



# RESOLUTION No. 23-143

## OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

### RESOLUTION AUTHORIZING THE PROCESS TO SELECT A TREASURER-TAX COLLECTOR TO FILL THE VACANCY DUE TO THE RETIREMENT OF THE CURRENT TREASURER- TAX COLLECTOR TINA VERNON

WHEREAS, Treasurer-Tax Collector Tina Vernon has announced her retirement effective April 29, 2023; and

WHEREAS, the current term of Treasurer-Tax Collector ends January 4, 2027, at noon; and

WHEREAS, pursuant to Government Code section 24105, if no appointment is made by April 29, 2023, Michelle Bodley, as the Assistant Treasurer-Tax Collector, would fulfill the role of Interim Assistant Treasurer-Tax Collector until an appointment is made by the Board of Supervisors; and

WHEREAS, pursuant to California Government Code section 25304 the Board of Supervisors shall fill by appointment all elective County officer vacancies that arise before the end of the current term, 2023-2027; and

WHEREAS, the Board of Supervisors desires to fill the office of the Treasurer-Tax Collector with a qualified appointee as required by California Government Code section 27000.7 and Nevada County Code section A-II 37.2; and

WHEREAS, two options are proposed for the Board of Supervisors to consider to fill the vacancy; and

WHEREAS, the two options are to make a direct appointment or to run a recruitment to fill the position, using an ad hoc selection committee appointed by the Chair of the Board.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors hereby resolves to fill the position by the direct appointment of Assistant Treasurer-Tax Collector Michelle Bodley, beginning on April 29, 2023, to fill the Treasurer-Tax Collector position through the term ending January 4, 2027, at noon.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 28<sup>th</sup> day of March, 2023, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward C. Scofield, Lisa Swarthout, Susan Hoek and Hardy Bullock.

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER  
Clerk of the Board of Supervisors

By: 

  
Edward C. Scofield, Chair

3/28/2023 cc: HR\*  
TTC\*

# Michelle L. Bodley

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**OBJECTIVES:** Effective and highly skilled financial administrator with a demonstrated record of achievement and integrity looking to obtain a position that can benefit from my knowledge, abilities, and extensive finance and accounting experience.

**EXPERIENCE:**

11/2017-Present                      Office of the Treasurer-Tax Collector                      Nevada City, CA  
County of Nevada

**Assistant Treasurer Tax Collector**

As the Assistant Treasurer Tax Collector for Nevada County, I serve a dual role in developing the overall strategic vision of the office as well as leading the day-to-day operations of the Treasury and Property tax functions. I am responsible for building and implementing innovative solutions to help support our ever-evolving business priorities and needs.

Within the Treasury function, I provide oversight of the \$300M Treasury pool which includes daily investment strategy, cash flow analysis, and general ledger balancing. My role in the Property Tax function includes responsibility for the annual extensions of the property tax rolls and leading our team on the collection and reconciliation of \$300M in annual property taxes which support the County, the Schools and the Special Districts to meet their State mandated duties and local service responsibilities

My strengths include working cross functionally with County Departments, supporting strategic relationships with our partners, and leveraging Treasury and Tax functions to evolve legacy ways of operating. My ongoing participation in various professional organizations and committees allows me to stay well versed in my role and allows me to help educate others; this includes serving on the Nevada County Citizen's Academy, the Nevada County Employee Academy, the Nevada County Organizational Excellence Council, the Nevada County Welcome Crew, the Nevada County Mentorship Committee, the Nevada County United Way fundraising team, and the CACTTC Treasury committee.

02/2012 – 11/2017                      Health and Human Services Agency Administration                      Nevada City, CA  
Department of Social Services  
County of Nevada

**Administrative Services Officer**

Responsible for the overall management of the budget and financial management services for the large and complex Department of Social Services. Possess key knowledge of funding sources and fiscal practices for public assistance programs. Responsible for the submission of the annual budget package consisting of 10 budget units/cost centers totaling \$46M. Perform continuous monitoring of current and proposed legislation to assess budgetary and financial impacts. Generate accurate and reliable fiscal projections and reports for the executive and management team throughout the year to ensure maximum allocation usage and long term fiscal sustainability. Responsible for oversight and review of federal and state claims ensuring compliance with federal and state cost claiming methodologies. Implement accounting policies and procedures necessary to maintain audit standards. Responsible for the fiscal administration of 60+ contracts held by the Department

Development and management of all accounting functions from project inception to current operation of this 32-room luxury hotel. Overall authority for the financial operation of the organization, budget preparation and administration, account reconciliation, and journal entry adjustments. Analyze and report business trends and daily operating costs.

