

COST SHARE AGREEMENT GUIDELINE

INTRODUCTION

The responsibilities and procedures covered in this section are designed to cover wildfire incidents only. This section is developed to support agency cooperative fire agreements. The terms of cooperative fire agreements provide the framework for the cost share agreements.

COST SHARE AGREEMENTS AND METHODOLOGIES

A cost share agreement is a signed document reflecting the decisions of the agencies with financial responsibility for the incident. A cost share agreement will be prepared when there is a multi-jurisdiction incident with a single or unified command and a decision has been made to share resources among jurisdictional agencies or an incident threatens to burn across direct protection areas (DPAs) of State, Federal, and other agencies and the mutual aid period has been exceeded. The cost share agreement identifies the jurisdictional parties, outlines the financial responsibility for the shareable costs of the incident, and is signed by the delegated agency representative or line officer.

Incident Commanders (IC), Agency Administrator (AA) and/or Agency Representatives (AR) are responsible for determining when and what type of cost share agreement is appropriate. The complexity and circumstances of each incident will dictate the method used, and the simplicity or complexity of each agreement. Complexities could include social, environmental, financial, and political considerations.

Four different methodologies are accepted for sharing costs for fires with multi or single jurisdictional responsibility. All methods require documenting the results in a cost share agreement that is incident specific. These methods include:

1. **Initial Attack** – During initial attack, resources are dispatched per established Annual Operating Plans to multi-jurisdictional fires. If the fire is controlled with initial attack resources, agency administrators/representatives may agree to cost share some or all costs for resources that their agencies have provided. A cost share agreement may be needed if the incident goes beyond the Mutual Aid period as specified in the local agreement.
2. **You Order You Pay (YOYP)** – Under YOYP, each agency is financially responsible for the resources they order, regardless of where they are used on the incident.
3. **Acres Burned** – Costs are shared based on the acreage percentage of the fire within an agency's DPA. This method is used when agencies' responsibilities, objectives, and suppression costs are similar.
4. **Cost Apportionment** – Costs are shared based on the suppression effort expended to protect each agency's DPA, including the threat to another agency's DPA. This is a more complex system for identifying agency cost share and will require specific knowledge and skills to facilitate.

It is important for the ICs/AA/ARs to understand their involvement in the cost apportionment process and the complexity of implementing this methodology.

PREPARING THE AGREEMENT

Responsibility

The Incident Finance Section Chief (FSC) and Cost Share Specialist are key advisors to the IC's, AA's and/or AR's in the cost share agreement process. The FSC and/or Cost Share Specialist are responsible to:

- Assist in determining the appropriate methodology for the incident.
- Oversee the cost share agreement process.
- Coordinate the preparation of the draft cost share agreement; ensuring clauses are consistent with the cooperative fire agreement and agency policies.
- Create and maintain documentation to support the cost share agreement.

Special Items to Consider

Suppression Activity Damage Repair: Those activities undertaken by fire suppression forces during or immediately after the control of a wildfire. This minor damage repair to improvements and land occurring from **direct suppression activity** can be included in cost sharing.

If resources assigned fire suppression rehabilitation activities are going to remain on the incident after the fire has been turned back to the host agency, these costs may be shared only if the cost share agreement identifies this continued activity.

Format

Templates in Appendix B will be used. Terms of the cost share agreement should be clear, understandable, and communicate the intent of the agencies involved.

Finalizing the Cost Share Agreement

The incident host units will ensure the California Interagency Incident Finance Advisor (CIIFA) representatives of the agencies involved receive an original signed copy of the cost share agreement. Other key individuals participating in the cost share agreement (ICs, AAs, ARs, FSCs, Cost Share Specialist, and Incident Business Advisor (IBA)) can be provided a copy of the signed agreement. Cost Apportionment agreements require an additional supporting package. *See Page 8 (Creating the Final Cost Share Agreement Package)*

SPECIFIC COST APPORTIONMENT INSTRUCTIONS

Introduction

The cost apportionment process is a more complex system for developing agencies' percentages and relieves the ICs, ARs, and line officers of much of the burden of estimating solely from observations of how resources are used. This is of assistance in situations where there is a great deal of movement of resources across protection boundaries.

