

*“GFOA-PA’s annual conference is a must attend event for government finance professionals looking to continue to improve their knowledge and build relationships you can tap into throughout the year for when that unplanned situation just happens to arrive in your community.”*

*Anonymous Attendee  
GFOA-PA Annual Statewide Conference*



# THE LEDGER

## FUN AND BALANCE

Welcome to the Summer edition of *The Ledger*! Inside, you’ll find regional updates, current job postings, a featured case study from our conference sponsor Corpay, and the next chapter in our New to Government Finance series—designed to keep you informed, inspired, and connected. But first things first—let’s talk about the 2025 Annual Statewide Conference and the incredible moments we shared in Lancaster.

The 2025 GFOA-PA Annual Statewide Conference, held April 27–30 in Lancaster, brought together a vibrant community of government finance professionals for three days of connection, learning, and inspiration. From practical strategies to visionary insights, this year’s lineup of speakers delivered a powerful mix of technical expertise and leadership wisdom that energized and empowered attendees.



This year’s conference also featured the debut of GFOA-PA merchandise, which was a hit among attendees looking to show their pride in style. Be sure to check out the photo gallery in this newsletter for highlights from the event—you might just spot yourself (or your new favorite sweater)!

As we celebrate the success of this enriching experience, we extend our deepest gratitude to the outstanding presenters, sponsors, and to you—our members—for your active participation and support. The spirit of collaboration and commitment on display truly made this event a professional milestone—one that earned the Mission Accomplished Badge.

## GFOA-PA CONFERENCE GALLERY



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## GFOA-PA CONFERENCE GALLERY





## GFOA-PA CONFERENCE GALLERY



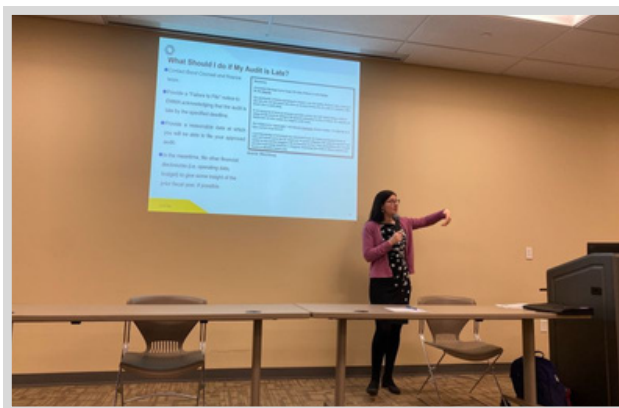


## EAST REGION UPDATE

Building on the momentum of 2024, the East Region is excited to offer a full calendar of events in 2025 aimed at supporting the professional development and connectivity of its members.

### Education Programming:

- **Capital Planning Amid Financial Constraints (March 2025):** Presented by Melissa Hughes of PFM, this session explored how local governments can prioritize and fund capital projects in an environment of limited resources. Attendees earned CE credits while gaining practical tools for planning and execution.
- **Understanding Arbitrage Rebate (June 2025):** Presented by Amy Rothdeutsch of PFMAM, this session was designed to give the attendees skills and insights on how to navigate arbitrage in different market environments. Attendees earned CE credits while gaining practical tools for planning and execution.
- **More sessions coming throughout 2025:** Additional educational meetings are being scheduled for the fall and winter (September and November), covering a range of timely and relevant topics for government finance professionals.



### Networking Events:

- **Optional Golf Outing following the education session on Arbitrage (June 2025):** Fellow professionals gathered after an in-depth session on arbitrage to relax and enjoy the outdoors (although the weather was not the best) and to relax and connect.
- **Summer Picnic (July 2025):** Advertisement just went out for our Summer Picnic. We listened to our members who were requesting a location that was farther East. Expect a welcoming atmosphere and great opportunities to engage with peers.
- **Holiday Gathering:** The region will once again close out the year with a festive event to celebrate the season and the accomplishments of the public finance community.

### Stay Connected

The East Region remains committed to fostering strong professional relationships and providing valuable resources through education, events, and community engagement. Keep an eye on your inbox and the [GFOA-PA website](#) for updates, registration details, and ways to get involved in upcoming events.

We look forward to seeing you in 2025!  
—GFOA-PA East Region Board of Directors





## CENTRAL REGION UPDATE

The Central Region was pleased to host a well-attended educational session on June 12 in Lower Paxton Township, focused on a timely and complex topic: **Considerations for Paid Fire.**

As the demand for fire services continues to rise and volunteer numbers decline, municipalities across Pennsylvania are facing challenging decisions. **Morgan Madden** and **Jerry Ozog, MPA, EFO, CAE**, provided valuable insight into the financial and legal implications of transitioning to paid fire departments. The session sparked thoughtful discussion and was a strong example of the value GFOA-PA offers in bringing relevant, practical topics to our membership. The board extends sincere thanks to our speakers, Morgan and Jerry, for sharing their expertise and leading such an engaging and timely discussion.

