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APR 16 2018

ATTORNEY GENERAL
OF WASHINGTON

**Office of the Washington State Auditor
Pat McCarthy**

April 10, 2018

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APR 16 2018

ATTORNEY GENERAL'S OFFICE
Solicitor General's Division

The Honorable Robert Ferguson
Attorney General
1125 Washington Street SE
Olympia, WA 98504-0100

Re: Request for Attorney General Opinion

Dear Attorney General Ferguson:

I am writing to request clarification of a particular issue. I respectfully request a written opinion on the following question:

Does a fire protection district formed pursuant to RCW 52 have the statutory authority to operate a Training Center that provides training to employees who work for private companies or local governments in subjects that do not reasonably relate to the provision of emergency medical services or prevention or suppression of fire?

Background

Clark County Fire District #5 has operated, and at least partially funded, the Northwest Regional Training Center (Training Center) since 2000. Additional information regarding the Training Center can be found at: <https://www.nwrta.org/>. The Training Center provides EMT training, CPR and First Aid Training, and HIV/AIDS Training; topics that reasonably relate to the provision of emergency medical services and/or the prevention or suppression of fires. The State Auditor's Office is not questioning the authority of a fire district to provide such training.

However, the Training Center also provides an occupational safety program for employees who work for private companies or local governments that are within and outside the District's taxing area. Participants pay for classes as a fee for services from the District's program offerings. Some of the course offerings within this program are more similar in nature to emergency medical services and firefighter training as described above. However, the District's Training Center also offers classes in the following subjects:

- Flagging (traffic control)
- Forklift training
- Trenching and shoring

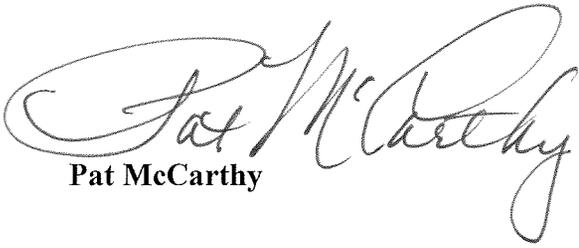
- Lockout/tagout and electrical safety
- Rigging loads for cranes
- Defensive driving
- Hearing conservation
- Fall protection

The Training Center is not self-supporting and public funds from the Fire District are required to support it. The State Auditor's Office has, on four occasions, issued findings in 2010, 2012, 2014 and 2015 regarding the use of public funds to offer trainings that appear to be outside the Fire District's statutory authority. A copy of these findings are attached to this request for your convenience. The District disagrees with the State Auditor's Findings and has provided its rationale in response as set forth in the attached findings.

The State Auditor is asking for the Attorney General to give a written opinion as to whether a Fire District has the statutory authority to provide and to use public funds to operate and subsidize the above-bulleted trainings.

Thank you in advance for your assistance and guidance in this matter. Please let me know if there is any additional information you will need in providing your opinion.

Sincerely,



Pat McCarthy

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

2014-001 The District continues to use public dollars to support training activities outside its statutory authority.

Background

Since 1994, the City of Vancouver has provided fire and emergency services to District residents. The District levies about \$9 million annually in property taxes and passes the majority of the funding to city of Vancouver to provide those services.

In 2013 and 2014, the District retained \$487,113 and \$533,318 respectively, of the property tax money received to monitor services provided by the City to ensure the services meet standards set by the District Board. This funding supports a staff of three, the Board and operations of the District, including the Northwest Regional Training Center. The Training Center operates as a department of the District and provides training in the areas of emergency medicine, occupational health and safety and homeland security.

Description of Condition

State law authorizes fire districts to provide training only to protect life and property as it relates to emergency medical services or prevention or suppression of fire. Districts frequently train firefighters and provide community programs, such as first aid and CPR classes. However, the District's occupational safety training directed to facilities maintenance, construction and public works employees are outside of its statutory authority.