Although complex and time consuming, the cost apportionment process seeks to achieve

cost sharing through an equitable, supportable and defensible process that takes into consideration the effort expended to meet incident objectives. The process develops agency percentages of incident costs. These percentages are driven by a value and/or cost of direct resources (e.g., crews, engines, equipment, helicopters, air tankers, retardant) used per operational period.

- Pre-determined values are used for direct ground resources and actual costs are used for direct aviation resources. These values are developed and published by the CIIFA group. *See Appendix E- Cost Apportionment Values.*
- Values and costs are documented on a daily basis and approved by the ICs or other designated incident agency personnel.
- Values and costs are allocated and shared based upon resource assignment in the Incident Action Plan (IAP) or actual use.
- Support costs (e.g., overhead team, caterer) are part of the cost share pool and shared proportionally to the direct costs at the time of the final settlement.

Because of the complexity of the cost apportionment process, Interagency Cost Share Specialists are available to support the process and develop the cost share agreement. As soon as the incident determines a cost share agreement will be necessary, it should follow the process described in the California Mobilization Guide to acquire a Cost Share Specialist.

Mechanics of Cost Apportionment

This section deals with the mechanics for developing the percentage share used in the cost share agreement. The cost apportionment process requires that the incident Finance Section maintains close coordination with the Plans, Logistics, Operations, and Air Operations sections that provide or verify the information used to develop the percentage shares.

In order for this coordination to happen, the staff of each of those sections needs to have a general understanding of how cost apportionment works. It is the responsibility of the FSC and/or Cost Share Specialist to be able to explain the system and its requirements clearly.

This methodology must be implemented from the start of initial attack until ICs/AA/ARs decide to terminate the “Cost Share Period.” *See How to End a Cost Share Period for key determining factors (page 8).*

Cost Apportionment Procedures

The following information will be helpful in determining the type of information that goes into each column of the Interagency Resource Worksheets. *(Refer to Appendix D – Cost Share Specialist Checklist for additional information.)*

Gather information needed to perform calculations. The information should be obtained as it becomes available. Information gathered before the end of the operational period needs to be validated after the end of each operational period to ensure calculations represent how resources were actually used.

The following needs to be done for each operational period in order to represent the actual

use of resources on the incident:

- Meet with GIS specialists to explain map requirements and obtain DPA maps and daily progression maps. It is critical to the process to understand the association between DPA and fire divisions/branches. In some cases a division/branch will belong entirely to one agency, while in others a division/branch may be split between agencies.
- Obtain the operational period IAP and any applicable corrected IAPs.
- Identify types and numbers of ground resources used for actual suppression work and validate the information in the IAP. Ensure that the resources shown on the division assignment sheets did, in fact, work there for the operational period and that the IAPs are reflecting the right equipment.

For example, the IAP may have an engine identified on a particular division, but upon verification with the Division Supervisor, the engine was moved to a different division; or, resources that are not listed on the IAP may have been worked on the fire. Other sources of information to validate IAPs are the operations section chief, strike team leader, and ground support unit leaders. Remember that a resource that did not work for any reason (including breakdown) will not be included in the daily operational period worksheet.

Based on the information obtained, assign a percentage of responsibility to each resource and post information to the Interagency Resource Worksheet. Repeat this process for each resource for each operational period. The worksheets are separated by each type of resource (engines, crews, equipment, fixed wing and rotary).

IMPORTANT NOTES:

DO NOT rename worksheets! Doing this will corrupt the formula links.

Interagency Resource Worksheets must be used in order of worksheets (e.g., Apportionment-1, Apportionment-2, etc.) This ensures subtotals correctly carry forward in the consolidation worksheets.

Percentages for ground and air resources are separate.

GROUND RESOURCES

Sources of Information:

Incident Action Plans (IAPs).

Resource Order Supply System (ROSS)

Any other sources available (e.g. interviews of key operational personnel, specifically, division group supervisors).

Resource Definitions:

Engines - All equipment having a fire pump and carrying hose, excluding water tenders.

Crews - All hand crews including hotshots, inmates, or other organized crews. This resource type excludes in camp crews.

Equipment - All other motorized ground equipment used for direct fire control operations, including dozers, water tenders, graders, etc. This also includes falling

teams with chainsaws.

