & Ovando (2009) utilize the qualitative grounded theory approach followed by a secondary narrative synthesis study to explore how one district went about closing achievement gaps for

students through identified processes or strategies. Researchers found that this district used systems to select school leaders and then developed a culture of shared accountability including structures to support additional learning and professional development. A decision-making culture relying on research-based and inquiry-driven processes was used to guide decisions throughout the district. The district level leaders utilized change management strategies, implemented decisions district-wide and committed to ongoing professional development (O'Doherty & Ovando, 2009).

Equity-focused leaders can go beyond and supplement the funding provided by a district's central office. In some more affluent communities, parents, booster clubs, and parent-teacher associations or organizations can raise additional funds to supplement school funding (Bandaranayake, 2013; Mestry & Berry, 2016). However, equity-focused leadership requires a willingness to examine who has (and who does not have) access to resources, which may sometimes mean that leaders look outside their buildings to the environments that may create or perpetuate inequities at the local or even state level (Ishimaru & Galloway, 2014).

There is power in the ability to control resources, and this requires an ongoing commitment to embracing the equity framework. Equity-focused leaders may show a willingness to examine and scrutinize gaps and call out who has resources, where there are resource deficits, and make the hard decisions to rebalance and shift resources to where the need is the greatest (Ishimaru & Galloway, 2014). This may go beyond the walls of the school building to involvement in agenda setting and policy development at the local, state and even federal level (Ishimaru & Galloway, 2014). The decisions around resources all have the power to either address equity or reaffirm the inequitable status quo (Darling & Friedlaender, 2008; Johnson Jr & Uline, 2005; O'Doherty & Ovando, 2009).

Creating a Culture of Equity

Those who lead through an equity framework focus “on the possibility of the student rather than his or her limitations” (Linton, 2011, p. 39). Even more powerful than the ability to develop structures and practices to address inequities in schools, school leaders have the ability to create school-based culture. Culturally responsive and equity-focused leaders tend to create a culture that highlights and refocuses efforts on marginalized students (Darling & Friedlaender, 2008; Ishimaru & Galloway, 2014; Johnson Jr & Uline, 2005; Lindsey, et al., 2018; O’Doherty & Ovando, 2009). An equity-focused leader believes that any and all students can succeed and will also foster a culture wherein teachers and other school-based staff will share this belief, sometimes “creating belief where there is disbelief” (Johnson Jr & Uline, 2005, p. 47).

With so many variables and factors at any given school, it becomes difficult to measure the impact of the funding formula alone on student achievement. An equitable allocation of resources alone may be insufficient. As mentioned above, the principal is responsible for creating a culture that focuses on equity and social justice, but a belief that all students can achieve is required of everyone who is responsible for a student’s ultimate success to meet the definition of the equity framework (Johnson Jr & Uline, 2005; O’Doherty & Ovando, 2009). Teachers, having the most direct link to students, play a critical part in ensuring students are receiving the supports based on their specific needs (Darling & Friedlaender, 2008). Teachers have an opportunity to create learning experiences that are personalized while rigorous but require professional development and sufficient investments in differentiated curriculum, software, supplies, and supports to be able to offer that level of differentiated instruction to students (Darling & Friedlaender, 2008; Johnson Jr & Uline, 2005). A school-wide strategy that allocates time and resources to allow teachers additional opportunities to collaborate across

classes and grade levels to better understand and support individual student needs may ensure that marginalized students receive seamless supports that set them up for success (Darling & Friedlaender, 2008; O'Doherty & Ovando, 2009).

Summary

This study seeks to explore the gaps in the existing research, looking for patterns in principals' decision-making with resource allocations that align with equity-focused leadership. Since the district of focus for this study has decided that allocating budget dollars through a SWFF is a lever to support the over-arching equity commitments of the district, and since the research is clear that the equity framework lies primarily in the school-based leader's ability to develop both culture and practices that support equity within the school, uncovering and understanding patterns of decision-making and principals' perceptions of the budget process may be a powerful tool for districts to leverage in meaningfully closing opportunity gaps for marginalized groups.

3 METHODOLOGY

Purpose of Study

This study seeks to understand the budgeting and decision-making process of school-based leaders when allocating resources for their specific school needs. Primarily, this study seeks to identify any patterns, themes, or relationships between a principal's decision-making with budgeted dollars and the districts overarching goals of equity and social justice focused on closing educational opportunity gaps for students from historically marginalized groups.

Research Question

An assumption of those creating SWFF models may be that the funds will be used in the spirit in which they were allocated: that funds allocated based on the number of students in poverty will be used to address the educational needs of students in poverty, that funds allocated based on the number of students identified as gifted will be used to establish a gifted program at the school, etc. Overall, there is an assumption that funds allocated through the lens of equity will be leveraged within the school building through that same lens. This study seeks to provide additional insight that may support or disprove those basic assumptions through the following research questions:

RQ1. To what extent do principals perceive an impact of a district level student weighted funding formula (SWFF) on their decision-making process for school-based budget development?

RQ2. To what extent do principals demonstrate equity thinking and planning through the utilization of budgeted dollars (especially in districts that utilize a SWFF with funds allocated through poverty weights) when building site-based budgets?

Research Design

A qualitative case study approach was used in this research. This methodology was the most appropriate approach to this study because of the focus on the thought processes, decision-making, and perceptions of principals throughout the budget development process and not in the quantifiable or measurable outputs of those decision-making processes (Hays & Singh, 2011; Yazan, 2015). The case study provides “a specific, unique, bounded system, and...allows the researcher to study individual(s), events, activities, or processes/ elements of a bounded system” (Hays & Singh, 2011, p.44). However, a qualitative case study also allows the researcher to capture the essence of a particular situation, and to take a deeper dive into one instance that emphasizes quality over quantity of data (Berg, 2001). Berg (2001) describes quality as referring to “the what, how, when, and where of a thing- its essence and ambience. Qualitative research thus refers to the meanings, concepts, definitions, characteristics, metaphors, symbols, and descriptions of things” (p. 3). The case study allows for an in-depth and comprehensive exploration of a particular exception, whether it be a person, situation, school, environment, etc. (Berg, 2001; Stake 1995). Patterns and themes can lead to a broader understanding that can provide insight to future leaders or researchers to build upon (Merriam, 1985).

The Stake approach to the case study was best suited to this study and was most closely aligned to the researcher’s own epistemology (Stake, 1995; Yazan, 2015). Stake espouses an approach to research that emphasizes narrative, storytelling, curiosity, and freedom that includes a rich description of the background, contexts, setting, and other attributes to inform the case (Stake, 1995; Stake, 2005). Stake (1995) recommends using a case study when examining a situation that is particularly unique, complex, or singular to better understand the complexities that may contribute to the circumstances of that event. Further, an intrinsic case study should be

used when the researcher has an internal interest in a particular case, as in this study, to augment the findings with personal experience (Stake, 2005).

Within this study the conditions, while not unique, were rare in public education. This study sought to understand the decision-making practices school-based leaders undertake in 1) an environment with significant site-based flexibility and autonomy, 2) significant resources allocated specifically by student attribute and need through the student-weighted funding formula (SWFF), 3) with a strategic plan that is governing specific outcomes, and 4) an overt emphasis on equity. These combined factors make for a unique environment ripe for an in-depth qualitative case study (Stake, 1995).

Role of the Researcher

The role of the researcher is to be an “interpreter, and gatherer of interpretations... nourish[ing] the belief that knowledge is constructed rather than discovered” (Stake, 1995, p. 99). Through experience and expertise in the field and through these conversations with participants, this study provides research that gives insight into the business side of school-based leadership that may be underrepresented in school leadership development programs and research. While this study may not be strictly generalizable, it may add value to the overall understanding of what it means to be an equity-focused school-based leader (Stake, 1995).

There are three storytellers in this approach to the case study, the principal providing the interview, the researcher collecting the data, and also the reader who hopefully, through the thick descriptions provided within this study, will be able to glean some additional insight and generalizations applicable to their own field of interest (Stake, 1995). Because of the researcher’s experience in this field and position within a school district, it is important to be aware and reflective of the role of the researcher in this research and the potential impact on these

conversations (Hays & Singh, 2011; Stake, 1995). In particular, researchers in this situation should be aware to not lead with their own opinions and thoughts on how respondents should answer questions, limit their reactions to participants statements, and lead interviews from an authentic space of discovery and learning while being empathetic to the variety of responsibilities that principals assume (Hays & Singh, 2011).

However, the “principle of relativity is strong in qualitative case study” and experience and expertise in the field of public education budgets and finances, personal knowledge and judgment can “contribute uniquely to the study” of this case (Stake, 1995, p. 103). Through this study, the researcher may observe, learn, and, through various interpretations and understandings of public-school finance and operations, generate a product that meaningfully contributes to future researchers and practitioners interested in learning more about equitable budgeting.

Sample

The District

This study was localized to an urban school district in the Southeast United States, as this district met the four conditions outlined above for this particular case study: 1) an environment with significant site-based flexibility and autonomy, 2) significant resources allocated specifically by student attribute and need through the SWFF, 3) with a strategic plan that was governing specific outcomes, and 4) an overt emphasis on equity. First, the district of focus for this study had adopted a charter system model which provided the district (and school-based leaders) with broad flexibility in designing school initiatives and programs and in how resources could be strategically utilized (*What is a Charter System*, n.d.). Second, this school district had shifted to a new budget allocation model in the last five years with an explicit intention to increase principal and site-based autonomy and to drive allocations to schools through a more equitable formula. This funding model was necessary to answer RQ1 which seeks to understand

a principal's awareness of, and the impact of the budget allocation model used by, a district.

Third, within the two year's prior to this study, the district had adopted a new five-year strategic plan that specifically called out closing gaps for students with greater need. Finally, the school district had also undertaken the work of aggressively addressing equity in the district, primarily through the creation of a Center for Equity and Social Justice. Since this study occurred through an equity framework, this emphasis on equity in the district of focus for this study helps to bolster the findings of the research.

Participants

This study used a purposeful sampling model to select participants. Hays and Singh (2011) refer to purposeful sampling as judgement sampling and describe this technique as developing specific criteria in advance of the research and then identifying a sample that fits the outlined criteria. Stratified purposeful sampling is a type of representativeness purposeful sampling that selects participants based on their unique attributes, particular role, experience, or expertise and how these attributes may contribute to the study (Hays & Singh, 2011). Stratified purposeful sampling “allows you to demonstrate the distinguishing features of subgroups (or strata) of a phenomenon in which you are interested” (Hays & Singh, 2011, p. 167). This sampling based on unique features can allow for capturing different perspectives or approaches to the same circumstances and allow for researchers to compare or contrast responses (Hays & Singh, 2011). Using the stratified approach to sampling provided various perspectives from principals across poverty quartiles and experience levels, potentially providing a richer and more differentiated response to the research questions.

Principals were selected for invitation to participate in this study based on the following criteria:

- 1) Principal in a traditional school where the budget is allocated through the SWFF
- 2) Principal was with the district of focus for this study before the implementation of the SWFF
- 3) Principal has a history of engaging in the budget development process at the district level
- 4) Principals of schools spanning across poverty quartiles based on stratified sampling (Hays and Singh, 2011; Robinson, 2014).

Each of these criteria was selected to achieve a specific goal within the study (Hays & Singh, 2011). First, to study the impact of the SWFF on principal decision-making and perceptions, it was necessary to concentrate interviews and research on only those schools with budgets developed through this methodology. This excluded charter schools (budgets allocated using a state approved funding allocation method), partner schools (budgets allocated through a negotiated flat per-pupil rate), and other non-traditional campuses (budgets allocated through a fixed allocation model based on programming). For criteria two, to understand the impact, if any, the budget allocation model had on principal decision-making with resources, participants must have had experience developing budgets either as the principal or in a support role both under a more traditional allocation method and with the newly adopted SWFF at the district of focus for this study. For criteria three and four, in seeking a rich description, participants were invited who had shown particular interest in the budget development process through their participation in the district Budget and Finance Advisory Committee, the SWFF development task force, or engagement in budget trainings and professional development opportunities. Finally, in support of criteria four and to ensure a stratified purposeful sample, participants were invited from across poverty bands (Hays & Singh, 2011). Poverty, as determined by the percentage of students directly certified for free meals and signifying socio-economic status (SES), is significant in that

the SWFF allocates a significant amount of funding based on poverty percentages and therefore may inform the decision-making process of principals. Eight principals were invited to participate in this study from schools with the following criteria:

- Four elementaries with low SES (direct certification less than 60%)
- Four elementaries with high SES (direct certification higher than 60%)

Pseudonyms are used for all participants to protect anonymity.

