**Fiscal Facts: A New Window into School Spending**

or the first time, federal law now requires states and school districts to report per-pupil spending down to the level of each individual school.

This change brings opportunities and risks for policymakers and school leaders. It could facilitate data-driven policy solutions by offering a more reliable way to understand how resources are actually deployed and how that affects certain schools. But the change also exposes districts to scrutiny that carries political and financial risks.

The change comes as part of the latest reauthorization of the Every Student Succeeds Act, or ESSA, a 50-year-old federal education law that promotes equal opportunity for all students across the United States.

Historically, in Wisconsin and in many other states, it has been possible to use public data to calculate average per-pupil spending at the district level. But this will be the first time that states report actual spending by school in each district.

The new spending figures will not tell the whole story about equity, efficiency, or performance in Wisconsin schools. However, this new information could lead to important conversations among both school and community leaders about the use of resources and whether resource allocation decisions or practices are putting some students at a relative disadvantage.

*This information is a service of the Wisconsin Policy Forum, the state’s leading resource for nonpartisan state and local government research and civic education. Learn more at wispolicyforum.org.*