

**Michael Ley, CMC***Principal***312.819.7153****608.240.2329****mley@virchowkrause.com**

Mike Ley is a Certified Management Consultant and the Partner-in-charge of Baker Tilly Virchow Krause, LLP's Public Sector Management Consulting Group since 1999. He specializes in serving state and local governments, school districts, and not-for-profit organizations. He has extensive experience in providing organization and management consulting, productivity and benchmarking studies, strategic planning, and financial management and cost analysis. In addition, he has held several government practitioner positions including budget analyst, financial officer, and executive and has served as an elected official.

Specific Experience

- > Helps organizations develop effective programs to analyze and restructure alternative approaches to not-for-profit and public service delivery, integrate planning and public financing of services, strengthen long-term strategic and financial planning, evaluate capital improvement public financing options, and improve the management and productivity of programs along with the utilization of resources.
- > Designs, leads, and directs major management studies that have reorganized and restructured public sector and not-for-profit organizations of all sizes which have achieved significant cost savings, resulted in innovative financing methods, and provided revenue diversification.
- > Leads projects dealing with transportation impact fees, fiscal impact analyses, user fees, consolidation of municipal departments, and education and tax equity issues.
- > Works with a variety of departments including public works, parks and recreation, public library, police and fire, health and human services, and special assessment districts among others.
- > Formerly served as a vice president in charge of a national public sector consulting firm's Wisconsin office.

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Specific Experience (cont.)

- > Served as secretary of the Wisconsin Department of Revenue, a cabinet agency with a staff of 1,100 and a budget of \$45 million. Responsibilities included paying \$1.2 billion annually in property tax relief to localities, collecting revenue, developing tax policy, forecasting state economic conditions, and supervising local property assessments. Successfully obtained gubernatorial and legislative enactment of a major 1985 reform and reduction of the state's personal income tax (preceded Federal reform) and implemented numerous cost-cutting management improvements and tax compliance innovations.
- > Served as budget and planning director for the Wisconsin Department of Natural Resources where he designed and oversaw several reorganization analyses that led to cost reductions without service reduction and improved existing fee structure.
- > Held several other financial analysis, management, and executive positions in Wisconsin state government including budget analyst, deputy secretary of the state's economic development department, and research and policy director in the department of local affairs and development. In his last post, he directed the staff effort that secured enactment of the state's Tax Incremental Financing law.
- > Has extensive local government experience serving three consecutive city council terms (1972-1977) in Madison, Wisconsin, as well as council president and finance committee member. Also, served as chairman of the City of Madison Transportation Commission from 1980-1983.

Industry Involvement

- > Institute of Management Consultants (IMC)
- > Guest speaker before many local government associations, manufacturing and commerce groups, and taxpayer groups.
- > Guest lecturer at area colleges and universities.
- > Past member of several gubernatorial, mayoral, county executive, and legislative task forces and committees.
- > Tax Section of the Wisconsin State Bar Association – Past Member
- > Midwestern States Association of Tax Administrators (13 states) – Past President
- > National Association of Tax Administrators - Former Executive Committee

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Industry Involvement (cont.)

- > Has served on the board of directors for several not-for-profit civic groups and associations.

Education

University of Wisconsin - Madison
Bachelor of Arts in Political Science

University of Michigan
Master of Public Administration in Public Finance

Postgraduate work at the Harvard Business School and the Kennedy School of Government

Relevant Continuing Education

- > IMC Ethics of Consulting
- > Baker Tilly GASB No. 34 Training Session
- > Baker Tilly Management Workshop
- > Value Based Consulting Seminar
- > Numerous IMC National Conferences
- > Baker Tilly Exceptional Client Service Session