

**OBJECTIVE**

This chapter establishes guidelines for documentation of actual incident costs and development of incident cost estimates. It also provides guidance for cost analysis procedures, cost monitoring, and cost management reporting.

**RESPONSIBILITIES**Agency Administrator responsibilities:

- Establish cost objectives and actively participate in cost monitoring procedures.
- Provide financial oversight and review of incident generated cost data in accordance with the Delegation of Authority and the Wildland Fire Decision Support System (WFDSS).
- Establish cost share agreements and determine the cost share period as appropriate.

Incident Commander (IC) responsibilities:

- Manage the incident by the most practical and economical means consistent with the resource values threatened.
- Provide review and documentation of incident costs per incident agency requirements.
- Document cost management actions implemented by the Incident Management Team (IMT) and submit to Agency Administrator for review and comment.

Administrative Representative responsibilities:

- Inform or advise incident personnel of accrual requirements and establish procedures for notifying other units of their applicable incident costs.
- Ensure validation of incident cost share agreements with master cooperative agreement and agency policy.

Incident Business Advisor responsibilities:

- Provide advice to the Agency Administrator if there is a need for cost apportionment personnel or additional cost analysis beyond what the IMT is providing.
- Review and/or assist in the development of cost share agreements.
- Communicate the Agency Administrators requirements for cost tracking and containment requirements to the IMT.
- Provide incident agency specific cost information to the Finance/Administration Section Chief.

Finance/Administration Section Chief responsibilities:

- Ensure cost data is submitted to incident agency and included in accrual reports, as required.
- Provide resource cost information to the IMT that can be utilized to manage resources, implement cost management measures, and develop costs for strategic alternatives.
- Ensure costs are tracked and documented per cost share agreements.
- Provide cost projections as appropriate.

Cost Unit Leader responsibilities:

- Develop incident component cost estimates in the absence of a geographic area supplement.
- Coordinate with incident cost centers to gather on and off incident cost information.
- Develop current and projected incident costs.
- Furnish updated cost data on a daily basis to the Planning Section for inclusion in the Incident Status Summary, ICS 209.
- Analyze incident resource cost information, including the evaluation and tracking of inefficient and uneconomical operations and

1 communicating information to the IMT through the Finance Section  
2 Chief (FSC).

- 3
- 4 • Provide information to the IMT, incident agency and the agency  
5 responsible for payment, as requested, e.g., management information  
6 reports, accrual reports.
- 7
- 8 • Prepare and validate cost share information.
- 9

10 Incident Management Team responsibilities:

- 11
- 12 • Provide cost information on a daily basis to the Cost Unit Leader in the  
13 manner and within the time frame requested.
- 14
- 15 • Identify areas of incident management activities where cost  
16 management measures can be improved and for providing input to the  
17 IC.
- 18

19 **DEFINITIONS**

20  
21 Definitions used throughout this handbook are located in Appendix C -  
22 Glossary.

23  
24 Accrual Reports – Cost reports utilized for financial obligation purposes.

25  
26 Agency Specific Costs – Costs incurred by an agency that address the sole  
27 concern of only the agency or are not incurred with mutual benefit. Agency  
28 specific costs are not shared.

29  
30 Billable/Reimbursable Costs – Those agency costs that are billable and/or  
31 reimbursable as defined by the master or individual cost share agreement.

32  
33 Unified Ordering Point (UOP) – Single location through which all incident  
34 resource orders are processed.

35  
36 **INCIDENT COSTS**

37  
38 Incident costs are estimated for a number of categories and by a variety of  
39 methods. The incident agency determines the level of cost detail required.

**Cost Categories**

There are four primary incident cost categories. These may be further sub-categorized depending on incident complexity or incident agency requirements.

- Personnel costs include crews, overhead and other personnel assigned to the incident.
- Equipment costs include agency equipment as well as equipment under Emergency Equipment Rental Agreements (EERA), Incident Blanket Purchase Agreements (I-BPA) contracts, and cooperative agreements.
- Aircraft costs include fixed wing, rotor wing, and retardant.
- Support Costs.
  - On-incident support costs include catering unit, mobile commissary unit, shower units, and cache supplies, etc.
  - Off-incident support costs include Expanded Dispatch, Buying Teams, Administrative Payment Teams, cache personnel, Area Command, transportation to/from incident, etc.

The following chart provides examples of where incident-related costs could be obtained.

On-Incident	Source	Off-Incident	Source
Caterer	Food Unit	Expanded Dispatch	Expanded Supervisor
Shower Unit	Facilities Unit	Buying Team	Buying Team Leader
Toilets	Facilities Unit	Area Command	IBA
Tents	Facilities Unit	Payment Team	IBA
Cache Supplies	Supply Unit	Cache Personnel	Cache Manager
Supplies (Buying Team)	Buying Team	Rental Vehicles	Buying Team or local unit
Agency Provided Medical Care	Comp/Claims or Medical Unit	Retardant Bases	Air Operations or Tanker Base
Land Use Agreements	Procurement Unit or Buying Team	Mobilization Centers	Mob Center Manager or Unit responsible for center
Computer rentals	Procurement Unit or Buying Team	Transportation In/Out	Manual calculation
Mobile Laundry	Facilities Unit	Local Purchases	Buying Team or local Purchasing Agent
		Meal Agreements	Buying Team or local Purchasing Agent
		Chartered Flights	NICC

**Standard Component Costs**

Standard component costs included in the I-Suite database are utilized by most agencies. These standard component costs may be supplemented by the geographic areas or agencies. Component costs are measured on a daily, hourly, mileage or other dollar value (per unit) basis. Refer to <http://www.nwcg.gov/pms/pubs/large.html#iibmh> for the current standard component costs.

