



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS — RESOLUTION

Regular Meeting · March 17, 2026 · 1364 Tavern Road, Alpine, CA 91901

### RESOLUTION NO. 25/26-09

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
ALPINE FIRE PROTECTION DISTRICT  
ADOPTING AN ANNUAL ADJUSTMENT TO THE SPECIAL BENEFIT TAX  
FOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES  
PURSUANT TO RESOLUTION NO. 01/02-02 AND THE CONSUMER PRICE INDEX  
FOR FISCAL YEAR 2026/27

#### RECITALS

**WHEREAS**, the Special Benefit Tax of the Alpine Fire Protection District was duly approved by the voters of the District on November 6, 2001, and was established to provide a stable, dedicated funding source for fire protection and emergency medical services within the District's jurisdictional boundaries; and

**WHEREAS**, Resolution No. 01/02-02, Section 4, authorizes the Board of Directors to approve an annual adjustment to the per-unit benefit fee in an amount not to exceed the average percentage change in the Consumer Price Index (CPI) for All Urban Consumers for the San Diego metropolitan area, as published by the U.S. Department of Labor, Bureau of Labor Statistics, measured over the period January 1 through December 31 of the preceding calendar year; and

**WHEREAS**, the U.S. Department of Labor, Bureau of Labor Statistics has published the 12-month average percentage change in the CPI for All Urban Consumers for the San Diego metropolitan area for the period January 1, 2025 through December 31, 2025 as 3.9%, which constitutes the maximum allowable adjustment for Fiscal Year 2026/27; and

**WHEREAS**, the Board of Directors has reviewed historical benefit fee adjustments, projected benefit unit totals, and estimated revenue impacts associated with potential CPI-based adjustments ranging from zero percent (0%) to three and nine-tenths percent (3.9%), as presented in the accompanying Staff Report for Agenda Item 6.4; and

**WHEREAS**, the Board of Directors finds that an annual adjustment to the benefit fee in accordance with Resolution No. 01/02-02 is necessary and appropriate to maintain established service levels, address increasing operational and capital costs, and preserve the long-term financial stability of the District; and

**WHEREAS**, the County of San Diego requires that the per-unit benefit fee be established as an even dollar amount for purposes of placement on the County property tax roll.

#### RESOLUTION

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Alpine Fire Protection District as follows:

1. **CPI Adjustment**

The Board of Directors hereby authorizes an annual adjustment to the Special Benefit Tax in an amount equal to 100 percent (3.9%), consistent with Resolution No. 01/02-02, and not to exceed the 2025 annual average CPI increase of 3.9%.

2. **Per-Unit Benefit Fee**

Effective July 1, 2026, the Special Benefit Tax shall be established at \$ 23.92 per benefit unit, rounded to an even dollar amount as required by the County of San Diego.

3. **Projected Benefit Units**

The Board acknowledges a projected total of approximately 29,201 benefit units for Fiscal Year 2026/27. This projection is subject to final verification and adjustment by the County of San Diego as part of the annual tax levy process.

4. **Estimated Revenue**

Based on the rate authorized herein and the projected benefit unit total, estimated Special Benefit Tax revenue for Fiscal Year 2026/27 is approximately \$1,98,488. This estimate is subject to adjustment upon final determination of benefit units by the County.

5. **Implementation and Authorization**

The Fire Chief, or designee, is hereby authorized and directed to take all actions necessary to implement this Resolution, including coordination with the County of San Diego for placement of the adjusted Special Benefit Tax on the property tax roll for Fiscal Year 2026/27 in accordance with applicable law and County procedures.

6. **Supersession**

This Resolution supersedes any prior resolution of the Board of Directors establishing the per-unit benefit fee rate for Fiscal Year 2026/27.

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**PASSAGE AND ADOPTION**

*PASSED AND ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 17th day of March 2026 by the following vote:*

AYES: Willis, Taylor, Mehner

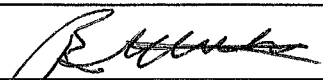
NOES: Paskle

ABSENT: Cromwell

ABSTAIN: \_\_\_\_\_

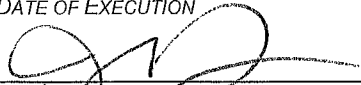
RECUSED: \_\_\_\_\_

**SIGNATURES**

  
\_\_\_\_\_  
PRESIDENT OF THE BOARD

3/30/2026  
\_\_\_\_\_  
DATE

ATTEST: I, Jennifer Davis, Clerk of the Board, do hereby certify that the foregoing Resolution was duly passed, approved, and adopted by the Board of Directors at a regularly scheduled meeting of the Alpine Fire Protection District Board.

3/17/2026  
\_\_\_\_\_  
DATE OF EXECUTION  
  
\_\_\_\_\_  
CLERK OF THE BOARD