Data Collection

Three data points were used to answer the two research questions, with interviews being the primary form of data collection. The other data used to verify and support the interviews include publicly available budget documents, and school specific documents and statements including mission and vision statements on school websites or on social media. Using multiple data points can help to build trustworthiness of the study through a process called triangulation, a process “that involves using multiple forms of evidence at various parts of qualitative inquiry to support and better describe findings... [and] strengthen evidence that a particular theme exists by looking for inconsistencies among these forms” (Hays & Singh, 2011, 207).

Interviews

Interviews were capped to no more than one hour with each principal, using a set of standardized questions broken into four categories. The first set of questions was primarily demographic in nature to provide background. The next two sets of questions were tightly aligned to each of the research questions and/ or the equity framework and the final set of questions sought to understand where improvements could be made in the existing process. All questions were intentionally designed to elicit open ended responses.

Data was collected through online interviews using the Georgia State University Webex platform. Through this platform, interviews were recorded and initial draft transcripts of the

interviews were created. To ensure accuracy of the transcripts, recorded interviews were then rewatched while reading through the computer-generated transcripts and manual edits were made as needed. Participants were offered the opportunity to review their corresponding transcripts (Stake, 1995).

Budgets

The second set of data to be reviewed is the publicly available budget documents provided by the district of focus for this study and publicly available data on the state's Department of Education website. A review of these data points assists in identifying any patterns in budget distribution across various programs including instruction, school administration, student support services, and staff services as a percentage of total budget allocation. Data gathered from this analysis was utilized to triangulate principal responses to research question number two. For instance, if during an interview a principal indicates that they use additional funds allocated through poverty weights for whole child supports, a review of the budget materials may determine if their budget allocations actually do demonstrate a percentage allocation to counseling, social-emotional learning, social workers, psychologist, etc., that is higher than the average school's allocation for this purpose. Budget files were downloaded from the public meeting platform of the district and the analysis of individual school files was performed in Microsoft Excel.

Documents

Beyond what is said verbally in the interview, Stake (1995) emphasizes the need to capture other data including the setting, the mood, and other observable conditions of the interview environment that can then be used to cross-reference and support the transcripts. Hays and Singh (2011) state that by capturing descriptive field notes, researchers can "capture details

of what occurred in a setting, providing behavioral descriptions of behaviors that are often abstract (p. 228). This assessment adds to the legitimacy of the interpretations and assertions of the researcher (Stake, 1995). To triangulate principals' answers to research questions and identify any support to the equity framework, a review of school websites, social media sites or other publicly distributed materials may reinforce a commitment to equity, high expectations for students, a commitment to rigor, relevancy to diverse learners, and a commitment to building relationships (Linton, 2011).

Data Analysis and Trustworthiness

Data Analysis of Interviews

Stake (1995) provides a process to transcribe interviews that includes a review for common themes through four forms of data analysis: categorical aggregation, direct interpretation, pattern identification, and naturalistic generalization. Interview transcripts were analyzed through a qualitative data analysis software called NVivo.

Categorical aggregation of data was used with the first initial reading of each transcript to flag statements directly aligning to the research questions and/or the characteristics of the equity framework and social justice leadership (Saldana, 2021). Through this "deductive coding," statements are then categorized based on 1) principals perceived impact of a SWFF on their budget decision-making process, 2) demonstrations of equity in planning with budgeted dollars and, 3) proposed improvements to processes that would better prepare principals to leverage a SWFF for equity. Alignment with the equity framework means that this first wave of categorical coding also highlights themes including setting expectations for high student achievement, rigor in curriculum and learning, cultural relevancy connecting the learner to education, and the emphasis on building relationships within the school and with the community (Furman, 2012; Linton, 2011).

Transcripts were then reviewed a second time through the lens of direct interpretation. Stake (1995) makes the case that devoting too much emphasis to aggregating categorical data is “likely to distract attention” from the context of the conversation (p.77). Meaning can emerge from a “single instance” (Stake, 1995, p.76). Saldana (2021), also supports identifying singularities and states “as you code, construct patterns, certainly—but do not let those one or two codes that do not quite seem to fit anywhere frustrate you or stall your analytic work” (p. 10).

The third step in this analysis moves beyond the initial stage of analysis to what Stake (1995) refers to as pattern identification and correspondence. Within this stage, consistency and patterns are identified through analytical skills including “classifying, prioritizing, integrating, synthesizing, abstracting, conceptualizing, and theory building” (Saldana, 2021, p. 89). Once categories were identified within the individual interviews, transcripts were coded for patterns across the interviews, looking for instances where principals were aligned (Saldana, 2021).

Stake (1995) asserts that “case studies are undertaken to make the case understandable” (p. 85). This means that while undertaking an analysis and interpretation of the data through the lens of the research questions and the framework, the researcher must also be aware of the importance and relevancy of the subject within the existing field. This provides for the “naturalistic generalization” from the findings of this study back to the field, literature, and experiences of practitioners who may be reading the case study to identify applicable or generalizable findings. These generalizations may inform the field and serve as discussion points or take-aways for readers of the study (Stake, 1995).

Data Analysis of Budgets

Budgets were compared by reviewing the percentage of dollars allocated to each program grouping within the school budget as a percentage of the total budget to determine if there are any patterns of budget alignment with principal statements or across schools. Also, the budget documents reveal other themes in how principals are actually allocating their dollars. For instance, the budget documents may be able to demonstrate if other best practices as outlined for addressing inequities are being implemented, like smaller class sizes, professional development, or whole child supports. Programs were grouped for ease of analysis and calculations from the budget documents were performed in Microsoft Excel.

Data Analysis of Documents

Documents such as mission statements and vision statements provided some additional insight and opportunity for interview triangulation. Statements such as these were loaded into NVivo and coded using the same process as outlined above for principal interviews. These statements were used to help augment the thick description necessary for a robust case study (Stake, 1995).

Overview of Samples

Eight principals from across an urban school district in the southeast United States were invited to participate in this study based on their involvement in district level budget processes, tenure with the district, and the percentage of students within their school directly certified for federal assistance, an indicator for poverty and, for the purposes of this study, additional need. All eight principals agreed to participate, and all eight interviews were successfully completed. This section provides a brief overview of each of the schools and principals, the information specific to their school that may shape principals' perceptions of budget development and their

own definitions of and commitments to equity. Table 2 provides an overview of each school including the enrollment, percentage of students directly certified (DC) for federal aid, the per pupil budget amount, the schools' score on the state performance benchmarks, and the racial demographics by percentage. There seems to be some connection between the percentage of DC students and the percentage of Black students which supports the research that poverty is closely aligned with race (Aladangady & Forde, 2021). This connection of race and poverty also seems to have a reverse correlation with the school's performance on the State's performance standards. For example, Principal Abbott's school has both the highest percentage of students in poverty and who are Black, and also the lowest CCRPI score. Conversely, Principal Hart's school has a very low percentage of students identified as DC or Black, but the highest CCRPI score in the sample. Of note, the per pupil spend roughly follows the percentage of DC students, with higher per pupil allocations aligned with higher number of DC students, with the exception of schools with very small enrollment. These small schools receive additional allocations called small school supplements that can help to support some of the fixed overhead of the school.

Table 2
Overview of School Attributes and Demographics

Principal	Enr. ¹	DC ²	Per Pupil ³	CCRPI 2019 ⁴	Black ⁵	White	Hispanic	Other
Abbott	440	90%	\$15,660	0.55	96%	0%	3%	1%
Barnes	290	83%	\$16,181	0.60	94%	3%	1%	2%
Clark	268	77%	\$18,797	0.60	93%	0%	7%	0%
Duncan	375	71%	\$13,677	0.67	84%	8%	5%	3%
Everett	197	57%	\$19,712	0.61	43%	13%	36%	8%
Forest	508	33%	\$11,498	0.81	55%	31%	4%	10%
Gauge	725	8%	\$9,686	0.95	14%	58%	10%	18%
Hart	437	7%	\$12,108	0.96	21%	54%	10%	15%

Note. ¹Projected enrollment used for budget projection. ²Percentage of students directly certified (DC) for federal aid. ³Per pupil as derived from total budget allocation divided by the projected enrollment. ⁴The state-provided accountability and performance score called the College and Career Ready Performance Index (CCRPI). This score is calculated on a scale from 0 to 100 and is based on content mastery, progress, closing gaps, readiness, and the graduation rate. ⁵School racial demographic data (GaDOE Overview, n.d.).

Principal Abbott

Principal Abbott has been a principal for six years, and all six have been with this district. With the highest percentage of concentrated poverty in the district, Abbott faces some of the greatest challenges of the principals interviewed based on student need and attributes. The CCRPI score for the school is one of the lowest in the district at 55%. The mission of Abbott's school is "to ensure that all students receive a world class education that prepares them for success in college, career, and life" and the vision is that "every student is achieving at their maximum potential in an engaging, inspiring, and challenging environment." Both the mission and vision align with the principal's personal value statements in the interview that emphasize a belief in students to achieve in a rigorous environment and a commitment to providing students

within the school opportunities that they would unlikely have access to otherwise because of socioeconomic status. Principal Abbott displayed a base level knowledge of the funding formula used for the district's SWFF, and a strong preference for this model as compared to other funding formulas at surrounding districts. Principal Abbott stated that the budgeting process was a year-round priority, always assessing current needs and planning and redeveloping strategy through leveraging resources to meet those needs.

Principal Barnes

Principal Barnes has 15 total years of experience as a principal, all of those within this district. One of the primary challenges of Barnes' school is the smaller than average enrollment for the school. The principal highlighted concerns around the catchment zone, or the school zoning lines, that restricted the amount of students that could attend the school, and also expressed a concern that some of that low enrollment may be from students outside of the district. The school's mission is to "enrich, nurture, and respect all children as unique individuals while fostering an environment which develops a social, emotional, physical, and intellectual development of every child" and their vision highlights a commitment to work collaboratively with parents and community to provide "a child-centered learning environment focused on high student achievement for all students." Both the mission and vision align with the principal's spoken commitments within the interview with an emphasis on collaboration to provide a rigorous environment for all students. The principal also discussed a particular commitment to fine arts for all students but discussed the challenges of sustaining enriching art programs with a declining enrollment. While Principal Barnes expressed a thorough understanding of the SWFF, she also stated an overall discomfort with budgeting and highlighted that the budget planning process was collaborative with the school business manager who had a much more thorough

understanding of the budget development tools and comfort in working with the math of the system. In short, the principal develops the strategy, and the business manager aligns the resources in the budget process accordingly. Principal Barnes recognized the budget process as a high priority for a school-based leader, following only behind safety and instruction in the building.

Principal Clark

Principal Clark has ten years of experience as a principal in this district and 16 years of experience total. With one of the lowest enrollments of schools interviewed, he also had one of the highest per pupil allocations. Direct certification for the school is at 77%, and Principal Clark highlighted some of the challenges that concentrated poverty presents to the school, but also some of the challenges presented as demographics for the school have been changing over the past few years as the neighborhood gentrifies. The mission at Clark's school is to provide a "learning environment that fosters a growth mindset and develop student creativity through innovation within a global society", and the vision is that "all students will thrive in a choice-filled community that increases opportunity through hope, belief, and success in action." Principal Clark was the most comfortable in describing the SWFF formula and even provided examples of his own spreadsheets that he uses for planning purposes. With an innate interest in the budget planning process, principal Clark was the most eager to discuss how strategies can help to align resources to meet specific outcomes. Principal Clark expressed the importance of prioritizing the budget development process, but highlighted that for him this was only a priority during the budget development window, January through March. Once planning had occurred, he no longer saw budget development as an ongoing process but instead just a means of executing his overarching goals and strategies.