Special Considerations:

Staging – A decision needs to be made whether to include or exclude staged resources. If the decision is made to include staged resources, they will be included on the Interagency Resource Worksheet throughout the cost share period.

In general, resources included are those staged exclusively for the specific incident and are available for immediate deployment. If the IAP does not depict the jurisdictional agency responsible for the resource, then the IC or other appropriate personnel will assign a percentage for the resource for the operational period.

Instructions for completing the Interagency Resource Worksheet are as follows:

Set up the initial incident worksheet with appropriate incident information such as name, order number, and responsible jurisdictional agencies.

For each operational period enter:

Shift - Indicate day or night shift. Enter the starting and ending date and time for the operational period.

Resource Type – Assign the ground resource to the appropriate Interagency Resource Worksheet.

Division Assignment - The division(s) where the resource worked.

Identifier – Assign a name to the individual resource (e.g., crew, water tender or engine name or number, or other unique identifying name, CNF E343 for single resource or MVU ST9330L for strike team).

ICS - Type I, II, III, etc.

Misc. Information - Use for request number and any explanatory notes.

Quantity - The quantity of resources (example: a strike team of engines is five engines).

Rate/Shift - Use the current cost apportionment value rate.

Agency % - The percentage identified during the validation process.

Fed/State/Other \$ - This is automatically totaled.

Subtotal/Total – This is automatically totaled and carried forward to the consolidation worksheet. Caution: the user should verify that the previous

accumulated totals are carried forward correctly.

AIR RESOURCES

Collect aviation summary cost sheets including the retardant costs from air operations section and/or the different bases. For the purpose of the cost apportionment process only costs associated with direct suppression activity is included. Based on utilization including retardant drops, air operations section needs to provide the appropriate percentage use for each air resource for each operational period.

Sources of Information

Air attack base aviation summary cost sheets
Flight records from helibases and air attack bases
Resource Order Supply System (ROSS)

Special Considerations

Shuttle of crews - Air resources for shuttling crews for suppression action may be included. Cost Share Specialists will make this determination and communicate to the IC. Air resource costs for shuttling crews for material backhaul will not be included in the cost apportionment process.

Air attack, infra-red, recon flights will not be included in the cost apportionment process.

Instructions for completing the aircraft worksheet

Resource Type - There are two (2) separate worksheets for aviation resources – fixed wing and rotary wing.

Shift – Indicate day or night shift. Enter the starting and ending date and time for the operational period.

Request Number – Resource request number.

Aircraft Number – Enter the aircraft's ID number (e.g., tail number = T11).

Flight Time - Enter actual hours for all aircraft.

Flight Hours Cost - Enter the actual rate for each fixed wing and helicopter aircraft. This should include flight hour/costs only. Do not include support costs.

Retardant Gallons/Cost - Enter the total cost of retardant used by both air tankers and helicopters, as appropriate. Make sure to add bulk retardant used at mobile retardant plants.

Total from Airbase/Helibase – This is a mathematical problem that will need to be calculated or programmed into the spreadsheet. $\text{Flight Time} \times \text{Flight Hours Cost} + \text{retardant costs (where appropriate)}$.

Agency % - As obtained from the air operations section, the appropriate percentage use for each resource for each agency (Fed/State/Other).

Fed/State/Other \$ - This is automatically totaled.

Subtotal/Total – This is automatically totaled and carried forward to the consolidation worksheet. Caution: the user should verify that the previous accumulated totals are carried forward correctly.

CONSOLIDATION WORKSHEET

An Interagency Operational Period Consolidation worksheet is finalized for each operational period.

Cost Share Specialists will verify the previous accumulated totals are carrying forward correctly for both ground and air resources.

At this point the IC/AA/ARs can make changes, by agreement, to individual resource percentages. Any changes will be made and documented on the worksheets prior to signature.

Worksheets will be signed daily by the appropriate agency representatives (IC/AA/AR). Once signed, the consolidation worksheet becomes an approved operational period Interagency Resource Worksheet.

FINAL WORKSHEET AND COST SHARE AGREEMENT

The final approved operational period Interagency Resource Worksheet identifies the percentages to be entered in the cost share agreement.