### Upcoming event:

Looking ahead, we're excited to invite Central Region members to a free social event on August 21 from 1-4 PM at Pizza Boy Brewing Company in Enola, PA. This informal gathering will include complimentary pizza and drink tickets, along with a 45-minute training session presented by Andrew Sheaf, Deputy Executive Director of DCED.

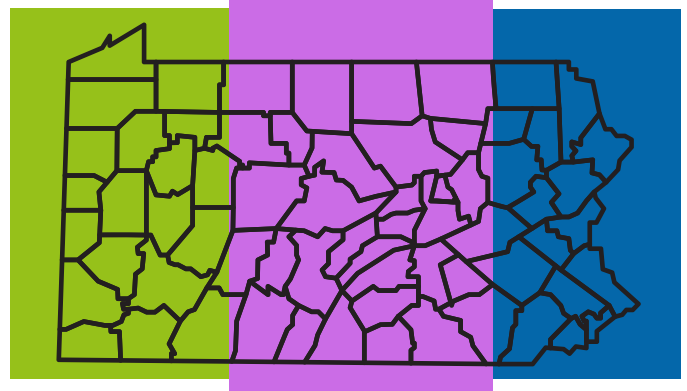
This event is a great opportunity to reconnect with your fellow finance professionals in a casual setting while still gaining valuable insight. We hope you'll join us!

### [Social Event - August 12, 2025](#)

**Pizza Boy Brewing Company**  
**2240 Millennium Way, Enola, PA 17025**

Stay tuned for registration details, and thank you for being part of the GFOA-PA Central Region community!

—GFOA-PA Central Region Board of Directors





## WEST REGION UPDATE

The GFOA-PA West Region Board has had a busy and productive start to 2025, focused on strengthening board leadership, refining session planning, and building community among finance professionals across Western Pennsylvania.

### What's Happened So Far in 2025:

- **Board Expansion:** Six new members were appointed this spring—Jason Jovenall, MaryAnn Wiesner, Jeanine Mancuso, Kait Kuras, Karla McGill, and Jacie Milchak—bringing fresh perspectives and renewed energy to the Board.
- **Spring Session:** On May 22<sup>nd</sup>, our session was designed around the theme of Work/Life Balance, with an afternoon of professional development followed by a tailgate and Pirates game at PNC Park. Although the rain dampened our baseball fun, our presenter was [Diana Bucco from The Buhl Foundation](#) and her interactive session was an excellent break from the norm.



### What's Coming Up:

- **Summer Session July 23, 2025:** This summer's session is designed for everyone—whether you're new to municipal finance or have years of experience. Join us for an interactive mentorship workshop where attendees will share insights, ask questions, and learn from each other. We'll break into small groups and come together for large group discussion to exchange ideas, stories, and practical advice. It's a great opportunity to grow professionally and connect with peers across the region. [Click here to register and learn more.](#)
- **Fall & Winter Sessions:** Planning is underway for a session this fall and a free holiday gathering to close out the year. Stay tuned for dates and details. If you are an associate member and are interested in presenting, hosting, or sponsoring the event, we'd love to hear from you!
- **Cross-Regional Outreach:** The Board continues to explore better communication tools, including regular surveys to tap into the needs of our membership and rotation of location events and times. We'd love to hear your feedback to learn more about what it is you value from these sessions to apply towards planning in the future.

—GFOA-PA West Region Board of Directors



## NEW TO GOVERNMENT FINANCE SERIES

Pamela Heard, CPA

Welcome back to the *New to Government Finance Series*! In this installment, we're diving into the Chart of Accounts, unpacking revenue sources, and breaking down the basics of budgeting for municipalities.

### The Standard Chart of Accounts (Thanks, DCED!)

The Chart of Accounts used by Pennsylvania municipalities is a detailed system that organizes financial transactions into specific categories, making it easier to track and report funds, revenues, expenses, and liabilities. The structure of this system is based on fund prefixes, asset and liability categories, revenues, and expenditures, each with its own account numbering.

- **Fund Prefixes:** The first two digits identify the fund, such as 01 for the General Fund, 06 for the Water Fund, or 35 for the Highway Aid Fund.
- **Assets:** Accounts in the 100 series track assets, such as checking accounts or certificates of deposit. For example, 01.100 represents the General Fund's regular checking account.
- **Liabilities:** The 200 series identifies liabilities, such as taxes withheld. For instance, 01.230 tracks liabilities owed by the General Fund.
- **Revenues:** The 300 series accounts for different revenue sources, like property taxes (01.301) or service fees (01.321).
- **Expenditures:** The 400 series covers spending, with accounts for specific programs or services. For example, 01.405 tracks expenses related to the secretary/clerk, and more specific codes can be used for particular activities, like office supplies.

