

THE LEDGER

SUMMATION TIME



GFOA-PA members have a busy August ahead, with each region hosting an event that provides an opportunity to learn and, more importantly, share successes, ideas, and the challenges facing local governments. To help kick off those conversations, this issue includes a West Region event recap, along with introductions to professionals who can offer valuable insight into public sector health insurance benefits and local government initiatives. Sign-ups are easy, and members are encouraged to sign up early so regional chairs can plan accordingly.

This edition also features national articles highlighting local government preparedness for natural disasters, the importance of developing a program inventory, and police studies that can help inform policy decisions.

We're also excited to see continued growth in our associate membership, a reflection of the value GFOA-PA provides by connecting professionals across the Commonwealth. Your recommendations are one of the association's greatest assets, and word-of-mouth referrals remain our most effective way to grow our network. New members should stay on the lookout for an invitation to be featured in our Member Spotlight series.

Many of us have the post-conference glow, participating in local and national chapter conferences. Keep that energy going by putting new ideas, best practices, and valuable connections to work as we move through the third quarter.



L to R: Terri Noll, 80's Party Night, below Beacon Association Management.

GET INVOLVED AND CELEBRATE MORE

We are halfway through 2026 – time just keeps flying by! It was great to see so many “old” friends and meet new ones at this year’s conference. Dwight Miller and the entire conference committee organized another awesome conference for us, with great sessions/speakers, a full exhibit hall with over 50 vendors, and a totally rad 80s party, complete with dueling pianos and lots of dancing!!!!



I would also like to extend my sincere thanks to Katie, Karen, and Rebecca with Beacon Association Management for their hard work and assistance at our 2026 state conference – without them, our conference would not have been the success it was!

GFOA-PA continues to grow, and we want you to get involved in our organization. There will be education sessions over the next few months in each of our regions.

You can become a member of your regional board (a good stepping stone to our state board!) or apply to be a member of one of our committees. For more information on the many benefits of GFOA-PA, visit our website, www.gfoapa.org, log in to your account, and access our job board, resource documents, member directory, or the many other features accessible for members only!

Best regards,
Terri Noll, Hampden Township
GFOA-PA President

COMMUNICATION COMMITTEE:



What a great week in Lancaster! Hats off to the Conference Committee for putting together another fabulous lineup with a perfect balance of learning and fun. It's why I look forward to the conference every year!

While it's hard to pick what my favorite education session was, it's even more difficult to pick what my favorite networking event was.

Monday evening at the Lancaster Southern Market was such a fun way to catch up with old friends, and bond with new ones over playoff hockey, Tuesday's axe throwing was a splitting good time, and the 80's night was totally tubular!

I hope everyone left Lancaster feeling empowered in their professional roles and connected to their colleagues from all across the state for the long haul.

Sincerely,
Amanda Jennings, Shaler Township
GFOA-PA Communications Chair



**Amanda Jennings, Director of Finance
Shaler Township**



**Nicholas Steiner taking on the jelly bean
challenge at the GFOA-PA Annual Statewide
Conference...Mark Romito won again!**

WEST REGION UPDATE: CONSIDERATIONS FOR PAID FIRE SERVICE



May 18, 2026 | Moon Township, PA

As communities across western Pennsylvania continue to feel the strain of maintaining volunteer fire services, an important and timely conversation took place on May 18, 2026, when the GFOA-PA West Region hosted an engaging event in Moon Township. The program brought together more than 40 professionals from across the region for an afternoon of shared insight, real-world experiences, and meaningful discussion.

Attendees kicked off the event with a catered luncheon by Chick-fil-A, providing a great opportunity to connect and network with peers before the program began.

The event featured a panel of five experienced leaders from government, fire departments, and

fire service education and training, who led an interactive conversation on the transition from volunteer to paid fire service models. With many municipalities facing ongoing challenges in recruiting and retaining volunteers, the discussion strongly resonated with those in attendance.