The cost share agreement is prepared, including final percentages and other appropriate clauses and amendments. *See cost share agreement templates in Appendix B.*

TRANSFER OF RESPONSIBILITY PROCEDURES

For long duration incidents, a number of incident management teams may be assigned throughout the cost share period. As resources depart, the ICs, FSCs and Cost Share Specialists need to ensure a thorough transition occurs. Counterparts should brief the incoming resources on all cost sharing work and agreements to date.

HOW TO END A COST SHARE PERIOD

Generally, the cost apportionment process should continue through the end of the incident, even if unified command transitions to single agency command. This ensures the integrity of the cost apportionment methodology. Additionally, there are limitations with individual agency accounting systems. Normally, the cost apportionment process will continue until the incident is down to local unit resources.

Leaving the cost share period open after unified command is ended does not generally result

in an unfair split of costs. The agency with final jurisdictional responsibility will continue with the cost apportionment process. This increases the final percentage of the total costs for that agency. The agency, which no longer has jurisdiction, should identify an agency representative to oversee and sign off on the development of the final percentage.

At times, it may be necessary to terminate cost sharing when unified command ends, even if incident operations continue. This can occur when the incident looks like it will continue for a long time and incur major costs after unified command ends, perhaps distorting final liabilities. Because of the need to maintain the integrity of the apportionment methodology, a decision to end the cost share period for this reason should be discussed thoroughly to understand the consequences. **If this decision is made, the agencies must make arrangements to clearly separate costs for the period of time covered by the cost share agreement versus costs from the balance of the incident, including creating new order numbers and job/fire codes and reassigning all resources.**

CREATING THE FINAL COST SHARE AGREEMENT PACKAGE

The incident host units will ensure the CIIFA representatives of the agencies involved receive an original signed copy of the cost share agreement. Other key individuals participating in the cost share agreement (ICs, ARs, FSCs, Cost Share Specialist) can be provided a copy of the signed agreement.

In addition, the FSC and/or Cost Share Specialist will ensure a cost share package is created. This package should include:

- A signed copy with original signatures of the final cost share agreement.
- Interagency Resource Worksheets including operational period consolidation, ground resources, and aircraft worksheets.
- Support documentation for the worksheets (IAPs, aircraft flight/cost summaries, maps, and interview notes)
- Other documentation considered necessary

Distribute copies of the cost share package to the agencies involved in the cost share agreement. The package should be included as part of the fire package. The package may include hard copy or CDs with scanned documents.

COST SHARING FOR SUPPORT AND COORDINATION CENTERS

Separate cost share agreements will be developed for incident support and coordination operations. Redding and Riverside Operation Coordination Centers (OCCs) require special consideration. Absent a separate negotiated cost share agreement by the State and Federal OCC Coordinators, the costs involved with the OCCs at Redding and Riverside will be the responsibility of the ordering agency.

Typically, cost share agreements for incident support and coordination operations will include the costs generated by management groups and resources not ordered for a specific fire incident. CIIFA is responsible for the development of such agreements in coordination with the managers of the support or OCCs.

Responsibilities of Support and Coordination Centers

The support center managers have a key role in simplifying the final sharing of costs generated by their centers. They need to ensure that the support center organization redeems the following responsibilities:

- To the maximum extent possible, charge fire resources served by the support center to specific fire incidents.
- Track and document those fire incidents supported by each support center.

Identification of Agency Costs

As support and coordination centers are activated, account for support center costs separately from specific incident costs. Use unique agency order numbers and job/fire codes, specific to the support center(s).

Generating Support Center Cost

CIIFA will be responsible for collecting and assembling cost data from all of the contributing agencies. By generating separate costs for support center(s), the agencies will retain the option of assigning shares by individual support center or by a combination of support centers.

Cost Guidelines

Keep costs for support centers limited to 1) general multi-incident support and coordination costs and; 2) costs where you cannot identify a specific incident. These costs should include expenses for the temporary physical operation and maintenance of that center and special support services that cannot be reasonably or accurately charged back to a specific incident.

Support Center Cost Sharing

Sharing of costs for support centers will likely not be determined until CIIFA has a better understanding of final incident responsibilities. In most cases, the participating agencies agree to apportion support center costs by the individual agency's suppression cost responsibility of those incidents serviced by the support center(s). Final agreements should be completed as soon as possible.

CIIFA may develop cost share agreements for each center separately, or any combination of support centers, based on agency use.

