

## Making Dollars and Sense: Principals' Resource Decision Making

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*Scholars and policymakers have often ignored the role that principals play in resource decision-making, especially if we look beyond budgets to more abstract items such as scheduling, role definition, and professional development. This article seeks to fill this crucial omission and to posit that when we look beyond school-level budgeting decisions, principals have a greater role than often assumed by researchers and policymakers. Each school leader brings their own sensemaking, which includes beliefs and experiences, to their allocation and use of resources in a school. Even when districts allocate the same resources to schools, principals may use them differently, changing their impact on student outcomes. Data collection included in-depth interviews and observations with principals and staff in three elementary schools in two mid-sized Midwestern districts to investigate how school leaders make resource decisions. I used an expanded definition of resources to answer the following research question: How do principals conceptualize how resources matter and allocate available resources? I found that principals' educational beliefs, context, and previous professional experience shape resource use and allocation, even when different than district intentions. My findings provide a foundation to understand resource decision-making in schools so that researchers, policymakers, and practitioners can think about how resources matter in a more nuanced way and the principal agency that contributes to varying instructional environments with implications for student outcomes and equity.*

*Keywords:* school resources, principal decision-making, sensemaking, resource allocation, principal agency

After decades of debating *whether* money matters for student achievement, most scholars have concluded that it does, especially for students from socioeconomically constrained backgrounds (Baker & Knight, 2025). As a result, within the school finance field, scholars have started asking instead *how* funding and resources matter (Hess & Wright, 2020; Roza, 2019). Research focused on this question often apply a quantitative approach that examines how a particular resource (e.g., class size, teacher quality) impacts student achievement (e.g., Ladd & Sorenson, 2017; Lee & Choi, 2024; Schiman & Schiman, 2025). These studies can guide policymakers, district leaders, and principals to consider how best to spend the limited money they have. Missing from this discussion is the role that principals, who often act as middle managers and are assumed to have limited autonomy (Flessa, 2012; Kaul et al., 2022; Odden & Picus, 2020), play in allocating and using district-provided resources in a school.

### **Purpose Statement and Research Questions**

In this paper, I argue that when we look beyond school-level budgeting decisions and explore the less tangible resource decisions such as staff schedules and professional development decisions, that principals have a greater role than often assumed by researchers and policymakers. Each school leader brings their own sensemaking, which includes beliefs and experiences, to their allocation and use of resources in a school. Even when districts allocate the same resources to schools, principals may use them differently, changing their impact on student outcomes.

Students receive resources, including everything from class size to curriculum, in schools and recently scholarly focus has shifted to this level, instead of assuming that district, state, and federal policy dictate most funding and resource decisions (Lee et al., 2022; Pendola, 2022). In this study, I employ qualitative methods to examine the role principals play in defining and allocating them. Data collection included in-depth interviews with school principals and other school staff in three elementary schools in two mid-sized Midwestern districts to investigate how principals make resource decisions. I used sensemaking theory (Weick, 1995) and an expanded definition of resources (Grubb, 2009) to answer my *primary research question*: how do principals conceptualize how resources matter and allocate available resources. I found that school leaders' sensemaking (Stansberry Beard, 2025; Ganon-Shilon & Shechter, 2017) impacted decisions resulting in different instructional environments and student supports, even within the same district. My findings provide a foundation to understand resource decision making in schools so that researchers, policymakers, and practitioners consider the integral role principals play in this process and not assume that allocating the same resources to schools will have the same result.

## **Literature Review**

### **Resource Allocation Decisions**

Every year, districts allocate an amount of money to a school in the form of a budget and the principal allocates this money, often to items such as instructional materials, copy paper, substitute teachers, etc. Sebastian et al. (2017) found that principals spend about five percent of their time on financial tasks and typically principals base their decisions on the previous

year’s budget, adjusting it throughout the year which may or may not align with district goals (Bynoe et al., 2023). In this project, I pushed beyond the limited boundaries of school budgeting to investigate the many tools and autonomy school leaders use to shape their environments (e.g., school schedules, defining staff positions). I call these “resource decisions,” which are actions or processes that go beyond budget allocations and are the reshaping, defining, and allocation of both tangible (e.g., classroom supplies) and intangible (e.g., role definition) resources.

