EAGLECREST BOARD OF DIRECTORS AGENDA

February 12, 2026 at 12:00 PM

Zoom Webinar

https://juneau.zoom.us/j/88555371873 or 1-253-215-8782 Webinar ID: 885 5537 1873

A. ROLL CALL

B. APPROVAL OF AGENDA

C. AGENDA TOPICS

1. Presentation of YTD Financials

2. 2027 Budget Review and Analysis

D. BOARD OF DIRECTORS' COMMENTS AND QUESTIONS

E. NEXT MEETING DATE

F. ADJOURNMENT

Actual vs Budget Year To Date

City and Borough of Juneau

July 2025 To June 2026 (12 Months)

Fund	All
Department	Eaglecrest
Program	All
GL Account	All
Accounting Units	All

	Budget	YTD Actual Costs (excl. Enc)	Variance Over/(Under)	Percentage Variance	Open Encumbrances	YTD Actual Costs (incl. Enc)	Variance Over/(Under)	Percentage Variance
Expenses	5,777,921	3,133,576	(2,644,345)	-45.77%	319,379	3,452,955	(2,324,965)	-40.14%
Investment	-	-	-	0.00%	-	-	-	0.00%
Other	100,100	(113)	(100,213)	-100.11%	-	(113)	(100,213)	-100.11%
Program	2,756,600	1,082,275	(1,674,325)	-60.74%	-	1,082,275	(1,674,325)	-60.74%
Support From	930,000	930,000	-	0.00%	-	930,000	-	0.00%
Total Revenues	3,786,700	2,012,162	(1,774,538)	-46.86%	-	2,012,162	(1,774,538)	-46.86%
Net Total	**(1,991,221)**	**(1,121,414)**	**869,806**	**43.68%**	**(319,379)**	**(1,446,452)**	**544,768**	**27.36%**

Actual vs Budget Year To Date

City and Borough of Juneau

July 2025 To June 2026 (12 Months)

Fund	All
Department	Eaglecrest
Program	All
GL Account	All
Accounting Units	All

	Budget	YTD Actual Costs (excl. Enc)	Variance Over/(Under)	Percentage Variance	Open Encumbrances	YTD Actual Costs (incl. Enc)	Variance Over/(Under)	Percentage Variance
Expenses	5,777,921	3,133,576	(2,644,345)	-45.77%	319,379	3,452,955	(2,324,965)	-40.14%
Commodities & Services	2,479,915	1,791,993	(687,922)	-27.74%	319,379	2,111,373	(368,542)	-14.63%
5201-0000 - Mileage	300	285	(15)	-4.91%	-	285	(15)	-4.91%
5202-0000 - Travel & Training	45,390	3,271	(42,119)	-92.79%	-	3,271	(42,119)	-92.79%
5204-0000 - Recruiting	9,000	(1,500)	(10,500)	-116.67%	-	(1,500)	(10,500)	-116.67%
5205-0000 - Contractual Training	-	2,450	2,450	100.00%	-	2,450	2,450	100.00%
5310-0000 - Telephone	20,475	10,424	(10,051)	-49.09%	-	10,424	(10,051)	-49.09%
5320-0000 - Printing	17,700	3,882	(13,818)	-78.07%	-	3,882	(13,818)	-78.07%
5322-0000 - Advertising	35,300	1,500	(33,800)	-95.75%	-	1,500	(33,800)	-95.75%

Actual vs Budget Year To Date

City and Borough of Juneau

5330-0000 - Rents	-	990	990	100.00%	-	990	990	100.00%
5332-0000 - Electricity	90,000	35,797	(54,203)	-60.23%	-	35,797	(54,203)	-60.23%
5333-0000 - Fuel Oil & Propane	13,100	1,615	(11,485)	-87.67%	9,585	11,200	(1,900)	-14.50%
5334-0000 - Refuse Disposal	10,000	5,031	(4,969)	-49.69%	-	5,031	(4,969)	-49.69%
5336-0000 - Wastewater Service	5,000	2,052	(2,948)	-58.96%	-	2,052	(2,948)	-58.96%
5340-0000 - Repairs	6,500	-	(6,500)	-100.00%	-	-	(6,500)	-100.00%
5360-0000 - Equipment Rentals	2,000	110	(1,890)	-94.50%	-	110	(1,890)	55.51%
5362-0000 - Fleet Replacement Reserve	335,000	335,000	-	0.00%	-	335,000	-	0.00%
5363-0000 - Equipment Maintenance - Non-Fleet	90,000	43,605	(46,395)	-51.55%	38,840	82,445	(7,555)	-8.39%
5370-0000 - Specialty & Property	157,800	157,800	-	0.00%	-	157,800	-	0.00%
5375-0000 - General Liab, Auto & EE Practice	1,100	1,100	-	0.00%	-	1,100	-	0.00%
5380-0000 - Dues & Subscriptions	10,950	3,617	(7,333)	-66.97%	-	3,617	(7,333)	-66.97%
5389-0000 - Fleet Gasoline	-	-	-	0.00%	-	-	-	0.00%
5390-0000 - Contractual Services	434,500	323,908	(110,592)	-25.45%	177,086	500,994	66,494	15.30%
5394-0000 - Full Cost Allocation	523,100	523,100	-	0.00%	-	523,100	-	0.00%
5395-0000 - Medical Professional Services	-	-	-	0.00%	-	-	-	0.00%
5397-0000 - Bank Card Fees	120,000	54,001	(65,999)	-55.00%	25,972	79,973	(40,027)	-33.36%
5420-0000 - COVID Materials & Services	-	-	-	0.00%	-	-	-	0.00%

