

Senate Bill 2133
Testimony of Mark Jorgensen
1/11/23

I support senate bill #2133 as a way for volunteer fire departments to have some discretion in how they spend non-tax receipts.

It's understood that tax receipts must be spent specifically on fire department expenses. Many volunteer departments have other sources of income and should have some discretion on how those non-tax receipts are spent.

Our fire department was questioned by the ND State Auditor's Office about a \$2,646 expense in 2021 for meals paid for by the fire district during our monthly meetings. Our meetings start at the fire hall with training and maintenance and are completed at a local restaurant over a meal. The State Auditor's office deemed these "Fireman Appreciation Dinners". These meals only occur during an official meeting. There is an element of appreciation that goes with the meals but the primary purpose is the official monthly meeting. On April 7, 2022 I had a phone conversation with Dan Cox, Audit Manager regarding his concerns. I had several questions that Dan couldn't immediately answer. Dan told me he'd do some research and get back to me before our next fire department board meeting scheduled for April 14th. I've never received any answers to my questions.

In 2021 our department had total receipts of \$110,589. Of that amount we received \$13,500 in tax receipts, \$67,461 in grants, \$10,222 in donations, \$8,708 in rental income and \$10,696 in other income. Tax receipts accounted for only 12% of our income. We work hard to secure grants, donations and host an annual pancake breakfast fundraiser, all of which constituted 88% of our income in 2021. The \$2,646 spent on meeting meals accounted for 2.4% of our total receipts. The past few years we've also awarded two \$500 scholarships to area high school students.

Our volunteers receive zero pay. Almost all of our volunteers live outside of the city limits. They have to drive several miles to respond to a fire or other emergency by either going to the fire hall or directly to the scene.

Our fire district borders Canada. On October 13, 2022 a large wildfire broke out north of our district in Canada on a very windy day. It appeared likely that the fire would cross into the U.S. with the potential to cause serious destruction. Our fire department staged along the international border in order to rapidly respond if the fire jumped the border. Other departments were ready to help. Not long after our trucks arrived at the border I look to the south of us and see two large, four-wheel drive tractors with disks & cultivators heading our way. Then from the west come three more large tractors with disks and cultivators. Our local farmers (most of them also serve as volunteers) showed up with their own equipment worth hundreds of thousands of dollars to help fight the wildfire should the need arise. None of these people receive any type of compensation for their equipment, service and dedication.

Our volunteers also donate their time and sometimes materials to do maintenance on the trucks and building, move snow in the winter, mow grass in the summer and the list goes on and on.

If we were to pay our volunteers for the actual value of their services it would be in the tens of thousands of dollars. To have a little discretion in spending to include a simple thing like paying for a meal during a meeting or awarding a scholarship to a couple of local kids seems like common sense to me, as long as the funds being spent are non-tax receipts.