### **Defining Resource Decisions: Moving Beyond Building Budgets**

Resource decisions about staff assignments, collaboration time, and school schedules are typically made by school leaders and often not considered part of the budgeting literature. Yet these decisions impact school culture with consequences for student achievement (Grubb, 2009; Holzberger & Schiepe-Tiska, 2021). I broaden the concept of resource allocation and challenge the current belief that school leaders have minimal fiscal control, which often only refers to budgets (Roza, 2010) by employing Grubb’s (2009) expanded school resource definition to include such tools as programming, teacher assignment, and school climate - all school-level decisions that impact student outcomes and engagement.

Grubb (2009) argues for “an improved approach to school resources—including not just money but all of the conditions, practices, and personnel within schools that might enhance outcomes—as well as an improved approach to judging the effectiveness of school resources” (p. 25). Quantitative studies can demonstrate how one particular resource (e.g., class size) impacts measurable outcomes such as student test scores, which Grubb (2009) argues is not sufficient to understand how a resource is actually used in a school. In this study, I employ Grubb’s (2009) definition of resources to conceptualize and allocate the different resources available to school leaders. Table 1 provides the definition of all types of resources.

**Table 1**  
*Defining Resources*

<b>Type of Resource</b>	<b>Description</b>
Simple Resources	Resources that are tangible and can be purchased, such as teacher salary, student-teacher ratios, instructional materials
Compound Resources	Resources that are necessary to buy/acquire together – such as if you plan to reduce class size (simple), you must also ensure you have high-quality teachers, training, and space to make it successful.
Complex Resources	Non-tangible resources such as strong leadership and constructivist pedagogy. They are difficult to obtain or create in schools.
Abstract Resources	Non-tangible resources that school leaders must create in schools such as stability, student-teacher relationships, and school climate.

*Note.* Adapted from Grubb (2009)

District and school leaders purchase simple resources, but once in the school these resources can be manipulated, used in multiple ways, and are often used in conjunction with other

resources, to create a desired school climate that will ultimately have an impact on student outcomes. Only through understanding how principals prioritize and decide to use resources can we understand how it might impact students.

### **Who Makes Resource Decisions?**

The school principal is a key decision maker who often acts as the middleman between the school, community, and district; manages the building; and acts as an instructional leader. These leaders are responsible for student outcomes through indirect influence, such as promoting a vision and goals, ensuring resources and processes are in place, and supporting teacher instruction, many of which are linked to resource decisions (Cox & Mullen, 2022; Grissom & Bartanen, 2019; Grissom et al., 2021; Leithwood et al., 2019).

While principals have some recognized autonomy to allocate resources at the school-level, several factors limit leaders' ability to make these decisions. First, districts typically decide which positions will exist at a school and how many staff members they can have. Even under greater principal autonomy, districts usually specify which positions a principal may or may not change (Malen et al., 2017). Class size policy—which is sometimes mandated by the state and district or determined by union contract—is also one of the largest budget drivers for schools, given that it determines the number of teachers needed. In addition, categorical funds (e.g., Title I, IDEA) to schools are earmarked for certain students and come with limitations on how they can be spent. While many scholars argue that principals have little control over school resources due to contracts and policies that limit their discretionary spending, this argument is usually based on defining resources as simple resources (Grubb, 2009).

Principals' agency over school resources may be greater when we examine resources that go beyond simple resources (Grubb, 2009). While research provides insight into school-level decision making, limited information exists regarding why and by whom resource allocations are made when using a broader definition of school resources that includes more complex and abstract resources (e.g., school climate, student-teacher relationships). Nonetheless, these decisions matter because resources such as teachers and their pedagogy, school climate, and relationships, influence student experience and outcomes (Chetty et al., 2011; Erdem & Kaya, 2023; Liu & Loeb, 2021).

### **Theoretical Framework: Sensemaking**

School leaders use their sensemaking when allocating and conceptualizing resources. Sensemaking is the process of an individual encountering, constructing meaning of, and acting on a policy or other stimulus (Weick, 1995). Ganon-Shilon and Schechter (2017) explain that “school leaders’ sense-making processes vary across schools. By drawing on their prior knowledge, deeply held values, beliefs, practices and social contexts, leaders decide which policy messages they wish to adopt and which to ignore” (p. 689). Principals not only need to make sense of new policies or changing expectations (e.g., parental concerns) in order to act upon them, they are also responsible for supporting teachers’ sensemaking processes to help shape the vision of the school (Ganon-Shilon & Schechter, 2017; Stansberry Beard, 2025).