Panelists walked through the steps their communities have taken to make the shift, offering honest reflections on what worked, what didn't, and what they wish they had known earlier. Topics included budgeting and financial planning, staffing approaches, community engagement, and preparing operations for the change. Attendees left with practical tips, helpful strategies, and a clearer understanding of common pitfalls to avoid when considering a move to a paid department.

WEST REGION UPDATE: CONT.



The discussion was moderated by Krista Watt, whose thoughtful guidance kept the conversation flowing and encouraged open dialogue among panelists and participants.

Overall, the event created a valuable space for collaboration, idea-sharing, and forward-thinking conversation on an issue that continues to shape the future of local government and emergency services.

Panelists:

- Jeffrey Stakich, CFO, Fire Chief - Borough of Dormont
- John Scott, Fire Chief - Moon Township Volunteer Fire Company
- Paul Lauer, Township Manager - Peters Township
- Michael McLaughlin Jr., Fire Chief - Peters Township
- Justin Allan, Pennsylvania State Fire Academy Suppression Instructor

The West Region will host a **free social event at Topgolf on August 6, 2026**, sponsored by VADAR Systems. Enjoy golf, appetizers, and non-alcoholic beverages while connecting with fellow members.

Space is limited, so register early to reserve your spot!

[Click here](#) to learn more about event details and VADAR Systems' ERP Financial Software Solutions.

—GFOA-PA West Region Board of Directors



GFOA-PA

COPY. PASTE. PROMOTE

(Your ad could be right here in *The Ledger*)

 + 

Quarter Page Ad - \$200/issue
Half Page Ad - \$350/issue
Full page Ad - \$500/issue

Email info@gfoapa.org
for more details



EAST REGION UPDATE



[GFOA-PA East Region Explores Disability, Life, and Supplemental Benefits](#)

Join GFOA-PA East Region for an informative and strategic session focused on *Disability, Life, and Supplemental Benefits*, designed to address today's evolving public sector challenges.

The session will be led by **Joe Alfonsi, founder of TriBen Insurance Solutions** and a nationally recognized employee benefits expert with decades of experience helping employers strengthen their benefits programs. A frequent national speaker and trusted consultant to leading insurance carriers, Joe is known for delivering practical strategies that organizations can put into action immediately.

Joe will be joined by Kevin Sidella, Presleigh Alfonsi, Shanna Mancuso, and Dominick Alfonsi. Together, the experienced TriBen team will share real-world solutions for enhancing employee benefits, managing costs, and navigating today's changing benefits landscape. Attendees will also have the opportunity to connect with Joe and the TriBen team to discuss the unique challenges facing their own organizations.

Date: August 12, 2026

Time: 2:00 PM - 4:00 PM

Location: Delaware Valley Trust
719 Dresher Rd., Horsham, PA 19044

Cost: \$25 Members/\$35 Non-members

—GFOA-PA East Region Board of Directors



Photos from GFOA-PA East Region 2026 Summer Picnic.

CENTRAL REGION UPDATE

[Central Region Heads Back to Pizza Boy August 20](#)

Join GFOA-PA's Central Region for a FREE afternoon of networking, learning, and great food at Pizza Boy Brewing Company (2240 Millennium Way, Enola, PA 17025) on Wednesday, August 20, from 1:00 to 4:00 p.m.

The event will feature a 20-minute educational presentation by Andrew Sheaf, Deputy Executive Director of the Governor's Center for Local Government Services at the Pennsylvania Department of Community and Economic Development (DCED). Attendees will gain valuable insight into current local government initiatives while connecting with fellow government finance professionals from across the region.