The occupational safety program serves employees who work for private companies or local governments that are within and outside of the District's taxing area. Participants pay for classes as a fee for services from the District's program offerings. Some of the course offerings within this program are more similar in nature to community safety outreach and firefighter training. However, about half of the classes offered are outside the District's authority, including:

- Flagging (traffic control)
- Forklift training
- Trenching and shoring
- Lockout/tagout and electrical safety
- Rigging loads for cranes
- Defensive driving
- Hearing conservation
- Fall protection

Based on enrollment activity during 2013 and 2014, an average of 14% of the Training Center students were enrolled in one of these classes.

We have communicated our concern with these class offerings during the past three audits.

Cause of Condition

The District has adopted a broader interpretation of their authority based on legal guidance from its attorney and expanded the types of classes offered beyond those only to protect life and property as it relates to emergency medical services or prevention or suppression of fire. The District believes these classes are essential to industry and other local governments and they are unavailable from other providers at a similar cost.

Effect of Condition

While the District has been working to make the training center self-supporting, it continues to need public dollars to support it. The cost of operating the training center exceeded the revenues it generated by \$157,034 and \$96,470 in 2013 and 2014, respectively. The General Fund provided the Training Center Fund \$118,737 and \$93,927 in 2013 and 2014, respectively, to cover the costs of three employees' time that are associated with operating the training center. Since the training center is engaging in unallowable activities, the use of public dollars to support these activities is not appropriate.

Recommendation

We recommend the District perform only training activities that are within its legal authority. We further recommend the District not use public dollars to support unallowable training activities.

District's Response

We respectfully disagree with the underlying premise reached by the State Auditor's Office. Our primary area of disagreement is explained as follows:

"Clark County Fire District No. 5 is using public dollars to support training activities outside its statutory authority."

Brian Snure is an attorney who has specialized in Fire Districts within Washington State for over twenty years. He advises the Board of Fire Commissioners to respond, as follows:

"The Audit finding claims, without citing any authority, that any exercise of the power to protect life and property must be related "to emergency medical services or prevention or suppression of fire." The District objects to this characterization. Neither the statutory language, nor other legal authorities

support the Auditor's artificial limitation of the power to protect life and property.

*The state legislature, through the adoption of Title 52 RCW, authorized the creation of "Fire protection districts for the provision of fire prevention services, fire suppression services, emergency medical services, **and** for the protection of life and property ..." RCW 52.02.020 (emphasis added). The use of the term "and" reflects a legislative intent that the power to protect life and property is a separate, independent and additional power not a subset of EMS or fire suppression/prevention powers. The power to protect life and property existed prior to language authorizing fire districts to provide EMS and has been part of the statutory authority of fire protection districts for over sixty years. The authority of a fire protection district to protect life and property and has never been interpreted by the courts or the attorney general in the limited manner suggested by the Auditor."*

The State Attorney General's Office staff person who has advised the State Auditor's Office has never provided support for their interpretation. We believe the State Auditor's Office is relying on flawed advice from their legal counsel. This should not be a finding at all.

In conclusion, we disagree with the basic premise of the finding that we are operating outside of our statutory authority. The State Attorney General and the State Auditor's Office have offered no authoritative legal support for their position. The classes in question are mutually beneficial for the District and the governmental entities who participate, and show how local governments can work together to save taxpayer dollars. We believe that discontinuing these programs would negatively impact those other governments and therefore the public at large. We further believe that these activities directly support the District's mission of protecting life and property, as prescribed by Title 52 RCW.

Auditor's Remarks

We reaffirm our finding and will follow up with the District during our next audit engagement. We appreciate the cooperative nature while working through this matter with the District.

Applicable Laws and Regulations

RCW 43.09.210, Local government accounting – Separate accounts for each fund or activity – Exemption for agency surplus personal property.

Separate accounts shall be kept for every appropriation or fund of a taxing or legislative body showing date and manner of each payment made therefrom...

Separate accounts shall be kept for each department, public improvement, undertaking, institution, and public service industry under the jurisdiction of every taxing body.

