
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 196 Session of
2023

INTRODUCED BY PENNYCUICK, ROTHMAN, STEFANO, J. WARD, AUMENT AND
DUSH, JANUARY 31, 2023

REFERRED TO EDUCATION, JANUARY 31, 2023

AN ACT

1 Providing for the posting of annual financial information for
2 public school entities.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Short title.

6 This act shall be known and may be cited as the Public School
7 Web Accountability and Transparency (SchoolWATCH) Act.

8 Section 2. Definitions.

9 The following words and phrases when used in this act shall
10 have the meanings given to them in this section unless the
11 context clearly indicates otherwise:

12 "Administrative staff." An employee of a public school
13 entity, including a superintendent, assistant superintendent,
14 deputy superintendent, principal, assistant principal,
15 supervisor, manager, director and coordinator.

16 "Area career and technical school." As defined in section
17 1841 of the Public School Code of 1949.

18 "Average daily membership." As defined in section 2501 of

1 the Public School Code of 1949.

2 "Charter school." As defined in section 1703-A of the Public
3 School Code of 1949.

4 "Charter school entity." A charter school, cyber charter
5 school or regional charter school as defined in section 1703-A
6 of the Public School Code of 1949.

7 "Cyber charter school." As defined in section 1703-A of the
8 Public School Code of 1949.

9 "Department." The Department of Education of the
10 Commonwealth.

11 "Expenditures." As defined in section 602-A of the Public
12 School Code of 1949.

13 "Facilities acquisition and construction expenditures."
14 Expenditures related to the purchase or improvement of land,
15 buildings, service systems and built-in equipment.

16 "General fund balance." The balance in a public school
17 entity's general fund, which shall not include nonspendable and
18 restricted fund balances.

19 "Instructional expenditures." Expenditures related to all
20 those activities dealing directly with the interaction between
21 teachers and students and related costs, which can be directly
22 attributed to a program of instruction.

23 "Market value/personal income aid ratio." A school
24 district's combined market value and personal income wealth per
25 pupil relative to the State average. The following apply:

26 (1) For an area career and technical school, this amount
27 shall be calculated based on the sum of market value and
28 personal income wealth data for each of the area career and
29 technical school's component school districts.

30 (2) For a charter school or regional charter school,

1 this amount shall be calculated based on the sum of market
2 value and personal income wealth data for each school
3 district that granted a charter to the charter school or
4 regional charter school under section 1717-A or 1718-A of the
5 Public School Code of 1949.

6 (3) For a cyber charter school, this amount shall be
7 calculated based on the sum of market value and personal
8 income wealth data for the school district in which the cyber
9 charter school's administrative offices are located.

10 "Noninstructional expenditures." Expenditures related to
11 activities concerned with providing noninstructional services to
12 students, staff or the community.

13 "Other financing uses." Current debt service expenditures
14 and other expenses such as the refunding of debt and transfers
15 of money from one fund to another.

16 "Public School Code of 1949." The act of March 10, 1949
17 (P.L.30, No.14), known as the Public School Code of 1949.

18 "Public school entity." Any of the following:

19 (1) An area career and technical school.

20 (2) A school district.

21 (3) A charter school entity.

22 "Regional charter school." As defined in section 1703-A of
23 the Public School Code of 1949.

24 "School district." As defined in section 102 of the Public
25 School Code of 1949.

26 "School performance profile." A comprehensive overview of
27 student academic performance in a public school entity compiled
28 annually by the department.

29 "Support services expenditures." Expenditures related to
30 those services that provide administrative support, technical

1 support, including guidance and health, and logistical support
2 to facilitate and enhance instruction.

3 Section 3. Financial information to be posted.

4 (a) Information.--Within 90 days of the effective date of
5 this subsection and by May 31 of each year thereafter, the
6 department shall post all of the following for each public
7 school entity on the department's publicly accessible Internet
8 website, to the extent the information is available to the
9 department:

10 (1) The following financial information for the public
11 school entity for the most recent fiscal year for which the
12 public school entity reported the information to the
13 department:

14 (i) Total expenditures in the following categories:

15 (A) Instructional.

16 (B) Support services.

17 (C) Noninstructional.

18 (D) Facilities acquisition and construction.

19 (E) Other financing uses.

20 (ii) The public school entity's per-student
21 expenditures, on each of the following bases:

22 (A) Based on the public school entity's
23 instructional expenditures.

24 (B) Based on the public school entity's total
25 expenditures.

26 (iii) The public school entity's per-student charter
27 school tuition rates in each of the following categories:

28 (A) For regular education students.

29 (B) For special education students.

30 (iv) The public school entity's average daily

1 membership.

2 (v) The public school entity's market value/personal
3 income aid ratio.

4 (vi) The average teacher salary in the public school
5 entity.

6 (vii) Total revenues from the following sources:

7 (A) Federal.

8 (B) State.

9 (C) Local.

10 (D) Other.

11 (viii) The public school entity's general fund
12 balance.

13 (2) A link to the most recent of each of the following
14 reports filed by the public school entity with the
15 department:

16 (i) Summaries of financial report data.

17 (ii) Nonadministrative staff compensation report.

18 (iii) Administrative staff compensation report.

19 (3) A link to the public school entity's publicly
20 accessible Internet website, where available.

21 (4) A statement instructing the public to contact the
22 public school entity for access to any union contract.

23 (b) Posting.--In posting financial information as required
24 under this section, the department shall:

25 (1) Post all information as a "View Fiscal Information"
26 icon located on a school performance profile that the
27 department shall compile annually for each public school
28 entity.

29 (2) Post all information in a location and manner that
30 is easily accessible to the public.

1 (3) Include all definitions and other explanatory
2 references that may be necessary to assist Internet website
3 users in understanding the posted information.

4 (4) Use existing databases and electronic reporting
5 systems to the extent possible.

6 (5) Provide for an electronic feature that will allow
7 the public to compare financial information for a minimum of
8 four public school entities.

9 (6) Beginning with information pertaining to the 2020-
10 2021 fiscal year, post the information required under
11 subsection (a) (1) for at least the most recent three fiscal
12 years for which the information is available to the
13 department, including a trend graph displaying the change in
14 the amount reported each year from the amount reported in the
15 previous year.

16 (c) Limitation.--The department's posting of financial
17 information under this section shall not be construed to:

18 (1) Require a public school entity to provide the
19 department with any additional information, data or reports
20 that the public school entity is not already required to
21 provide to the department as of the effective date of this
22 paragraph.

23 (2) Require a public school entity to provide the
24 department with additional information beyond the information
25 required to be provided to the department by any other public
26 school entity.

27 Section 4. Effective date.

28 This act shall take effect immediately.