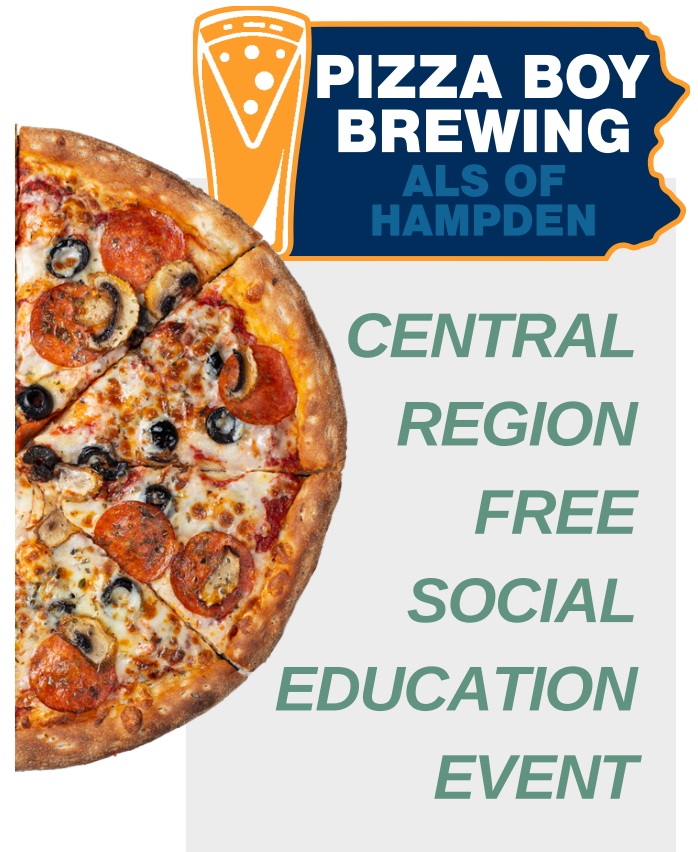
Each complimentary registration includes two drink tickets and pizza. Whether you're a longtime member or looking to become more involved with the Central Region, this is an excellent opportunity to expand your network and learn more about GFOA-PA.

Meet the Presenter: Andrew Sheaf serves as Deputy Executive Director of the Governor's Center for Local Government Services within DCED, where he oversees training, provides technical assistance, and helps advance initiatives that strengthen local governments across Pennsylvania.

His work includes assisting municipalities with financial challenges, evaluating opportunities for shared emergency services, and analyzing statewide audit data to improve local government operations. Before joining the Center, Andrew spent 10 years with DCED's Office of Business Financing, serving in a variety of leadership roles.

—GFOA-PA Central Region Board of Directors

www.gfoapa.org



IN THE KNOW: PRESS RELEASES & PROGRAMS

[Governor Shapiro Signs Bipartisan 2026-27 Budget, Securing Funding for Economic Development, Education and More](#)

[NEWS: Pennsylvania Moves up Four Spots, Now Ranked Top State for Business in the Northeast by CNBC's America's Top States for Business 2026](#)