All service rendered by, or property transferred from, one department, public improvement, undertaking, institution, or public service industry to another, shall be paid for at its true and full value by the department, public improvement, undertaking, institution, or public service industry receiving the same, and no department, public improvement, undertaking, institution, or public service industry shall benefit in any financial manner whatever by an appropriation or fund made for the support of another.

RCW 52.12.031, Specific powers – Acquisition or lease of property or equipment – Contracts – Association of districts – Group life insurance – Building inspections – Fire investigations, states in part:

Any fire protection district organized under this title may:

(1) Lease, acquire, own, maintain, operate, and provide fire and emergency medical apparatus and all other necessary or proper facilities, machinery, and equipment for the prevention and suppression of fires, the providing of emergency medical services and the protection of life and property;

(3) Contract with any governmental entity under chapter 39.34

RCW or private person or entity to consolidate, provide, or cooperate for fire prevention protection, fire suppression, investigation, and emergency medical purposes. In so contracting, the district or governmental entity is deemed for all purposes to be acting within its governmental capacity. This contracting authority includes the furnishing

of fire prevention, fire suppression, investigation, emergency medical services, facilities, and equipment to or by the district, governmental entity, or private person or entity;

(8) Perform acts consistent with this title and not otherwise prohibited by law.

RCW 39.34.080, Contracts to perform governmental activities which each contracting agency is authorized to perform.

Any one or more public agencies may contract with any one or more other public agencies to perform any governmental service, activity, or undertaking which each public agency entering into the contract is authorized by law to perform: PROVIDED, that such contract shall be authorized by the governing body of each party to the contract. Such contract shall set forth fully the purposes, powers, rights, objectives, and responsibilities of the contracting parties.

RCW 52.05.020, Districts authorized – Health clinic services, states in part:

Fire protection districts for the provision of fire prevention services, fire suppression services, emergency medical services, and for the protection of life and property are authorized to be established as provided in this title.

Schedule of Audit Findings and Responses

Clark County Fire Protection District No. 5 December 13, 2013

1. **Clark County Fire District No. 5 is using public dollars to support training activities outside its statutory authority.**

Since 1994, the city of Vancouver has provided fire and emergency services to District residents. The District levies about \$9 million annually in property taxes and passes the majority of the funding to city of Vancouver to provide those services.

In 2011 and 2012, the District retained \$560,370 and \$536,655, respectively, of the property tax money received to monitor services provided by the city to ensure the services meet standards set by the District Board. This funding supports a staff of three, the Board and operations of the Northwest Regional Training Center. The Training Center operates as a department of the District and provides training in the areas of emergency medicine, occupational health and safety and homeland security.

State law authorizes fire districts to provide training only to protect life and property as it relates to emergency medical services or prevention or suppression of fire. Districts frequently train firefighters and provide community programs, such as first aid and CPR classes.

In addition to that training, the District has offered three-month training for individuals wishing to become emergency medical technicians, medical training and occupational safety training targeted to facilities and maintenance, construction and public works employees.

We are not questioning the paramedic or emergency medical training. In the prior audits, we questioned some occupational safety classes we determined to be outside of the District's authority. The District obtained legal guidance from its attorney stating the training center could offer expanded curriculum designed to prevent emergencies. However, we disagree and believe the training must be related to emergency medical services or prevention or suppression of fire in order for it to be within the District's legal authority.

The occupational safety program serves employees who work for private companies or local governments that are within and outside of the District's taxing area. Participants pay a flat fee to take unlimited classes from the District's program offerings. Some of the course offerings within this program are more similar in nature to community safety outreach and firefighter training. However, about half the classes offered are outside the District's authority, including:

- Flagging (traffic control)
- Forklift training
- Pilot escort vehicle certification
- Trenching and shoring (dirt excavation techniques)
- Lockout/tagout and electrical safety
- Rigging loads for cranes
- Defensive driving
- Hearing conservation
- Aerial lifts (Bucket trucks) and fall protection

The District has been working to make the training center self-supporting, but it continues to need public dollars to support it. The cost of operating the training center exceeded the revenues it generated by \$300,690 and 332,339 in 2011 and 2012, respectively.