**Actual Costs**

Actual costs may be used when available.

**Estimated Costs**

Estimated costs may be developed at the incident by averaging the cost of like resources. This may be done within any of the four cost categories.

**Composite Costs**

Composite costing combines methods and categories and is the most efficient, accurate method to determine incident costs.

**COST METHODS****Initial Estimation**

Initial estimation is generally used during the early stages of the incident to provide a preliminary estimate for reporting purposes. The initial estimate is usually calculated on a per unit basis, e.g., number of acres, number of personnel, and number of days. The Cost Unit Leader should revise the total incident cost as more accurate data becomes available.

**Resource Cost Method**

The resource cost method multiplies the number of resources by the unit cost (standard component, actual or estimated) to calculate the cost of that resource per day. This method should be used to estimate costs for incidents that go beyond initial attack.

**TRACKING AND REPORTING METHODS**

The following contains information on developing and reporting incident costs. Regardless of the method used, cost information should be provided to the IMT and incident agency in a clear, concise format, such as: summary sheets that list daily costs by category; graphical displays (such as bar or pie charts); and/or detail sheets showing the individual resource costs (Appendix B – Tool Kit, Cost Summary Sheet).

**AUTOMATED COST ACCOUNTING**

The Cost Module of I-Suite is designed to allow users to easily track individual resources in a database format. The system creates a daily line entry for each resource. System users can then analyze, manipulate, and create outputs of this information in a variety of report formats. Reference the I-Suite User's Guide at <http://isuite.nwcg.gov> for instruction on utilizing the Cost Module.

**Spreadsheets**

There are a variety of automated spreadsheet packages available, generally used to replicate manual accounting and track costs in major categories, e.g., 20 engines, 15 handcrews. Spreadsheets may be available from the geographic area supplement or incident agency.

**Manual Accounting**

This involves using standard costs and quantities of resources. These resources can then be tracked on a daily basis in a format as displayed in Exhibit 49. Reference <http://www.nwcg.gov/pms/pubs/large.html#iibmh> for the current standard component costs.

**Incident Status Summary, ICS 209**

The Planning Section reports the incident status to the incident agency per operational period, using the Incident Status Summary, ICS 209. The Finance/Administration Section provides an estimate of costs to date, and an estimate of total anticipated costs for these reports to the Planning Section.

**Agency Accrual Reports**

Incident agencies may have specific incident cost reporting and/or accrual requirements. The Administrative Representative establishes the reporting requirements and communicates them to the IMT.

**COST ANALYSIS**

Incident cost documentation and analysis are important management tools. It is the responsibility of all incident personnel to have knowledge of and be able to perform their job in the most cost efficient manner possible. All command and general staff IMT members should continually evaluate their section's operations to identify and implement cost savings.

Exhibit 50 provides some guidelines for the IMT to use to implement cost management measures on an incident. The exhibit includes recommendations on cost assessment procedures, identifies problem cost areas and identifies factors that are generally not cost-effective.

**COST PROJECTION**

Cost projections are developed for both strategic and obligation purposes. These projections can be for a single strategic alternative or multiple alternatives, and should take into account current resources, alternative strategies, and standard costs.

Single alternative projections are done by identifying all current resources, applying a projected strategy to reduce the number of resources over the following days, e.g., 5 crews demobilized on day 5, 10 crews demobilized the next day, and applying the standard cost for all resources.

Cost projections are most often done to: estimate costs for the Wildland Fire Decision Support System (WFDSS); to project costs through the estimated incident duration; and meet incident agency accrual requirements.

**COST SHARE AGREEMENTS**

The information presented in this section is intended to supplement established agency master agreements. The terms of master agreements take precedence over this handbook.

1 A cost share agreement documents the financial responsibility for incident  
2 resource costs. It may also identify requirements of other party payments. A  
3 cost share agreement should be prepared for multi-jurisdiction incidents where a  
4 decision has been made to share resource costs (Exhibit 51).

5  
6 Master agreements between agencies should address the need for incident-  
7 specific agreements and identify agency specific requirements, including format  
8 and required signatures. Jurisdictional agency representatives sign the cost  
9 share agreement.

10  
11 A cost share agreement may be established for on-incident costs as well as off-  
12 incident costs (expanded dispatch, mobilization centers, etc.). More than 1  
13 agreement may be necessary to document cost share responsibility (incident and  
14 support costs).

15  
16 Incident complexity changes frequently and may affect the terms of the cost  
17 share agreement. Therefore, the agreement may be amended as necessary.  
18 Each Agency Administrator and the Incident Commander(s) should receive a  
19 copy of the final agreement.

20  
21 Cost share agreements should identify the following:

- 22 • Costs to be shared.
- 23 • Costs to be borne by each agency (not shared).
- 24 • Method by which costs will be shared.
- 25 • Cost share period.

26  
27  
28  
29  
30  
31 Cost share agreements must easily be understood and correspond to agency cost  
32 accounting/tracking methods in order to facilitate the billing process.