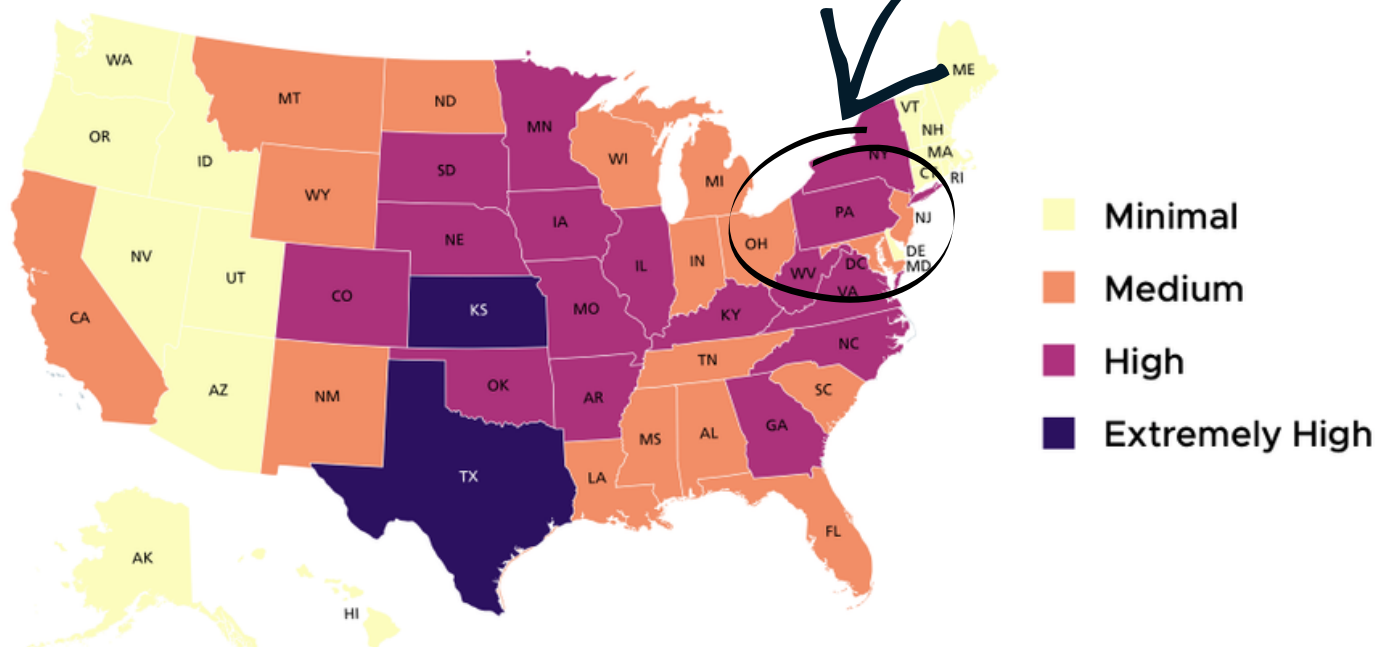
[Pennsylvania Strategic Investments to Enhance Sites Program \(PA SITES\)](#)

[Enterprise eGrants System](#)

An extreme event is a time and place in which weather, climate, or environmental conditions—such as temperature, precipitation, drought, or flooding—fall outside a certain threshold, typically within the upper or lower 5 to 10 percent of historical measurements. Extreme events can create fiscal shocks that increasingly test the resilience of governments' budgets.

In recent decades, natural disasters have severely impacted state economies across the United States. Southern California wildfires caused \$250 billion in damages; Hurricane Milton, \$85 billion; and Hurricane Helene, \$120 billion. In 2024 alone, 27 extreme events resulted in more than \$1 billion in losses each, affecting structures, infrastructure, and agriculture, with lasting economic consequences. Catastrophic events often overwhelm the immediate capacity of local governments, requiring state governments to step in to coordinate large-scale response, recovery efforts, repair infrastructure, and manage intergovernmental transfers. Through sound budgeting and financial management practices, state policymakers can better prepare for, respond to, and recover from these shocks. But how exactly do extreme events affect public finances? And how can states properly prepare for and respond to such extreme circumstances?

Disaster Vulnerability Map Across the United States





Beyond investing

pfmam.com

Our holistic approach allows us to partner with clients to create tailored, flexible solutions that help build communities.

For important disclosure information about PFM Asset Management, a division of U.S. Bancorp Asset Management, Inc., please go to pfmam.com/disclosures

10 STEPS TO DEVELOPING A PROGRAM INVENTORY

GFOA Government Finance Review

Governments can communicate their budgets more effectively, whether to elected officials or the community, when the budget is expressed in terms of what the government is actually doing rather than how many resources each department has to spend.

This requires creating a different way of capturing costs and explaining how the cost of resources is transformed into value for the community—it requires creating a list of programs (a set of activities that produce a specific outcome or achieve a specific goal).