In addition to the influence of their own experience and beliefs, school leaders receive external messages from multiple sources that impact their sensemaking about resource decisions. First, district, state, and federal actors set policy and provide messaging. For example, each district sets the criteria for which of its schools receive federal Title I funding, which sends a message about which schools have the students with the greatest needs in the district (U.S. Department of Education, 2022). District leaders may also provide policy messages or help construct school improvement plans by setting district goals that drive resource choices.

In addition, actors outside of the school system, with their own beliefs and agendas, shape school leaders' sensemaking, thus influencing allocation decisions. For example, families influence school leaders' sensemaking through messaging about their educational priorities for their children. Parents can indicate they will leave the school or district if certain desires such as class offerings or gifted programs are not met, which can be especially meaningful in districts with open enrollment (Turner, 2020). The PTO is another source of messaging from families to school leaders, especially through fundraising efforts (Posey-Maddox, 2014).

Principals use these messages, their own experiences, and their personal beliefs to make decisions (Stansberry Beard, 2025), such as which resources matter, who has access to the resources, and how they should be used. This prioritization of resources, from simple to abstract, shape the instructional and social culture of a school. Using a sensemaking framework illuminates how and why principals make certain decisions that ultimately impact students.

### **What Literature Cannot Yet Tell Us**

Roza (2010) argues that unless researchers spend more time investigating resource decision making in schools, it is not possible to ascertain what students need or how resources matter in schools. Understanding the ways in which leaders create complex and abstract resources (see Table 1) at a school and the impact of those resources on students requires more localized or micro-level research than is typically done, especially because this data cannot be found on a budget or other documents. Using qualitative methods to study the sensemaking that informs how principals prioritize and allocate resources will provide a foundation to begin to study how resources matter in schools and understand the often-ignored principal fiscal autonomy.

### **Methodology**

This study was part of a larger multiple-methods project that examined how school leaders conceptualize and allocate resources and the factors that may influence those decisions. The three schools located in two mid-sized Midwestern districts each provide a case study of principal resource decision making.

### **Data Collection**

Since I focused on the principal sensemaking in this study, I collected data from a series of in-depth interviews conducted over a year with the three principals for a total of 10 interviews, each lasting approximately one hour. The first round of principal interviews focused on building a relationship with the principal and understanding their professional background and

**Table 2***Participants and Interview Dates*

District	School	Participants	Interview Dates
Sequoya	Prairieland	principal	Interview 1: February 2020 Interview 2: July 2020 Interview 3: December 2020
		first grade teacher/ School Improvement Team member	Interview 1: July 2020
		speech pathologist/ School Improvement Team member	Interview 1: July 2020
Hudson	Oak Creek	principal	Interview 1: February 2020 Interview 2: March 2020 Interview 3: July 2020 Interview 4: December 2020
		second grade teacher/ School Leadership Team member	Interview 1: March 2020
		innovation specialist/librarian	Interview 1: March 2020
	River Trail	principal	Interview 1: March 2020 Interview 2: July 2020 Interview 3: December 2020

education beliefs. The meetings occurred prior to or right at the beginning of school closures due to COVID-19, from February through March 2020. The second round of interviews occurred in the summer of 2020 and concentrated on the process of budgeting and resource allocation, although time was also spent investigating how the principals thought about needed resources in light of COVID restrictions. The third interview occurred in December of 2020 and primarily focused on district relationships, family relationships, and fundraising. To triangulate data, I

interviewed teachers and conducted observations prior to COVID closures at two of the sites. For example, at one of the sites I observed a staff meeting where the principal presented the following year's budget. At the third site, the principal would not let me interview other staff members because she thought they were already overworked due to the pandemic.

I conducted the semi-structured interviews (Seidman, 2013) in-person, on the phone, and by Zoom. I audio-recorded all interviews and took careful handwritten notes during the interviews. As I conducted interviews, I created in-process memos. By writing memos during data collection, I could identify analytic leads and insights early in the research process and this provided guidance during my subsequent interviews (Emerson et al., 1995). After each interview, I used machine transcription and then listened to each interview to ensure accuracy. Table 2 provides an overview of the interviews.