Since the training center is engaging in unallowable activities, the use of public dollars is not appropriate.

We recommend the District perform only training activities that are within its legal authority. We further recommend the District not use public dollars to support unallowable training activities.

When performing our audit, we considered the following requirements:

RCW 43.09.210, Local government accounting — Separate accounts for each fund or activity — Exemption for agency surplus personal property.

RCW 52.12.031, Specific powers -- Acquisition or lease of property or equipment -- Contracts -- Association of districts -- Group life insurance -- Building inspections -- Fire investigations.

RCW 39.34.080, Contracts to perform governmental activities which each contracting agency is authorized to perform.

District's Response

We respectfully disagree with the underlying premise reached by the State Auditor's Office. Our primary area of disagreement is explained as follows:

"Clark County Fire District No. 5 is using public dollars to support training activities outside its statutory authority."

Brian Snure is an attorney who has specialized in Fire Districts within Washington State for twenty years. He advises the Board of Fire Commissioners to respond, as follows:

"The Audit finding claims, without citing any authority, that any exercise of the power to protect life and property must be related "to emergency medical services or prevention or suppression of fire." The District objects to this characterization. Neither the statutory language, nor other legal authorities support the Auditor's artificial limitation of the power to protect life and property.

*The state legislature, through the adoption of Title 52 RCW, authorized the creation of "Fire protection districts for the provision of fire prevention services, fire suppression services, emergency medical services, **and** for the protection of life and property ..."*

RCW 52.02.020 (emphasis added). The use of the term “and” reflects a legislative intent that the power to protect life and property is a separate, independent and additional power not a subset of EMS or fire suppression/prevention powers. The power to protect life and property existed prior to language authorizing fire districts to provide EMS and has been part of the statutory authority of fire protection districts for over sixty years. The authority of a fire protection district to protect life and property and has never been interpreted by the courts or the attorney general in the limited manner suggested by the Auditor.”

We also disagree with some of the dollar amounts and implied impacts that are suggested in the finding, but those do not warrant space and attention here.

In conclusion, we disagree with the basic premise of the finding that we are operating outside of our statutory authority. The State Attorney General and the State Auditor’s Office have offered no authoritative legal support for their position. The classes in question further the District’s mission of protecting life and property by increasing worker safety, are mutually beneficial for the District and the governmental entities who participate, and show how local governments can work together to save taxpayer dollars. We believe that discontinuing these programs would negatively impact those other governments and therefore the public at large. We further believe that these activities directly support the District’s mission of protecting life and property, as prescribed by Title 52 RCW.

Auditor’s Remarks

We reaffirm our finding and will follow up with the District during our next audit engagement.

Schedule of Audit Findings and Responses

Clark County Fire Protection District No. 5 April 12, 2012

1. Clark County Fire District No. 5 is using public dollars to support training activities outside its statutory authority.

Since 1994, the city of Vancouver has provided fire and emergency services to District residents. The District levies about \$10 million annually in property taxes and passes the majority of the funding to city of Vancouver to provide those services.

In 2010 the District retained \$635,899 of the property tax money to monitor services provided by the city to ensure the services meet standards set by the District Board. This funding supports a staff of three, the Board and operations of the Northwest Regional Training Center. The Training Center operates as a department of the District and provides training in the areas of emergency medicine, occupational health and safety and homeland security.

State law authorizes fire districts to provide training only to protect life and property as it relates to emergency medical services or prevention or suppression of fire. Districts frequently train firefighters and provide community programs, such as first aid and CPR classes.

In addition to that training, the District has offered three-month training for individuals wishing to become emergency medical technicians, a two-week certified nursing assistant program, medical training and occupational safety training targeted to facilities and maintenance, construction and public works employees.