### 33 **Cost Shared Items**

34  
35  
36 The following is a list of costs typically shared in multi-jurisdiction incidents.  
37 This list is not all-inclusive. Costs associated with, and incurred by, incident  
38 generated resource orders are typically shared.

- 39 • Aircraft Costs – Aircraft (fixed and rotor wing) and associated retardant  
40 costs.

- 1 • Equipment Costs – Emergency equipment used to support the incident.
- 2
- 3 • Incident Cache Costs – Cache costs may include refurbishment,
- 4 replacement, resupply, and labor costs.
- 5
- 6 • Incident Rehabilitation Costs – Rehabilitation activities of assigned
- 7 incident personnel to mitigate further damage to improvements and
- 8 land occurring from direct suppression activity can be included in cost
- 9 sharing, e.g., minor fence repair, dozer line, erosion control.
- 10
- 11 • Initial Attack Resource Costs – Initial attack resource costs are
- 12 included in determining the cost-share percentages and in deriving
- 13 actual incident costs. In a cost-share incident, agreement provisions for
- 14 initial attack assistance at no cost may not apply.
- 15
- 16 • Off-Incident Support Sites – Mobilization, demobilization, sites, etc.,
- 17 usually serve multiple incidents and are not ordered by a specific
- 18 incident. The incident cost share agreement usually will not address
- 19 cost sharing of these sites. Incident agencies may establish separate
- 20 cost share agreements for these items.
- 21
- 22 • On-Incident Support Costs – Costs incurred for services supplied
- 23 within the incident, e.g., shower units, catering units, commissary units,
- 24 cache supplies and materials.
- 25
- 26 • Personnel Costs – Costs of assigned incident personnel including the
- 27 IMT, crews, casuals, etc.
- 28
- 29 • Transportation Costs – Costs associated with movement of resources to
- 30 and from an incident.
- 31

### 32 **Non-Cost Shared Items**

33  
34 The following items are typically not cost shared:

- 35
- 36 • Accountable Property – Accountable and/or sensitive property, as
- 37 defined by each agency, that is purchased by the agency and becomes
- 38 property of the agency.
- 39
- 40 • Administrative Overhead Costs – Costs of agency personnel, support,
- 41 and services not directly assigned or ordered by an incident. These
- 42 include normal operating expenses such as basic utility costs, buildings

1 and facilities rent, administrative support, and personnel. These costs  
2 are usually agency specific, unless addressed in master or cost share  
3 agreements.

- 4
- 5 • Administrative Surcharge – A pre-established percentage applied by an  
6 agency to the settlement billing on the net amount owed per master  
7 agreement
- 8
- 9 • Claims Costs – Responsibility for claims or extraordinary settlement  
10 costs should be addressed through a separate agreement between  
11 agencies.
- 12
- 13 • Move Up and Cover Costs – Includes additional costs over and above  
14 base salary of “backfilling” agency personnel to meet agency specific  
15 staffing requirements.
- 16
- 17 • Post Incident Rehabilitation Costs – Costs incurred to rehabilitate  
18 burned lands, such as seeding, check dam construction, and  
19 archaeological mitigation.
- 20
- 21 • Waste, Fraud, and Abuse Costs – Costs resulting from waste, fraud, or  
22 abuse.
- 23

### 24 **Final Cost Determination**

25  
26 Costs can be determined by using incident generated data, which will include  
27 actual and estimated expenditures or may be finalized using agency financial  
28 records.

### 29 **TRANSFER OF RESPONSIBILITY PROCEDURES**

30  
31  
32 During IMT transitions, the departing team must brief their counterparts on all  
33 cost sharing agreements and documentation to date. If there is a change in the  
34 Agency Administrators or representatives, they must have clear understanding  
35 of all the decisions and agreements used to develop the final cost-share  
36 percentages and conditions of the final agreement.

### 37 **COST SHARE METHODS**

38  
39  
40 Following are four methods of cost share for multi-jurisdictional incidents. All  
41 methods require a signed agreement. The agreement shown in Exhibit 49,  
42 demonstrates the cost apportionment process.

**Initial Attack Agreement**

During initial attack, resources are dispatched per preseason agreements or an established operating plan, to a multi-jurisdictional fire.

If the incident is controlled with initial attack resources, Agency Administrators may agree to cost share some or all resource costs, e.g., dozers or crews working on both areas of responsibility, regardless of which agency dispatched the resources.

**You Order You Pay (YOYP)**

Under YOYP, each agency is fiscally responsible for the resources they order, regardless of where they are used on the incident. YOYP procedures are as follows:

- A unified ordering point is required and agencies agree on who will order which resources.
- On-incident support costs may be split by the percentage of agency requested resources.
- Off-incident support costs are paid for by the ordering unit.

**Acres Burned**

Costs are shared based on the acreage percentage of the fire within an agency's protection area. This method is used when agencies' responsibilities, objectives, and suppression costs are similar.

**Cost Apportionment**

The cost apportionment process is a more complex system for identifying agency cost share where incident agencies agree to share costs.

- The apportionment method is used to share final incident costs based upon the usage of resources per operational period.
- Costs are documented and approved by the IC(s) or other designated incident agency personnel on a daily basis.

- Direct costs, e.g., helicopters, crews, airtankers, retardant, are shared based upon assignment in the Incident Action Plan or actual use. Support costs, e.g., overhead team, caterer, are shared proportionally to the direct costs. Agency specific costs are not shared.