07/2001 – 06/2005

All Accounts Bookkeeping

Grass Valley, CA

**Owner**

Serve privately owned companies in various industries. Services include software setup, A/P, A/R, payroll processing and payroll tax filings; annual tax filings – personal property, state sales and use; financial statement preparation and reporting.

05/1999-05/2001

Barrett Commercial, Inc.

Newport Beach, CA

**Executive Assistant to the President**

Performed a full spectrum of administrative functions for this real estate developer and owner of six companies. Assisted with real estate contracts and due-diligence work; property and portfolio management; partnership formations and dissolutions; lease addendums and maintenance; tenant relations; and new business development.

**EDUCATION:**

9/2001 – 12/2004

California State University Sacramento

Sacramento, CA

Bachelor of Science Business Administration

(Accountancy Concentration)

6/1992 – 4/1994

Pepperdine University

Malibu, CA

Undergraduate Studies

General Education

**SKILLS:**

<b>Skill Name</b>	<b>Skill Level</b>	<b>Last Used</b>	<b>Experience</b>
Quickbooks Pro	Advanced	2017	16 years
Microsoft Office	Advanced	Currently Used	25 years
Sungard Finance Plus	Advanced	Currently Used	17 years

**REFERENCES:**

Available upon request

# Public comment received

March 20, 2023

Nevada County Board of Supervisors  
950 Maidu Ave.  
Nevada City, CA 95959

Dear Honorable Supervisors:

I am writing to you to express my wholehearted support for the appointment of Michelle Bodley to the position on Treasurer-Tax Collector upon the resignation of Tina Vernon. I had the pleasure of working with Michelle Bodley while I served as the Health and Human Services Agency Director overseeing the Departments of Social Services, Public Health, Social Services, Child Support and Housing Services from 2005 to 2013. Michelle and I worked together during a time of significant fiscal and programmatic responsibility changes when 2011 Realignment was enacted. Michelle served as the Senior Accountant Auditor within the Auditor's Office and helped to develop the accounting fiscal structure that still exists today among all realigned departments.

Michelle promoted from the Auditor's Office to become the Administrative Services Officer for the Department of Social Services in 2012 and was responsible for the oversight of a \$46 million budget and management of 10 budget units including CalWORKS, Medi-Cal, Child Protective Services, Adult Protective Services, Veteran's Services, Child Support, and Collections. In this role, Michelle helped lead decisions on significant program initiatives including the IV-E Waiver analysis for Child Welfare funding and the IHSS Maintenance of Effort long term cost analysis and funding sustainability study. Michelle also was instrumental in the rollout of the Affordable Care Act whereby she worked closely with Human Resources on the development of nine limited-term employee positions in support of the program. Michelle's interpersonal skills and relationships with staff throughout County departments helped lead collaboration across the County to help braid and leverage funding streams, including developing an MOU with the District Attorney's office for a welfare fraud investigator position, and helping to bring a full time Veteran's Services Officer position to the County. Michelle's key knowledge of State law and sustainable funding streams was crucial in her role as her decisions made an impact on the long-term sustainability and health of County programs and funding availability. During Michelle's tenure, Social Services realignment fund balances grew from \$1.8 million to \$8 million.

Michelle is one of the most hard-working and competent public servants I have had the pleasure of working with during my career. She treats all individuals with whom she interacts with great respect. She is a great team player and is appreciated by all of her staff. I am sure that she will continue the tradition of running a very efficient office dedicated to serving the public.

Finally, let me acknowledge and thank Tina Vernon for her outstanding service to our community during her tenure as Treasurer Tax Collector. Her leadership of her department and dedication to service have been exemplary.

Sincerely,



Jeffrey Brown

March 18, 2023

Nevada County Board of Supervisors  
950 Maidu Avenue  
Nevada City CA 95959

Dear Honorable Supervisors:

I am writing to you regarding your upcoming decision of whom to appoint as Treasurer-Tax Collector upon the resignation of Tina M. Vernon and would like to make a recommendation in favor of the appointment of Michelle Bodley. I have had the pleasure of working with Michelle Bodley while I served as the Executive Director of Connecting Point (Nevada-Sierra Connecting Point Public Authority) during Michelle's tenure as Administrative Services Officer in the Department of Social Services.