APPENDIX A – TERMINOLOGY

Below are some terms that may be found in cooperative agreements or cost share agreements. If these definitions are different than those defined in a cooperative agreement, the cooperative agreement takes precedence. Other definitions can be found in the Field Operations Guide.

Administrative Charge

The pre-established percentage charge applied by the agency to the settlement billing on the net amount owed where master agreements permit.

Administrative Overhead Costs

Costs of agency personnel, support, and services not directly assigned or ordered by an incident. Administrative overhead costs will typically not be shared in an incident cost share agreement.

Agency Specific Costs

Costs incurred by an agency that address the sole concern of only that agency or not incurred with shared mutual benefit. Agency specific costs are not shared.

Billable/Reimbursable Costs

Those agency costs defined and limited by the cost share agreement.

Claims Extraordinary Costs

Responsibility for claims or extraordinary settlement costs will not be part of the cost share agreement. Such costs can be shared through independent agreement by the cost share agencies.

Cooperating Agencies

Supporting Agency

An agency directly contributing suppression, rescue, support, or service resources to the agency possessing direct fire protection responsibility for the area upon which an incident is located.

Non-Fire Supporting Agency

An agency supplying assistance other than direct suppression, rescue, support, or service functions to the incident control effort (e.g., Red Cross, law enforcement agency, non-fire county departments, and so forth). Do not include these costs as part of the cost share agreement when the firefighting agencies do not normally reimburse such agencies.

Cost Share Period

The period of time covered by the cost share agreement. Agreements usually cover a period of time from the start of incident and continuing past the termination of multi-agency jurisdiction to the end of the incident. The agreement should not be limited to the time when multi-agency jurisdiction is in effect. The cost share period needs to reflect the period of time the accounting systems and accounting coding can identify.

Mobilization, Demobilization or Rest and Recuperation Centers (MOB, DEMOB or R&R)

An off incident location at which emergency service personnel and equipment are temporarily located pending assignment, release, or reassignment. Generally, a MOB, DEMOB or R&R center serves multiple incidents and is not ordered by a specific incident. The incident cost share agreement typically does not provide for sharing the costs of these centers. Separate cost share agreements may be established for these support centers. *See #17 Non Incident Specific Cost Share Agreement.*

Fire Cache Cost

Costs to restore strategic cache complements to pre-incident levels, which may include labor costs to refurbish or supply costs to replace. Fire cache costs are typically shared costs.

Fire Replacement Costs

Costs to restore tactical complements to pre incident levels, which may include labor costs to refurbish or supply costs to replace. Fire replacement costs are typically share costs.

Incident Shared Costs

All costs associated with and incurred by incident generated orders by cooperating agencies. Any resource order is open to specific apportionment negotiations.

Initial Attack Resource Costs

Include initial attack resource costs, both in constructing the cost share percentages and in deriving the amount of actual incident costs. In a cost share incident, any cooperative fire agreement provision for initial attack assistance at no cost does not apply.

Move Up and Cover Costs (Backfilling)

Actual and real increased agency costs, for personnel, services, or equipment operation for these assignments, to meet minimum initial attack coverage levels depleted by the incident. These costs will typically not be shared in an incident cost share agreement.

Multi-Agency Coordination (MAC) Functions

MAC is made up of agency representatives fully authorized to commit agency resources. They, as a group, prioritize incidents and allocate scarce resources based on resource requests and availability, policies and agreements, situation status, and so forth. In order to make knowledgeable decisions, situation and resource status coordinators collect and assemble data to supply the MAC group. A Finance Section Chief and sub staff, determined by the complexity of MAC responsibility and operations, supports financial management considerations in MAC decisions.

Non-Incident Specific Cost Share Agreements

Other costs generated off incident may be appropriate for cost share. Separate cost share agreements may be developed at these higher levels to share the costs of staffing multi-agency coordination points and strategic move up and cover costs for depleted initial attack resources as well as MOB and DEMOB centers, R&R centers, GACC's and unified high level management of multiple fire situations (Area Command).

Operational Period

The period of time scheduled for execution of a given set of operation actions specified in the incident action plan. Generally, operational periods are 12 or 24 hours in length.