Some geographic areas utilize Cost Apportionment Teams (CAT) to assist incident agencies in tracking and documenting incident costs. The CAT should be located at or in close proximity to the incident. The CAT Leader meets with the IC and other IMT members to discuss the apportionment process and documentation requirements. The IC reviews and validates by signature, the daily apportionment records.

The CAT may be assigned to the incident and report to the Cost Unit Leader or directly to the FSC, or be assigned to the incident agency and report to the Administrative Representative.

### **Complexes / Merges / Splits (CMS)**

Wildland fire emergency expenditures have grown over the past decade. This has affected the operating budgets of the federal wild and fire management agencies and has led to increased scrutiny by Congress, the Office of Management and Budget, and other oversight agencies. As expenditures have grown over time, so has the requirement for fiscal efficiency and accountability. As a result, requirements for increased accountability for individual incident expenditures and measures for assessing performance have been developed. In some cases, multiple incidents within close physical proximity are managed as a single incident. When this occurs, it is not uncommon for incidents to be merged, added to a complex, or split from a complex. This makes maintaining the data and fiscal integrity of an individual incident challenging. The guidelines for data management and monitoring of expenditures for Complexes / Merges / Splits (CMS) are as follows:

1. Maintain the data and financial integrity of individual incidents:
  - a. When complexing incidents, maintain individual FireCodes and ROSS incidents for each incident within the complex.
  - b. If a new code for a complex is created in FireCode, associate the individual incident codes to the complex code. Note: Complex codes are typically used only for mobilization of resources until they are assigned to a specific incident in the complex.

- c. If fires burn together, associate the fires in FireCode and utilize the “merge” function in ROSS and I-Suite. Note: Once incidents are merged in I-Suite and ROSS, the process of splitting these incidents back out may result in the loss of data integrity and history.
- d. If the need arises, a fire can be split from a complex if the recommendations in 1a, 1b, and 1c are followed.
- e. In I-Suite, enter only 1 incident per database. This will facilitate separating incidents into different databases later if the need arises.
- f. Agencies should follow individual agency fire reporting policies.

2. Deciding to complex, merge, or split:

- A. The Agency Administrator (AA) should consider consequences outlined in Appendix B - Tool Kit (B-34) when deciding to complex, merge, or split incidents. This decision should be coordinated between the AA, affected Incident Commander(s), Dispatch Center Manager(s), and State/Regional Incident Business Specialist(s).
- B. The AA should document the decisions, including the acreage and cost of affected incidents at the point when data integrity is in jeopardy. Appendix B - Tool Kit (B-34) provides several scenarios, issues, and effects to assist Agency Administrators with decisions related to CMS.

These guidelines will ensure wildland fire emergency expenditures can be monitored, performance can be measured, and the integrity of incident data can be preserved.

## EXHIBITS

- Exhibit 49 – Standard Cost Components
- Exhibit 50 – Cost Management Measures
- Exhibit 51 – Sample Cost Share Agreement
- Exhibit 52 – Supplemental Fire Suppression and Cost Share Agreement Template

**EXHIBIT 49**  
**STANDARD COST COMPONENTS**

STANDARD COST COMPONENT					
RESOURCE DESCRIPTION	DAILY COST			# OF UNITS	TOTAL COST
	HAZARD	NON-HZ	GUAR		
<b>CREWS (20 PERSONS, 14 HOURS)</b>					
HANDCREWS (Regulars)	XXXX	XXXX	XXXX	_____	_____
HOTSHOTS	XXXX	XXXX	XXXX	_____	_____
AD HANDCREWS	XXXX	XXXX	XXXX	_____	_____
STATE AGREEMENT CREWS	XXXX	XXXX	XXXX	_____	_____
STATE INMATE CREWS (10 Person)	XXXX	XXXX	XXXX	_____	_____
HELTACK CREW (7 Person)	XXXX	XXXX	XXXX	_____	_____
TOTAL COST OF CREWS				\$ _____	_____
<b>OTHER PERSONNEL</b>					
OVERHEAD (Line & Base Camp-14 Hrs)	XXXXX	XXXX	XXX	_____	_____
CASUALS/PICKUP LABOR (14hr/day)	XXXXX	XXXX		_____	_____
CAMP CREW w/ldr (Crew of 10 @ 14 Hrs)	XXXXX	XXXX	XXX	_____	_____
DISPATCH (Expanded for incident)	XXXXX			_____	_____
NATIONAL GUARD (Per Person)				_____	_____
BUYING TEAM (6 members @ 12hr/day)	XXXXX	XXXX		_____	_____
PAYMENT TEAM	XXXXX	XXXX		_____	_____
TOTAL COST OF OTHER PERSONNEL				\$ _____	_____
<b>PERSONNEL SUPPORT COSTS*</b>					
AIR TRANSPORTATION TO & FROM INCIDENT	DAILY ESTIMATE			UNITS	TOTAL COST
	DAILY	GUAR			
BUSES (Between station & incident)	XXX			_____	_____
CATERERS (Approx \$XX per person)				_____	_____
COMMISSARY CONTRACTOR				_____	_____
EQUIP REPAIRS (Not covered by contractor)				_____	_____
FUEL TRUCK W/OPERATOR (Daily Rate)*(average)	XXXX	XXX		_____	_____
GARBAGE COLLECTION				_____	_____
LAND USE AGREEMENTS				_____	_____
GENERATORS/ELECTRICITY	XXX			_____	_____
LUBERS W/OPERATOR	XXX	XXX		_____	_____
MECHANIC SERVICE TRUCK W/OPERATOR	XXXX	XXXX		_____	_____
MEDI-VAC AMBULANCE				_____	_____
MINOR MEDICAL TREATMENT (AMPC)				_____	_____
MOBILE OFFICE UNITS				_____	_____
MOTOR GRADERS (w/operator) (12 Hrs)*	XXXX	XXX		_____	_____
PICKUP TRUCK-AGENCY (station/incident)	XX			_____	_____
PICKUP TRUCKS-PRIVATE W/Driver (12hrs)	XXX	XXX		_____	_____
PORTABLE PUMPS	XX	XX		_____	_____
PORTABLE SHOWERS (Approx \$XXX/shwr head)				_____	_____
PORTABLE TOILETS INCLUDING SERVICE				_____	_____
POTABLE WATER TRUCK (Daily rate)	XXXX	XXX		_____	_____
REFRIGERATOR TRUCKS/TRAILER (No operator)	XXX	XX		_____	_____
SUPPLIES FROM FIRE CACHE (\$XX/pers.day)	XX			_____	_____
TELEPHONE SERVICE				_____	_____
WELDER TRUCK WITH OPERATOR	XXX	XXX		_____	_____
OTHER				_____	_____
TOTAL PERSONNEL SUPPORT COSTS				\$ _____	_____