Principal Duncan

Principal Duncan was the most experienced of the participants with 20 years of overall experience as a principal and ten with the district. Duncan's school is an example of a school with a significant number of students directly certified but closer to average for the district overall at 71%. In fact, of the participant group, this school represents closest to average for per pupil allocation, enrollment, and direct certification percentage. The mission of the school is "that all students can learn given appropriate stimuli within a safe and supportive environment regardless of social economic or physical status." The mission commits to maintaining high expectations for student achievement, a commitment to use data and embrace accountability, and to maximize school time wisely. She called out a commitment to a "rigorous curriculum presented through cooperative learning methods, hands-on manipulatives, and real-world application." The vision for Duncan's elementary school includes a commitment to the whole child and collaboration between parents, community, business partners, and volunteers with a philosophy that "it takes a whole village to raise a child." Principal Duncan was extremely comfortable with the SWFF but, like Principal Clark, viewed the actual budget process as a high priority for a very limited period of time, specifically during the budget development window. However, she highlighted the ability to make budget adjustments and amendments throughout the year as additional information becomes available or as strategies need to pivot.

Principal Everett

Principal Everett has been a principal for seven years, all at this district. With the lowest enrollment at 197 students, he had the highest average per pupil at \$19,712. Fifty-seven percent of the students are directly certified, and Everett has one of the most diverse student populations of the sample. The mission of the school is to provide "comprehensive and rigorous curriculum

that prepares all students to be lifelong learners and globally-minded” with an emphasis on academics, character, and leadership. Principal Everett expressed a strong understanding of the SWFF but expressed consistently throughout the interview a concern for limited resources. With such a small student enrollment, small changes in enrollment can drastically affect the overall allocations to the school. Principal Everett discussed a history of threatened school closures, drastic programmatic changes, and demographic changes that have meant declining budget dollars almost every year. His perception of the budget process equates to a stressful event, typically meaning that hard decisions will have to be made to cut staff or programming at the school.

Principal Forest

Principal Forest is another example of a principal who has spent his entire 12-year tenure in the position at this district. This school is another example of a school in this district that is experiencing swift changes in enrollment and demographics as the neighborhood begins to gentrify. At 500 students, Forest leads one of the larger schools in the sample. The mission statement is the only one that explicitly calls out a commitment to equity as they strive for “equity and inclusion with the implementation of engaging, and inquiry-based learning experiences to develop action-oriented lifelong thinkers and globally-minded citizens.” Also, their website includes a commitment and a belief that “each child should be given every opportunity to achieve academically at high levels, become a responsible citizen, and find success both at school and in the community.” Principal Forest expressed an excellent understanding of the SWFF and significant comfort with the overall budget development process. He listed budget development as one of the top five priorities of a school-based leader

but again, only during the budget development window of December through March does it rise to the first priority.

Principal Gauge

Principal Gauge has been a principal at his school and within this district for the past seven years. With the highest enrollment of any school sampled with 725 students and a low percentage of students who are directly certified at 8%, the school also has the lowest per pupil budget allocation at \$9,687, less than half of some of the highest funded schools. The principal expressed the need to prioritize given how lean their district provided budget allocation is. Principal Gauge places a high priority on the budget development process, especially, as with Principal Everett, his school has received reductions over the past few budget cycles that means budget decisions that could impact staff. The mission at Gauge's elementary is a commitment to develop the whole child and "empowering students to achieve excellence by engaging them in their learning," and the vision is to "create lifelong learners, critical thinkers, and responsible citizens through interdisciplinary learning who will embrace each other's differences, maintain global perspectives and protect the environment." Interestingly, the website for Gauge's school also includes a statement of core beliefs:

- that all children can learn and must be provided with high quality instruction that is differentiated to meet their individual needs,
- that students' educational experiences are enhanced when the community and school collaborate,
- a commitment to fostering an awareness and understanding of diversity and social responsibility,

- a commitment to teachers working collaboratively to engage and inspire by implementing innovative and research-based teaching methods,
- that learning is a lifelong process.

Principal Gauge is one of the more active participants in district level budget development processes and training and expresses great comfort with the SWFF formula and how to leverage resources to meet specific needs.

Principal Hart

Principal Hart serves one of the most affluent schools in the district, where only 7% of students are directly certified. With 437 students, the school still receives an average per pupil allocation of \$12,108. While not one of the lowest enrolled schools in the study, Hart's school has seen significant declines in enrollment over the past few years which has meant fairly drastic budget reductions to the school. Also, Hart experienced some of the highest losses when the school district transitioned to a SWFF and funds were redistributed. Principal Hart discussed the importance of a multi-year strategy as the school transitioned to a lower per pupil budget allocation. The mission of the school is that "through a caring community, students can be challenged and prepared to be independent thinkers, kind citizens, and passionate learners." Principal Hart expressed a strong understanding of the SWFF and a high prioritization of the overall budget process following only behind safety of students.

Budget Overview

The next table shows each principal's budget by percentage allocated to specific programs. In general, a pattern emerges that shows schools with the greatest number of students in poverty invest a much higher percentage of their overall allocation to whole child supports, often trading off with direct classroom instruction. Abbott expressed a commitment to fine arts

which is demonstrated by the higher-than-average allocation to specials. Of note, there is significant variation across schools in allocation to administration. This may be a function of economies of scale achieved at schools with larger enrollments or a budgetary decision to purchase additional administrative positions.

Table 3

Percentage of Total Budget Allocation to Specific School Programs

	Abbott	Barnes	Clark	Duncan	Everett	Forest	Gauge	Hart
Direct Core Instruction	30%	34%	29%	40%	31%	43%	54%	49%
Specials	17%	6%	6%	7%	8%	7%	5%	5%
Early Intervention Program	12%	6%	7%	7%	7%	7%	4%	0%
ESOL/Bilingual	1%	0%	1%	1%	5%	0%	2%	2%
Exceptional Children (MOE)	1%	13%	18%	15%	15%	18%	8%	13%
Gifted and Talented	2%	1%	1%	2%	2%	2%	4%	1%
Whole Child Supports	19%	14%	14%	7%	10%	5%	7%	9%
Media Services	1%	2%	2%	2%	3%	2%	2%	2%
Signature Programs	2%	3%	4%	7%	3%	3%	3%	4%
School Administration	13%	18%	14%	9%	13%	11%	9%	11%
Operations	3%	3%	2%	3%	4%	3%	3%	4%
Total	100%	100%	100%	100%	100%	100%	100%	100%

Ethical Considerations

Finally, the researcher was especially cognizant of any influence within the district as interviews were conducted. There was the potential for principals to perceive that their answers could impact future allocations to their budgets. There is the utmost responsibility to help ensure principals that information that they provided will not directly impact their school specific allocations. However, the researcher cannot remove themselves completely from other responsibilities as a practitioner in this field. From the information gathered, this study may inform better training practices, communication between the central office and schools, accountability metrics for spending, and could potentially inform allocation formulas for all

schools in the out years. Potential implications were shared with principals on the front-end so that they were well informed before agreeing to participate in the study (Hays & Singh, 2011).

The researcher maintained exclusive access to all data collected through this process, and data was securely maintained on a personal computer that was password protected where only the researcher had the password. Triangulation through the use of multiple data points helps to ensure the validity of the study (Hays & Singh, 2011). This case study did not require the collection of significant physical data or documentation. Confidentiality was maintained throughout the process, by being mindful of potentially identifiable statements in interviews that could unintentionally identify a participant. All data will be deleted or destroyed no later than three years from the completion of the study.

Conclusion

A qualitative case study is the most appropriate methodology to explore the unique situation that is occurring at the district of focus for this study. With such an explicit commitment to equity in education for students and so many tools to make progress towards that commitment (such as the equity policy and the SWFF budget allocation model), the opportunity is ripe for meaningful progress towards realizing a more equitable model for all students to succeed. School-based leaders are a crucial cornerstone in the execution of the equity commitments and goals of the district. Through speaking directly with them to gather their thoughts and perceptions, this study may provide additional insight not only for this district but other large urban districts, struggling with the same inequities and striving to more aggressively close opportunity gaps, to learn and implement more effective processes to ensure district level goals make their way as intended into the school building.

4 RESULTS

Three themes emerged from the interview data. First, principals perceived an increased feeling of empowerment and role-expansion in a district with a SWFF. Second, principals in the study perceived an increase in responsibility not only in how funds should be used but also in the fidelity of the decision-making process with budget allotments. Third, principals noted obvious changes in the way that dollars were received in the SWFF that impacted their budgets. All principals in the study perceived a noticeable difference between building budgets under a more traditional funding formula and a SWFF. While most reported immediate changes, some did notice a slower release that stepped into the new formula gradually over time.

Principals' Perceptions of Increased Empowerment

Principals reported that they felt empowered through an expanded role that made them feel like trusted professionals. In this role, they had more decision-making authority over their schools including establishing class-sizes, utilizing paraprofessionals, and maximizing hiring decisions. Also, with this increased empowerment came with additional flexibility that allowed principals to address needs more nimbly within their schools as they arose.

Trusted Professionals in an Expanded Role

Most principals within the study reported that moving to a SWFF allowed them to take ownership of areas of their school that they previously had less control over. In a more traditional funding formula, principals felt they were merely implementing district level initiatives, but with the SWFF, they felt empowered to take ownership of more of the operations of their buildings. As Principal Forest shared, "Certainly, we have guardrails, parameters and expectations... but I feel like I'm trusted a little bit more as a professional to understand the context of my building and make those subtle changes... to better meet the needs of our specific

school.” He went on to share “that it feels a much more professional stance now.” In the traditional formula, Principal Clark said that “money was just kind of filtered, but I still didn't have control” and Principal Barnes said “I guess I didn't have to know the budget process. I didn't even know how to question... I just trusted my numbers were right. Which were often not right but I just still trusted it.” Principal Clark mentioned the increased span of control, “What happens in my school financially is more reflection of my leadership...I may have had \$30,000 for supply money that I really controlled, that was it. Whereas now, I literally control all \$6 million that's in my budget.”

For some principals, that amount of additional responsibility felt overwhelming. Principal Barnes is a leader that admits that she considers herself the instructional leader and was at first intimidated by the shift in the budget process. However, she says “I've gotten stronger...I used to be kind of nervous because that's a lot of money and now I'm a lot more comfortable... I guess I'm more confident about the process now, versus in the beginning, it was scary.” Other principals shared similar statements of increased control and autonomy of their budget process. Principal Hart said, “I get to decide what types of supports I think I need for my school”, and Principal Forest shared that “I remember, it always felt as if the budget was something that was done to me, right? I just got this budget file” but now reports feeling empowered and trusted with the decision-making regarding resources. Principal Abbott added the benefits of a SWFF especially in an urban environment, closely competing with charter schools and serving wide arrays of vastly diverse and changing student populations. Principal Abbott said:

You've got to make sure that you're meeting the needs of your kids... it really does have this charter school feel that I can take this money and meet the needs of my kids without

having the combativeness... if you're able to justify why you're doing it, it goes forward. I think that's the best thing.

Most principals offered some examples of how they use the flexible funding provided through the SWFF, and the increased empowerment innate in a SWFF, to manage class sizes based on specific needs or goals within their schools. Principal Duncan and Principal Forest both use the weighted funds specifically to keep class sizes very low in the early years while Principal Clark shared that smaller class sizes for all grade levels is most important, even if it means trading off some additional wrap-around and support positions. Principal Duncan shared that the reason she keeps class sizes so small in the early years is because:

We know that at K-2 those are the primary years where foundational learning skills are critical, so my #1 priority is to make sure those class sizes stay small. Our 4th and 5th grade classes, by then, the kids are older, they're more self-sufficient... I'm okay with those class sizes being a little bit larger.

Principal Clark's reasons were even more concrete; "it's what the teachers want." Principal Barnes is another principal that strives for lower class sizes at all grade levels and Principal Gauge shared that "we feel very strongly, or at least I do about smaller class sizes will yield a better result overall for kids."

Principal Hart shared a different strategy from most others in the study where he specifically added teachers at grade levels where "academically, their data has shown that they're low" to keep class sizes lower and expand teacher capacity. To fund these teachers, he looks at "what grade levels are pretty solid that could have a higher number" of students per class. Another unique strategy implemented by Principal Hart is to not have paraprofessionals in the kindergarten classrooms but instead to purchase additional teachers and keep class sizes very low

at that grade level. This recommendation was first introduced by the teachers' themselves:

My kindergarten teachers decided that instead of having paras, they wanted lower class sizes so we capped our kindergartens at 15, hired an additional kindergarten teacher and then we just have 2 paraprofessionals that float... they did not feel that a fulltime parapro was necessarily cost effective because they need them at certain times of the day... with having an [SWFF] model, I get to make those decisions rather than the district saying you have this many teachers, this many paraprofessionals.