Municipalities may use two-digit or three-digit codes to further break down expenses, allowing for detailed tracking of specific costs, such as insurance categories (liability, property, etc.). This system ensures transparency, accountability, and consistency in municipal financial reporting.

### Revenue

In Pennsylvania, local governments primarily generate revenue through property taxes, which are based on property assessments conducted by county authorities (DCED, Fiscal Management Handbook, Tenth Edition, January 2016). Municipalities may also collect earned income taxes, local services taxes, and realty transfer taxes, which supplement their revenue and support local services and infrastructure projects.

Revenue sources can vary depending on local policies and economic conditions. For example, some municipalities may rely more heavily on earned income taxes, while others depend on property taxes. According to the DCED Financial Handbook III, smaller municipalities in Pennsylvania rely on three main revenue sources: local taxes, intergovernmental revenues, and user fees. In 2012, local taxes made up 41% of revenue—19% from real estate taxes and 22% from non-real estate taxes—funding services like police, fire protection, and parks. Intergovernmental revenues, primarily from state liquid fuels funds, contributed 13%, while 59% of revenue came from user fees, including those from utilities, fines, and permits.

## NEW TO GOVERNMENT FINANCE (CONT).

### Budgeting

In local government, a balanced budget is a legal requirement, ensuring that projected expenses do not exceed anticipated revenues. Budget allocations must adhere to both legal mandates and established policy guidelines, ensuring that funds are directed toward essential services and priorities. Additionally, reserves and contingencies are integral components of the budget, providing a financial safeguard to address unforeseen expenditures or emergencies, thereby maintaining fiscal stability.

The process of developing a municipal budget begins with gathering input from relevant departments. Depending on the size of the local government, the finance staff, or municipal treasurer/secretary works collaboratively with the governing body to create a draft budget. A legal notice is then published to inform the public about the budget's availability and the timeline for review. The proposed budget is presented at a public meeting, ensuring transparency and allowing citizens to provide feedback. Finally, after the required comment period, the governing body adopts the final, balanced budget and simultaneously sets the tax rate, ensuring sufficient funding for the approved expenditures. This process must be completed before December 31, ensuring compliance with legal requirements and providing financial clarity for the upcoming fiscal year.

Check back in the next issue of *The Ledger* as we explore key reports and deadlines, authority and share helpful resources to keep you feeling confident and prepared.



#### About Author:

Pamela Heard, CPA, is a part of the East Region of GFOA-PA, representing Wright Township, Luzerne County. As Township Secretary/Treasurer, Pamela oversees municipal operations, finances, and services to ensure effective governance while balancing fiscal and legal requirements. She leads short- and long-term planning, including capital projects, to support residents, businesses, and visitors. Pamela is currently excited about several ongoing projects, including road paving and park improvements within the Township and completing the READY Appalachia initiative.

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## MEMBER SPOTLIGHT: GLENN DICKERSON



**What region in PA do you represent?** GFOA PA East Region, Limerick Township.

**Can you share your current role and responsibilities within your organization?** Chief Financial Officer and HR Director.

**When you were a child, what did you want to be when you grew up?** I dreamed of playing professional baseball.

**How did you get started in the field of government finance?** I found a role close to my home in Quakertown, PA with a Borough in that general area. I was always interested in government employment. I pursued a career in public finance as I see it as a responsibility to provide financial oversight to the municipality that I serve as a steward of the taxes that they pay and ensure that the organization does not recklessly spend tax money.

**What projects or initiatives are you currently working on or are excited about?** I am currently working on multiple projects surrounding employee compensation and benefits that have the potential to save the township significant money in the future.

**What has been your most significant accomplishment in your career so far?** I believe that my most significant accomplishment is assuming my current role and being chosen to replace someone that had spent over 18 years in the role I am in now. I feel that is a testament to my character and ability.

**What do you think are the biggest opportunities facing government finance professionals today?** I believe that biggest opportunities are working on recruitment of professionals to assume roles in government finance. I currently teach accounting and finance at some Lehigh Valley based universities and work to promote public finance as well as all public accounting opportunities to my students.

**What do you appreciate most about being part of this association?** I truly appreciate the networking opportunities and the relationships that this organization has allowed me to build contacts that are available for questions and to bounce ideas off of..

**Do you have any advice for someone new to this field? Is there anything else you'd like to share with fellow members?** I think it is important early in a public finance career to join an organization like GFOA to build a network of individuals that you can connect with and have to talk with when you face situations you may be uncertain about.

