

Attachment 2 *Suppression and Non-specific Support Costs*

Table 17: *Suppression and Non-specific Support Costs*

Item	Formula
Joint Projects and Project Assistance including Prescribed Fire (Section IV.D & Section IV.G)	All project costs will be billed to the agency that developed the project unless otherwise agreed to in the project plan.
Extended and Weekend Staffing for Statewide Shared Tactical Resources (Section III.B.8)	Costs for tactical resources and their support are allocated to the agency making the request.
Local Extended Staffing (Section III.B.8)	As authorized by the Protecting Agency FMO.
Supplemental Resource Requests (Section III.B.9)	Costs are apportioned as decided in the Daily Statewide Strategy Meeting or by the AMAC.
Various Support functions Interagency Fire Dispatch Centers (Section III.A.6) , Equipment and Supplies (Section VI.H) , Aviation Operations (Section VI.F.14)	Costs incurred are attributed to an incident but, when necessary and as authorized by the Protecting Agency FMO, may also be charged to non-specific support code.
Indirect Cost Rate/Administrative Rate (Section VII.A.5)	<p>A Negotiated Indirect Cost Rate Agreement (NICRA) between the DNR and the federal agencies establishes an indirect cost rate. However, because it is recognized that this rate generally overestimates indirect costs associated with wildfire incident billings due to the simplified cost apportionment and cross-billing process used in Alaska, the NICRA specifically excludes wildfire billings.</p> <p>Instead of negotiating an additional rate for indirect costs associated with wildfire incidents, the Parties agree that an administrative rate equivalent to 15% of an agency's Suppression and Non-Specific Support total (equivalent to the 15% de minimus indirect rate but not to exceed \$500,000) may be charged by an agency in the cross-billing process if their policy allows.</p> <p>See Exhibit D of the Alaska Master Agreement for additional guidance.</p>
Default Cost Apportionment for incidents where the Initial Strategy is Full Suppression (Section VI.A.4)	When the initial strategy is Full Suppression (ground or air resources take suppression action on the fire within 12 hours of discovery with intent to fully contain it), the costs will be apportioned based on jurisdictional acres burned and the associated responsible Fiscal Party(ies).
Default Cost Apportionment for incidents where the Initial Strategy is other than Full Suppression (Section VI.A.4)	When the initial strategy is Monitor, Confine, or Point/Zone Protection (no suppression actions intended to fully contain the fire are taken by ground or air resources within 12 hours of discovery), all costs incurred are attributed to the agency on whose land the wildfire originated and billed to the Fiscally Responsible Party.
Default Cost Apportionment for wildfires resulting from escaped prescribed fires (Section VI.A.4)	The fiscal responsibility for suppression costs on an escaped prescribed fire that was ignited by, managed at the direction of, or under the supervision of one or more of the Parties to this Agreement shall be agreed upon and documented in an incident-specific cost apportionment agreement.

ALASKA MASTER COOPERATIVE WILDLAND FIRE MANAGEMENT AND STAFFORD ACT RESPONSE AGREEMENT
2026 ALASKA STATEWIDE OPERATING PLAN

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Default Cost Apportionment for Non-Standard Responses (Section VI.A.4.b)	An incident-specific cost apportionment agreement should be considered for fires involving multiple jurisdictions that have received a non-standard initial response as defined in the AIWFMP. A fire originating in the Critical, Full, or Pre-conversion Modified Fire Management Option that is not immediately suppressed due to lack of resources or safety concerns may be a likely candidate for an incident-specific cost apportionment agreement. By default, non-standard initial responses will be apportioned as described in Section VI.A.4 above.
Default Cost Apportionment for Merged Fires (Section VI.A.4.c)	An incident-specific cost apportionment agreement should be considered for allocating costs between fires that involve multiple jurisdictions and have merged (burned together). See ICS-209 and agency final fire reports directions for reporting requirements. By default, when wildfires merge, costs for each fire will be maintained independently and will be apportioned as described in Section VI.A.4 above.
Default Cost Apportionment for Overwintering Fires (Section VI.A.4.c)	An incident-specific cost apportionment agreement should be considered for overwintering fires that are reported as originating on a different jurisdiction than the previous year.
Default Cost Apportionment for Fires that originate in Canada (Section VI.A.4.c)	An incident-specific cost apportionment agreement should be considered for fires that originate in Canada and spread into Alaska.
Default Cost Apportionment for Incident Complexes (Section VI.A.4)	<p>Costs will be attributed to each fire in the complex and apportioned as listed above.</p> <p>Complex costs that cannot be attributed to individual fires will be prorated and apportioned as a percentage of effort/cost attributed to each fire. An incident-specific cost apportionment agreement should be considered for allocating costs between fires involving multiple jurisdictions that are managed as an Incident Complex. Only costs that cannot be reasonably attributed to an individual fire will be assigned to the Complex code unless otherwise directed in an incident-specific cost apportionment agreement. Incident costs charged to the Complex will be allocated to individual fires based on the percentage of effort involved in managing individual fires. The allocation method employed will be documented in the incident-specific cost apportionment agreement.</p> <p>By default, when wildfires are assigned to a complex, costs for each fire within the complex will be apportioned as described in Section VI.A.4 above. By default, costs charged to the complex code will be allocated to individual fires prior to apportionment as follows:</p> $FireTotal_x = FireCode_x + \left(ComplexCode * \frac{FireCode_x}{(FireCode_1 + FireCode_2 + FireCode_3 + \dots + FireCode_n)} \right)$ <p>Where: FireTotal_x = Total fire cost, including proportional share of Complex code charges FireCode_x = Costs charged to individual firecodes ComplexCode = Costs charge to Complex code n = Number of fires in the Complex</p>