Principal Forest uses some similar creativity to leverage funds earned through the school's EIP allotments for additional homeroom teachers "through what we used to call reduced class size or now innovative model." One first grade class serves as a self-contained small EIP class with as few as 12-14 students in it "in hopes of putting our neediest readers in that 1st grade class, and really supporting them toward strong growth in 1st grade so that they can get up to speed before 2nd grade." While an expensive strategy, it is one that over the past four to five years seems to be paying off "with our kids doing really well and getting strong reading results, in math, and in [standardized tests]."

While Principal Hart shared an example of where teachers actually preferred fewer additional helping hands in the building for the opportunity to have fewer students in the class at a time, most schools in the study reported using flexible funds to add paraprofessionals, either in the classroom or as simply additional supports in the building to serve in a variety of roles. Principal Barnes has been able to add an additional paraprofessional at each grade level to support in the classroom because "we needed it because after the pandemic, I mean, our kids, we had to have that small group instruction, and you have to have paras."

Principal Abbott also uses an additional para in almost every class, prioritizing this over many other initiatives because “I was able to see as a principal, my teachers need another hand in the classroom.” She acknowledges this is a very expensive strategy, but with some of the highest poverty allocations in the district, the SWFF makes this initiative affordable. Even with the additional funding, Principal Abbott has had to make the difficult decision in some years to cut other support positions in the school to keep the paras in the classroom. Principal Duncan made a similar decision when she converted a full-time nurse to an hourly position so that funds would be freed up to “go towards hiring hourly paraprofessionals to help support in the classroom.”

Principal Gauge references the need for additional paraprofessionals in the building not necessarily just in the classroom for the instructional value that they may provide:

We have to be a little bit more strategic and thoughtful about who we have in the building...to better provide some safety, security, and supervision in certain areas where teachers or even administration is not available to do that. So... we have a few extra hourly paras or potentially a few full-time people.

While principals are not able to set the salary schedule or negotiate pay for staff, many did feel empowered to leverage the flexible funding available through the SWFF to creatively staff or incentivize employees. This may be through additional stipends for work done outside of the basic duties of the position, stretching dollars by using hourly positions or contracted services to save on benefits costs, or split-funding one individual into two or more positions. Principal Everett mentioned using all three of these options as part of his budget decision-making process. Principal Abbott reads “all of the job descriptions that [the District] provides to identify if... I kill two birds with one stone.” She also converts district allotted pay for substitutes down from the allotted 12 days to five. This risky decision means that she must monitor this line-item

throughout the year and find funds later to cover deficits if they occur but frees up funds earlier in the process that she noticed were previously being left unspent. Principal Duncan reported using the same strategy. In a school district, most funds are tied up in personnel and each principal in the study made some reference to a strategy that prioritizes creativity in staffing as a primary budget development strategy in a SWFF.

Flexibility to Meet Current and Changing Student Needs

Another way that principals reported feeling empowered is through increased flexibility to meet the changing needs of their specific student populations real-time. Principal Clark stated, “It wasn’t until I came to [this district] and we moved into the SWFF that I even had some flexibility in my budget.” Principal Everett presented a scenario where his school, one of the lowest enrolled in the district, previously only ever earned a part-time gifted teacher. With the change to the SWFF, he converted the position to full-time. This was a powerful investment because the school “went from one or two gifted students to, like, 27, because we were able to develop and coach and support students.”

Even throughout the year, principals can leverage the additional flexibility in a SWFF to meet the unforeseen issues that arise and to react more nimbly to challenges. For Principal Clark this means he is moving money throughout the year as “a new priority may come up.” He shared that even though he spends a great deal of time on the front end of the process developing strategies and identifying priorities, “unlike a car factory, because we’re dealing with people, those needs can sometimes change based upon the population of students that we get in that year.” Multiple principals highlighted this need for real-time and immediate flexibility and cited the SWFF as an effective tool in meeting student’s needs. Principal Gauge summarized this with “simply just giving kids exactly what it is that they need at the right time.”

Finally, multiple principals highlighted the flexibility that they then extend to their school-based teachers. Most principals highlighted some mechanism or tool for how individual teachers can request access to funds for their own specific classroom initiatives or goals. Principal Forest shared that “I tell my people if you don't have it, it's because you didn't ask for it. We do budget for teachers to have the resources that they think they need and that I want them to have.”

Where this study really begins to see a connection between a districtwide SWFF and leadership through the equity and social justice lens is in how principals leverage their empowered position to implement creative strategies through the flexibility offered in a SWFF to target specific student need. Principals in the study highlighted the use of data as an important tool for equity (Furman, 2012). In a district that offers so much flexibility, there is a risk that decisions can be made based on principal opinions, perceptions, or individual biases. To control for these barriers to equity, many principals shared examples of how they use data to guide decisions. Principal Duncan shared how data can move forward the conversation when opinions are split and a decision is contentious: “I had to really bring data to the table to prove why this was a good thing... just because I have ideas that I think would be great doesn't mean everybody else does and I have to take that into consideration.” Principal Abbott needed to make the costly decision to add an additional instructional coach for English and Language Arts (ELA) even though the school already had a coach for ELA and one for Math “because our data delineated that I needed to have an extra. I needed to have two, I need to have one for the K-2 space and one for the 3-5 space. Like the data determines that decision.” Principal Hart shared how data helped to justify a decision to raise class sizes at fourth grade to free up funding for cohorts of students that could benefit from the extra resources:

There is a lot of flexibility with the [SWFF] model that I can decide more. Like this year, for instance, my 4th grade is a high achieving level, so I can have my numbers higher. Whereas I want to have lower numbers in grade levels that I know are struggling for pandemic learning, so those are decisions I get to make actually based on my achievement data.”

When principals must make decisions based on limited resources, using data can inform how to best invest. Principal Clark stated that one of the first steps he takes to prioritize funding is “based on what our strategic plan says... what does our data say?... we don't necessarily have to address every priority every year.”

Finally, Principal Forest shares how examining trend and cohort data over time can help to plan for multi-year strategies. He shared that data demonstrates that the school’s current second graders are showing “real soft spots in mathematics.” He knows that these rising third graders may need some additional targeted support in this area in the next year. Based on this information he budgeted an hourly retired teacher skilled in mathematics for “some pull out support or push in support for mathematics.” He further shared that a particular data point the school is targeting is the “outcome gaps... between our White kids and our Black kids.” While the gap in reading and math between White and Black students is smaller than the gap at the district level “it's still much wider than we would like.” He used this data to support the decision to purchase an individualized online tutoring platform with certified teachers ready to assist students. For the current year, he made the potentially controversial decision:

[I] target only students of color who are... not yet meeting the standard in mathematics. I've caught a little flak about that because I have kids of multiple skin tones who could probably use that extra support. But these are kids who don't qualify for EIP, these are

kids who are not students with disabilities. These are kids who don't really qualify for anything else... I've never targeted the recipients in this way. So, in my brain, that is an attempt to meet part of our equity gap, the gap around opportunity and access to supplemental support that happens at a time different from their instructional day.

Another principal making some difficult decisions around resources and race is Principal Gauge. He shared a recent experience where the school's AP lifted a concern that many of the EIP and students in intervention programs were Black and the risk associated around the perception that these students were being isolated and segregated into classrooms away from their White classmates. He went on to add:

I understand and I don't want to make it seem like only our Brown and Black kids were getting these additional supports but the reality of the situation is that, regardless of what they look like, their data really did show that they needed the additional supports in terms of closing some gaps, and we would be doing a disservice if we did not provide them with what they needed at just the right time.

He discussed the need to move past the perceptions and to prioritize student need: "this is what we're obligated to do. We've got to help and do whatever we can so looking at our budget... through a lens of equity and being more thoughtful and inclusive of how we're supporting more students overall, has evolved."

Analysis of interview data surfaced a theme among all principles that a SWFF led to a perception of increased empowerment for local school leaders as opposed to centralized control in a district with a more traditional formula. One sub theme in this area included that principals felt as if they were valued as trusted professionals with expanded roles, especially in staffing. They felt empowered and trusted to adjust class size as needed, to utilize paraprofessional

positions in creative ways, and to be more creative with job descriptions, hiring, and pay. A second sub-theme centered on increased flexibility to meet the current and changing needs of their student populations. This included a perception of increased empowerment to make controversial and innovative decisions based on their student data. Both of these sub themes are available to principals in a SWFF that may have been unavailable to them in a more traditional funding model.

Principals' Perceptions of Increased Responsibility

School leaders for social justice care deeply about the whole-child, understand the importance of collaborative planning and representation, use data to inform decisions to protect against bias, and strive for equity within their schools (DeMatthews & Mawhinney, 2014; Furman, 2012; Rivera-McCutchen, 2014; Theoharis, 2007). All principals in the study reported feeling a greater sense of responsibility and ownership that came with the greater empowerment brought about by the transition to a SWFF. This greater sense of responsibility can be categorized into an increased awareness of fiscal stewardship, a greater desire to maximize the “bang for buck” or academic return on investment, and a greater responsibility to tie funds and resources to their overarching goals and strategies to ensure better alignment. Principals in this study also offered examples of how they leverage effective collaboration to ensure dollars are allocated equitably, advocate for supplementary funding to ensure robust programs, and focus budget resources in service of the whole-child.

Stewardship

Principal Everett summarized the increased responsibility felt by principals when the role of financial manager was expanded within their job description. A greater awareness of the responsibility to maintain the taxpayers' dollars had him questioning “how do you make sure that

you are being a good steward of the funding, and not just buying things frivolously because you want it for whatever reason.” For some principals, a SWFF made them more aware of waste and inefficiencies. Principal Gauge shared a detailed example about when he first arrived at the school and found bookrooms and supply rooms full of unused materials, “I feel like it's just a lot of money that's unfortunately just going wasted...there were hundreds of beautiful brand-new unopened books that had sat there for years.” He believes this was a result of decisions made centrally about materials and supplies that may lack alignment with the needs of the schools. Materials are purchased in bulk which may appear to offer a cost-savings, but if they are not seen as useful in the school building, they will go unused. Principal Gauge adds the following:

This is where I get very frustrated by the thought of how education is lacking at funds...are we just buying things to buy things? And no one's keeping up with what is being bought... I just have some major issues with those kinds of things.

With a greater sense of responsibility with funds, less may be wasted. Principal Abbott expands this same premise to the individual classroom teacher where the only supplies that are purchased are directly requested: “we've got a list of things we're going to need to get for our kids... just send me the list, we're not going to ‘Oh, let's just spend, spend, spend’.” Principal Barnes has a similar approach to distributing school-based supplies. She said:

I don't like it when you go in schools, and they have hordes of stuff in a closet, because it's not helping children and it's not helping teachers. So, my business manager has an inventory, if something gets low, she's going to replenish it, but I keep telling her. It's no good if it's not out in the building.

Many principals also discussed an awareness and responsibility to remain in compliance with any spending requirements. Principal Barnes went further with an example of a difficult

leadership decision that negatively impacted her school's allocations but demonstrated an awareness of and sense of responsibility to compliance. She made what was "probably one of the hardest decisions I've had to make as far as budgeting" when she notified the district that she believed many students in her school lived out of zone. She explained, "We had a lot of kids after the pandemic that just were not in [the district], and I knew it, and I said I'm going to pull the trigger after covid." She was aware of how the decline in enrollment would impact her budget allocations but served as a steward of the public purse by not taking advantage of a system that was advantaging her but was not in the best interest of students or district finances.

Principals also reported a greater desire to maximize their resources once migrated to a SWFF. Principal Clark shared "I feel like more of the responsibility lies on me so I have to make better decisions around how it is that I spend my money." He went on to add "let's talk about what's the most important thing and... what can we do that doesn't cost that can still get us the same result." Principal Barnes gave an example of a program within her school that was showing great progress based on the investment versus the impact to student outcomes. "I have to keep my teacher tutors, because I am seeing the data move... I am seeing I'm getting bang for my buck for that role." Principal Gauge shared a similar observation "I want our teachers to make connections in the work in small groups with kids. That's where we get the biggest bang for our buck because that's where we literally put the majority of the energy."

