



Board of County Commissioners

MEMORANDUM

TO: Boulder County Board of County Commissioners

FROM: Barb Halpin, Staff Coordinator, Emergency Services Grant Program
Gloria Handyside, Communications Director

Subject: Emergency Services Sales and Use Tax and Grant Program

Date: Sept. 29, 2026

BOCC Work Session: Emergency Services Sales and Use Tax and Grant Program

Background

Boulder County's mountain, rural, and recreation areas create unique emergency response needs. Many of these areas are outside municipal emergency response systems and rely heavily on local fire protection districts, volunteer search and rescue organizations, and other emergency service providers to protect lives and property.

At the same time, Boulder County's extensive public lands attract large numbers of residents and visitors for hiking, climbing, cycling, back country skiing, water recreation, and other outdoor activities. Increased recreation has placed additional demands on search and rescue organizations and created safety challenges on trails and at trailheads, including traffic and parking congestion, emergency access, accident response, and the need to safely evacuate recreation areas during wildfires and other emergencies.

Search and rescue organizations provide much of their response through volunteer teams but require specialized vehicles, rescue equipment, communications systems, training, facilities, and other resources to operate safely and effectively. Rural and mountain fire protection districts face similar challenges in maintaining the equipment, facilities, vehicles, and other resources necessary to serve their communities and respond to fires and other emergencies.

Purpose of the Emergency Services Sales and Use Tax

In 2022, Boulder County voters approved County Issue 1B, establishing a countywide Emergency Services Sales and Use Tax beginning Jan. 1, 2023. The purpose of the sales tax is to strengthen emergency response capacity and public safety throughout Boulder County, with particular emphasis on mountain, rural, and unincorporated areas where emergency services are largely provided by local fire districts and volunteer organizations.

Commissioner Claire Levy • Commissioner Marta Loachamin • Commissioner Ashley Stolzmann

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Revenue from the tax may be used to support:

- Search and rescue facilities, equipment, capital needs, and operating costs;
- Supplemental needs of fire departments serving mountain and rural areas;
- Ambulance services in areas not served by municipal or fire district ambulance services;
- Wildland firefighting staffing; and
- Trail and trailhead safety services.

The tax was established at 0.10% and will decline to 0.05% after Dec. 31, 2027. The current 0.1% tax generates approximately \$9 million annually. The expected revenue beginning in 2028 is \$4.5 million annually.

The sales tax supports services provided by Boulder County such a contracted rural and mountain ambulance provider, a new visitor safety park ranger and emergency response coordinator, wildland firefighting personnel and related resources, radio and communications dispatch support for about 30 fire and rescue agencies, firefighter and EMS training, and a new search and rescue building expected to open in 2027. **The tax also allows for an annual grant program, which is the focus of today's presentation.**

Purpose of the Emergency Services Grant Program

The grant program invests a portion of the voter-approved tax revenue in rural and mountain fire districts, search and rescue organizations, and other providers serving Boulder County, many of which are underfunded and under-resourced. Grants help these organizations obtain equipment, vehicles, facilities, training, and communications systems, and support projects that improve safety on trails and at trailheads.

Boulder County holds two grant cycles every year. Fire protection districts can apply in the fall. Search and rescue and trail safety organizations can apply in the spring.

Three Years: Successes of the Emergency Services Grant Program

Up to \$2.5 million is available for grants every year, subject to annual budgeting by the county commissioners. A nine-member volunteer advisory committee reviews and scores grant proposals and recommends awards to the County Commissioners twice a year. The committee is comprised of county residents with experience in emergency response, EMS, firefighting, recreation accessibility, search and rescue, and trail safety.

Since the program began, six grant rounds have been awarded, circulating approximately \$6.5 million into the community to strengthen fire protection, search and rescue, and trail safety across Boulder County. The grants help agencies replace aging equipment, improve facilities, and coordinate responses across jurisdictional boundaries.

From the fall of 2023 through the spring of 2026, approximately \$5 million was awarded to fire districts, and \$1.5 million to search and rescue and trail safety organizations. Across all

recipients, the largest award categories include radios and communications (approx. \$2 million), vehicles (\$1.26 million), capital improvements (\$1.24 million), lifesaving equipment, training and outreach (\$821,000), and firefighter protective equipment and safety (\$736,000).

The awards address practical gaps that individual organizations often cannot fund on their own. A few highlights of the program are featured in the attached presentation:

- **Countywide communications:** A \$1.2 million purchase through the Boulder County Firefighters Association provided more than 300 dual-band radios to mountain and rural fire districts. The shared purchase helps responders using different systems communicate during joint incidents and gives smaller volunteer departments access to equipment they would struggle to purchase separately.
- **Search and rescue response capacity:** As one example, the Boulder Emergency Squad has received nearly \$900,000 over three years for equipment and capital improvements, including specialized radios and a drone platform intended to support searches and enhance communications to people awaiting rescue. Additionally, starting in 2027, Rocky Mountain Rescue Group will move into the new sales tax-funded search and rescue building in East Boulder. Other spring awards have supported rescue supplies, first-aid kits, training, and trail safety outreach.
- **Facilities, equipment, and vehicles:** Grant funding contributes to emergency vehicles, lifesaving apparatus, protective gear for volunteers, facility upgrades, and the replacement of outdated and worn-out equipment and gear. Two examples include Hygiene Fire's replacement station project and new bunker gear, and Indian Peaks Fire's medical and vehicle extrication equipment and a new brush truck.
- **Search and rescue via humans, dogs, and horses:** Beyond RMRG's and BES' exceptional human-based rescue operations, the grant fund has also provided GPS collars to Front Range Rescue Dogs to track search dogs and handlers in real time, and trailer enhancements and radios to Boulder County Mounted Search and Rescue to assist in livestock evacuations during fires and searches on horseback.

Award Recipient Feedback and Next Steps

The grant program consistently receives strong support and appreciation from participants. As the program has evolved, we've asked award recipients for their thoughts on changes and improvements that might be considered. Suggestions include increasing the spring allocation for search and rescue, allowing larger or multiyear awards for major capital needs, accounting for rising costs and inflation in award amounts, and narrowing eligibility strictly to volunteer rural and mountain agencies.

These suggestions are presented for the commissioners' consideration. One request by the fire chiefs has already been implemented. Staff plans to open the fall grant round one month earlier in 2027 (in July instead of August) to allow fire districts to consider potential awards during their fall budget process for the next calendar year.