\*Personnel Support Surcharge (\$XXX x total number of personnel) should be used in place of personnel support costs only when the support costs are not available.

**EXHIBIT 49**  
**STANDARD COST COMPONENTS - Continued**

**FIRE FIGHTING EQUIPMENT**

ENGINES FED TYPE 3 (3 person, 14 hrs)	XXXX	XXX	XXX	_____	_____
ENGINES FED TYPE 4 (3 person, 14 hrs)	XXXX	XXX	XXX	_____	_____
ENGINES CONT TYPE 1 (14 hrs)	XXXX			_____	_____
ENGINES CONT TYPE 2 (14 hrs)	XXXX			_____	_____
	XXXX			_____	_____
ENGINES CONT TYPE 3 (14 hrs)	(Sgl)	XXXX (Db)	XXXX	_____	_____
	XXXX			_____	_____
ENGINES CONT TYPE 4 (14 hrs)	(Sgl)	XXXX (Db)	XXXX	_____	_____
	XXXX			_____	_____
ENGINES CONT TYPE 5 (14 hrs)	(Sgl)	XXXX (Db)	XXXX	_____	_____
	XXXX			_____	_____
ENGINES CONT TYPE 6 (14 hrs)	(Sgl)	XXXX (Db)	XXXX	_____	_____
OTHER ENGINE CREW (Including engine)				_____	_____
	XXXX			_____	_____
DOZERS-CONTRACT (Avg 150-300+ HP 12 hrs)	(Sgl)	XXXX (Db)	XXXX	_____	_____
FALLER & SWAMPER (W/saw & trans)	XXXX	XXX	XXXX	_____	_____
FALLER W/ SAW & TRANS (No Swamper)	XXXX	XXX	XXXX	_____	_____
TRANSPORTS/LOWBOYS-CONTRACT	XXX (Sgl)	XXXX (Db)	XXXX	_____	_____
	XXXX			_____	_____
WATER TENDER (Non-potable-cont 14 hrs)	(Sgl)	XXXX (Db)	XXXX	_____	_____
BACKHOE	XX/HR		XXX	_____	_____
	XXXX			_____	_____
EXCAVATOR	(Sgl)	XXXX (Db)	XXXX	_____	_____
	XXXX			_____	_____
FELLER BUNCHER	(Sgl)	XXXX (Db)	XXXX	_____	_____
	XXXX			_____	_____
SLASHBUSTER	(Sgl)	XXXX (Db)	XXXX	_____	_____
	XXXX			_____	_____
FORWARDER	(Sgl)	XXXX (Db)	XXXX	_____	_____
	XXXX			_____	_____
SKIDDER	(Sgl)	XXXX (Db)	XXXX	_____	_____
	XXXX			_____	_____
SKIDGINE (class 4 w/<800 gal)	(Sgl)	XXXX (Db)	XXXX	_____	_____
ATV's (4x4)	XXXX	XX	XX	_____	_____

**EXCLUSIVE USE HELICOPTERS\***

	Flight Rate HOURLY	Daily Availability	# OF UNITS	TOTAL COST
Type 1 Sikorsky/AirCrane	XXXX	XXXX	_____	_____
TYPE 2 204/205+/+212HP	XXXX - XXXX	XXX - XXXX	_____	_____
TYPE 3 407/L-4/B-2/B-3	XXXX	XXXX - XXXX	_____	_____
OTHER			_____	_____

**CALL WHEN NEEDED HELICOPTERS\***

TYPE 3 with FLIR			_____	_____
TYPE 1 214 <700 GAL 16+ SEATS	XXXX - XXXX	XXXXX - XXXXX	_____	_____
TYPE 2 204/5/12 300-700 GAL 10-15 SEATS	XXXX - XXXX	XXXX - XXXXX	_____	_____
TYPE 3 500-D, 206 100-300 GAL 5-9 SEATS	XXXX - XXXX	XXXX - XXXX	_____	_____
			\$ _____	

**FIXED WING AIRCRAFT\***

AIR TANKERS TYPE 1 DC-7, P-3	XXXX	XXXX - XXXX	_____	_____
AIR TANKERS TYPE 2, P-2V	XXXX	XXXX - XXXX	_____	_____
AIR TANKERS TYPE 3, S-2T			_____	_____
ASM/RECON PLANE (Air Attack)	XXX - XXXX	XXXX - XXXX	_____	_____

**RETARDANT\***

Delivered Price/Gallon	X		_____	_____
Undelivered Price/Gallon	X		_____	_____
Full Service Retardant Base			_____	_____
			\$ _____	

\*Due to the extreme variability of aircraft costs, these costs should be taken from the daily invoice rather than attempting to utilize these estimated rates.