Principals Duncan, Gauge, and Barnes all expressed a willingness to assess strategies and reallocate funds from strategies that are under-delivering. Principal Gauge shared "even if I were to make a budgetary decision that did not really work in the way that I was hoping it would work, fine, I'll own it. Like, we're not doing that again" but went on to add "I think it's important just to be straight up and honest and just own it. But not everyone owns it." Principal Barnes

certainly seems to own and address decisions that are not yielding an academic return on investment as planned. She said “I also see where some things that I thought were going to be high leverage strategies, have not yielded that... I'm already thinking, okay, I'm going to have to make this shift.” Principal Gauge summarized the need to optimize resources:

I know that we're going to have a fixed amount for our budget each year. I know the breakdown and...I feel very confident that the decisions that we've may have honestly 100% been in the best interest of kids... always kids first, I believe that.

Principals reported feeling a greater emphasis on goal setting and the need to prioritize goals at the school level in a SWFF to make the more responsible decisions. While the district certainly still maintains system-wide goals and an overarching strategic plan, with the shift to a SWFF, principals also reported that simply implementing system-level goals was no longer sufficient. There is a real need in a system with a SWFF for the individual sites to undertake a goal-setting and prioritization initiative. Along with feeling more empowered and more responsible with a SWFF, Principal Barnes stated “I'm the visionary behind the budget.” Goal setting and prioritization is necessary to narrow focus and leverage finite resources. Principal Duncan shared that “with the more flexible process... I mean, the doors are wide open, you can do anything and it truly is more of a development process, because we look at a whole lot of possibilities.” Principal Clark said, “It still requires you as a principal to be really laser focused on the individual needs of your kids” when you are faced with an abundance of choices. In fact, Principal Clark was the principal that most thoroughly detailed the planning and prioritization process, although most principals referenced the need for goal-setting, prioritization, and strategic planning. He shared that “at the same time that we're doing our budget, we're also doing our strategic planning... those processes kind of go hand in hand. So, while we're establishing

our school priorities we're also adding a monetary value if there is one.” Once the strategic plan is developed, he mentioned the need to list the priorities in order and start the budget process by funding those items at the top of the list.

Principal Everett highlighted the need for a strong strategic plan as a tool to help justify some hard budgetary decisions:

I always think about my priorities and my goals... and make sure that when I spend money that I can say this is going to help us do X Y, and Z. So I can always justify a decision that has been made about budget, even with laying people off or having to abolish positions.

Principal Barnes takes the extra step of differentiating between wants and needs. She first funds all budgetary items categorized as a “need” for the school, and then is generally able to start working through one or two “wants” on an annual basis. Principal Duncan discussed how this process allowed her to make a controversial decision to cut the band program;

Our school community determined that our kids really aren't into band. So instead of doing band, we're doing dance. Instead of doing orchestra, we're doing what's called an active learning lab... the weighted model allows more flexibility for us to design programs and fund things that better align with the interest and needs of our kids.

Collaboration, Representation, and Advocacy

Another way that principals reported feeling an increase in responsibility in a SWFF is in how collaborative the planning process was, and ensuring appropriate representation of their student populations. A key component of effective leadership, but especially effective social-justice leadership is collaboration (DeMatthews & Mawhinney, 2014; Rivera-McCutchen, 2014). Principals provided multiple examples of how they demonstrate a commitment to equity through

opportunities for co-planning and cocreating budgets with staff, ensuring adequate representation from a diverse group of stakeholders in the budgetary decision-making process, and finally, when necessary, looking outside of the standard budget process to advocate or secure additional resources.

All principals described that a standard practice within the budget development process included a collaborative effort with key leaders within their team. For Principal Barnes, co-planning is critical to ensuring that equity is maintained within the budget process at the site-level. She shared, “You as principal, sometimes if you're not as close to the work, you have blind spots... my AP (assistant principal), she's real close to it. Like, I mean, she gets that thing and she's got a vision.” Principal Everett described his AP as “my thought partner, so we've got to go back and forth and talk about and wrestle with it.” He then expands the conversations to the broader administrative team which includes instructional coaches, the school counselor, grade level chairs and other representatives. Next, he reaches out to the teacher body at large where they discuss the plans in detail, “because I want to get teacher buy in and understanding, like, ‘What does it mean? What do you think? What do you suggest?’.”

Principal Hart also includes many representatives across the building but spends extra time with any teachers in grade levels that may be specifically impacted. They talk through the data and discuss together how to address potential staffing concerns. He provided one innovative example where they shifted the school counselor position to a lead teacher for Social Emotional Learning (SEL). The lead SEL position would create a savings of about \$20,000 that could go towards a literacy coach position to address an issue that the staff had highlighted as a primary issue for the school.

Principal Forest provides an opportunity for staff to “react to what I'm sharing, poke holes in it, ask me questions that I didn't cover, or wasn't clear on.” Principal Clark goes a step further in co-creation: “Sometimes I have them put together plans...a budget of their own and kind of figure out. Okay, how can we make this happen? If you show me how we can make it happen, I'm willing to look at that.” Principal Duncan uses a similar approach for cocreation. She shared an example where first grade teachers lifted the suggestion to reorganize the grade level: “They really didn't need the paraprofessionals that we had, because they really didn't make that much difference. We could give that up and try and do something else and they suggested that they would like more support with math....” Principal Clark also mentioned that they will use silent votes with their internal team and school governance teams when there is no consensus on a budgetary priority.

Overall, principals agreed that including staff from all levels in the school, including leadership, teachers, coaches and more, improves the quality of the budget being developed and better aligns resources with goals and needs. Principal Abbott owns that the process must be collaborative: “I don't always lead with my opinion, because that can be wrong. I really try to get a lot of feedback and information before I make those decisions.” Principals highlighted the budget process as an opportunity to train staff and as a professional development opportunity for succession planning. Many described team members as “thought-partners” to bounce ideas with and to introduce potential blind-spots. One summarized it well; “We all see things differently and because we're all at the table having these conversations, it's not a [Principal Gauge] show. It's a ‘what's in the best interest of our kids’ kind of program.”

Leadership focused on equity and social justice requires that leaders conduct their decision-making in ways that are both “inclusive and democratic” (Furman, 2012, p. 196). The

principals in this study gave many examples of how they involve the public including parents, community supporters, partners, foundations, and local school governance teams in the process of developing their annual budget. Principal Barnes once again referenced the blind spots that those so close to the work may have and incorporates into her process a step to discuss the budget with parents saying “I like to get a parent’s lens.” Principal Clark emphasized the importance of looking at student attributes from a variety of lenses to determine the appropriate level of representation. He made the point that “on the outside we're looked at probably as a very homogeneous population” since the majority of students are Black and Title I. However, “they're not really. They're still different. There are differences in their personalities, and their religions, and their parenting.” Seeing students through their varieties of interests and attributes helped to support an example of how collaboration with the community surfaced the need for a new program in the school to provide a balanced portfolio of options for students with various barriers to access:

[There are] a lot of different conversations with a lot of stakeholders to make sure that we're providing them with a world class education. So, our kids... don't go to dance... Because they don't get that opportunity. I wanted them to have an opportunity to be in the band, to learn music... I want to make sure that the school is a place that is a safe haven. But it is also a place to meet the needs of our children. And that doesn't always mean academically.

He further emphasizes the need for “making sure that everybody has a seat at the table when you're making decisions around your budget.” This can ensure that the specific needs of certain subgroups are not missed. Teachers for various programs (ESOL, EIP, Gifted, etc.) have a

chance to review the budget proposal and “put forth recommendations for spending in their particular areas.”

Also, multiple principals within the study are experiencing fairly drastic shifts in the demographics of their neighborhoods and the students they serve. More than ever, maintaining representative school councils and governance teams becomes important. Principal Everett discussed how he is ensuring representative voice within his school:

We are diversifying, and making sure that no group silences the voice of the others... for example, with our [governance] team, I always have a Hispanic parent, a Black parent, and now a White parent...even though I am the person responsible for operating the school and building the budget, I'm accountable to the people who work in the building and who live in the community, and who choose to send their children to [this school].

One attribute commonly used to identify a leader for social justice is how they engage in advocacy for their students, especially those in historically marginalized populations (Theoharis, 2007). Many principals within this study discussed ways that they advocate for students by expanding access to resources through applying for grants or through working collaboratively with partners and foundations.

Principal Everett began applying for a grant on an annual basis that is specifically to increase resources for the school's ESOL population of students to provide after-school tutorial sessions. He added, “if we didn't get the grant, I would look at how do I provide that type of support for those students who I know may have challenges with language” indicating that he would continue to seek additional funding for this purpose even if the grant were declined. Principal Barnes reaches out to a foundation to help supplement the arts budget at her school. In past years, the school had been able to afford a full-time drama and dance teacher in addition to

the traditional, art and music teachers found in most schools. However, due to declining enrollment and shifting student attributes, the funding for the positions was in jeopardy. To maintain a focus on the arts, she worked with the community to “look at some innovative things we can do with the foundation to pay some stipends for some visiting artists... they're going into budgeting and fundraising now for next year and writing grants.”

Some principals addressed the inequity that can enter into school financing when certain schools have better access to parent and partnership funds than others. Principal Hart is in a school with very low poverty percentages and therefore typically has a very lean budget. He acknowledged that his school is “different in some of the things that our school has, because I can always pretty much exhaust my budget on staffing and I'm not typically worried about instructional materials and supplies... I know I've got a solid PTO and foundation.” While utilizing supplementary funds is a good strategy to fill gaps for schools with access, it is not a tool available to all schools. Principal Abbott shared “I know the principal at [school x]... doesn't get the turnaround money and that's always his little bone of contention, but I also remind him I don't have major partnerships like you do.” The SWFF restored some level of equity to the total resource package that may have otherwise been denied. She shared the following:

Thinking about the equity piece. Like, we don't have a functioning PTA. I don't have a partnership with a major corporation. I don't have a foundation of support. So, what really drives a lot of things in my building is the budget; that I know that I can still meet the needs of my kids because of the resources allocated for me.

She added a need to get creative in seeking funds from a variety of sources or advocating for flexibility with resources such as unspent salary dollars to fund certain initiatives: “It should

never be because we don't have the funds from a donor, or we don't have parents who can supply that, so we can't do this activity.”

Serving the Whole Child

Finally, principals focused on equity and social justice understand the additional responsibility to provide a rigorous learning environment focused on academic performance for all students, but also understand the need to balance academic performance with care, support, and recognition of the student as a whole child with a variety of needs (DeMatthews & Mawhinney, 2014; Rivera-McCutchen, 2014; Theoharis, 2007). Principals in this study reported doing so by providing rich access to fine arts programs, robust support for the social and emotional needs of students, and by providing targeted interventions and supports to students as needed.

Many principals shared that access to culturally relevant arts programs was key to keeping students engaged and interested in school. Principal Abbott, in a school with some of the highest poverty percentages in the district, calls out the primary difference that school funding can make in supplying a rich arts experience to students:

So a school like mine, I need more resources in comparison to [wealthier school] and nothing negative about them. But [they] don't have to offer dance because their kids go to dance after school and, don't have to offer band because their parents have the resources for that to happen.

With the additional resources provided to schools with high concentrated poverty through the SWFF, Principal Abbott can offer “band, art, Spanish, Dance and PE, so I have everything from the fine arts department.” As discussed in a previous section, Principal Barnes also emphasizes the need for deep investments in fine art programs, both for the benefit of students but also because the community has expressed this programming as a priority: “My parents love the arts.

I mean, they'll probably take arts over the core instruction.” Schools with the highest poverty percentages surfaced that throughout their budget development process, their first initiative was to keep core class sizes low, and secondly to ensure that students have access to a variety of fine arts related programming.

Within the study, most principals not only addressed the need to fund positions such as counselors, social workers, psychologists, social emotional learning (SEL) teachers, positions dedicated to multi-tiered systems of support (MTSS), etc., but also the need to include these people in the planning process for budgeting. Principal Clark shared that “meeting the whole child is the most important thing.” Principal Abbott states it well: “it's not always about academics. So, I look at the culture piece as well or the things that we're doing to have wraparound services for students.” At her school, where attendance was an issue, she added a full-time attendance specialist. This person’s “sole job is to focus on student attendance, monitoring the student attendance, encouraging students to come to school, doing all those proactive things like contacting the parents.” The creation of the position was needed because the effort around student attendance was pulling focus from other members of the “care team”, freeing counselors and social workers to focus on other areas. Sometimes the additional support surfaces in the need for additional safety and security. For Principal Duncan, this meant adding a school resource officer to the campus because of an increase in the homeless population around the school location.