### **Data Analysis**

To analyze the data, I used a mix of deductive and inductive coding. I created a list of deductive codes based on the research question which included terms such as: experience, path to the position, role definition, school description, resource conceptualization, garnered inside the district, resource allocation, and influences on process. During the analysis process, new themes emerged for which I used inductive coding primarily related to the school leaders' sensemaking about resources. For example, I assigned one principal such themes as building collaboration, building family relationships, and teachers are the primary resource. Following the coding process, I created three Conceptually Clustered Matrices (Miles et al., 2014) which is a table to "bring together major roles, research subtopics, variables, concepts, and/or themes together for at-a-glance summative documentation and analysis" (p. 173). These three matrices organized themes and quotes from the interviews and allowed me to compare the different sites and their sensemaking. The first focused on describing the participants and the schools. The second identified educational philosophy themes and the final matrix compared themes related to the research questions. After I organized all interviews and observation notes into the matrices, I wrote memos about each category by site and then compared sites.

To increase validity, at the two sites where I was able to interview three different people, I used data from staff to triangulate what the principal said. In the school where I interviewed only the principal, I examined all social media related to the school (e.g., Facebook, district website) which confirmed particular aspects of the principal's statements. I also examined websites and read all Facebook postings for the other schools by subscribing to their districts' pages. In addition, I examined my own positionality through memos as a former principal who managed a budget and worked with my staff to allocate resources. The memos enabled me to ensure I was honoring the participants' voices, rather than relying on my own assumptions.

### **Site Descriptions**

The research was situated in two mid-sized Midwestern districts, Sequoya and Hudson, with two elementary schools in the Hudson district and one in the Sequoya district (all names are

pseudonyms). Below I describe the sites and participants, with further demographic information provided in Table 3.

### ***Sequoia District***

The Sequoia district is composed of several towns which have features of both a suburb and a rural area. The district is situated near a larger city, which is the state's capital. Sequoia is often considered a wealthy suburb with a well-resourced school district due to its large property tax base. Data from the 2020 Census stated the average income was approximately \$73,000 per year and 18% of all students qualified for free or reduced lunch (FRL), often used as a poverty measure.

**Prairieland Elementary.** Prairieland Elementary School was established in Sequoia in the 1950s and is a traditional brick school on the edge of town. Prairieland has a strong community presence and culture of celebrating their students, as evidenced by the display of student work. The principal and staff buzz around the school, which houses grades pre-K to 4th. Prairieland is one of three schools (out of seven Sequoia District elementary schools) receiving categorical funds since 40 percent of its students qualify for FRL, the highest in the district. Districts set a percentage threshold of students qualifying for FRL to determine which schools receive Title I funding. The more affluent the district, the lower the threshold since it usually is determined by the average FRL of the district overall. Prairieland is considered the most diverse in the district with 50% of the population identifying as students of color.

At Prairieland, I interviewed the principal and two members of the School Improvement Team (SIT), a first-grade teacher and speech pathologist. The principal at Prairieland is full of energy and constantly curious. She worked in the district as a teacher and administrator for 29 years, her entire career in education. She started as a teacher, but with the prompting of her administrator, she eventually took the Prairieland principal position after transferring there as a teacher. She has been the principal of Prairieland for the past 11 years.

### ***Hudson District***

Hudson School District is located in a city known for its innovation, especially in manufacturing, and is divided by a river that runs through downtown. After many years of economic success due to stable factory employment, the city lost its main factory and subsidiaries. As a result, the city has fallen on difficult economic times and experienced challenges with unemployment and increasing poverty over the last decade. However, the sense of community pride still exists. According to 2020 census data, the average income was approximately \$56,000. Racially and ethnically, Sequoia and Hudson are similar, but their community context and the students' socioeconomic status vary starkly.

**Oak Creek Elementary.** When walking up to Oak Creek Elementary, the building's vibrant colors are immediately evident. The newest building in the district, the school was constructed in the 1990s. Oak Creek includes students from Pre-K through fifth grade and is one of two schools (out of 12) in the district that does *not* receive Title I funds. Parents view this

school as one of the best choices in the district, as indicated by its 12 percent intra-district open enrollment rate, far beyond the other elementary schools. Oak Creek has a strong culture of community within the school; a sentiment that both the families and staff articulate. The number of students qualifying for FRL is 41 percent, which is approximately 11 points below the district average of 52 percent. At Oak Creek, I interviewed the principal, second-grade teacher/unit leader, and the innovation specialist.