Michelle and I worked together during a time of significant fiscal changes within the In-Home Supportive Services (IHSS) program whereby State level funding changes were implemented and Michelle partnered with our Department to collaborate and work towards a fiscally prudent and programmatic model that was successful for both Agencies.

I also worked with Michelle and her team on broadening the 211 Connecting Point outreach component to include CalWorks and CalFRESH which provided critical awareness of these programs throughout our Community including design and implementation of Market Match services at various local farmers markets. Michelle also helped to analyze the fiscal sustainability of relocating the office to the Laura Wilcox building.

I have always found Michelle to be thoughtful, patient, clear in her communications and unfailingly accurate. My own success was enhanced by her patience while clarifying County expectations with an eye to mutual success. I have every confidence that Michelle's ability to serve as the appointed Treasurer-Tax Collector based upon her educational background her tenure with the County that she will ensure that the office continues to run efficiently, safely, and in the best interest of the public following the steps of Tina M. Vernon.

With sincere regards,

Ann Guerra  
13960 Colfax Highway  
Grass Valley CA 95945

S. Suzanne Doyle  
237 Waugh Ave.  
Santa Cruz, CA 95065

March 19, 2023

The Honorable Board of Supervisors  
County of Nevada  
950 Maidu Ave.  
Nevada City, CA 95959

Dear Members of the Board:

I am writing to you regarding your upcoming decision about appointment of a Treasurer-Tax Collector upon the resignation of Tina M. Vernon. I would like to urge you to appoint Michelle Bodley.

I had the pleasure of working with Michelle Bodley while I served as Senior Management Analyst in the County Executive Office in 2010 – 2011 and as an Administrative Services Officer (fiscal officer) in the Health and Human Services Agency during 2011 – 2021. Michelle and I worked together during the enactment of 2011 Realignment, a time of significant fiscal and programmatic responsibility changes being transferred from the State to the County. Michelle served then as the Senior Accountant Auditor within the Auditor's office, and she and I helped to develop the accounting fiscal structure that still exists today among all realigned Departments, both in the Public Safety and the Health and Welfare Departments.

Michelle served as the Administrative Services Officer for the Department of Social Services from 2012 through 2017, where she was responsible for the oversight of a \$46M + budget and management of 10 budget units including CalWORKS, Medi-Cal, Child Protective Services, Adult Protective Services, Veteran's Services, Child Support Services, and Collections. In this role, Michelle acted as fiscal officer for the Department, responsible for educating and guiding program managers on fiscally sustainable, programmatic decisions while adhering to Federal and State laws and accounting practices. This is a position with a high level of fiscal responsibility and requires advanced education and extensive knowledge of State law and governmental generally accepted accounting principles and practices. The accounting structure for the Department of Social Services is one of the most complex in County government. Michelle helped lead collaboration across the County to braid and leverage funding streams to maximize services.

Michelle fostered and maintained a high level of skill and integrity in her HHSA fiscal team. She managed every situation, and interacted with every personality, both within the Department and Countywide, with a calm and professional demeanor.

I have great confidence in Michelle's ability to serve as the appointed Treasurer-Tax Collector based on her educational background and my experience of her tenure with the County. She will ensure that the office continues to run efficiently, effectively, safely, and in the best interest of the public, following in the footsteps of Tina M. Vernon.

Sincerely,

*SS Doyle*

S. Suzanne Doyle

Nevada County Board of Supervisors  
950 Maidu Ave  
Nevada City, CA 95959

March 20, 2023

Dear Honorable Supervisors:

I am writing to you regarding your upcoming decision of whom to appoint as Treasurer-Tax Collector upon the resignation of Tina M. Vernon. I would first like to recognize Tina Vernon for her outstanding service to our community over the last 12 years as the elected Treasurer Tax Collector whereby she has fulfilled the duties and responsibilities set forth by law while providing responsive, courteous, consistent and efficient service to our Nevada County community.