For schools with more limited resources, student support positions often require conversations around trade-offs. At Principal Hart’s school, the leadership determined that students would better benefit from a SEL lead teacher than a fulltime counselor. The move was somewhat controversial, but Principal Hart added, “I'm just here to meet the needs of kids.”

Principal Barnes also reported prioritizing funding for a full-time SEL teacher and an attendance specialist because “it takes that day to day picking up the phone, ‘where’s so and so, what can I do to help you?’ yeah, so that’s a real big thing here.”

Finally, multiple principals reported the need to fund a dedicated position to oversee the MTSS functions of the school. Principal Everett shared why the position is so important for his school:

I have a full time MTSS coordinator and that’s important, because I think when children have challenges, we need to think about how we best support them. And so having that person here, and making them part of my budget full time, gives us a bucket of support for children who need actual help but who may not need to go to special ed... But who just may have some area that was a struggle. So that gives me a chance to be intentional about making sure we have someone who can go observe, give feedback, monitor, support the teachers, support the students, see how they respond to different interventions.

The analysis of interview data also surfaced a theme wherein principals perceived an increase in responsibility as additional decision-making authority was distributed to them through a SWFF. One way that principals described feeling increased responsibility was in the need to demonstrate good stewardship of public funds. This was described as the responsibility to ensure that strategies and initiatives were efficient and yielded an adequate return on their investment and that budgeted resources aligned with site-based goals and priorities. Another way they described experiencing increased responsibility was in ensuring that their decision-making was collaborative with both internal and external stakeholders. This included the need to incorporate representatives of their student population in the decision-making processes with

school resources and to advocate where needed to shore up insufficient funds to continue effective practices. Finally, principals described the need to serve the whole child through robust arts programs, student support services, and interventions. In general, principals reported a shift away from seeing themselves as responsible for simply implementing the goals and priorities of the district, to a greater responsibility of developing their own site-based initiatives as equitable leaders for social justice.

Principals' Perceived Changes in Funding Due to SWFF

Principals also addressed the obvious impacts of shifting to a new SWFF from a more traditional funding formula on the actual dollar allocation each school received. For some, the transition was gradual, with Principal Forest stating:

The cadence of release was really thoughtful in that there were lots of things that didn't change right away. Principals had an opportunity to begin playing with buckets of money for staffing... that process of giving a little taste of flexibility and freedom and more involvement, managing your own school based budget was really thoughtfully done.

However, with a redistribution of finite resources, some schools reported a significant decline in their allocations due to the change in the formula. Whether gaining or losing, most principals shared experiencing a real shift in how the SWFF allowed them to view their budgets and how they perceived a central office budget allocation in terms of consistency, transparency, and predictability.

All principals within this study participated in extensive training provided by the district when the transition to the new funding formula first occurred. This training provided an overview of the formula calculations, how to model and estimate potential funding impacts, how to leverage resources within the school for particular needs, guidance and guardrails for how dollars should not be used, and ways to engage their community in the decision-making process.

On an annual basis, principals attend a full day training where changes in the formula are discussed, and business owners from various functions of the district provide additional guidance to principals based on data trends and the primary focus of the district in that particular year. At breakout sessions, principals are able to ask specific questions and begin the real-time development of their budgets with the assistance of colleagues and central office support.

Schools Losing Funds

The budget office typically uses the statement “the pie is the pie” when explaining the redistributive aspects of a finite resource pool. This means that a change in the formula will almost always create winners and losers. Those losing under the SWFF had a very different experience from those gaining. Principal Everett highlighted the fact that much of a school's budget is earmarked for staffing so budget losses almost always mean some impact to people. As Principal Duncan shared, the initial shock of a budget cut requires a full assessment of everything the school currently has and flips the budget process such that instead of asking “what can we get,” principals must ask “what can we afford to lose.”

Principals did indicate that many times, they did prioritize maintaining current staff, even at the expense of certain programming. Principal Hart encapsulated this sentiment when he said, “Not necessarily in the same positions, but can I retain my staff? That's the first level that I look at... I exhaust everything to make sure that the classrooms have the support in staffing that they need.” As one of the schools in the district with some of the lowest percentages of poverty and other need-based categories, Principal Hart experienced some of the most dramatic losses under the new formula. However, he was frank in his assessment that the ability to still function (and function well) within the confines of the more restricted budget was probably testament to the inequities in the more traditional funding formula. He shared:

I unfortunately came in at the end of it and so I got caught with those transition years but my question is, how did I have that much extra before? I've got to know how that worked. I wasn't here for those budgets, but I'm like, there obviously was a lot more extra, because I lost about \$400,000. So that's a lot. Right? So, I'm wondering where that money came from, and the fact that now that we've reduced, reduced, reduced, reduced, I still have enough to meet the needs of my kids. Right? I mean, my achievement has not suffered, my class sizes have not shot way up. You know, I still have this support staff...

It was not always easy though. Principal Hart also shared that the dramatic decreases year over year meant that the same "flexibility" being advertised as a benefit for the SWFF was not available to his school. He experienced frustration in the budget guidance meetings where innovation models were being presented: "I'm like this is a waste of my time and is actually pissing me off because I'm having to make cuts and you're sitting here telling me to do that." He added that getting budgets in advance of the initial support meetings would allow the time to process the impacts and be more receptive to recommendations.

Principal Everett is another school that has experienced declines in budget allocations due to the changes in the funding formula, compounded by enrollment changes and fluctuations in demographics. He shared the difficulties of a lean budget: "My team knows that when budget comes out, like, [I'm] stressed, you know, I need a day to kind of process." He stated, "It becomes a matter of, how do I make sure that we can still do school with what have we been given" and described the annual budget process as a "very roller coaster experience" where each year the process begins by determining "how do I minimize the impact and still operate school in a way that does not deny families or students services." He also mentioned the impact of a steadily declining budget on staff morale, "we've had some staff who've been concerned or

nervous about every year I might lose my job and that I'll be next" but discussed strategies to minimize the impact by leveraging vacancies from staff who retire or resign or by shuffling people into new roles. Even still, he described the challenge of each year having to "look at those people and then decide who is unnecessary staff in a sense of what functions do they serve and can we operate without them." While not an easy process, by prioritizing those "who are in critical positions", the principal feels confident that "I can always justify a decision that has been made about budget, even with laying people off or having to abolish positions. It's a hard conversation, but it comes out, I've gotten accustomed to it."

While principals may become more seasoned at having tough conversations, it does not always become easier. Principal Clark adds:

The hardest part about making decisions about cutting personnel is having the conversation with people and trying to make them realize that we're not talking about people, we're talking about positions. But when that person who's in that position is at the table, yeah, it's the person. Yeah, those are the tough times to make those decisions and it really makes you draw upon your priorities and you just have to go back to 'what do we say is important' and that the pie is just the pie. Can't fund everything so, what's the most important thing?

Features of the Formula

Principals generally supported the transition to the SWFF. They reported perceiving that the formula did provide a more equitable allocation of funds to schools based on need. Principal Abbott leads a school with some of the most intensely concentrated poverty in the district and shared, "I love the budget process... I know principals get upset because they've had cuts. But I love the fact that I am supported with resources... to give my kids what they need." The

reallocation of funds through the SWFF drove additional funds to the school and the principal adds, “If I did not have the budget that I had, I don't think we'd be successful and I definitely know we wouldn't meet the needs... if I didn't have the money... our kids would suffer.”

Principal Clark also serves a school with a high percentage of students in poverty and therefore benefited from the formula change. He shared that the system does seem more equitable in that “there are additional resources and supports and funds that are given to my school... that schools on the other side of town that don't necessarily have the same needs as mine don't get.” This is important because he calls out that the school in communities with deep poverty are often required to fill in gaps for students beyond the classroom; “it's based upon what my kids can provide on their own versus what other kids can provide on their own. So I believe that our process and our budgeting is equitable.”

Principals Duncan and Everett serve schools where the need is not as intense but still quite moderate. Principal Duncan shared that the additional funds that come through the SWFF, specifically calling out attributes of the formula including the small school supplements, at risk funding, and poverty weights, “kind of brings us up to the same playing field so that I can afford to fund things through our own budget that other schools may not have to.” Principal Everett also addressed the small school supplement and added that he considered it “an equity thing because it makes sure that a school, regardless of size, is going to have the basic things.” Considering the small school supplement, especially in a formula that is so heavily dependent on enrollment, demonstrates a commitment to equity; “those small steps makes it really feel like [the Budget Department is] doing the best they can, and make an equitable playing field so that everyone can have a minimum to start with and you can build off from there.” Principal Everett also highlighted the “intentionality” of the formula and the “consistency” of the formula since its

implementation. Consistency “helps you to better plan for the next year” and provides for “better planning and foreshadowing”

Principal Forest provided one benefit of the formula which is that it already factors in student need and addresses on the front-end “the things a principal might have felt the need to lobby for” because “those are already accounted for and baked into the formula, and that feels really good to me as a leader.” Principal Gauge discussed how they utilize the budget development tool which outlines exactly how much is allocated for each student attribute. Just seeing the data in this way shifts planning and thinking:

When you see the percentage of poverty...ESOL, etc., it does make you think, and it makes you aware that we've got to be more thoughtful about how we support kids and how we support teachers in supporting kids... I think it really did open up a lot of people's eyes inclusive of my own. They could really see where we were in comparison to a number of other schools... when you see it, you know it, and you can't deny it. Facts are facts, right? And it's on paper, so it was nice to be able to lead the charge, not just from our hearts, but from our head, in terms of us thinking intentionally and purposefully through the budgeting process.

Although his school did lose significant funds with the move to a SWFF, Principal Hart still reports a positive perception of the formula: “I actually like it. I lost a lot of money... but the reason I like it is, I know about how much every kid is ‘worth’, and so with that I'm better able to project what my budget impact is.” This echoes the statements about increased consistency, predictability, and transparency shared by other principals that a SWFF can provide as opposed to a more traditional funding model. As was shared by Principal Forest, Principal Hart also believes that a SWFF can prevent some of the politics and “gaming” that can occur in a

traditional formula. He shared:

I do think sometimes politics plays in there, right? ...it was too easy to shift money around. And that caused a lot of questions and distrust with the budget department. Whereas now, you know, I can call and ask a question, they can tell me exactly why something happened. And I can follow the numbers, whereas in those other models, I really I couldn't follow the numbers.

Potential For Improvements

While all principals in the study generally praised the SWFF, especially when compared to a more traditional formula, many also had some critique about the limitations of this method of funding schools. While all felt comfortable developing budgets in this method currently, most mentioned the need for additional training and support, either when they were new to the position or for colleagues and peers that were just coming into the job. They also mentioned the desire for professional development in ways to best maximize dollars to target specific issues that they were addressing in their school. Perhaps a repository of strategies, literature, and best practices compiled from the district or other districts using a SWFF would serve as a tool to increase the academic return on investment while limiting the trial and error some principals reported experiencing. Principal Gauge recommended a forum where principals could “discuss specifically budgeting, how you are addressing equity, what you're purchasing... and last, but not least, is it working? Is it making a difference? How do you know? I think that would be a huge eye opener.”

Similarly, Principal Duncan wanted more guidance and support from the centralized equity department in the district. Throughout the interview she discussed her intentions and beliefs that she was developing budgets in a way that was equitable and met student needs but

shared that “I don't know what the Equity Department deems as an equitable budget. I don't know what that looks like or means to them... it would be helpful to have conversations as you plan your budget... to make sure that it is coming through an equity lens.”

Principal Hart also shared a critique of the central office's role in the process, specifically a lack of alignment between the Budget Department and the Academics departments where “the down side... is that we're losing some of that autonomy.” He shared his frustrations with the following:

I wonder if the Budget Department realizes some of the limitations that we're actually being given, you know, it's like y'all are trying to tell us how to leverage our budget and how to be flexible with autonomy... But then we're being told by other departments, ‘Nope, you can't do this. Nope, you can't do this. Nope, we can't do this’ so we're sitting there going... we can't do any of the stuff you're talking about.

Particularly frustrating was the decision that the central office made to remove media specialists from the SWFF and mandate that each school have one full-time. He used this example to share his perception that “equity is one sided.” When the decision was made “my media program... was the best program we've had in 15 years... But nobody ever came out to see my program... It was just ‘for equity, everybody needs it’ and it's like, that's not how you described equity to me.” A lack of alignment on the definition of equity or decisions that seem to confuse or undermine a generally understood definition of equity in the district “kind of tears down some of the trust, and it also takes away some of that flexibility... in SWFF funding.”