**Table 3**  
*Schools and Participants*

District	School	FRL % (School/ District)	Racial % (School/ District)	Participant	Demographics	Years in Position, as of 2020-21
Sequoia	Prairieland	40/18	White: 50 Black: 9 Asian: 9 Latinx: 20	principal	White, female	12.5 (11 in school)
				first grade teacher	White, female	29
				speech pathologist	White, female	23
Hudson	Oak Creek	41/52	White: 71 Black: 5 Asian: 2 Latinx: 13	principal	White, female	9 (3 in school)
				second grade teacher	White, female	11
				innovation specialist	White, female	6 (plus 14 as teacher)
	River Trail	35/52	White: 82 Black: 3 Asian: 1 Latinx: 6	principal	White, female	9

Note: Racial percentage only includes the four largest categories

The principal has held this position at Oak Creek for three years and described it as her dream job. Her work as an educator started in the Hudson district as an elementary teacher twenty-six years ago. She worked in several schools in different positions and various people

encouraged her to go into administration. Prior to her current position, she was a summer school building coordinator in Hudson and then a middle school principal in another district; as a result, she has had nine years of principal experience.

**River Trail Elementary.** River Trail Elementary School is a traditional school building set back from the street with a huge playground in back. It first held classes in 1970 and was originally built on the edge of town, although the city has expanded around it now. Then and now, the school prides itself on its community and family feel. The principal routinely has lunch with several students at a time and partners with students to broadcast the principal's message on Facebook. Many events celebrate and honor the staff to create a community among all. River Trail includes students from Pre-K through fifth grade and is the other elementary school (out of 12) in the district that does *not* receive Title I funds, with 35% of the students qualifying for FRL.

The principal started her career as a social worker in another district within the state and eventually moved to Hudson where she spent nine more years at an elementary school. During the Great Recession, Hudson started laying off social workers, so she lost her job. The district wanted to keep her, so they offered her the position of principal at River Trail, where she has been for the past nine years.

## Findings

Findings from this study contribute to the K-12 leadership fields' understanding of the principal's role in school-level resource decisions. At each research site, the school leaders' sensemaking (Weick, 1995), primarily drawing from their different experiences and beliefs as well as external messages from entities such as the district central office and families (Stansberry Beard, 2025), influenced the way they conceptualized and allocated resources. The following sections detail how principals shape their instructional environments based on their sensemaking about resources. These allocation decisions led to different school climates and supports even when districts allocated similar resources to all the schools.

### **Principals' Sensemaking Shapes How They Conceptualize Which Resources Matter**

At each of the sites, school leader's beliefs and experience resulted in the prioritization of certain resources over others and varied by site, even if the district allocated similar resources.

#### ***Prairieland***

A person's beliefs and experiences influence their sensemaking process. All Prairieland school and district leaders emphasized that their priority, when considering resource choices, were the most marginalized students. Within affluent Sequoya, Prairieland had the most students who qualified for free or reduced lunch and the principal and staff framed them as needing support. For example, when I asked what a silver lining from the pandemic might be, the principal focused on her staff's greater awareness of the inequities faced by their students.

It's brought to the forefront because people see it in real time, the inequities that our families are faced with. When you have multiple families living in a small apartment and the only place for a student to be able to Zoom is in a closet, like that's a little different than a student Zooming with this wondrous bedroom behind them or this humongous living room or a quiet den. Even though the district has covered the expensive internet access - the level of that access, you know, like who's getting kicked off? Who's not? Who keeps their video off? Who doesn't? So I feel like it just reinforces why we're having the conversations and why we're doing the things that we're doing for our most marginalized.

Equity was at the forefront of the principal's sensemaking based on how she viewed her students especially in relation to other affluent students in the district, and it guided how she thought about resource prioritization.

At Prairieland, the emphasis on equity shaped how the principal made sense of professional development to create school culture and responsive pedagogy based on what she thought her students needed. Schools have limited time available for professional development; some are mandated by the district and other training is selected by the principal. The Sequoya district mandated staff trainings on Positive Behavior Interventions (PBIS) and trauma informed instruction in which the teachers saw as a barrage of individual initiatives. The principal then followed up on the training during the school's professional development but presented it in a way that reflected how she made sense of the training as an overall equity effort, helping to reduce the staff's feelings of frustration. The principal explained, So, every staff member needs to take the training...When we talk about responsive classroom pieces, I don't call it responsive classroom. We call it building community because we've also done trauma informed training. We've done PBIS training, like we've done all these things. And what I find is people see them as like, well, now I have to do PBIS. Now I have to do morning meeting. Now I have to do trauma informed care. Like I can't do all that when really [it's] trying to get people to see it's how...we interact and how we build community and how we meet the needs of kids.

