

Idaho Cost Share Agreement Methodology Implementation Options – 2024

"This job aid endeavors to deepen the understanding of the Idaho Master Agreement, enhancing the incident business application and clarifying stated elements of the agreement. This job aid should not be construed as a replacement for elements of the Master Agreement, but rather a tool to understanding said elements."

It is highly recommended to connect with your Agency Incident Business contact early in the process to ensure your negotiations are within policy, are implementable and can be reconciled accurately.

Each Incident is unique, and a cost share discussion/negotiation will be unique to the circumstances surrounding that Incident. Any payment between the agencies would be identified in the cost share agreement as agreed upon by the Agency Administrators.

Background:

Per state and federal policy, final disposition of cost share agreements must be applied to actual costs against each agencies accounting system. The federal and state accounting systems cannot isolate costs by a cost share period, the following methodologies were developed to calculate a cost share agreement which will result in percentages that will be applied to the final actual costs per each agencies accounting systems.

Cost Share Methodologies are identified in the Idaho Statewide Cooperative Fire Protection Agreement & Operating Plan. Policy requires that only the methodologies in the respective statewide agreement can be used. However, implementation of the allowable methodologies can be negotiated between the appropriate officials that have authority to do so for each Agency that is signatory to the cost share.

The below cost share agreement methodology implementation options are guidelines which provide a starting point for discussions. There may be other ways to implement the allowable cost share agreement methodologies, however it is important to ensure that whichever methodology and implementation practice that is chosen, it is implementable by the IMT and can be accurately settled by the respective agencies. Avoid changing the cost share methodology or implementation language mid cost share and avoid caveats (pulling out single cost items) to the maximum extent possible.

Methodologies & Implementation:

Cost Share by Acres:

Criteria: This methodology is based on percentage of acres burned by protection responsibility. This method is used when agencies' responsibilities, objectives, and suppression costs are similar.

Example: Total acres burned within fire perimeter: 10,000 acres
Acres burned within State Protection: 2,500 = 25% of total acres burned
Acres burned within Federal Protection: 7,500 = 75% of total acres burned

These percentages (25% and 75%) are applied to the total actual cost of \$800,000

Expectations of IMT: GISS/SITL to provide map with acres burned by **protection** agency

Expectation of AA: Review final acres for use in reconciliation of cost share agreement

Reconciliation Example: Fed share is combination of two separate Federal Agencies.

Agency	Acres	Percentages	\$ Amount
State	2,500 acres	25 %	\$ 200,000
BLM	500 acres	5%	\$ 40,000
USFS	7,000 acres	70%	\$ 560,000
Totals	10,000 acres	100 %	\$ 800,000

Cost Share by Effort:

Note: If this methodology is being considered, tracking must start as soon as possible. Recreating percent of efforts after the fact is very difficult.

Criteria: Use this methodology when critical Values at Risk are **not** equitable, as determined by Agency Administrators, across all protection agencies. As an example, Agency A's protection with urban interface vs Agency B's protection in wilderness with little to no resource needs or VAR's. Keep in mind that when implementing a % of effort cost share in any fashion, consideration should be given to which Agency is benefitting from the effort of firefighting actions.

While the State of Idaho will not agree to cost share by effort until the fire crosses jurisdictional boundaries, they will agree to cost share based on effort after this occurs. Tracking efforts so these costs can be included in the event of a cost share is important to consider retroactively.

Implementation Option A (Best used on small to medium sized fires where the manual tagging of resources in e-ISuite is not overly cumbersome):

Geographic Division based effort - by way of tagging resources in e-ISuite

Example: Division K (using a map as an attachment) is in place to protect urban interface, under Agency A's protection responsibility. . Tag resources (tactical/air) in Division K in e-ISuite to a "Agency A " cost group.

All other Divisions are in support of Agency B and will not need to be tagged.

Expectations of IMT:

Consider Division breaks be located on protection responsibility lines

IAP's will be reviewed/corrected to accurately reflect the resources assigned to each Division (204)

IMT Cost Unit Leader will tag Resources daily in e-ISuite using corrected IAPs

Expectation of AA's:

Review the IAP and concur with who is receiving the effort from each Division and communicate their decision with the INBA who will then coordinate with the IMT.

Reconciliation Example:

Date	Daily e-ISuite Total Direct Costs	DIV K (Tagged 100% Agency A)	All Other non-tagged Direct are Agency B
8/9/2023	\$ 200,000.00	\$ 10,599.00	\$ 189,401.00
8/10/2023	\$ 250,000.00	\$ 14,500.00	\$ 235,500.00
8/11/2023	\$ 300,000.00	\$ 20,032.00	\$ 279,968.00
8/12/2023	\$ 350,000.00	\$ 45,786.00	\$ 304,214.00
8/13/2023	\$ 300,000.00	\$ 55,558.00	\$ 244,442.00
8/14/2023	\$ 250,000.00	\$ 60,931.00	\$ 189,069.00
8/15/2023	\$ 200,000.00	\$ 45,564.00	\$ 154,436.00
Totals	\$ 1,850,000.00	\$ 252,970.00	\$ 1,597,030.00
% to apply to all e-ISuite cost categories within the CSA Period		13.67%	86.33%
\$ amount in e-ISuite for all cost categories within the CSA period		\$6,500,000.00	
Adjusted estimated Agency responsibility for all cost categories		\$888,813.51	\$5,611,186.49
Final e-ISuite total for all cost categories for the entire Incident		\$10,000,000.00	
Adjusted Agency's responsibilities after CSA has ended Agency A		\$888,813.51	\$9,111,186.49
Adjusted % to apply to Agency Actuals during the final cost share settlement.		8.9%	91.1%
		Agency A	Agency B

Implementation Option B (Best used on larger fires when tagging individual resources is too cumbersome):

AA/IMT(IC/Ops) Discussion & Agreement – by way of map & IAP review (Direct Air and Ground resources may be reviewed and a % applied separately or together)

Example: Division A & B (using a map & IAP for review/discussion) are in place to protect urban interface making Agency A the benefitting agency. There are many resources in this area and more than 50% of the resources are committed to these protection actions.