Actual vs Budget Year To Date

City and Borough of Juneau

5480-0000 - Office Supplies	6,600	696	(5,904)	-89.46%	-	696	(5,904)	-89.46%
5481-0000 - Postage & Parcel Post	500	-	(500)	-100.00%	-	-	(500)	-100.00%
5483-0000 - Foul Weather Gear	3,600	-	(3,600)	-100.00%	-	-	(3,600)	-100.00%
5484-0000 - Rental Inventory	35,000	30,935	(4,065)	-11.61%	-	30,935	(4,065)	-11.61%
5485-0000 - Inventory	3,000	-	(3,000)	-100.00%	-	-	(3,000)	-100.00%
5486-0000 - Retail Hard Goods	4,000	4,394	394	9.85%	-	4,394	394	9.85%
5487-0000 - Retail Soft Goods	42,000	32,422	(9,578)	-22.80%	-	32,422	(9,578)	-16.47%
5488-0000 - Uniforms & Safety Equipment	30,500	3,101	(27,399)	-89.83%	-	3,101	(27,399)	-89.83%
5489-0000 - Uniform & Tool Allowance	7,000	21	(6,979)	-99.70%	-	21	(6,979)	-99.70%
5490-0000 - Materials & Commodities	267,500	144,438	(123,062)	-46.00%	2,626	147,064	(120,436)	-45.02%
5492-0000 - Gasoline & Oil	135,000	67,509	(67,491)	-49.99%	65,270	132,780	(2,220)	-1.64%
5493-0000 - Chemicals	6,000	-	(6,000)	-100.00%	-	-	(6,000)	-100.00%
5494-0000 - Loss Contingency	-	-	-	0.00%	-	-	-	0.00%
5496-0000 - Minor Equipment	12,000	440	(11,560)	-96.34%	-	440	(11,560)	-96.34%
7005-0000 - Reimbursable Expense - External	-	-	-	0.00%	-	-	-	0.00%
Total Commodities & Services	2,479,915	1,791,993	(687,922)	-27.74%	319,379	2,111,373	(368,542)	-14.63%
Personnel Services	3,298,006	1,341,583	(1,956,423)	-59.32%	-	1,341,583	(1,956,423)	-59.32%
5100-0000 - Vacancy Factor	-	-	-	0.00%	-	-	-	0.00%

Actual vs Budget Year To Date

City and Borough of Juneau

5110-0000 - Salaries	2,258,593	835,558	(1,423,034)	-63.01%	-	835,558	(1,423,034)	-63.01%
5111-0000 - Overtime	108,220	70,966	(37,254)	-34.42%	-	70,966	(37,254)	-34.42%
5116-0000 - Accrued Leave	-	58,986	58,986	100.00%	-	58,986	58,986	100.00%
5120-0000 - Benefits	945,773	314,423	(631,349)	-66.75%	-	314,423	(631,349)	-66.75%
5121-0000 - Deferred Comp Employer Match	9,380	1,356	(8,024)	-85.54%	-	1,356	(8,024)	-85.54%
5130-0000 - Workers Compensation	62,700	62,700	-	0.00%	-	62,700	-	0.00%
5141-0000 - All Other Workforce	(86,660)	-	86,660	100.00%	-	-	86,660	100.00%
5160-0000 - Bonuses	-	(2,407)	(2,407)	-100.00%	-	(2,407)	(2,407)	-100.00%
Total Personnel Services	3,298,006	1,341,583	(1,956,423)	-59.32%	-	1,341,583	(1,956,423)	-59.32%
Investment	-	-	-	0.00%	-	-	-	0.00%
Other	100,100	(113)	(100,213)	-100.11%	-	(113)	(100,213)	-100.11%
Program	2,756,600	1,082,275	(1,674,325)	-60.74%	-	1,082,275	(1,674,325)	-60.74%
Support From	930,000	930,000	-	0.00%	-	930,000	-	0.00%
Total Revenues	3,786,700	2,012,162	(1,774,538)	-46.86%	-	2,012,162	(1,774,538)	-46.86%
Net Total	**(1,991,221)**	**(1,121,414)**	**869,806**	**43.68%**	**(319,379)**	**(1,446,452)**	**544,768**	**27.36%**

Actual vs Budget Year To Date

City and Borough of Juneau

July 2025 To June 2026 (12 Months)