TOTAL COSTS THIS DAY:	\$ _____
TOTAL COSTS OF FIRE FROM PREVIOUS DAYS:	\$ _____
TOTAL COST OF FIRE TO DATE (AS OF END OF PERIOD)	\$ _____

EXHIBIT 50  
COST MANAGEMENT MEASURES

Following are actions the IMT should take to help ensure cost management measures are in place:

Aircraft

- Track aircraft costs by individual resource to analyze use and cost benefit to incident.

Claims

- Ensure thorough investigation and documentation of actual and potential claims for and against the government.

Cooperative Agreements

- Ensure copies of cooperative agreements are available, are understood by the IMT, and provisions are implemented.
- Ensure all participating agencies understand the basis of and responsibility for payment of personnel, equipment, materials, and supplies per established agreements.

Equipment

- List equipment by type, in priority by unit cost and usage (operational periods), and share results with appropriate functions.
- Identify under-utilized equipment, e.g., aircraft, lowboys, buses, and water tenders, and share results with appropriate functions.
- Ensure pre- and post-use equipment inspection forms are prepared for all equipment to reduce claims.

Ensure controls are established for fuel and oil issues to equipment at the incident base, on the line and at remote sites, to properly document invoice deductions.

EXHIBIT 50 – ContinuedPersonnel

- Ensure procedures are in place to track, document, and approve excessive hours.
- Ensure time posted is in agreement with scheduled operational periods.
- Identify crew and equipment drop off and pick up points to facilitate timely pick up and drop off of resources. This also facilitates retrieval of missing or misplaced items.

Property Management

- Ensure controls are in place for issuance and return of accountable and durable property (for example, tools, shirts, headlamps, hard hats, and radios).
- Ensure approval for purchase of accountable property is in accordance with incident agency policy.
- Utilize law enforcement personnel for incident base and property security.

Support

- Ensure adherence to national contract specifications.

Follow supplemental food approval requirements (Chapter 20).

EXHIBIT 51  
SAMPLE COST SHARE AGREEMENT

COST SHARE AGREEMENT  
USDA FOREST SERVICE  
And  
STATE OF CALIFORNIA  
DEPARTMENT OF FORESTRY AND FIRE PROTECTION

The following is the cost share agreement between the above named agencies as it was negotiated for the following incident:

INCIDENT NAME: Berry Fire

INCIDENT NUMBER BY AGENCY: CAL FIRE – CA-RRU-055439  
USFS – P5A7MP

INCIDENT START DATE AND TIME: July 11, 2007 at 1502 hours

JURISDICTIONS: USFS – San Bernardino National Forest  
California Department of Forestry and  
Fire Protection – CAL FIRE

COOPERATIVE FIRE PROTECTION NUMBERS:

INCIDENT CAUSE: Under investigation

COMMAND STRUCTURE: Unified command  
Start Date/Time: July 11, 2007 at 1800  
End date/time: July 16, 2007 at 1800

COST-SHARE PERIOD: July 7, 2007 - July 16, 2007

INCIDENT COMMANDER: HECTOR MONTANO, CAL FIRE  
INCIDENT COMMANDER: MICHAELA MELTOR, USFS

AGENCY REPRESENTATIVE: CAL FIRE – HECTOR MONTANO

UNIFIED ORDERING POINT: Perris Emergency Command Center  
Agency Representatives participating in development of this cost share agreement:

EXHIBIT 51 - Continued

Rick Money, USFS  
Jake Zimmer, USFS

Todd Shymanski, CAL FIRE  
Maryanna Cycle, BLM

This cost share agreement between USDA, Forest Service (USFS), and State of California Department of Forestry and Fire Protection (CAL FIRE) was prepared under the following guidelines:

1. In accordance with the Cooperative Fire Protection Agreement between the USDA, Forest Service, USDI, Bureau of Land Management, USDI National Park Service and the California Department of Forestry and Fire Protection.
2. All costs originating from orders placed by and for the incident that can be reasonably obtained and estimated for the cost share period will be included in this agreement and will be shared on the basis of the Incident Commander's (IC)/Agency Administrator's (AA) mutual agreement.
3. Costs for nonexpendable property purchases by each agency will be charged directly to that agency and will not be shared.
4. Costs incurred by cooperators not engaged in joint fire suppression activities will not be included as a part of this cost share agreement.
5. Agency specific costs will not be shared.
6. Responsibility for tort claim costs or compensation for injury costs will not be a part of this agreement. Responsibility for these costs will be determined outside of this agreement.
7. Non-suppression rehabilitation costs are the responsibility of the jurisdictional agency and will not be shared.
8. Daily cost sharing will be documented and approved by the ICs/ARs for cost apportionment.
9. Sharing of final actual costs between the agencies will be based on a summary of daily estimated incident suppression costs and each agency's proportionate share thereof as agreed to by the jurisdictional representatives.

