



NORTHERN LAKES FIRE PROTECTION DISTRICT

125 W. Hayden Ave. • Hayden, Idaho 83835 • 208-772-5711 • northernlakesfire.com

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Northern Lakes Board Approves Two-Year \$4.5 Million Temporary Levy Proposal

District currently staffs three stations, has firefighters in place for a fourth, and projects up to 21 firefighter positions would be eliminated without replacement funding.

HAYDEN, Idaho — The Northern Lakes Fire Protection District Board of Commissioners has approved a proposal to place a two-year temporary property tax levy of \$4.5 million per year before voters on November 3, 2026.

The proposed levy is intended to maintain current firefighter staffing and fire and EMS service levels, continue staffing the three stations operating today, and provide operating revenue for the fourth station in Garwood when it opens in late spring 2027.

Northern Lakes already has enough firefighters to staff four stations. If replacement temporary levy revenue is not approved, the District projects that up to 21 firefighter positions would be eliminated, Northern Lakes would return to two staffed stations, and Station 4 would not be staffed as planned.

Taxpayer cost

CURRENT TEMPORARY LEVY	PROPOSED TWO-YEAR TEMPORARY LEVY
\$28.98	\$35.88
per \$100,000 taxable assessed value	per \$100,000 taxable assessed value
\$3.5 million per year	\$4.5 million per year

The proposed temporary levy would be assessed for two years. Final levy rates cannot be determined until taxable values are certified.

For context, the District's current total certified levy rate is approximately \$93.38 per \$100,000 of taxable assessed value. Based on current estimates, the total Northern Lakes Fire District levy under the proposal is projected at approximately \$99.26 per \$100,000. The estimated overall change in the Northern Lakes Fire District levy is \$5.88 per \$100,000 of taxable assessed value.

Levy calculator: Property owners can estimate the Northern Lakes portion of their tax at www.northernlakesfire.com

Up to 21 firefighter positions are tied to the temporary operating revenue

Northern Lakes currently staffs three fire stations 24 hours a day, seven days a week. The District also already has the personnel needed to staff a fourth station.

Twelve firefighter positions were originally added through the federal SAFER grant. Those positions allowed Northern Lakes to expand from two staffed stations to three. When federal SAFER funding ended, the current temporary levy allowed the District to retain those 12 firefighters and continue operating three staffed stations.

Northern Lakes later hired nine additional firefighters in preparation for Station 4. Those firefighters are already employed and are working and training within the District so they will be ready when the Garwood station opens.

Together, the 12 retained SAFER positions and nine additional Station 4 positions represent up to 21 firefighter jobs that depend on continued temporary operating revenue.

If replacement temporary levy revenue is not approved, the District projects that up to 21 firefighter positions would be eliminated. Under the District's projected staffing plan, Northern Lakes would return to two staffed stations and would not have the personnel needed to staff Station 4 as planned.

Emergency calls are about 40% higher than in 2019

In 2019, Northern Lakes was responding to approximately 5,000 emergency calls per year. The District is projected to respond to approximately 7,000 emergency incidents in 2026.

That is approximately 2,000 more incidents each year — about a 40% increase in emergency demand compared with 2019.

A return to two staffed stations would therefore mean operating with a staffing model similar to 2019 while responding to substantially more emergencies and serving a larger community.

About 30% of Kootenai County's new development is within Northern Lakes

Northern Lakes protects approximately 108 square miles, including Hayden, Hayden Lake, Rathdrum, Twin Lakes, Garwood and surrounding areas.

Kootenai County's population increased approximately 12% from 2020 through 2025. Within Northern Lakes, Hayden grew approximately 11.6% and Rathdrum approximately 43.6%. Combined, Hayden and Rathdrum grew approximately 23.5%.

Kootenai County identified 2,396 new-development parcels or sites in 2026. Of those, 721 are located within Northern Lakes Fire Protection District — approximately 30.1% of all new-development sites identified countywide.

Northern Lakes also accounts for approximately \$367.7 million in new construction and annexation value. No other fire district identified in the county report had more new-development sites than Northern Lakes.

Fourth staffed station expected to open in late spring 2027

Northern Lakes' fourth station is under development in the Garwood area and is expected to open in late spring 2027, depending on the construction schedule.

The District already has the firefighters needed to staff that station. The new station will place firefighters, EMS personnel and emergency apparatus closer to Garwood, Twin Lakes and the northern portion of the District.