As a former colleague and current property owner in Nevada County, I confidently and enthusiastically recommend Michelle Bodley to fulfill the remainder of Ms. Vernon's term. I had the pleasure of working with Michelle in the Health and Human Services Agency during the years of 2013 – 2017 where I held the position of Program Manager for CalWORKs and Michelle served as the Administrative Services Officer (Fiscal Officer) for the Department of Social Services. Michelle was responsible for the oversight of a \$46M + budget and management of 10 highly regulated budget units including CalWORKS, Medi-cal, Child Protective Services, Adult Protective Services, Veteran's Services, Child Support, and Collections. I relied on Michelle for sound fiscal expertise and knowledge of State, Federal, and local laws to successfully deliver outstanding services to our citizens while leveraging critical funding sources and ensuring program compliance. Together, we implemented many new programs in the CalWORKS division including the Housing Support Program and CalFresh Farmers Market Match Program, whereby Nevada County were leaders in launching these new, innovative programs.

While I served in the County Executive Office during the year of 2018-2021 Michelle was promoted to Assistant Treasurer-Tax Collector. Michelle's ability to serve in this position requires extensive knowledge of laws governing tax collection and Treasury management. Michelle is responsible for the oversight of 7 staff to collect over \$300M annually in property taxes which support the County, the Schools and the Special Districts to meet their State Mandated duties and local service responsibilities. Michelle is also responsible for oversight and management of the County Treasury while adhering to strict laws and ensuring the County's tax revenue is invested legally and responsibly. Michelle also is responsible for administration of the transient occupancy tax collection and cannabis tax collection programs.

Michelle's experience in the Auditor Controller office, managing federal and state funds in Social Services and her over five years of service as Assistant Treasurer Tax Collector, make Michelle a sound and prudent choice to serve as the appointed Treasurer-Tax Collector. She will ensure that the office continues to run efficiently, safely, and in the best interest of the public.

Sincerely,



Mali LaGoe



Katy Eckert  
County of Monterey Behavioral Health Director,  
Consultant Eckert & Associates, and  
Instructor UC Davis Continuing and Professional Education

15090 Kelly Way Grass Valley, CA 95945  
530-277-5000

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March 19, 2023

Nevada County Board of Supervisors  
950 Maidu Avenue  
Nevada City CA 95959

**Re: Recommendation to appoint Michelle Bodley as Treasurer-Tax Collector**

Dear Honorable Supervisors:

I have become aware that Tina M. Vernon, our current Treasurer-Tax Collector has decided to resign, leaving the Board of Supervisors with the necessity of appointing a successor to fill out Tina's term. Tina has been an exemplary Treasurer-Tax Collector for the last 12 years and has been an outstanding public servant dedicated to upholding the public trust of the citizens of Nevada County and has performed her duties with honor and integrity. I had the pleasure of working with Tina when we were both Analysts in the Nevada County Executive Office and I hold her in high esteem. She will be missed!

I also hold Michelle Bodley, Assistant Treasurer-Tax Collector in high esteem and would recommend that she be appointed to serve out the remainder of Tina's term as Treasurer-Tax Collector.

Michelle, herself, is an outstanding public servant, in addition to the knowledge, skills and leadership she has displayed working side by side with Tina over the last few years and developing a thorough understanding of the role and operations of the Treasurer-Tax Collector's office.

I had the pleasure of working with Michelle when I served as a Management Analyst in Nevada County's Executive Office and then as the Health and Human Services Agency Chief Fiscal Officer during the years of 2005 – 2014. Michelle and I worked together during a time of significant fiscal and programmatic responsibility changes whereby 2011 realignment was enacted. At that time, Michelle served as the Senior Accountant Auditor within the Auditor's office and helped to develop the accounting fiscal structure that still exists today among all realigned Departments.

Michelle promoted from the Auditor's office to the Administrative Services Officer (Fiscal Officer) in the Health and Human Services Agency and was tasked to lead the fiscal and administrative functions for the Department of Social Services in 2012. She was responsible for the oversight of a \$46M + budget and management of 10 budget units. Michelle helped lead decisions on significant program initiatives where she worked closely with Human Resources, Auditor-Controller and other departments to design and implement sustainable programming. Michelle's interpersonal skills and relationships with staff throughout County departments helped lead collaboration across the County to help braid and leverage funding streams. Her key knowledge of State law and sustainable funding streams was crucial in her role as her decisions made an impact on the long-term sustainability and health of County programs and

Katy Eckert  
County of Monterey Behavioral Health Director,  
Consultant Eckert & Associates, and  
Instructor UC Davis Continuing and Professional Education

15090 Kelly Way Grass Valley, CA 95945  
530-277-5000

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funding availability. During Michelle's tenure, Social Services realignment fund reserves grew four-fold, due to strong fiscal management and a focus on sustainability.