Order Number/Request Number**Order Number**

Number assigned to an incident by an agency to identify resources for that incident; usually preceded by alpha identifiers (e.g. RRU, BDF), which identify the agency in whose direct protection area the incident started. This number should not be changed during the incident.

Request Number

The numerical sequence for each separate request for individual resources on an incident. It may be preceded by alpha identifiers to identify the specific agency requesting the resource. This becomes important when the incident involves two or more direct protection areas and more than one agency is requesting resources. Alpha identifiers are usually attached to request numbers only when the ICs establish a unified ordering point (UOP).

Overhead Personnel Costs

Costs of personnel assigned to management or supervisory positions on the incident which include IC, command staff; general staff, directors, supervisors, and unit leaders. Overhead personnel costs are typically shared costs.

Property Procurement Costs

Accountable property as defined by each agency is an exclusion from cost share.

Rehabilitation Costs**Non-Suppression Rehabilitation Costs**

Costs incurred to rehabilitate burned lands. Examples of such work are seeding, check dam construction, and archaeological mitigation. Rehabilitation costs are agency specific costs and, therefore, not shared.

Restoration Costs of Suppression Activity Damage

Minor damage to improvements and land occurring from direct suppression activity can be included in cost sharing. Remedial action and associated costs include minor fence repair; dozer line erosion control performed during or immediately following suppression activity in order to mitigate further damage. When resources already assigned to the incident accomplish these actions, the agencies shall share the costs.

If resources assigned to suppression activity rehabilitation are to remain on the incident conducting non-suppression rehabilitation on burned lands, change their order numbers and accounting codes to reflect non-suppression activity. These costs are agency specific and, therefore, not shared. To prevent these costs from inadvertent inclusion in the cost pool, list the new order number, date of new order and resource identification in an attachment to the cost share agreement.

Resource Costs

Ground Resource Costs

All costs associated with fire line operations on the ground ordered by or for the incident prior to completion of the cost share agreement.

Aircraft Costs

Aircraft and associated retardant costs are considered incident costs. They are identified separately from Ground Resource Costs in the cost share agreement.

Support Costs

All other costs, ordered by or for the incident, not previously defined. Share support costs proportionately with ground resources, except when the cost share agreement identifies these costs differently.

Responsibility Areas

State Responsibility Area (SRA)

Those lands in California that the State Board of Forestry determined to be the Wildland protection responsibility of the State.

Federal Responsibility Area (FRA)

United States Government-owned lands

Local Responsibility Area (LRA)

All lands in the State that are not SRA or FRA

Direct Protection Area (DPA)

That area provided wildland fire protection by the State or by Federal agencies, as designated and agreed to by the cooperating agencies. Direct protection areas include a mixture of SRA and FRA lands.

Trainee Costs

Costs of personnel less than fully qualified for their incident assignments. Agencies may share the costs of a reasonable number of trainees. If no agreement on a reasonable number of trainees can be reached, such costs will be agency specific.

Transportation Costs

Costs associated with movement of resources to and from an incident. These costs typically will be shared.

Unified Ordering Point (UOP)

Single location selected by the unified command ICs, usually one of the agencies' command centers, from which all orders for the incident from all involved agencies will be placed.

If an agency places an order directly to its own command center without going through the UOP, the agencies must review that order before inclusion in the cost share pool.

Waste, Fraud, and Abuse Costs

Any costs resulting from waste, fraud, or abuse will be costs of the responsible agency and, therefore, not shared.

APPENDIX B – COST SHARE AGREEMENT TEMPLATE

Components of a cost share agreement should include the following:

- Incident name and numbers
- Jurisdictional agencies involved
- Start date and time
- Contact information for key agency personnel involved
- Reference of applicable cooperative fire agreement
- Specific terms of the cost share agreement with clear intent
- Signatures of parties involved

APPENDIX B – COST SHARE AGREEMENT TEMPLATE

FEDERAL AGENCY NAME

And

STATE OF CALIFORNIA
DEPARTMENT OF FORESTRY AND FIRE PROTECTION
(CAL FIRE)

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

INCIDENT NAME:

INCIDENT NUMBER BY AGENCY:

INCIDENT START DATE AND TIME:

JURISDICTIONS:

INCIDENT CAUSE:

COMMAND STRUCTURE:

COST SHARE PERIOD: Start:
End:

INCIDENT COMMANDER:
INCIDENT COMMANDER:

AGENCY REPRESENTATIVE:
AGENCY REPRESENTATIVE:

UNIFIED ORDERING POINT:

Agency Representatives participating in development of this cost share agreement.