**What are your hobbies outside of work?** Outside of work I love attending sporting events with my family and truly enjoy teaching accounting and finance to both undergraduate and adult learners.

## Case Study

# City of Easton

Eastern Pennsylvanian town markedly improves  
AP efficiency with Corpay Payments Automation.







## CASE STUDY



AP Staff: 1–2

Industry: Government

City Population: 27,000+

Payment Transactions: 7,800+/yr

## Challenges

As the county seat of Northampton County PA, the City of Easton faced many of the administrative challenges of a typical small-but-growing city. For city Financial Director Mark Lysynecky, an outdated, paper-dependent manual payment process loomed large, compounded by the logistical and economic effects of the COVID-19 pandemic.

Even after configuring their accounting system to manage its finances digitally, Easton still generated an overwhelming amount of paper through its accounts payable (AP) process.

“That was the biggest driver towards automating payments,” says Mark. “Soon after I started at this position, I thought ‘Wow we’ve got this much paper going around. It’s crazy.’ Before we implemented our accounting system, we literally passed paper from desk to desk, but even afterwards there was still a long physical paper trail.” Since one Easton AP team member was responsible for processing the weekly payables runs, it was overwhelming. “It was a couple of days’ worth of work per week,” Mark notes, “quite a tedious process.”

“Hitting a button to create a file and loading it into Corpay Payments Automation is much more efficient than running 150 checks a week.”

Mark Lysynecky  
Financial Director, City of Easton

Like many municipalities, Easton’s payment process included several layers of approval that were complicated by the remote-work mandate brought on by the COVID pandemic. “The few folks who remained here in the office were spread out,” Mark remembers. “We definitely would have liked to have been able to log in to the process remotely.”

Fraud was also a factor for Easton’s AP team, according to Mark. “We did have a couple of occasions where somebody got a check, and managed to change information to get the payment routed to themselves instead of the vendor.”

## Solution

Mark and his team chose Corpay Payments Automation (formerly Nvoicepay) based on recommendations from fellow government finance peers, who made the advantages clear.



90% decrease in  
paper use within AP



11 hours saved  
per week



630+ vendors enabled  
for electronic payments

“We had spoken to two very happy and vocal converts, and obviously, it benefited us to switch to automated payments based on the amount of time and effort we would save.”

Deploying Corpay Payments Automation proved seamless and non-disruptive, even considering the circumstances.

“We implemented during the height of COVID and we were down-staffed, but it was painless. Our implementation manager was great managing the whole thing with lots of regular communication about what was needed.”

## Results

For Mark, the performance boost from using payment automation appeared to Easton’s AP team immediately. “Hitting a button to create a file and loading it into Corpay Payments Automation is much more efficient than running 150 checks each week.”

He continues: “We’ve gotten rid of 90% of the paper that was circulating throughout the payment process. Plus it’s freed up time for everyone to do more value-added work. And it’s taken all of our concern about risk off our shoulders.”

Perhaps most importantly in a time of lockdown, Mark notes that “our controller can just go into the solution and approve payments, as opposed to physically signing checks, so his wrists are grateful. I took a day off a couple of weeks ago and literally approved stuff from the road. It’s very convenient.”

## About Corpay

Corpay is a global leader in business payments, helping companies of all sizes better track, manage, and pay their expenses. Corpay provides customers with a comprehensive suite of online payment solutions including Bill Payment, AP Automation, Cross-Border Payments, Currency Risk Management, and Commercial Card Programs. As the #1 B2B commercial Mastercard® issuer in North America, Corpay handles over a billion transactions each year. Corpay is part of the FLEETCOR (NYSE: FLT) portfolio of brands. To learn more visit [www.corpay.com](https://www.corpay.com).



## JOB LISTINGS

Visit [gfoapa.org](https://gfoapa.org) to explore job openings across the GFOA-Pa network and to learn how Members and Non-members can post open positions.

### [Finance Director](#)

Lower Paxton Township - Harrisburg, PA

### [Assistant Finance Director](#)

Doylestown Township - Doylestown, PA

### [Procurement Specialist 2](#)

Commonwealth of PA - Harrisburg, Pennsylvania

### [Finance Director](#)


Borough of Hummelstown - Hummelstown, PA

### [Finance Director](#)

Penn Township - Harrison City, PA

### [Assistant Director of Finance](#)



Township of Lower Merion - Ardmore, PA




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# GFOA-PA CONFERENCE



**GFOA-PA**  
GOVERNMENT FINANCE OFFICERS  
ASSOCIATION OF PENNSYLVANIA

**Date: APRIL 26-29, 2026**

**LANCASTER MARRIOTT at Penn Square, PA**

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