EXHIBIT 51 - Continued

10. Shared costs will be based on the IC's/AA's mutual judgment and agreement as to threat, incident objectives, and resources assigned for each agency's area of responsibility.
11. Aircraft and retardant costs will be shared on an actual use basis as determined by the IC's/AA's and will be calculated as a separate cost.
12. An administrative charge, the pre-established percentage set by each agency, will be applied by the agency issuing the settlement billing for the net amount owed.
13. Within 10 months, the parties to this agreement will meet to determine the total costs of each agency. The agency whose total actual costs exceed their proportional share of the overall incident final costs as determined within this agreement will bill the other agency. The billing, when paid, will result in each agency sharing overall incident costs as herein agreed.
14. All costs relating to the Mountain Structure Branch formed at the request of the Riverside County Fire Department will be paid by the requesting agency and not included in the cost pool.
15. MAFFS will be paid by the USFS and not included in the cost pool.
16. The following agencies will be responsible for collecting actual cost/expenditure data that will make up the cost pool of shareable costs.

COST SOURCES	RESPONSIBLE AGENCY
Federal Agency	USFS – San Bernardino NF
State Agency	CAL FIRE – Riverside Ranger Unit

In accordance with the attached documentation, it is hereby agreed that cost sharing on this incident will be:

AGENCY	GROUND RESOURCES	AIRCRAFT/RETARDANT
USFS	<u>54.72%</u>	<u>90.61%</u>
CDF	<u>45.28%</u>	<u>9.39%</u>
Total	100%	100%

EXHIBIT 51 – Continued

This agreement and the apportionment are our best judgments of agency cost responsibilities.

MICHAELA MELTOR  
USDA, Forest Service

HECTOR MONTANO  
State of California, Department of  
Forestry and Fire Protection

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Signature, Agency Representative

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Signature, Agency Representative

Mailing Address:  
USDA, Forest Service  
Cajon Ranger District  
1209 Lytle Creek Road  
Lytle Creek, CA 92358

Mailing Address:  
CAL FIRE  
County Administrative Center  
82-657 Highway 111  
2nd Floors, Suite 210  
Indo, CA 92201  
Telephone: (XXX) XXX-XXXX

Telephone: (XXX) XXX-XXXX

Date of this finalized agreement: 7/16/2007

Contacts are:

Rick Money  
USDA, Forest Service  
19777 Greenley Road  
Sonora, CA 95370  
(XXX) XXX-XXXX

Jake Zimmer  
USDA, Forest Service  
24356 Nobe Street  
Corona, CA 92883  
(XXX) XXX-XXXX

Maryanna Cycle  
USDI, BLM  
2800 Cottage Way, Rm W-1834  
Sacramento, CA 95825  
(XXX) XXX-XXXX

Tina Smith  
CAL FIRE  
210 West San Jacinto Ave.  
Perris, CA 92570  
(XXX) XXX-XXXX

Attachments will follow, if applicable.

EXHIBIT 52

SUPPLEMENTAL FIRE SUPPRESSION AND COST SHARE AGREEMENT

The purpose of this agreement is to provide for a coordinated cooperative fire suppression operation on this fire and to describe the cost divisions. This agreement is a supplement to the Master Cooperative Wildland Fire Management Agreement or ([list other agreement and number](#)) between the Agencies listed.

1. Fire Name: \_\_\_\_\_ Origin Date \_\_\_\_\_ Time \_\_\_\_\_

2. Origin: Township \_\_\_\_\_ Range \_\_\_\_\_ Section \_\_\_\_\_

3. Estimated Size \_\_\_\_\_ Acres at the time of this agreement.

4. Agency Fire # \_\_\_\_\_ Accounting Code \_\_\_\_\_  
 Agency Fire # \_\_\_\_\_ Accounting Code \_\_\_\_\_

5. This agreement becomes effective on: \_\_\_\_\_  
 \_\_\_\_\_

at \_\_\_\_\_ and remains in effect until amended or terminated.

6. Overall direction of this incident will be by ( ) Unified Command, or by ( ) Single Command structure. Identify below personnel filling the following positions:

Position	Name(s)	Agency
Incident Commander	_____	_____
Agency Administrator	_____	_____
Representative	_____	_____
Liaison	_____	_____
Finance	_____	_____
Operations	_____	_____

7. Suppression action will be subject to the following special conditions and land management considerations: \_\_\_\_\_  
 \_\_\_\_\_

8. Geographic responsibility (if appropriate) by Agency is defined as follows:

Agency \_\_\_\_\_ Geographic Responsibility \_\_\_\_\_  
 Agency \_\_\_\_\_ Geographic Responsibility \_\_\_\_\_  
 Agency \_\_\_\_\_ Geographic Responsibility \_\_\_\_\_  
 Agency \_\_\_\_\_ Geographic Responsibility \_\_\_\_\_

EXHIBIT 52 - Continued

SUPPLEMENTAL FIRE SUPPRESSION AND COST SHARE AGREEMENT

9. The Agency responsible for structural protection will be: \_\_\_\_\_  
\_\_\_\_\_

10. Special operational conditions agreed to (include as appropriate Air operations, base camp, food service, fire investigation, security, etc.) List cost share information in Item #11:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

