



**MACT 2015 Summer
Educational Conference
Grand Rapids, MI
Conference Speaker Biographies**

INVESTMENTS

CASH HANDLING & COUNTERFEIT MONEY

John Edwards

STATE OF MICHIGAN PANEL

Howard Heideman - Howard Heideman has 39 years experience in state/local tax policy and analysis. He served as staff to the Michigan Senate Finance Committee for nine years and in 1975 worked with county treasurers on tax foreclosure legislation. Howard has managed tax analysis in the Department of Treasury for the past 29 years. Howard has worked with county treasurers, local treasurers, and school districts to implement the Proposal A tax changes. Howard is part of the Office of Revenue and Tax Analysis, which is responsible for economic forecasting, revenue forecasting, revenue tracking, and revenue sharing payments. Howard is a graduate of the University of Michigan, while his wife of 40 years is an MSU graduate. It goes to show that mixed marriages can work. Howard is also once again the proud husband of a Clinton County commissioner.

Jim Mills - Jim Mills of the Michigan Department of Treasury is the manager of the Accounting and Auditing Section in the Local Audit and Finance Division. He oversees the collection and audit of \$2 billion in property taxes levied by the State of Michigan. Since revenue captured by authorities using tax increment financing is a large reconciling item when balancing projected revenue against actual receipts, he is a "go-to" person in Treasury for questions regarding the proper calculation of tax increment revenue. He holds a bachelor's degree in finance and a master's degree in public administration, and is certified as a Michigan Advanced Assessing Officer and Michigan Personal Property Examiner.

Larry Steckelberg - Larry Steckelberg began serving as the Administrator over the Property Services Division in September of 2014. Prior to joining the Bureau of Local Government, Larry served for four years as the Taxpayer Advocate within the Department of Treasury. As Advocate, he provided assistance to taxpayers as well as managed the Treasury staff that responded to inquiries from the Legislature and the Governor. Before serving as the Taxpayer Advocate, he was the Legislative Liaison for Treasury. He

holds a Master's Degree in Public Administration from Western Michigan University, a Bachelor's Degree in Economics from Michigan State University and a Lean Green Belt Certification from Oakland University.

Cary Vaughn - Cary Jay Vaughn has worked for the Michigan Department of Treasury for 23 years. He is the manager over the Audit Section of the Local Government Financial Services Division which performs and reviews auditing and accounting throughout the state. He is a certified public accountant and a certified government financial manager.

MANAGING BROWNFIELDS & TIF CAPTURE PROCESS

Jeff Hawkins - Jeff Hawkins is founder and co-owner of Envirollogic, a full-service environmental services firm celebrating 26 years of business. He has a B.S. in Geology from Southern Illinois University and a M.S. in Earth Science from Western Michigan University. Jeff has over 30 years of environmental consulting experience including developing significant expertise in all aspects of Brownfield Redevelopment. This expertise includes helping Brownfield Redevelopment Authorities and Land Bank Authorities integrate the various Brownfield tools and resources that are unique to each type of authority. Jeff has been a frequent instructor on the topic of Real Estate Development and Re-use for the Michigan Economic Developers Association's annual Economic Development Basic Course and is an "Ask the Expert" on Brownfield Redevelopment issues for the Michigan Association of Counties.

Sherry Comben - Sherry Comben has worked for Antrim County for the past 28 years, serving as County Treasurer during the last 15 years. She was President of the Michigan Association of County Treasurers in 2012. Sherry served 20 years as a Bellaire Public Library Board of Trustee member. Sherry has an Associate Degree in Accounting as well as 5 years of experience in local government as a township deputy treasurer. Sherry enjoys fishing and reading in her spare time.

METH LAB PRECAUTIONS

Lt. Steve Rau - Detective First Lieutenant Steven Rau is a 26 year veteran of the Michigan State Police. He is currently the task force commander of the Metropolitan Enforcement Team (MET) and the Central Michigan Enforcement Team (CMET). MET and CMET are multi-jurisdictional narcotic task forces covering the Counties of Newaygo, Mecosta, Montcalm, Ionia and Kent Counties. D/F/Lt. Rau has over 14 years of investigating meth labs. During that time D/F/Lt. Rau was the 6th District Meth Coordinator responsible for overseeing the training of over 50 responders and covering the meth response to over 13 counties on the West side of Michigan. D/F/Lt. Rau is certified in several courts as an expert in testifying to meth related issues.

OTHER

William (Bill) Kendall - Bill has served as the Oscoda County Treasurer since 1-1-2005. Prior to that he worked 11 years in the Oscoda County Equalization Department and was a level II assessor for Albert & Rust Townships in Montmorency County. Bill attended Kirtland Community College. In addition to the many Boards he sits on as County Treasurer, he has also been on the Oscoda County Habitat for Humanity Selection Committee Board for the last 11 years. Bill is a past president of the Michigan Association of County Treasurers.

Richard (Rick) Brzezinski - Rick was appointed Treasurer of Bay County on October 1, 2004 and has been elected to three 4-year terms. He worked for the former County Treasurer for nine years as an accountant. In addition to his Treasurer's duties he also is the Vice Chair of the fully-funded Bay County Employees Retirement System. Rick earned a bachelor's degree in Business Administration from Northwood University and spent the first 17 years of his career working for two state-wide banking organizations holding positions in management, lending and auditing.

A lifelong resident of Bay County, he is active in his community as a member of the Lions Club and has served many youth sports teams including 17 years of coaching little league and pony league baseball teams. Rick has held many leadership positions in Michigan Association of County Treasurers including the office of President and is currently the President of the Bay County Treasurers Association made up of the local unit treasurers in Bay County.

He enjoys traveling, card playing, attending sporting events and is involved in the long-term quest to become a bogey golfer. Rick and his wife, Kay, a retired nurse, have three adult sons, two daughters-in-law, with a third joining the family in October. In March of 2015, they had the distinct pleasure of becoming grandparents to granddaughter Addison and grandson Henry, born two weeks apart.