Name, Agency
Name, Agency
Name, Agency
Name, Agency

This cost share agreement between (enter federal agency name[s]) and State of California Department of Forestry and Fire Protection (CAL FIRE) was prepared under the following guidelines:

1. In accordance with the “California Master Cooperative Wildland Fire Management and Stafford Act Response Agreement” between the USDA Forest Service, USDI Bureau of Land Management, USDI National Park Service, USDI Fish and Wildlife Service, USDI Bureau of Indian Affairs, and CAL FIRE.

[ANY ADDITIONAL AGREEMENTS SHOULD BE INSERTED HERE]

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 commanders, agency representative or line officers mutual agreement.
3. Costs for non-expendable property purchases by each agency will be charged direct 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.

[USE THE FOLLOWING STATEMENTS FOR COST APPORTIONMENT AGREEMENTS]

8. Daily cost sharing will be documented and approved by the delegated agency representative for cost apportionment.
9. Shared costs will be based on the incident commanders, agency representatives and line officers mutual judgment and agreement as to threat, incident objectives, and resources assigned for each agency’s area of responsibility.
10. Aircraft and retardant costs will be shared on an actual use basis as determined by the incident commanders, agency representatives and line officers and will be calculated as a separate cost.
11. 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.

[ADD THESE STATEMENTS FOR ACRES BURNED AND COST APPORTIONMENT AGREEMENTS]

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

AGENCY	GROUND RESOURCES	AIRCRAFT/RETARDANT
_____	_____	_____
CAL FIRE	_____	_____
TOTAL	100%	100%

[OR]

AGENCY	ACRES BURNED
_____	_____
CAL FIRE	_____
TOTAL ACRES	_____

13. The following agencies will be responsible for collecting actual cost/expenditure data that will make up the final package of shareable costs.

COST SOURCES	RESPONSIBLE AGENCY
Federal Agency	Agency Name (e.g., USFS - Six Rivers NF)
State Agency	CAL FIRE – (e.g., Humboldt RU)

14. Within 10 months the parties to this agreement will meet to determine the total costs of each agency. Agency cost packages will be developed per the *Cooperative Incident Billing Procedures*. 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.

[ADD THESE STANDARD STATEMENTS FOR YOYP, ACRES BURNED AND COST APPORTIONMENT AGREEMENTS, ALONG WITH ANY SPECIFIC INCIDENT COST SHARING TERMS]

15. An administrative charge, the pre-established percentage set by each agency, will be applied pursuant to agency policy by the agency issuing the settlement billing for the net amount owed.

16. [as applicable]

17. [as applicable]

18. [as applicable]

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

Printed Name
Printed Name Agency

State of California, Department
Forestry and Fire Protection

Signature, Agency Representative

Signature, Agency Representative

Mailing Address:

Mailing Address:

Telephone:

Telephone:

Date of this finalized agreement: _____

Contacts are:

Name

Agency

Address

Telephone

Attachments will follow, if applicable

APPENDIX C - COST APPORTIONMENT BRIEFING TEMPLATE

This appendix is for the cost apportionment team (CAT) to guide through briefings and cost share development.

1) How Cost Apportionment Works:

- a) Operational Use / Suppression Effort drives %'s.
- b) Suppression Resource use analyzed by each operational period
 - i) Resource utilization determines applied percentages
 - ii) Resource Worksheets – How they are used
 - iii) Consolidation Sheets – Who signs these
- c) Cost Share Period
- d) Final Percentages will be applied to Total Incident Costs (Cost Pools)
 - i) Ground Resource % - applied to everything except Air Costs
 - ii) Air Resource % - applied to costs of all on-incident use of Aircraft and Retardant
- e) Flexible

2) What Incident Management Should Expect:

- a) Interagency Cost Share Specialist and Analyst
- b) Impact on the Incident Team
 - i) IC's/AR's – Decision Making
 - ii) FSC – Oversight & Supervision
 - iii) Logistics and Operations staff – Provide Shift Information
- c) What the CAT team is attempting to do
 - i) Develop Cost Share options & recommendations
 - ii) Develop a Cost Share agreement for signature