Organizations must embark on a program-based budget by identifying all the programs they undertake. This can be a daunting task and can scare off governments that are interested in adopting the approach, so to make the process less intimidating, GFOA developed the following guide for developing a program inventory. [Review guide...](#)

A NEW SERVICE STRATEGY

Clifford A. Grammich, Ronal Serpas, Seth Williams, and Jeremy Wilson
GFOA Government Finance Review

Police services are among the largest expenditures for governments, particularly at the local level. Nearly all local government spending on police goes toward operational costs, largely salaries and benefits. As a result, police staffing expenses comprise a substantial share of local government budgets. This makes police workforce planning—including determining how many officers a police agency needs and how to deploy them at the right times and places—critical for fiscal management.

Yet, there is little evidence-based guidance on how police agencies can build, maintain, and optimize their workforces—guidance that’s needed as we confront a “new normal” in staffing levels, changes in recruitment and retention, and evolving community expectations. Absent evidence-based, data-informed approaches, police agencies may struggle to assess their staffing needs and rely on unproven “rules of thumb” or historical levels set under conditions that no longer apply.

Police staffing studies can provide common ground for understanding the services a police agency must provide, how to deliver them most efficiently and effectively, the expectations of elected and appointed leaders, and how to align service levels with available resources. This article outlines what a best-practice workload-based staffing study entails, the data it requires, and how law enforcement agencies and government finance professionals can use its results. [Read more...](#)

MEMBER SPOTLIGHT: LUCIEN CALHOUN

What region in PA do you represent?

GFOA PA East Region, Delaware Valley Regional Finance Authority (DelVal).



Can you share your current role and responsibilities within your organization? I work for Calhoun Baker, who is as an Administrator of DelVal, responsible for issuance of debt, execution of hedging interest rate swaps, investment of funds, preparation of financial statements and disclosure documents, credit evaluations of borrowers, and budget management. Calhoun Baker also provides financial advisory services to other local governments and authorities.

When you were a child, what did you want to be when you grew up? We lived in the shadow of Wright-Patterson Air Force Base in Beavercreek, Ohio. I wanted to be a pilot.

How did you get started in the field of government finance? I interned with the City of Philadelphia's Finance Department when I was a graduate student at the University of Pennsylvania. At the time, the City was under investigation by the SEC for fraudulent disclosure of its financial condition in Official Statements. That is when I learned the importance of cash flows (other than trying to survive as a starving graduate student with a new baby girl).

What projects or initiatives are you currently working on or are excited about? We are always tinkering with our management systems, but my primary interest at the moment is to improve the content and appearance of our websites for both disclosure and marketing purposes.

What has been your most significant accomplishment in your career so far? Other than my children, applying interest rate swaps to manage interest rate risk and basis risk is probably my most significant contribution. Swaps had been, and still are, abused to speculate on future interest rates, shape of the yield curve, and ratios of tax-exempt and taxable interest rates.

What do you think are the biggest opportunities facing government finance professionals today?

Technology is always the biggest opportunity and the biggest challenge. Speaking as someone who once structured refundings on a hand-held HP calculator, the advent of AI-aided financial software and systems will have a significant impact on staffing and hardware. We just don't know if it will be bright or dark.

What do you appreciate most about being part of this association? The membership of GFOA is diverse, and I look forward to hearing different perspectives.

Do you have any advice for someone new to this field? Is there anything else you'd like to share with fellow members? Remember what your high school coaches told you; keep grinding. And remember what you heard in church, synagogue, or mosque; do the right thing.

What are your hobbies outside of work?

I enjoy chasing my grandchildren, working in the yard, and playing (so to speak) golf.

JOB LISTINGS

Looking for a new opportunity in government finance? Click the job positions below to explore job openings across the GFOA-PA's network.

Visit gfoapa.org to learn how Members and Non-members can post open positions.