11. Fire Suppression COSTS will be divided between Agencies as described:

Cost Centers	Agency	Agency	Agency

12. Other conditions relative to this agreement (Notifications, incident information, etc.):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

13. Signatures

_____ Agency	_____ Agency	_____ Agency	_____ Agency
_____ Signature	_____ Signature	_____ Signature	_____ Signature
_____ Title/Date	_____ Title/Date	_____ Title/Date	_____ Title/Date

List of Attachments (if any): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## INSTRUCTIONS SUPPLEMENTAL FIRE SUPPRESSION AND COST SHARE AGREEMENT

Numbered instructions correspond to form items that require further explanation. Supplemental agreements will be numbered consecutively following the original (#1) for each fire. Supplements may be added at any time. Where insufficient room is available for necessary information, additional sheets or addendums may be added. Small revisions to this agreement may be completed on a single page, describing the change to the original agreement, and obtaining new signatures from those involved.

A Master Cooperative Wildland Fire Management Agreement exists between all major wildland fire protection agencies in the <insert area>. This agreement authorizes general mutual aid, including reciprocal and cooperative fire protection services elaborated upon in local annual operating plans. Other cooperative agreements exist between fire management agencies that authorize fire management services between Agencies at the sub-geographic level. The objective of the Supplemental Fire Suppression and Cost Share Agreement is to establish and document the cost sharing and basic organizational structure in response to specific fires.

Supplemental Fire Suppression and Cost Share Agreements will be negotiated between agencies involved in specific on-the-ground fire suppression activities. These agreements are mandatory when more than one jurisdictional responsibility for fire protection is affected by the placement of the fire. The agreement will not affix liability for fire cost payment by either Agency based upon responsibility for the fire origin. The designated representatives of each Agency with forces on the fire are responsible for completing and signing the agreement.

1. List the fire name agreed upon by Agencies involved.
2. Give the origin or best estimate of origin location by legal description.
3. Estimate the size at the time of the Supplemental Agreement.
4. List the Agencies involved in fire suppression operations and respective agency fire numbers.
5. List the date and time that the agreement is in effect. That time could be prior to or following the time that negotiations are made for the agreement.
6. Check the appropriate command structure for the fire. Definitions:

**UNIFIED COMMAND** – A method for all Agencies with jurisdictional responsibility to contribute to determining the overall objectives for the incident; interagency ICS team structure.

**SINGLE COMMAND STRUCTURE** – One Agency manages the incident with liaison and concurrence of objectives from other involved Agencies.

List the appropriate personnel filling ICS positions on the fire.

7. List any special conditions or resource objectives, i.e., dozer restrictions, mechanized restrictions, bald eagle nest, high value plantation. Operational responsibility for the fire will be defined in this section (if appropriate). Respond to this item only if Agency forces have specific segments of the fire. This information will not determine cost responsibility, unless specified in Item 11. Examples are: Divisions A and B; all structural protection areas; specific campground.
8. List the Agency responsible for structural protection, and any pertinent control information or contacts.
9. List operation conditions or directions pertaining specifically to: air operations, base camp and food service, and fire investigation. Costs pertaining to these decisions shall be documented in Item #10.
10. Fire suppression costs shall be determined from the information supplied in this item. There are several ways to determine the best cost share mix. A, B, and C are typically used on smaller, less complex incidents on lands with similar values and uses; D and E on larger, more complex incidents, such as those with both wildland urban interface and wildlands:
  - A. Each Agency pays for its own resources – fire suppression efforts are primarily on jurisdictional responsibility lands.
  - B. Each Agency pays for its own resources – services rendered approximate the percentage of jurisdictional responsibility, but not necessarily performed on those lands.
  - C. Cost share by percentage of ownership or Agency jurisdictional responsibility.
  - D. Cost is apportioned by geographic division. Examples of geographic divisions are: Divisions A and B (using a map as an attachment); privately owned property with structures; or specific locations such as campgrounds.
  - E. Reconciliation of daily estimates (for larger, multi-day incidents). This method relies upon daily agreed to cost estimates, using Incident Action Plans or other means to determine multi-Agency contributions. Reimbursements can be made upon estimates instead of actual bill receipts.

The following are not reimbursable:

- Responsibility for tort claims or compensation for injury costs.
- Non suppression rehabilitation costs are the responsibility of the jurisdictional Agency.
- Non-expendable property purchases will be the responsibility of the Agency making the purchase.

Support costs (i.e. office dispatchers, warehouse workers, etc.), unless they are charging to an emergency code assigned to the incident.

The cost centers that should be considered in this agreement:

- Fireline Resources: Dozers, engines, fallers, transports, water tenders, hand crews, line overhead.
- Fire Camp Operations and Support: Overhead, buses, camp crews, communications, food, refrigerator units, showers, toilets, water trucks, cache supplies, rescue/med, camp facility.
- Air Support: Helicopters, (with support) air tankers.
- Cost apportionment by period (i.e. state mobilization or conflagration, Fire Management Assistance

11. List any specific conditions relative to this agreement, such as: dispatch procedures, one Agency representing another, notifications, incident information, coordinated intelligence, etc.
12. Signatures of authorized personnel. List any attachments to the agreement. Give the date of the last revision or former Supplemental Agreement for the same fire.