A few principals referenced the need for accurate enrollment projections if a SWFF is to be a successful mechanism for predicting school budgets for the upcoming year. This requires that principals trust the central office process for projecting enrollment but Principal Forest

shared that “there have been instances where I've lobbied to either raise or lower that expected number based on local data and context.” Sometimes, principals have a better understanding of the changing factors that impact enrollment swings than the central office. Principal Duncan shared that the very first thing she does “is check the enrollment projections to make sure that there aren't any discrepancies in what I think we currently have and what's projected for next year because that can make a difference for budgeting.” Since the money is primarily based on the number of students, Principal Clark engages in a “little tug of war that happens there behind the scenes” where he must negotiate or advocate for projections that he believes are more accurate; “you know, typically we lose that tug of war at the school level... But you know, every time I've given my numbers... my numbers have always been the number that we end up with.”

Other principals shared frustrations for how their attendance zones or “catchment” area significantly limited their enrollment, which in a SWFF, also can drastically impact their availability of school funding. Principal Barnes shared:

Someone should ask about our schools that are set up to have small budgets because we are in very small attendance zones. I have the smallest catchment area in the entire district, and [the decision] happened in the midnight hour... it was very political. Her school is not alone in requiring significant supplements in the SWFF through stability weights just to provide a baseline of services because of extremely low enrollment but she acknowledged that these decisions require the political will of the administration to make redistricting recommendations and of the Board to approve them. However, she fairly pointed out “that's the equity lens that I think, I'm hoping and praying, that we'll start to have those hard conversations about... it's almost like, the elephant in the room. We have to talk about it.”

The third theme from the analysis of interview data surfaced all the perceived changes to the school's actual budgetary allotments in a system using a SWFF as opposed to a traditional funding model. Principals lifted sub-themes including 1) schools who lost significant funds in the move to an SWFF and the corresponding impacts, 2) certain features of the formula that shifted how they thought about certain factors of their school like enrollment, poverty, and certain student attributes, and 3) shortcomings of an SWFF. This theme arises some of the greatest opportunity for district leadership considering shifting to an SWFF and how to plan for and potentially mitigate some of the immediate and potentially detrimental effects of transitioning to an SWFF.

Summary of Findings

The study findings indicate that principals perceive a significant shift in the budget development process with the move to a SWFF from a more traditional formula. They reported feeling more empowered in a SWFF where their expertise is validated and they are seen as trusted professionals capable of making significant programmatic and resource decisions for their school. They also felt empowered through the flexibility within an SWFF to react quickly and nimbly to address concerns as they arise, providing just-in-time responses to student need. Principals also reported an additional sense of fiscal responsibility. Some mentioned an increased responsibility to be good stewards of the taxpayers' purse to limit waste and inefficiencies. They also felt a greater responsibility to prove an academic return on the investments that they were making or felt more responsible to shift course when they saw investments were not yielding the outcomes they had anticipated. Principals also reported feeling more responsibility to set their own school-level goals and to prioritize funding to those goals as opposed to simply implementing district level goals. Finally, principals within this study discussed the real and tangible impacts they felt with the move to a SWFF through either a significant loss in funding

because of the redistributive nature of a SWFF or because of factors within the formula itself. Overall, principals preferred operating in a district with an SWFF and reported that the funding formula was more equitable, predictable, and more transparent than a more traditional budgetary allotment formula.

Principals also demonstrated increased equity thinking and planning in the budget development process, and perceived an increase in how they use their resources through the lens of equity and social justice in a system with a SWFF. They reported increased collaboration and co-planning with both internal staff and external stakeholders including community, parents, foundations, and partners. They felt responsible to get feedback on their budget decisions from a representative sample of stakeholders to ensure all student needs were met. These principals also felt a heightened sense of advocacy, actively reaching out to partners and foundations to garner grants where funds provided through the SWFF fell short. Principals also reported an increased need to support the whole child, beyond just the academic experience of a student in the school. For many schools this meant expanding access to fine arts and other out-of-school experiences.

Principals used significant portions of their dollars to purchase student support services including additional counselors, social workers, SEL lead teachers, and other professionals to serve students in a more holistic capacity. Finally, principals reported an ability to increase their focus on equity specifically because of the SWFF through creative strategies to target resources to need. They reported the need to use data to support controversial decisions in the community and in their schools. Many also reported creative ways to adjust class size to support specific needs or to hire additional paraprofessionals to support both academic and other school-based needs. Finally, principals reported using the flexibility within the SWFF for creativity in job descriptions, staffing, and pay.

Though all principals in the study reported preferring a SWFF to a traditional funding formula, many also offered opportunities for improvement. Specifically, they discussed a need for greater training and support in how to best target resources for specific challenges that they are facing, and guidance on how to ensure equity in their decisions. Principals also reported that different central office departments provided confusing and contradictory supports to the school and many reported feeling that in the past couple of years some of the flexibility and autonomy that they appreciated in the SWFF was being removed. Finally, principals called out that there is only so much that they can do in terms of equity within their school, and that there are still significant inequities at the district level that require administrative and Board action to address.

5 DISCUSSION

This final chapter will discuss in more detail the findings of this study in connection to the existing literature, provide potential implications for school districts considering shifting their allotment formula to a SWFF, and implications to principals finding themselves in a situation where they are building budgets in a SWFF. Finally, this section conclude with an overview of certain limitations of this research and recommendations for further research.

Discussion of Findings

Research suggests that targeting additional resources to specific student need can help to close opportunity gaps for students in traditionally marginalized communities (Bandaranayake, 2013; Ishimaru & Galloway, 2014; Johnson Jr & Uline, 2005; Mestry & Berry, 2016). While this study does not undertake a quantitative analysis of student performance before and after additional allocations are distributed through a SWFF, it does suggest that a SWFF can support an increase in equitable decision-making through principals who feel greater empowerment and responsibility with funds. This study suggests that these principals did leverage research supported practices with the additional resources to prioritize funds based on student need and individuality to create smaller class sizes, create the opportunity for increased one-on-one support through added paraprofessionals, and adding professionals to the school focused on the social and emotional wellness of the child (Darling & Friedlaender, 2008; Ishimaru & Galloway, 2014; Johnson Jr & Uline, 2005). These principals took seriously the expanded role and authority introduced through the SWFF to serve students through an equity lens, which the literature supports as the responsibility of a leader for equity and social justice (Bandaranayake, 2013; Mestry & Berry, 2016; Miles & Roza, 2006; Shambaugh et al., 2008).

Alignment with the Equity Framework

Principals throughout the study demonstrated a maintained commitment to equity in their interviews, their differentiated budget allocations, and the mission and vision statements of their school. The research defined equity as fairness or giving each child what they need to be successful (Bandaranayake, 2013; Levin et al., 2013; Mestry & Berry, 2016). Principals demonstrated this through smaller class sizes, small group targeted support within classes, investments in arts programs, interventions, SEL, and many other innovative ways. To reiterate, Linton (2011) defined equity as “far more than a state of being or an abstract ideal. Rather it is an operational principle” (p. 33). Linton further details how the equity framework is predicated on building relationships, maintaining rigor without lowering expectations, relevance that connects learning to student interest and background, and mutual respect. Principals in this study demonstrated both a commitment to creating a culture ripe for equity but actualized structures and systems that increased opportunity for a student to receive an equitable education. Through their decision-making, principals in the study listened to staff, students, and community feedback to incorporate programming and strategies that were both relevant but also maintained robust programming for students.

Principals in the study also demonstrated attributes provided by Furman (2012) when describing social justice-oriented leaders such as being action-oriented, inclusive, democratic, relational and strategic. Throughout the study, principals demonstrated through their increased empowerment a corresponding increased gravitas, indicating they understood the responsibility of the position. They expressed a commitment to using funds to provide services to all students based on need and to targeting additional focus and funding where need was greatest.

Student Weighted Funding Formulas

Recent research indicates that increasing the amount of money in schools with a high percentage of students from marginalized communities with opportunity gaps can help to close achievement gaps (Baker, 2017; Jackson, 2020). Increasing funds alone may not be sufficient, however, and any increase in funding should be targeted, sustained, and aligned with effective educational strategies (Baker, 2017; Jackson et. al, 2015; Jackson, 2020). One way to do this is through a SWFF and the SWFF at this district does drive additional funding to students with greater need with an emphasis on students in poverty (Bandaranayake, 2013; Levin et al., 2013; Mestry & Berry, 2016; Shambaugh et al., 2008). Baker (2017) expressed doubt that a SWFF was a meaningful contributing factor in closing performance gaps for marginalized students. While this study does not analyze any change in student performance outcomes post implementation of a SWFF, it is meaningful that principals so heavily weight student need in their resource decision-making process. For a SWFF to be effective, principals must have the flexibility and autonomy to leverage the funds for their specific student population (Roza, 2019). The principals in this study did express that they were empowered to use the additional funds provided through a SWFF to meet their students' needs. Similarly, schools losing funds because the make-up of their student population derived losses in a SWFF, utilized the flexibility to make cuts and reductions that protected programming and still provided for students.

Shortcomings of a SWFF highlighted by Mestry & Berry (2016) were also identified in this study. While the principals in this study were selected because of their familiarity and involvement in the budget process of the district, they shared that in the beginning they could have used additional training and support in budget development in a SWFF. They also expressed concern that principals new to the district may struggle without appropriate supports in

place. The research from Bandaranayake (2013) illustrated that a SWFF alone cannot address broader disparities and inequities and principals in this study identified the same district and community level issues. While this study must acknowledge the limited impact a SWFF can have on rectifying societal inequities, it can bring attention to the small but powerful changes school-leaders can make with a SWFF.

The Relationship Between a SWFF and Equity and Social Justice Leadership

Linton (2011) emphasizes the importance of creating both an environment focused on equity and creating structures to reinforce equity. This study demonstrates how principals can implement their own commitments to equity through actionable steps in the budget process.

In social justice leadership, equity, cultural awareness, and social justice are at the forefront of leadership decisions (Ishimaru & Galloway, 2014; Lindsey, et al., 2018). The research provides some ways that school-based leaders can use resources for social justice including lowering class sizes, providing additional professional development, and adding additional paraprofessionals to increase focused time and capacity for teachers (Darling & Friedlaender, 2008; Johnson Jr & Uline, 2005; O'Doherty & Ovando, 2009). Principals in this study reported doing all of these things and more including budgeting additional student support services through counselors, SEL coaches, social workers, and more. While Mestry and Berry (2016) found a discrepancy in quality of decisions between schools with high and low poverty percentages, this study did not. Principals from across poverty bands, from some of the highest to the very lowest percentages of students in poverty, demonstrated expertise in navigating the SWFF budget process. This may be because, like in the research of O'Doherty & Ovando (2009), the district in this study had a historic culture focused on equity and heightened accountability and responsibility.

This study seeks to explore the intersection of a SWFF with equity and social justice through the perceptions of school-based leaders. In doing so, the researcher found themes that both support the existing literature for both while expanding and adding to the research base. Principals in this study were bold and authentic in their commitment to students, and they reported a SWFF as a powerful tool towards that end.

Implications

There are multiple implications of this research both for districts who may be considering shifting to a SWFF and for principals who are already or may eventually be required to build budgets in a system utilizing a SWFF.

District Level Implications

Research supports that additional resources, allotted through the lens of equity and based on student need and attributes, can help to close the opportunity gaps for traditionally marginalized students, and that the flexibility and autonomy provided through a SWFF can empower principals to react real-time to their student population (Bandaranayake, 2013; Levin et al., 2013; Mestry & Berry, 2016; Roza, 2019; Shambaugh et al., 2008). This study supports that initial premise but highlights some important areas of support that a district-level central office should prepare for prior to moving forward with a SWFF.

Principals in the study reported some of the primary benefits of a SWFF is that they felt more empowered with greater flexibility and autonomy, but felt the greatest sense of frustration when that autonomy was restricted or diminished. A district moving forward with a SWFF must ensure that the leaders supporting the initiatives at the district level are in alignment and share a vision of site-based autonomy or principals will be confused and less likely to take calculated and creative risks with their funding.