[Fiscal Coordinator-Accounts Payable](#)

City of DuBois - DuBois, PA

[Senior Governmental Accountant](#)

County of Berks - Reading, PA

[Director of Finance, PA State Lottery \(Administrative Officer 5\)](#)

PA Lottery - Middletown, PA

[Interim Allentown City Controller](#)

City of Allentown - Allentown, PA

[Treasurer-Finance Director](#)

Douglass Township, Montgomery County -
Gilbertsville, PA

Become a Contributor

We want to hear from you!
Share your insights, and
success stories by
submitting an article for
inclusion in *The Ledger*
newsletter. Help us inform
and inspire — [Click here](#) to
submit content to
gfoapa.org!



Aclarian:

Tom Skoch, tskoch@aclarian.com

Acrisure:

Amy Crouse, ASA, MAAA, acrouse@acrisure.com

Albright College:

Susan Saylor, ssaylor@albright.edu

Jennifer Steigelman, jsteigelman@albright.edu

Ambler Savings Bank:

Bill Vitiello, wvitiello@amblersav.com

Bee Bergvall & Company:

Cynthia Bergvall, CPA, smaugar@bbco-cpa.com

Eric Davis, edavis@bbco-cpa.com

Sheila Mauger, smaugar@bbco-cpa.com

Jennifer McHugh, jmchugh@bbco-cpa.com

Belflint Lyons & Shuman, CPA's:

Liz Wyjadka, lizwyjadka@gmail.com

Berkheimer Tax Innovations:

William Leonard, bleonard@hab-inc.com

Bertz, Hess & Company, LLP:

Thomas Wobber, CPA, tom.wobber@bertzhess.com

Boyer & Ritter, LLC:

James Franco, jfarano@cpabr.com

Matthew Wildasin, CPA, mwildasin@cpabr.com

Senahid Zahirovic, szahirovic@cpabr.com

Brentwood Bank:

Jennifer Hisdorf, jhisdorf@brentwoodbank.com

Brown Plus:

Scott Henry, scotthenry@brownplus.com

BS&A Software:

Steve Rennell, sreennell@bsasoftware.com

Cherry Bekaert:

Chris Turtell, christopher.turtell@cbh.com

Citizens Bank:

Robert Fenner, robert.c.fenner@citizensbank.com

Kim Little, kim.little@citizensbank.com

Robert Macnamara,

robert.w.macnamara@citizensbank.com

Community Bank, N.A.:

Geoffrey Germann, geoffrey.germann@cbna.com

Jacky Mizele, Jacky.mizele@cbna.com

Concord Public Finance:

Christopher Gibbons,

cgibbons@concordpublicfinance.com

Cornerstone Wealth Advisory and Insurance:

Patrick Geary, pgeary@cwais.net

Cozen O'Connor:

Mark Vacha, mvacha@cozen.com

Eckert Seamans Cherin & Mellott, LLC:

Joy Doyle, jdoyle@eckertseamans.com

EDM Financial, LLC:

Matt Lentz, mlentz@edm-finance.com

Edmunds Gov Tech:

John Wray, jwray@edmundsgovtech.com

Fidelity Bank:

Ryan McGowan, ryan.mcgowan@fddb.com

H.A. Thomson Company:

Andrew DiProspero, adiprospero@hathomson.com

Hamilton & Musser, PC, CPAS:

Jada Dunlap, jdunlap@hnmcpas.com

Hilltop Securities Inc:

Tim Frenz, tim.frenz@hilltopsecurities.com

Hinton & Associates, Inc.:

George Hinton, george@hintonassociates.com

Hosack Specht Muetzel & Wood LLP:

Peter Vancheri, CPA, pvancheri@hsmwcpa.com

Kafferlin Strategies LLC:

Benjamin Kafferlin,

benjamin@kafferlinstrategies.com

Key Bank:

Oksana Bruce, oksana_Bruce@keybank.com

Charles Wise, charles.wise@key.com

Keystone Collections Group:

Jayson Lawson, jjlawson@keystonecollects.com
John Pinkerton, jepinkerton@keystonecollects.com
Teresa Wallace, thwallace@keystonecollects.com
Jason Winters, jmwinters@keystonecollects.com

Keystone Information Systems, Inc.:

Steve Juliana, steve.Juliana@keyinfosys.com

Maher Duessel CPA's:

Jennifer Cruverkibi, CPA, jcruverkibi@md-cpas.com
Amy Lewis, alewis@md-cpas.com

Mailroom Systems Inc.:

Steve Trainer, strainer@mailroomsystems.com

McNees Wallace & Nurick, LLC:

Michael Lamb, mlamb@mcneeslaw.com

MFR Consultants, Inc.:

Christina Chepel, cchepel@mfrconsultants.com

PA Association of Public Employee Retirement Systems:

Karen Deklinski, kdekliniski@msn.com

PayIt:

Brad Kowert, bkowert@payitgov.com

PFM Asset Management LLC:

Matthew Conlin, conlinm@pfmam.com
Katia Frock, frockk@pfmam.com

PLGIT:

Tamara Kemmler, kemmlert@pfmam.com

PNC Institutional Asset Management:

Mark Yasenchak, CFA, mark.yasenchak@pnc.com

Portnoff Law Associates, Ltd.:

Kevin Buraks, kburaks@portnoffonline.com
Jason Leininger, jleininger@portnoffonline.com

Primary Financial Co LLC:

Chris Lewis, clewis@epfc.com

Primepoint HR & Payroll:

Manon Adcock, manon.adcock@primepoint.com
Sean Bothwell, sbothwell@primepoint.com
Christine Minnium, cminnium@primepoint.com

PSDLAF:

Rajesh Chainani, rchainani@pmanetwork.com

Public Agency Retirement Services (PARS):

Kathryn Cannie, kcannie@pars.org
Charles Francis, cfrancis@pars.org

Retirement Plan Advisors:

Ken Mergen, kmergen@retirementplanadvisors.com

RKL LLP:

Michael Rudy, mrudy@rklcpa.com

Santander Bank US:

Kevin Curran, CTP, MSOLM,
kevin.curran@santander.us

Scantek, Inc:

Anthony Hornicek, ahornicek@scantek.info

SEK, CPAs & Advisors:

R Samuel Miller, r_sam_miller@hotmail.com
Kevin Stouffer, kstouffer@sek.com
Craig Witmer, CPA, CGFM, cwitmer@sek.com

Sparrow PMP LLC:

Jennifer Morris, jmorris@sparrowpmp.com

Susquehanna Accounting & Consulting Solutions, Inc.:

Nicholas Scaife, CPA, nscaife@susacs.com

Synario:

Jim Arms, armsj@synario.com

TechForGov:

Amanda Coe, amanda.coe@techforgov.com

The Bonadio Group:

Timothy Doyle, tdoyle@bonadio.com
Randall Shepard, rshepard@bonadio.com

Transcend Finance LLC:

Scott Boehret, CPA, sboehret@transcend-finance.com
Stephen Carr, scarr@transcend-finance.com
Mark Romito, mromito@transcend-finance.com

TriState Capital Bank:

Matthew Fisher, mfisher@tscbank.com
Timothy Merrell, CTP, tmerrell@tscbank.com

Tyler Technologies:

Terry Quinn, terry.quinn@tylertech.com

VADAR Systems, Inc.:

Kevin Brobst, gov@vadarsystems.com
Frank Natale, sales@vadarsystems.com
Carl Vercollone, pa@vadarsystems.com

Wiesner Consulting LLC:

Steve Wiesner, smwiesner@msn.com

Zelenkofske Axelrod LLC:

Derek Schroeder, dschroeder@zallc.org
Jeffrey Weiss, jweiss@zallc.org