We are not questioning the paramedic or emergency medical training. In the prior audit, we questioned the nursing assistant program and some occupational safety classes we determined to be outside of the District's authority. The District obtained legal guidance from its attorney stating the training center could offer expanded curriculum designed to prevent emergencies. However, we disagree and believe the training must be related to emergency medical services or prevention or suppression of fire in order for it to be within the District's legal authority.

During the current audit, we followed up on the District's corrective action and found it transferred the certified nursing program to a private company as of January 1, 2011. However, it continues to offer unallowable occupational safety classes.

The occupational safety program serves employees who work for private companies or local governments that are within and outside of the District's taxing area. Participants pay a flat fee to take unlimited classes from the District's program offerings. Some of the course offerings within this program are more similar in nature to community safety outreach and firefighter training. However, about half the classes offered are outside the District's authority, including:

- Backhoe safety
- Flagging (traffic control)
- Forklift training
- Pilot escort vehicle certification
- Trenching and shoring (dirt excavation techniques)
- Lockout/tagout and electrical safety
- Rigging loads for cranes
- Crane safety
- Defensive driving
- Hearing conservation
- Aerial lifts (Bucket trucks) and fall protection

The District has been working to make the training center self-supporting, but it continues to need public dollars to support it. The cost of operating the training center exceeded the revenues it generated by \$259,357 in 2010. In addition, the District used property tax revenue to make additional principal payments of \$150,000 in 2010 toward debt on the District building that houses administration and the training center.

Since the Training Center is engaging in unallowable activities, the use of public dollars is not appropriate.

We recommend the District perform only training activities that are within its legal authority. We further recommend the District not use public dollars to support unallowable training activities.

When performing our audit, we considered the following requirements:

RCW 43.09.210 - Local government accounting — Separate accounts for each fund or activity — Exemption for agency surplus personal property.

RCW 52.12.031 - Specific powers -- Acquisition or lease of property or equipment -- Contracts -- Association of districts -- Group life insurance -- Building inspections -- Fire investigations.

RCW 39.34.080, Contracts to perform governmental activities which each contracting agency is authorized to perform.

District's Response

We respectfully disagree with the underlying premise reached by the State Auditor's Office. Our primary area of disagreement is explained as follows:

"Clark County Fire District No. 5 is using public dollars to support training activities outside its statutory authority."

Brian Snure is an attorney who has specialized in Fire Districts within Washington State for nineteen years. He advises the Board of Fire Commissioners to respond, as follows:

"The Audit finding claims, without citing any authority, that any exercise of the power to protect life and property must be related "to emergency medical services or prevention or suppression of fire." The District objects to this characterization. Neither the statutory language, nor other legal authorities support the Auditor's artificial limitation of the power to protect life and property.

*The state legislature, through the adoption of Title 52 RCW, authorized the creation of "Fire protection districts for the provision of fire prevention services, fire suppression services, emergency medical services, **and** for the protection of life and property. . ." RCW 52.02.020 (emphasis added). The use of the term "and" reflects a legislative intent that the power to protect life and property is a separate, independent and additional power not a subset of EMS or fire suppression/prevention powers. The power to protect life and property existed prior to language authorizing fire districts to provide EMS and has been part of the statutory authority of fire protection districts for over sixty years. The authority of a fire protection district to protect life and property and has never been interpreted by the courts or the attorney general in the limited manner suggested by the Auditor."*

The State Attorney General's Office staff person who is advising the State Auditor's Office has never provided support for their interpretation other than it happens to be that person's opinion. We believe the State Auditor's Office is relying on flawed advice from their legal counsel. This should not be a finding at all.

We also disagree with some of the dollar amounts and implied impacts that are suggested in the finding, but those do not warrant space and attention here.

In conclusion, we disagree with the basic premise of the finding that we are operating outside of our statutory authority. The State Attorney General and the State Auditor's Office have offered no authoritative legal support for their position. The classes in question are mutually beneficial for the District and the governmental entities who participate, and show how local governments can work together to save taxpayer dollars. We believe that discontinuing these programs would negatively impact those other governments and therefore the public at large. We further believe that these activities directly support the District's mission of protecting life and property, as prescribed by Title 52 RCW.