The operational goal is to improve emergency coverage and reduce travel distance to incidents in areas currently farther from existing staffed stations.

Northern Lakes improved from ISRB Class 4 to Class 3

Northern Lakes Fire Protection District improved from an Idaho Surveying and Rating Bureau Public Protection Classification of Class 4 to Class 3, effective January 1, 2026.

ISRB Public Protection Classifications range from Class 1 through Class 10. The classification is one factor insurance companies may consider when setting homeowner and commercial property-insurance premiums.

Station distance and water supply are important factors in how properties may be classified. ISRB guidance recognizes the significance of whether a property is within five road miles of a responding fire station and whether a creditable water supply is available within 1,000 feet.

If Northern Lakes were reduced from three staffed stations to two, some homes and commercial properties could become farther from a responding fire company. Following an ISRB evaluation, that could result in a less favorable protection classification for affected properties.

Northern Lakes does not set insurance premiums and cannot guarantee that an individual property owner's premium would increase or decrease.

Opening and staffing Station 4 creates the opposite opportunity. Placing a responding station closer to portions of Garwood and Twin Lakes may allow some properties to qualify for a more favorable protection classification, depending on station distance, water supply and ISRB evaluation. The immediate public-safety benefit is improved emergency response coverage.

What the proposal means for a homeowner

The levy applies to taxable assessed value, not necessarily the full market value of an owner-occupied home.

For example, a qualifying \$500,000 owner-occupied home receiving the full \$125,000 homeowner's exemption would have approximately \$375,000 in taxable assessed value, before any other applicable adjustments.



Using the estimated overall Northern Lakes Fire District levy change of \$5.88 per \$100,000, the change for \$375,000 of taxable assessed value would be approximately \$22.05 per year, or about \$1.84 per month.

This example represents only the Northern Lakes Fire Protection District portion of the property-tax bill. Individual taxable values, exemptions and total tax bills vary.

Growth-related capital funds and operating funds serve different purposes

Northern Lakes receives impact-fee revenue from new development that can be used for eligible growth-related capital improvements such as stations, engines and major equipment.

Impact fees cannot be used for ongoing firefighter wages and regular staffing costs. Growth-related revenue can help fund eligible infrastructure, while operating revenue is required to employ the firefighters who staff stations and respond to emergencies.

Inflation has increased the cost of fire-service operations

Like households and businesses, fire districts are paying more for everyday expenses. Over the past five years, national prices have risen for fuel, vehicle repairs, electricity, protective gear and fire apparatus.

For example, average U.S. diesel and gasoline prices are about 43% higher than in 2020, commercial electricity is about 27% higher, and fire-industry reports show turnout gear and fire apparatus have also increased significantly in cost.

For Northern Lakes, that means the same operating dollar does not buy as much as it did five years ago. Higher costs affect everything from fueling ambulances and fire engines to maintaining vehicles, operating stations and replacing protective equipment.

Sources: U.S. Energy Information Administration; U.S. Bureau of Labor Statistics; Fire Apparatus Manufacturers' Association (FAMA); Fire and Emergency Manufacturers and Services Association (FEMSA); and U.S. Senate testimony on fire-apparatus costs.

What voters will decide

The proposed temporary levy would provide \$4.5 million per year for two years. The District states that the revenue would be used to:

- Maintain current firefighter staffing and current fire and EMS service levels;
- Continue staffing the three stations operating today, 24 hours a day;
- Retain the 12 firefighter positions originally added through the SAFER grant;
- Retain the nine additional firefighters hired in preparation for Station 4;
- Open and staff the fourth station in Garwood in late spring 2027;
- Improve response coverage in Garwood and Twin Lakes; and
- Continue fire, EMS, rescue and wildland response as annual emergency incidents approach 7,000.

If the levy is not approved, Northern Lakes projects that up to 21 firefighter positions would be eliminated, the District would return to two staffed stations, and Station 4 would not be staffed as planned when it opens.

The proposed ballot language describes the purpose of the levy as preventing reductions in staffing levels and maintaining current levels of fire and EMS protection.

Media Contact

Chris Larson
Deputy Fire Marshal / Public Information Officer
Northern Lakes Fire Protection District
208-500-8210
clarson@northernlakesfire.com

Source notes: Northern Lakes 2026 temporary levy ballot draft; Kootenai County 2026 new-development and taxable-value estimates; Idaho State Tax Commission levy data; Idaho Surveying and Rating Bureau guidance.