Also, districts should ensure significant opportunities for training and professional development around the fiscal components of school district leadership prior to handing off the additional responsibility of site-based budgeting to a school principal. For principals who felt underprepared or stated that they felt weakest in the operational management of a school, moving to a SWFF created a great deal of stress and anxiety. Professional development at the district level that explains how resources are earned, best practices for leveraging resources to target a specific need or challenge in the school, and strategies for cost cutting or maximizing funds would all be helpful courses for principals prior to moving to a SWFF and on an ongoing basis.

Finally, the district should consider accountability metrics and measures to ensure that principals are leveraging their additional site-based flexibility in ways that serve and support the overarching goals of the district. Principals reported wanting additional targets so that they could ensure that the decisions they were making were in alignment with the district level view so equity and efficiency. Principals reported feeling additional responsibility arounds stewardship of funds but with the responsibility came a heightened sense of anxiety that they were making the right decisions. The role of the central office must shift to serve as a support center, providing meaningful reports, data, and metrics and providing guidance when needed to shift strategies when outcomes are not meeting expectations. Implementing a SWFF requires much more of a significant shift in a district than simply adjusting some formulas on a spreadsheet. In order for a SWFF to be effective, systems and structures need to be in place that support principal autonomy and flexibility but provide specific accountability metrics. School districts should consider implementing a policy around the SWFF that provides guidance on the specific outcomes to be measured with the implementation, guidance and guardrails for how funds should

and should not be used, and specific guaranteed resources and supports that can be provided by a central office to ensure the best outcomes from the implementation. These policies can also protect the SWFF from changes in administration, specific leadership preferences or ideologies, and provide some certainty and coverage to principals so that they can feel confident that their decision-making and long-term strategies will be allowed to come to fruition over time.

Similarly, principal supervisors should have clear guidelines and expectations developed so that they can be certain of their role in supporting and holding principals accountable to their resource decisions. Within any district there is likely some pressure around who has ultimate decision-making authority, and how much of that authority resides within the school versus within the central office. An SWFF works best in a district that assumes a theory where principals and school sites hold a greater amount of autonomy and authority, and central offices are in a support role. Individuals who hold a different theory and believe that it is actually the central office that must mandate certain actions within the school, can create friction that frustrates principals and limits the potential positives of an SWFF implementation. Strong policies in support of the SWFF at the district level can help to protect against some of these varying philosophies and opinions.

School-site Level Implications

At the school level, principals building budgets in a SWFF would benefit from a few recommendations highlighted within this study. First, principals reported the need to build budgets collaboratively and that means doing the pre-work of building teams of support, both internally and externally to your school, of strong advocates and thought partners. Principals who report feeling weakest in the areas of budget and finance management should consider hiring an

assistant principal or school-based business manager that has a particular acumen in this area to balance.

Also, budgeting in a SWFF requires significant pre-planning to articulate school-based goals and priorities which means a better and more intimate understanding of the challenges faced by the school. Budgetary decisions are often political and controversial and a SWFF shifts much of the responsibility of having these challenging conversations from the central office budget department to the school principal. Developing skills in negotiation, advocacy, and conflict resolution may make the budget development process more successful.

Finally, principals who are used to serving in the role as the instructional leader of the school have a real opportunity in a SWFF to implement some creative best practices to make significant changes in their schools. However, this creativity comes with risk and principals should make decisions based on research and data, and avoid untested personal theories when using public dollars. Principals in this study reported that small and incremental changes over time were more successful than large shifts in programming or supports in any one year. Long-term and multi-year strategic planning will ensure that initiatives are implemented with fidelity while potential risks are mitigated.

Other Implications

As more districts potentially consider moving towards a SWFF, or at minimum consider giving additional decision-making authority to school site leaders, education preparation programs should emphasize the operational components of school-based leadership. Principals must be aware, not only of the academic strategies for their buildings, but also budgetary, operational, and resource strategies to address specific student need in efficient and effective

ways. While instruction remains the core and primary concern for school-based leaders, effective budgeting is a tool that is underutilized in reaching specific instructional goals.

Likewise, as more school districts implement SWFFs, states should expect to see more variation school by school in teacher allocations, specific spend ratios, and how schools are using their finances. Many states have some type of spend benchmark where schools across the state are compared to other schools to identify spend efficiency, teacher to student ratios, etc. These ratios may not be applicable in districts using a SWFF and should be considered when benchmarks are developed and schools assessed against those benchmarks. Additionally, where increased resources may help to close gaps for students who are in poverty, states should consider allocating dollars through a poverty component in their allocation formulas. If poverty is not considered as dollars are pushed into districts, then districts already implementing a SWFF with a poverty weight must make the difficult decision to redistribute funds from other resources to support this need.

Limitations to the Study and Suggestions for Further Research

This study is limited to only eight seasoned elementary school principals in only one school district. Results of this study may have been meaningfully different if individuals new to the role of principal were included or if principals at middle and high school were included. Future studies may consider expanding the number and variety of participants for a more expansive response to the research questions.

This study also takes place in a district that already had the centralized supports and mentality conducive to the implementation of a SWFF. A district with a more centralized management strategy may not yield similar results. Likewise, principals in this district felt comfortable sharing strategies targeted specifically by racial and socioeconomic student groups because of the centralized commitment to equity. A district that does not have this bold equity

commitment at the central office leadership level may not experience principals so boldly sharing their own strategies. Future research may consider principals in school districts utilizing a SWFF but without a strong centralized commitment to equity to determine if principals still report leveraging resources for equity and social justice in the same way.

Also, future research is needed to see if additional funding targeted to student need, and allocated by a leader focused on equity and social justice, actually does impact and improve student outcomes. The research indicates that both a SWFF and equity focused leadership are important levers in closing opportunity gaps for students in marginalized populations, but this study does not help to fill the gap in research to indicate to what extent these tools achieve that goal. It is an important component to the field and is the obvious next step in the research.

Finally, it is important to situate this study in the context of major events occurring at the time. This study did occur after the global COVID-19 pandemic. While not a potential limitation of this study, that context certainly would influence decision-making and resource prioritization differently than pre-pandemic processes. For instance, very few principals emphasized academic achievement as their primary decision-making factor, and none referenced the State's accountability targets, scorecards and metrics in their decision-making process. Instead, most principals emphasized the need to support the whole child, including counseling, social and emotional learning, social work and psychological services, and remediation. The emphasis on whole child supports during the pandemic may have greatly influenced the decision-making of this set of principals during the time of this study. Future research may consider how decision-making changes as State and district-level academic accountability metrics begin to be reemphasized and enforced to a greater degree.

Conclusion

As someone who has dedicated my career to the belief that appropriate financial resources is a powerful means to achieve real and impactful change for children, completing this study brings immense satisfaction. Meeting with principals in an environment of inquiry and curiosity, without feeling the pressure and responsibility of my position, allowed for authentic and transparent interviews that were both informative and eye-opening. It is rewarding to hear that principals do see a benefit to the SWFF model, as it aligns with my own theory that the most important and impactful decisions for students are made by those closest to them. That principals did feel more empowered through the formula to enact change that they knew was needed was gratifying. Also, to hear repeatedly and consistently a true and authentic commitment to providing students what they need, seeing students for their unique selves, and serving a whole child, was hopeful. In a time where most every leadership decision is politically fraught, divisive, and potentially controversial, talking to these eight leaders was inspiring in their bold commitment to do right by kids.

I also heard the frustrations either overtly stated or implied. As administrations and central office leaders change, so to does the amount of authority principals have. Misalignment and inconsistent guidance can lead to principals feeling as though they must work around systems to implement their vision, undermining some of the potential benefits of a SWFF. I identify with the statements principals provided about wanting to be seen as a professional and expert in their field. A system that balances that level of authority and autonomy with appropriate accountability can be a powerful tool for laser-focusing on student outcomes.

This study provided me the opportunity to explore the intersection of resources, autonomy, and equity through the lens of those on the front line. It provided a new perspective and so many takeaways that I plan to use in developing supports and advocating at the district

level. Having the principal voice, especially where it so closely aligns to existing research, is a powerful tool to guide decisions at the highest level of a district. By lifting their voice on this topic, my hope is that other districts consider how funds are allocated and how the methodology behind that allocation sends a message, intentional or not, to principals about how they are valued, what they are responsible for in their school, and where their span of influence can extend.

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APPENDICES

Appendix A

Interview Protocol

Good morning / afternoon.

First, I'd like to start by thanking you for agreeing to participate in this study. I know that your time is valuable and I truly appreciate your willingness to participate.

Next, I'd like to introduce myself and explain the purpose of this study. My name is Lisa Bracken and I am currently serving as the CFO of Atlanta Public Schools while seeking a doctorate in Education Leadership from Georgia State University. I have 17 years of experience in budgeting for public school systems and this work is my passion. This study seeks to understand the process, decision-making and sense-making of school-based leaders when allocating resources for their specific school needs especially in districts using student weighted funding formulas and with a targeted emphasis on equity. My hope is through this research other districts that are considering the implementation of a student weighted funding formula and districts currently using this methodology for budgeting can improve their professional development and training to better assist principals in leveraging their resources to meet their goals. Also, my hope is this research could inform leadership development programs in higher education to include more education and conversations to prepare future leaders to better leverage resources through a lens of equity to help students achieve desired outcomes.

The district, schools, and individual participants will all be anonymized. Your position as a school-based administrator and your annual budget allocation will not in any way be affected by this study. I will ask a series of questions with some follow-ups and if at some point I need to edit down questions to respect our time together and keep us within the hour, I will do so. If you are comfortable, I would like to record this conversation to make transcription and analysis more

accurate. Recordings will be maintained on a personal and private device to which I'm the only person that has password access and will be deleted with the completion of the study. You will have an opportunity to review the transcription and provide feedback if you wish and a copy of the completed study will be provided to you at your request. If at any point you wish to not answer a question or end the interview you may certainly do so. I'm providing you with an informed consent that outlines everything I've just discussed and will ask that you sign. Do you have any questions or concerns for me before we get started?

Appendix B

Sample Interview Questions:

Interview Question	Alignment
1 How many years have you been a principal?	Background
2 How many of those years have been with this district?	Background
3 With all the important responsibilities that a principal has, where does budget development fall on your list of priorities?	RQ1
4 What type of public education budget allocation models are you most familiar with?	RQ1
a. Are you familiar with a “traditional budget allocation” model? What does that entail?	
b. Are you familiar with a “weighted-student funding” model? What does that entail?	
c. What is the biggest difference between these two models?	
5 At a high level, can you walk me through the formula that determines how your school receives funds from the district?	RQ1
6 What does budget development look like for you once you get your allocation from the district? Will you walk me through your process?	RQ1, RQ2, and Equity
a. How has your process of budget development for your school evolved over the years?	
b. How has your process of budget development changed from other schools or districts you’ve worked in?	
7 How does the budget allocation model used by [this district] affect your decision-making process for allocating resources in your school? Does how you <i>receive</i> the funds impact how you <i>use</i> the funds? Can you provide some examples?	RQ1, RQ2, and Equity
8 Do you primarily build the school budget yourself or do you involve a team? If so, who and how do you involve them?	RQ1, RQ2, and Equity
9 [This district] has a Board policy around equity and the most recent administration has emphasized equity with the creation of a Center for Equity and Social Justice. How do you define equity? How does equity inform your budget process?	RQ2 and Equity
10 How equitable is the current budget allocation model used by [this district]? How does this compare to other models you’ve experienced?	RQ2 and Equity
11 What are some strategies you use to maintain equity in resource allocation within your building?	RQ2 and Equity
12 Talk to me about how the district and you as a leader can foster a culture of equity so that everyone making decisions with resources does so through the lens of equity.	Recommendations
13 Do you feel that you have been well-prepared through professional development, training, and support by the district to make the best decisions with your budgeted allocations? What works and what could be improved?	Recommendations

Appendix C

Program grouping by category for budget comparison purposes.

Category	Programs
Direct Core Instruction	Classroom Instruction Supplies Grades K-5 Teachers and Paras Substitutes Textbooks
Specials	Art Band Music Performing Arts Physical Education World Languages
ESOL/Bilingual	ESOL/Bilingual
Exceptional Children	Exceptional Children
Gifted and Talented	Gifted and Talented
Whole Child Supports	Extended Learning Athletics and Intramurals Counseling Health and Nursing Learning Technologies Non-Academic Supports Psychologists Social Workers SEL Coaches Student Discipline Other Student Services
Media Services	Media Services
Signature Programs	Signature Programs
School Administration	School Administration
Operations	Field Trips and Transportation Building Operations Facilities Safety