Michelle would excel in serving as the appointed Treasurer-Tax Collector. She offers:

- 1) Her educational background (BS in Business Administration/Accounting),
- 2) Her demonstrated commitment to the county (as demonstrated by her 19-year tenure),
- 3) Her dedication as a public servant. She has exemplified commitment to excellence in public service throughout the 19 years she has worked for Nevada County and in several different demanding roles.
- 4) Her attention to detail and thoroughness.
- 5) Her ability to collaborate and partner and build excellent relationships with everyone.
- 6) Her knowledge of Nevada County Treasurer-Tax Collector Office operations due to the leadership role that she already successfully holds.

I highly recommend Michelle Bodley. In my almost 30 years of public service working in leadership roles in 5 different California Counties, consulting for other California Counties and non-profits, and teaching for UC Davis School of Continuing and Professional Development, I have worked with many different leaders. Michelle Bodley stands out to me as one of the top 1% who I would wholeheartedly recommend. I hold her in very high esteem.

Appointing Michelle Bodley to the Treasurer-Tax Collector as successor to Tina Vernon, will ensure that the office continues to run efficiently, safely, and in the best interest of the public and the County of Nevada.

I would be happy to serve as a reference for Michelle Bodley. Feel free to contact me with any questions that you might have.

Sincerely,



Katy Eckert

March 20, 2023

Dear Honorable Supervisors:

I am writing to you regarding your upcoming Treasurer-Tax Collector appointment decision upon the resignation of Tina Vernon. My sincere appreciation goes to Tina for her outstanding service as the elected Treasurer Tax Collector. Her dedication and leadership have provided our County with a stable resource on which the community can depend for 12 years.

Please accept my recommendation in favor of the appointment of Michelle Bodley. I had the pleasure of working with Michelle while I served as a Management Analyst in the County Executive Office and as her direct supervisor as the Chief Fiscal Administrative Officer for the Health and Human Services Agency (HHS) during the years of 2013 - 2017.

Michelle is self-directed, follow-through oriented, and often needed to work independently to manage large projects with complex deliverables. She effectively reallocated resources where necessary to cover critical staffing outages and to complete significant annual events such as the budget and contract renewal seasons. A key to Michelle's success within HHS was her ability to complete work assignments in a fast-paced, highly demanding environment. She blocked out time on her schedule and spent focused, uninterrupted time planning and meeting deadlines.

As the Administrative Services Officer for the Department of Social Services, Michelle was responsible for the oversight of a \$46M budget and management of 10 program budgets including CalWORKs, Medi-Cal, Child Protective Services, Adult Protective Services, Veteran's Services, Child Support, and Collections. While overseeing the fiscal health of Social Services, she implemented effective time study practices to maximize the receipt of State and Federal funding. Michelle constructed a three-year projection and rolling sustainability model for all Agency departments, to include the forecasted effects of funding stream variances on budget projections and fund balances.

She helped to ensure that standardized accounting principles were utilized across the Agency and authorized large reimbursement journal entries to maintain adequate fund balances. Michelle implemented safeguards and procedures to meet grant reporting deadlines and instilled internal controls to secure separation of duties. She prepared cost analysis reports to support the new HHS Brighton Greens integrated services location, ensuring funding compliance with regulating programs and Welfare and Institution Codes. Michelle worked closely with program staff to negotiate effective contracts with partners and participated in site audits with grantors. While employed by HHS, Michelle fostered strong effective working relationships with internal service departments such as the Auditor-Controller's office, County Counsel, and Information and General Services.

Michelle hired, trained, and retained exceptional fiscal staff. She developed employees for future promotional opportunities by conducting timely performance evaluations, establishing clear objectives, involving them in process improvement planning sessions, and instilling a cohesive atmosphere in which staff could thrive.

Following Tina Vernon's lead, Michelle will undoubtedly continue to create a productive, positive, and safe work environment that is in the best interest of the staff and public. I have the utmost confidence that Michelle's educational background and successful tenure with the County is evidence that Michelle Bodley is well-positioned to serve as the appointed Treasurer-Tax Collector.

Please do not hesitate to contact me if I can provide additional information.

Sincerely,

*Darlene King*

Retired

530.263.9140