The trainings were required by the district but the principal made sense of them as a way to build community for staff and to promote student well-being, rather than interpreting them as a bunch of new mandated instructional practices the teachers suddenly had to learn. In this way, the principal attempted to decrease her staff's feelings of frustration by helping them understand the purpose, which was to create a responsive culture that supported students. Her actions led to staff buy-in for these compound resources, which shaped the school's culture.

The Prairieland first-grade teacher also exemplified how her belief about prioritizing the most marginalized students impacted the use of her time as a classroom teacher, showing how the responsive culture and equity efforts were translated from principal to teacher. For example, I asked her how things had changed during the pandemic and what resources the school used to support students. In her response, she explained, "I can have resources to help those kids up the wazoo, but if I'm not willing to maybe Zoom and have my individual conference with them later at night when their parents are home and can get them online, the resources aren't going to help." In this example, the teacher echoed the principal when she centered her marginalized students in her resource choices, especially the resource of time.

### ***Oak Creek***

School leaders use their previous professional experiences in order to make sense of change and new policy. At Oak Creek, the principal relied on her past experience as an elementary teacher and beliefs about her role as a leader, to make sense of school resources, always prioritizing instruction even in the use of her time. For example, the Hudson district recently implemented a new math curriculum in all elementary schools. The principal co-taught the new curriculum with her teachers to ensure she knew it well, even though she was navigating many other urgent demands due to the pandemic. The Oak Creek principal explained, “As a leader, I think it's important for me to know about the curriculum firsthand.” She went on to explain how helpful it was for her to learn the curriculum because she could also support her teachers, especially since so many of them were absent during the pandemic. “I'm also in the classroom learning the math curriculum. So, a couple of days it turns out where it's like, I'm on their team, ready. So, if I'm in there already scheduled, I can pick up and go with that last thing. Cause I know right where we're at.” Due to her experience as a teacher, the principal valued learning the new curriculum not only to help her teachers, but also as a way to fill in for them when they were absent from school. Her ability to teach the new curriculum maintained a sense of consistency of learning for her school. Choosing to spend her time, a scarce resource, this way represented how she made sense of instruction as a priority, rather than addressing other priorities.

As a result of her choice to spend her time focused on the curriculum, she identified challenges for some students when using the district-provided curriculum resources or manipulables. The principal explained, “we need Unifix cubes because we have those snapping cubes, but they're so hard to manipulate and you don't get an accurate measurement.” Included in the district curriculum purchase were sets of snapping cubes for students to use. Being in the classroom, the principal realized that many students could not manipulate them, so she asked community members to donate Unifix cubes instead. Every elementary school in the district used the new curriculum and the district assumed the teachers used snapping cubes, but Oak Creek students did not because the principal garnered new resources. This compound resource decision potentially altered student outcomes if the new manipulables were easier for students to use.

### ***River Trail Elementary***

At River Trail Elementary, the principal used her previous experience as a social worker to make sense about her resource priorities. As a result, she emphasized relationships and the emotional well-being of all members of the community, which are abstract resources. When describing her role as a principal, she stated, I feel like my job as a principal is to support my teachers and staff to the absolute best of my ability so that they can support our students to the absolute best of their ability. So, I feel like a lot of times my job is to...give them the tools and resources or professional development of whatever it is that they need.

The principal repeatedly focused on staff morale and how that connected to her students in all the interviews, making sense of their well-being as the top priority. For example, when the

teachers returned to school in person in the 2020-21 school year, she lamented that the district mandated training for the new math curriculum when many of her teachers were far more focused on the welfare of their families. Based on principal sensemaking about resource priorities, the district curriculum was implemented differently with different compound resources and principal instructional support in Oak Creek and River Trail, which may have impacted students differently.

The principal's commitment to families and her communication with them was another priority that she developed based on her previous professional experience. "I've tried to be really, really intentional about my work with the families. And again, I think that somewhat comes from my social work background, that home-school community link is kind of the foundation for social work practice." When she took over as principal, she worked on improving the school's online presence and saw social media as a way to communicate with families and build a strong school community. As a result, the principal created weekly videos on Facebook, live readings on Facebook to kids, and parent polls and surveys, which led to the creation of the school culture and community, an abstract resource that she thought was important given her experience as a social worker.

At each of these schools, the principals made sense of which resources mattered based on their previous professional experience, their beliefs about education and leadership, and their context. While the schools all had access to similar types of resources, when talking about the tools that mattered to them, they all focused on different items they used to create the school climate they thought was best for their students. The principals used their autonomy as a mid-level manager to decide, based on their sensemaking, how to allocate and use district-provided resources, potentially altering students' experiences and outcomes in schools.

