

Disaster Response Cost Recovery Workbook

Introduction

Many fire and emergency medical services organizations forgo funding opportunities related to federally declared disasters because they believe that the reporting requirements are difficult and that record keeping is time consuming. To help, the United States Fire Administration and the National Fire Academy have developed simple Excel workbooks and examples to assist with tracking costs related to disaster response and recovery and to assist with inventory control and supply reordering. The worksheets are designed to capture common reimbursable costs as they are being expended. They can be customized if needed and are not designed to take the place of cost recovery documentation processes for those departments that are well-versed in cost recovery. The worksheets can be copied or replicated for incidents that extend over long periods or that require more than one sheet per operational period. The headers are designed to capture the name of the incident and the date of tracking, while the footers capture who is completing the worksheets, how many worksheets have been developed during the operational period, and the name of the person who reviews and approves the information on the worksheet.

The Worksheets

Within the workbook, there are four working worksheets (personnel, capital, expended supplies, other costs and expenses), one worksheet that aggregates (combines) the costs of response, and one worksheet that tracks personnel assigned to incidents and notes if the incident involved giving mutual aid.

The **Personnel worksheet** captures the identifier of the individual (name, employee identification number, their rate of pay, their benefit rate at straight time and at overtime). The sheet defaults to an overtime rate of 150% of the straight time rate. If there is a different overtime rate, you will need to change the multiplier.

When calculating the number of overtime hours being applied to the disaster, make sure that you capture what is required for overtime by your organizational policies. For example, if your department responds to a tornado on Sunday night (with the pay week running from 7 a.m. Sunday to 6:59 a.m. the following Sunday) then brings members in to work the incident, and the overtime policy states that overtime will begin after 48 hours are worked in a week, the rate of pay for the members working the incident is at straight time since they will not cross the 48 hours worked mark until later in the week.

Volunteer personnel, including volunteer responders, members of your Community Emergency Response Team, amateur radio operators and others, have value and should be captured on the worksheet. Generally, a rate between \$20 and \$30 per hour captures their value, but there are regional value differences throughout the country.

- Only capture time that is associated with the disaster.
- Make sure that the time is correctly coded (straight time or overtime).
- Volunteers have value; make sure to accurately capture their value to the response.
- Make sure that your personnel policies support straight time and overtime assignments.

The **Equipment Costs worksheet** captures the cost of equipment used. The “Rate” heading links to the 2019 Federal Emergency Management Agency (FEMA) Schedule of Equipment Rates (https://www.fema.gov/media-library-data/1566918062583-b079c79b86366aa3819da87b011dbe73/FEMA_Schedule_of_Equipment_Rates_2019_508clean_081319.pdf). This will provide predetermined rates for most equipment that may be used in a disaster.

The **Materials Costs worksheet** captures purchases made to support the incident.

- Use the Equipment Costs worksheet to capture items that are listed on the FEMA Schedule of Equipment Rates.
- Use the Materials Cost worksheet to capture purchases related to the incident.
- Use the Materials Cost worksheet to capture repairs or replacement costs of equipment damaged during incident response.

The **Incident Tracking** worksheet captures, using a drop-down box, personnel who are assigned to an incident, the incident location, type of incident and if the incident involved providing mutual aid.

The **Combined Costs worksheet** captures the total of the other worksheets and summarizes them. This puts the overall daily costs in a single location, making for quicker and easier reporting to elected officials and emergency operations personnel who are determining overall incident costs.

- The Combined Costs worksheet captures the totals from each of the other worksheets and provides an overall daily cost summary.

To learn more about how to prepare for cost recovery from disasters, visit <https://apps.usfa.fema.gov/nfacourses/catalog/details/602> and <https://training.fema.gov/is/searchis.aspx?search=public%20assistance>.