Auditor's Remarks

We met with representatives of the District's management and Board of Commissioners, prior to the issuance of our previous finding, and fully discussed our interpretation. We reaffirm our finding and will follow up with the District during our next audit engagement.

Schedule of Audit Findings and Responses

Clark County Fire Protection District No. 5 January 1, 2007 through December 31, 2009

1. **Clark County Fire Protection District No. 5 is conducting training activities outside its statutory authority.**

Background

Clark County Fire Protection District No. 5 was organized in 1954 and provided fire suppression and prevention, emergency medical services and protection of life and property within its boundaries until 1994, when it entered into an agreement with the city of Vancouver Fire Department to provide these services. The District's Board of Commissioners and some management and staff positions were retained to provide District functions not contracted to the fire department. In 2000 the fire department and the District Board agreed to allow the District to operate a regional emergency training center, now known as the Northwest Regional Training Center (NWRTC). In November 2004, the Board passed a resolution creating a separate fund for the training center and formalized a number of financial policies.

Description of Condition

Training Classes

Several classes offered by the training center extend beyond the authority of the District to provide fire suppression, prevention, emergency medical services and protection of life and property. The District offers backhoe safety, defensive driving, electrical safety, flagging certification, forklift certification and several other classes for construction workers and public employees. In addition, the District provides Certified Nursing Assistant training for those seeking employment at hospitals, doctor's offices and nursing facilities. The training center has its own website that includes a comprehensive listing of the courses offered at www.nwrtec.org.

Equipment

The training center also provides equipment for classes such as hospital beds and sinks.

Administrative Support

The District employs approximately 2.6 administrative positions that support the training center as well as the District. These positions were paid for solely by the District until 2010 when the employees' time began to be split between the District and training center. In addition, the District has made annual debt service payments for the training center of about \$80,000 per year.

A summary of the total training center and unauthorized class revenue is shown in the table below:

NWRTC	2006	2007	2008	2009
Total revenues	\$1,157,601	\$1,202,259	\$1,180,317	\$1,124,836
Unauthorized class	\$164,480	\$222,546	\$288,297	\$324,221
Percent	14%	19%	24%	29%

Cause of Condition

The District obtained guidance from an attorney stating the training center could offer expanded curriculum designed to prevent emergencies. However, we disagree the District has the authority to perform training activities not directly related to fire suppression, prevention, emergency medical services and protection of life and property.

Effect of Condition

The District is operating outside its authority and the training center competes with vocational schools. In addition, a portion of the District's fire protection tax levy is not used for the intended purpose.

Recommendation

We recommend the District only perform training activities, including administrative support, provision of equipment and the offering of classes, in subjects directly related to its mission as a fire protection district.

District's Response

Clark County Fire District 5 is committed to strict adherence to state financial laws and regulations – in both the letter and spirit of those laws and regulations. For over 30 years, the District has always received exemplary audit reports.

Fire District 5 has conscientiously complied with the law in both the creation and operation of the Northwest Regional Training Center for ten years. District commissioners and staff have cooperated fully with the State Auditor's Office, including reaching out for guidance prior to setting up accounts. The District respectfully disagrees with the auditor's belief that some classes do not assist in the "protection of life and property."

BACKGROUND

When the Northwest Regional Training Center concept was initiated in 2000, Fire District 5 staff undertook the following steps to assure that it operated within the law:

Sought and obtained a legal opinion from a knowledgeable and highly respected attorney in Washington in the area of fire districts and their operations, wherein the Attorney concluded that the "District has the statutory authority to operate the (training center) and provide services to other municipal corporations under the Interlocal Cooperation Act."

Requested an "interim audit" from the State Auditor's Office wherein an audit supervisor came to district offices for several days and assisted in the establishment of financial accounts, including those associated with the training center's health and safety classes, which is addressed in RCW Title 52 as relating to "protection of life and property".