### **Principals' Sensemaking Shapes How They Made Human Resource Decisions**

All three principals identified the staff as their primary resource and as a result scheduled and defined staff in a way that aligned with their experience and beliefs. When arguing that we need to examine resource decisions at the school level, Marguerite Roza (2010) wrote, "unlike spending variations across districts, variations within districts have nothing to do with access to resources. They have to do with staffing patterns, choices about where particular programs are placed, special staff assignments, and other oddities of allocation practices" (p. 64). Like many across the nation, both districts in this study determined the number of teachers, student support positions, and paraprofessional minutes for a school based on enrollment numbers and specific needs, such as students with disabilities. Due to Title I funding and district affluence, Prairieland had more flexibility in their staffing decisions. Once the district assigned resources, the principals and other school leaders made sense of the staff positions according to their experience and beliefs.

#### ***River Trail***

The River Trail principal's background as a social worker informed her sensemaking about the staff needed in her school. Even though her school was considered to have the most affluent families in the district, she still believed the student need was large due to 35 percent qualifying

for free or reduced lunch. Based on her understanding of the social worker role, she decided she should redefine the role of the full-time guidance counselor to include social worker tasks: I would say one of the things that I had chosen to do is, we don't have a school social worker here, we have a school counselor. And so, when I came, the counselor was still doing the things that are more traditionally thought of as the school counselor role, like the classroom guidance lessons and small groups and those kinds of things. But then I worked to grow my school counselor and her capacity into some of the social workers that I know my students and their families [need] even though we aren't allocated a school social worker by the district.

The principal redefined a district-allocated position to meet student needs (as she perceived them), based on her sensemaking. Without Title I funding, she could not afford to add a social worker to her staff. The district sent messages that her students did not have great enough need to warrant a social work position because not enough of her them qualified for free or reduced lunch. The principal thought they needed the types of supports a social worker provided – they may have been the most affluent school, but the whole community was experiencing fiscal crisis. Official budget reports would only recognize that the school had a guidance counselor and would miss the principal's actions that created different student supports, which could lead to different outcomes.

### ***Prairieland***

The Prairieland principal also redefined positions at her school to reflect her beliefs about social justice and the need to prioritize the most marginalized students. For example, her school, like the others in the district, had an advanced learning specialist, who typically supported talented and gifted students in the district. The district sent messages about which students should receive more support based on the allocation of this position. The principal changed the advanced learning specialist's role because she believed the position, as defined by the district, created more inequity and partly existed to appease certain families.

[I am] really looking at dismantling some of the systems that feed into [those] inequities. So, it was prioritizing time for our advanced learning specialist; [we] really needed somebody that could think outside the box and with the equity issues, because the way that we've traditionally used that position was so inequitable and only fed into our parents who pushed for high achieving and had kids who came with tons of experiences. And we weren't recognizing kids that had lots of other gifts but didn't fit into the testing mode of that. Because we know that kids who might not be testing well as gifted or were gifted in different ways, you know, that's necessarily school-wise, but have lots of gifts that we could be building differently. How do we build that? How do we dismantle some of the things that have created all of our problems in the long run?

The principal redefined the advanced learning specialist role to be focused on supporting marginalized learners with differentiated instruction rather than targeting students who were considered gifted. The principal's priority was to disrupt the traditional system that she considered inequitable. In her decision making, she was willing to ignore messages from the district and some families and instead prioritize struggling and marginalized learners, which she considered her students to be based on their context.

District-determined staffing plans may not truly reflect how school leaders make sense of staffing needs, so studies using staffing plans as data are not always capturing reality. Principals use their autonomy to redefine district-provided resources.

### **Discussion and Recommendations**

School-level resource decision making has long been a black box within education, mostly because school finance researchers have paid scarce attention to what happens within school walls. Roza (2010) argued that “the reality for most schools is that they have little, if any, input into how resources are used in their schools” (p. 63). When we only consider simple resources provided by the school budget and assume that principals abide by district intentions in resource allocation, it can appear that principals and other school leaders have little control over resource decisions. They are acting as managers for the policies, in this case fiscal, put in place by districts (Bynoe et al., 2023; Flessa, 2012). By using Grubb’s (2009) expanded definition of resources, I argue that principals have far more control over resource prioritization and allocation than scholars and policymakers typically assume to be the case. Only by including principals and using qualitative research can we understand how resources matter on the ground inside schools.