Divisions C & D are in place to protect Agency B's values making Agency B the benefitting agency. Fewer Resources are committed to this area of the fire.

Division Z is a combination of both Agency A & B benefitting from the suppression actions. Remaining resources are committed to this area.

Overall review of the fire as a whole, the associated divisions that are benefitting each agency as reviewed on the map, IAP, and discussions with Ops, a % of effort for each agency is applied to that day. Approximately 30% Agency A and 70% Agency B .

If an Air % needs to be calculated separately from Ground resources, review of aircraft use by benefitting agency with Ops/Air Ops provides an overall % of air to be applied to that day. I.e., if aircraft flew mostly in support of keeping the fire from going deeper into the wilderness, the % split for air would be higher for Agency B than the Agency A.

Mile Fire

Incident Action Plan

ID-USF-000521

July 2023 Operational Period
0700-2000

	Air	Ground
Agency B	100%	70%
Agency A	0%	30%

Agency B Signature

KARIANNE

Digitally signed by KARIANNE
Date: 2021.09.12 10:33:12 -0700

Agency A Signature

e

Digitally signed by wsb-440
Date: 2021.09.12 11:33:34 -0700

Expectations of IMT:

Daily, Operations and Air Operations will provide AAs with a review of Direct operation actions taken, including which agency benefitted from those operations.

Daily, the % of effort, either for total direct resources or separate for Air vs Ground resources will be documented on the front of the IAP for AA review and concurrence.

Expectation of AA's:

Review and negotiate to adjust and/or concur with the %(s) by way of signing the front of the IAP approving the documented %.

Reconciliation Example:

GROUND % of EFFORT

Date	Agency A % per IAP	Agency B % per IAP	Daily e-ISuite Total Direct Ground Resource Cost	Estimated State Responsibility	Estimated Federal Responsibility
7/16/2023	65%	35%	\$ 300,000.00	\$ 195,000.00	\$ 105,000.00
7/17/2023	50%	50%	\$ 300,000.00	\$ 150,000.00	\$ 150,000.00
7/18/2023	30%	70%	\$ 250,000.00	\$ 75,000.00	\$ 175,000.00
7/19/2023	30%	70%	\$ 200,000.00	\$ 60,000.00	\$ 140,000.00
Totals Ground Effort			\$ 1,050,000.00	\$ 480,000.00	\$ 570,000.00

AIR % of EFFORT

Date	Agency A % per IAP	Agency B % per IAP	Daily e-ISuite Total Direct Air Resource Cost	Estimated State Responsibility	Estimated Federal Responsibility
7/16/2023	80%	20%	\$ 250,000.00	\$ 200,000.00	\$ 50,000.00
7/17/2023	50%	50%	\$ 200,000.00	\$ 100,000.00	\$ 100,000.00
7/18/2023	50%	50%	\$ 200,000.00	\$ 100,000.00	\$ 100,000.00
7/19/2023	0%	100%	\$ 150,000.00	\$ -	\$ 150,000.00
Totals Air Effort			\$ 800,000.00	\$ 400,000.00	\$ 400,000.00

Total Direct Effort (Air+Ground)	\$ 1,850,000.00	\$ 880,000.00	\$ 970,000.00
% to apply to all e-ISuite cost categories within the CSA Period		47.6%	52.4%
\$ amount in e-ISuite for all cost categories within the CSA Period		\$6,500,000.00	
Adjusted estimated Agency responsibility for all cost categories		\$3,091,891.89	\$3,408,108.11
Final e-ISuite total for all cost categories for the entire Incident		\$10,000,000.00	
Adjusted Agencies responsibility after CSA has ended		\$3,091,891.89	\$6,908,108.11
Adjusted % to apply to Agency Actuals during the final cost share settlement		30.9%	69.1%

Cost Share by You Order, You Pay

Criteria: Each agency is fiscally responsible for the resources they order, regardless of where they are used on the fire. To avoid disjointed operational efforts, a unified command structure is recommended.

This methodology can be difficult to implement at Interagency Dispatch Centers. They will need to be contacted to ensure they know which Agency ordered the Resource so that payment can be made by the appropriate agency. A unified ordering point is required per the NWCG Standards for Incident Business Management (SIIBM).

Cost Share by Each Agency Pays for their own Resources

Criteria: Services rendered approximate the percentage of protection responsibility, but not necessarily performed on those lands. No cross billing is expected; however, a formal cost share agreement is required for documentation purposes.

Note: USFS Nationally contracted resources such as T2IA and T2 Crews, Showers, Caterers, etc., are initially paid for by the USFS even when requested/ordered by the State. A reimbursable billing will need to occur outside of the incident for these resources to be charged to the State.