Following this, beginning in 2001, the State Auditor's Office conducted audits every two years. These were conducted in 2001, 2003, 2005, 2007, and 2009.

In 2006, after again consulting with the Attorney, the Fire District added to its listing of classes a Certified Nursing Assistant (CNA) program. As noted above an audit was then conducted in 2007, after this class had begun.

The Northwest Regional Training Center operates as an "enterprise fund," meaning that the bulk of its revenues come not from tax dollars, but rather from the students who take classes and other training there. It provides training to people seeking to enter the job market as well as those changing careers. It has provided required training to thousands of public safety and emergency response personnel over the past ten years.

FUTURE CONSIDERATIONS

Fire districts across the State of Washington, including Clark County Fire District 5, must retain the authority to deliver a full spectrum of services as outlined in RCW Title 52. Today's contemporary fire agencies are dutifully addressing statutory tasks in evolving rural and urban communities, acknowledging and addressing vast societal changes in demographics and the economy - including historic levels of unemployment which recently reached 15% in Clark County.

These changes do not impact the core mission assigned to the fire district, but they do demand:

Responsiveness to the public we serve

Market awareness

Partnerships, and

Clear focus on how to best accomplish the public service tasks efficiently and effectively.

Vancouver and Southwest Washington have historically had a shortage of post-secondary educational opportunities. The NWRTC addresses a specific gap in available resources related to the mission of "protection of life and property."

Specific examples include trenching and shoring, confined space entry, fall protection, forklift safety, flagging, sports injury prevention classes for youth sports leagues, and more. All of these courses are instrumental in training the public in proper safety techniques, reducing the likelihood of our emergency medical services personnel being called to assist them. This prevention-oriented approach is entirely consistent and supportive of the fire district mission.

Auditor's Remarks

We appreciate the District's response. We also reaffirm our finding that the District is operating outside its legal authority as a fire protection district. We will review the District's progress towards addressing these issues during our next audit.

Applicable Laws and Regulations

RCW 43.09.210 states in-part:

Separate accounts shall be kept for every appropriation or fund of a taxing or legislative body showing date and manner of each payment made therefrom . . .

Separate accounts shall be kept for each department, public improvement, undertaking, institution, and public service industry under the jurisdiction of every taxing body.

All service rendered by, or property transferred from, one department, public improvement, undertaking, institution, or public service industry to another, shall be paid for at its true and full value by the department, public improvement, undertaking, institution, or public service industry receiving the same, and no department, public improvement, undertaking, institution, or public service industry shall benefit in any financial manner whatever by an appropriation or fund made for the support of another.

RCW 52.12.031, Specific powers -- Acquisition or lease of property or equipment -- Contracts -- Association of districts -- Group life insurance -- Building inspections -- Fire investigations, states in-part:

Any fire protection district organized under this title may:

(1) Lease, acquire, own, maintain, operate, and provide fire and emergency medical apparatus and all other necessary or proper facilities, machinery, and equipment for the prevention and suppression of fires, the providing of emergency medical services and the protection of life and property;

(3) Contract with any governmental entity under chapter 39.34 RCW or private person or entity to consolidate, provide, or cooperate for fire prevention protection, fire suppression, investigation, and emergency medical purposes. In so contracting, the district or governmental entity is deemed for all purposes to be acting within its governmental capacity. This contracting authority includes the furnishing of fire prevention, fire suppression, investigation, emergency medical services, facilities, and equipment to or by the district, governmental entity, or private person or entity;

(8) Perform acts consistent with this title and not otherwise prohibited by law.

RCW 39.34.080, Contracts to perform governmental activities which each contracting agency is authorized to perform, states:

Any one or more public agencies may contract with any one or more other public agencies to perform any governmental service, activity, or undertaking which each public agency entering into the contract is authorized by law to perform: PROVIDED, that such contract shall be authorized by the governing body of each party to the contract. Such contract shall set forth fully the purposes, powers, rights, objectives, and responsibilities of the contracting parties.