This qualitative study situated in three elementary schools in two districts found that school leaders used sensemaking (Stansberry Beard, 2025) to conceptualize how resources matter in schools and how they should allocate resources to students and staff. They employed their autonomy as mid-level managers to shape their instructional environments based on their experience, beliefs, and context with the district provided resources. These decisions have implications for students’ academic outcomes.

#### **How Resources Matter: Adding a School-Level Perspective to Current Research**

Researchers have started asking how resources matter to student outcomes (Tyner, 2020) and scholars have provided prescriptions to help school and district leaders think about this question (Hess & Wright, 2020; Odden & Picus, 2020), but scarce information exists about what actually happens once resources are inside schools (Grubb, 2009). This study examined how three principals used sensemaking about resources to shape their educational climate.

The findings demonstrate that school leaders have far more control over resources than research has explained in the past. For example, principals redefine staff roles to get the positions they want in their school to meet their perceived needs of their students, which was different than the messages the district was sending. The roles they choose to prioritize reflect sensemaking based on their experiences, context, and educational philosophies. Even though the socioeconomic status of all three schools was similar with approximately 40% of their students qualifying for free or reduced lunch, how the district perceived student need varied by the socioeconomic context of the district. For example, the Prairieland principal in the affluent Sequoya district had the students who needed the most support and as a result redefined their Advanced Learning Specialist allocated by the district to support talented and gifted learners. Instead the redefined position became a support for struggling learners with a focus on differentiation of instruction. The River Trail principal perceived her students as still having

great needs, given her social work background, even though the district perceived them as the more affluent school. As a result, the principal redefined the counselor into a role that included social work tasks. These redefinitions, based on principal sensemaking, will support students differently but not show up in data anywhere.

Grubb (2009) proposed examining resources beyond the simple ones usually captured in quantitative research. Districts gave principals simple resources, such as a new curriculum, or compound resources, such as snapping cubes and professional development along with the new curriculum. Principals used their sensemaking to reshape or utilize these simple and compound resources to alter them or create more abstract resources, such as use of time or a responsive school culture. These changes will never appear on a budget, job description, or in any report, yet they can impact student outcomes. It is hard to answer how resources matter unless we also examine school leader resource decision making.

## **Recommendations**

### ***Policymakers***

My findings demonstrate that school leaders make sense of resources in different ways, and they may not use resources as intended, which policymakers should consider. Quantitative studies on simple resources may miss the complex or abstract resources school leaders actually use to create certain outcomes. For example, at Oak Creek the principal was very involved in the implementation of the new math curriculum by co-teaching with her. Her sensemaking about resource priorities may create a different experience for students, especially if different resources, like Unifix cubes, are better instructional tools. Teachers may interact with the new math curriculum differently because of her support and knowledge. School leader sensemaking and subsequent actions should be considered when enacting school-level resource policy. School leaders' voices in creating school resource policy could be a meaningful way to do this. Finally, policymakers should not assume that resources will be used the same way and will have the same impact on schools just because they supply them.

### ***District Leaders***

District administrators and leader preparation programs can use these findings to consider how they support school leaders' sensemaking and development. Experience, educational philosophy, and context play a large role in how school leaders conceptualize and allocate resources. Districts can consider the mix of professional experiences that principals already have when they start their jobs. Hiring a former social worker will bring different skills and sensemaking about resources to a school than a former classroom teacher. I do not argue that one is better than the other, but that districts should recognize what school leaders bring with them to the job and how that will impact the instructional climate of the school.

District leaders should not assume that when they provide the same resources to schools, that leaders will use them in the same way. When student outcomes vary in schools, district leaders should qualitatively investigate how principals define positions, how they

provide supports, and how they prioritize resources (including time) to create abstract and complex resources. Knowing about the simple resources is not enough.

### **Conclusion**

Research has continually demonstrated that principals play a role in student outcomes (Cox & Mullen, 2022; Grissom & Bartanen, 2019; Grissom et al., 2021; Leithwood et al., 2019). Yet, principals are often not recognized for the role they play in prioritizing and allocating resources, since these decisions are often assumed to be at the district-level (Roza, 2010). My findings contribute to the literature by demonstrating that once resources enter the building, principals use their sensemaking to redefine, prioritize, and allocate these simple resources to create complex and compound resources, ultimately impacting student learning.

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