APPENDIX D - COST SHARE SPECIALIST CHECKLIST

What will be needed:

1) Information

- a) Maps – DPA and Incident
- b) Resource Orders
- c) IAP's
 - i) Local agreements & Operating Plans
- d) Jurisdiction Identification
 - i) Involved agencies.
 - ii) Incident Command structure & players

2) Time and Access

- a) IC's and A/R's – for direction & signatures
- b) FSC
- c) Division Supervisors (Ops Chief & Branch Directors as needed).
 - i) IAP validation
 - ii) Division splits
- d) Air Ops
 - i) Air use splits
 - ii) Help in getting Air Base & Helibase costs
- e) Planning Section
 - i) Situation Unit – GIS
 - ii) Resource Unit – Resource-specific info.
- f) Planning Meetings
- g) Shift Briefings

Future Discussions:

- 1) Inclusions / Exclusions – i.e. Mob Centers & Staging Areas.
 - a. Need to know how IC's wish to deal with staging groups?
 - b. Need to know how IC's wish to deal with structure protection groups?
- 2) Rehab Costs – shareable and non-shareable.
- 3) Cost Share Agreement – contents. Open dialog of possible special considerations.
- 4) Closing of the Cost Share Period & Cost Apportionment calculations will be determined at a future date.
- 5) Who needs copies of what – final Cost Share package.

APPENDIX E – COST APPORTIONMENT VALUES

2014 COST APPORTIONMENT VALUES

12-HOUR OPERATIONAL PERIOD

<u>Resource</u>	<u>Value</u>
Type 1 & 2 Engines:	5,842
Master Mutual Aid Engines:	600
Type 3 Engines:	5,256
Type 4, 5, 6 Engines	3,390
Dozer - Type 1	2,759
Dozer - Type 2 & 3	2,706
Water Tender	2,388
Handcrew - Type 1	10,665
Handcrew - Type 2	15,885
Faller, Swamper, & Saw Module	2,682

Aircraft: **For all aircraft use Actual Costs as reported.**

The following are provided if unable to acquire actual costs

CA National Guard Helicopters:

LUH	2,399.51/HR
CH47F	9,277.26/HR
UH60A	4,845.33/HR
UH60L	3,855.49/HR
CH - 47D	8,736.03/ HR

“The Cost Apportionment Values and methodology are interagency policy. Any change or deviation requires referral to the California Wildfire Business Coordinating Group (CWBCG), through the California Interagency Incident Finance Advisors (CIIFA).”

APPENDIX F – INFORMATION REQUIRED FROM THE INCIDENT

Division Supervisors

- Identify all resources on division and track where resources are working (who's DPA by percentage)
- Make changes on IAP and ICS 214, Unit Log, for changes, deletions, additions on your division
- Identify any changes during your operational period by times that they occurred
 - Example: ENG 2769 from ST 9270C broke down at 1200 to 1800hrs
 - Example: PVT DZR Ford went to DIV Y at 1500hrs, did not return
 - Example: Received WT OES 47 from DIV Z at 1230hrs
- Report to Cost Apportionment for debriefing at the end of each operational period with your ICS 214 to be copied and IAP for reference

Air Operations

- Assign personnel to track all fixed wing and rotary wing effort by division or in percentage in DPA when division includes more than one DPA in its geographic location
- When aircraft are shared with other incidents that are not part of the cost apportionment fire, the costs must be kept separate
- Every effort should be made to get this info to the finance and cost apportionment sections at the end of every operational period (this needs to be broken out by DPA effort in percentages)
 - Aircraft Incident Management System (AIMS) Incident Cost Summary Reports (Fixed Wing)
 - CAL FIRE-63's Helicopter Daily Costs
 - Helibase Daily Use and Cost Summary
 - Helicopter Daily Use and Cost Summary
 - Mobile Mixing Retardant Costs

Plans/Situation

- GIS Maps for every operational period must include
 - DPA by Agency
 - Topography
 - Division and Branch breaks
 - Updated fire perimeter
 - Point of Origin (if known)
- The cost apportionment team will ask for 11x17 copies of the daily DPA maps to place in the supporting documentation binders
- Final fire progression map with acreage by DPA