

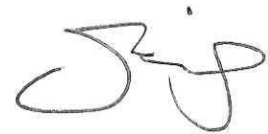
VILLAGE OF GARLAND  
GARLAND, NEBRASKA 68360

Special Meeting – February 20, 2024 – 7:00 P.M.

1. **Pledge:** The meeting was opened by saying the Pledge of Allegiance.
2. **Call meeting to order/roll call:** Marilyn Patsch called the meeting to order. Present: Jake Bennett, Jason Swerczek, Jeremy Lewis, Marilyn Patsch, and Tylor Jamison. Absent: None.
3. **Jami Kozisek – Discussion of Village’s Audit Process:** Jami Kozisek was invited to share her experience with audit processes practiced by other villages. She brought our attention to the fact that the Village of Garland participates in a yearly audit per the minimum requirements to satisfy Nebraska state law. She suggested that by participating in a full audit, we could more thoroughly monitor our inflows and outflows of money, and better identify potential sources of revenue. She also gave examples of revenue sources that other towns have and suggested that while Garland would be hard-pressed to identify extra revenue sources, ball field rental and sales tax are potential options. She also suggested that the Village would benefit by requiring employees to fill out timecards so salary can be more accurately assigned to expenses to measure the true cost of things. Board sentiment was favorable to the idea of a more complete audit but wanted to talk with the Board Attorney to make sure it is conducted in a way that does not violate the Open Meetings Act.
4. **Garland Youth Sports:**
  - a. A general discussion regarding Garland Youth Sports ensued. Marilyn recounted the formation of Garland Youth Sports, contributions made to the Village of Garland to pay, and/or help to pay for various projects at the ballfield and park, donations made, and volunteer hours. Attention was brought to the fees families are charged, money brought in at the concession stand, and the cost of the program to the Village in terms of electricity and ballpark upkeep. Marilyn countered that the fees are enough to cover league fees, uniforms and equipment, and partial umpire fees, with concession stand revenue covering the balance of umpire fees. Jamie Kozisek suggested thinking about official bringing Garland Youth Sports under the direction of the Village to add transparency, share tax exempt status for purchases, and more efficiently manage money inflow/outflow.
  - b. **Ballfield Rental:** Discussion was had regarding the way other towns deal with ballfield rental. Several towns were discussed, and all had unique situations including sharing with the local school, fire department sponsorship of baseball and management of the field, youth sport organization field management, and village management. It was generally agreed that it would not be unreasonable to ask that Garland Youth Sports somehow share in the cost of ballpark utilities and maintenance. Marilyn submitted that Garland Youth Sports would be open to such an arrangement. Board members decided to discuss this further with the Village Attorney.
  - c. **Ballfield Insurance:** Marilyn contacted the Village’s insurance provider who did confirm that the Village is covered for the balance of liability per Nebraska Revised

Statute 13-926. A suggestion was made that Garland Youth Sports should carry insurance for vandalism committed during ball games.

- d. Electricity at concessions stand/equipment shed: Wayne has received a quote and is awaiting another quote for electric work at the ballfield to meter the concessions stand and equipment shed separately from the pump house. The board agrees, this is a good way to better assign expenses to their funds.
  - e. Process for projects at ballfield: The Board agreed that all non-emergency projects should be discussed and approved at a Village Board meeting and not directed by any one board member, committee representative, or fire department representative.
5. **Adjournment:** Motion by Lewis to adjourn the meeting. 2<sup>nd</sup> by Swerczek. All aye. Meeting was adjourned at 8:17.



Minutes taken by  
Jeremy Lewis