Fund	All
Department	Eaglecrest
Program	All
GL Account	All
Accounting Units	All

	Budget	YTD Actual Costs (excl. Enc)	Variance Over/(Under)	Percentage Variance	Open Encumbrances	YTD Actual Costs (incl. Enc)	Variance Over/(Under)	Percentage Variance
Expenses	5,777,921	3,133,576	(2,644,345)	-45.77%	319,379	3,452,955	(2,324,965)	-40.14%
Investment	-	-	-	0.00%	-	-	-	0.00%
Other	100,100	(113)	(100,213)	-100.11%	-	(113)	(100,213)	-100.11%
4110-0000 - Donation Revenues	100,000	-	(100,000)	-100.00%	-	-	(100,000)	-100.00%
4700-0000 - Cash Over/Short	100	(371)	(471)	-471.35%	-	(371)	(471)	-471.35%
4720-0000 - Bad Debts	-	-	-	0.00%	-	-	-	0.00%
4799-0000 - Miscellaneous Revenue	-	258	258	100.00%	-	258	258	100.00%
Total Other	100,100	(113)	(100,213)	-100.11%	-	(113)	(100,213)	-100.11%
Program	2,756,600	1,082,275	(1,674,325)	-60.74%	-	1,082,275	(1,674,325)	-60.74%

Actual vs Budget Year To Date

City and Borough of Juneau

4300-0000 - User Fees	-	-	-	0.00%	-	-	-	0.00%
4310-0000 - Daily Pass Revenue	-	-	-	0.00%	-	-	-	0.00%
4310-0001 - Ski Lift Fees	350,000	21,405	(328,595)	-93.88%	-	21,405	(328,595)	-93.88%
4310-0002 - Bus Pass Sales	6,500	957	(5,543)	-85.28%	-	957	(5,543)	-85.28%
4310-0003 - Ski School Sales	284,500	88,869	(195,631)	-68.76%	-	88,869	(195,631)	-68.76%
4330-0000 - Annual Revenue	1,200,000	752,062	(447,938)	-37.33%	-	752,062	(447,938)	-37.33%
4380-0000 - Contracted Service Revenue	62,000	20,325	(41,675)	-67.22%	-	20,325	(41,675)	-67.22%
4410-0000 - Permit Revenues	170,000	18,897	(151,103)	-88.88%	-	18,897	(151,103)	-88.88%
4420-0001 - Concession Fees	250,000	25	(249,975)	-99.99%	-	25	(249,975)	-99.99%
4420-0002 - Vending Revenue	3,000	-	(3,000)	-100.00%	-	-	(3,000)	-100.00%
4420-0005 - Ski Repair Fee	40,000	8,507	(31,493)	-78.73%	-	8,507	(31,493)	-78.73%
4510-0000 - Merchandise Sales	70,000	20,697	(49,303)	-70.43%	-	20,697	(49,303)	-70.43%
4514-0000 - Gift Certificate & Promotion	5,000	2,905	(2,095)	-41.89%	-	2,905	(2,095)	-41.89%
4550-0000 - Facility Rental Revenue	70,000	23,620	(46,380)	-66.26%	-	23,620	(46,380)	-66.26%
4560-0001 - Locker Rental	85,000	95,671	10,671	12.55%	-	95,671	10,671	12.55%
4560-0002 - Ski Rental	150,000	28,336	(121,664)	-81.11%	-	28,336	(121,664)	-81.11%
4570-0000 - Land Lease Revenue	10,600	-	(10,600)	-100.00%	-	-	(10,600)	-100.00%
Total Program	2,756,600	1,082,275	(1,674,325)	-60.74%	-	1,082,275	(1,674,325)	-60.74%

Actual vs Budget Year To Date

City and Borough of Juneau

Support From	930,000	930,000	-	0.00%	-	930,000	-	0.00%
4950-0110 - Transfer In - General Fund	880,000	880,000	-	0.00%	-	880,000	-	0.00%
4950-0209 - Transfer In - Roaded Service Area	50,000	50,000	-	0.00%	-	50,000	-	0.00%
4950-0219 - Transfer In - CARES Relief	-	-	-	0.00%	-	-	-	0.00%
Total Support From	930,000	930,000	-	0.00%	-	930,000	-	0.00%
Total Revenues	3,786,700	2,012,162	(1,774,538)	-46.86%	-	2,012,162	(1,774,538)	-46.86%
Net Total	**(1,991,221)**	**(1,121,414)**	**869,806**	**43.68%**	**(319,379)**	**(1,446,452)**	**544,768**	**27.36%**

Variance Analysis

Budget Year	FY2027
Variance Analysis	FY2027 to FY2026 Variance Analysis: Expense Budgets by GL Category
Expand To	Level 3
Level 1 Filter	Eaglecrest
Level 2 Filter	All
Level 3 Filter	All

	Explanation	Complete	FY2026 Budget: Main Budget (Live)	FY2027 Budget: Main Budget (Live)	Difference	Percentage Difference
Eaglecrest			5,777,921	5,728,902	(49,018)	(0.85%)
Eaglecrest Operations			5,777,921	5,728,902	(49,018)	(0.85%)
Commodities & Services	Commodities and Services experience a $235,000 reduction in fleet contributions (bringing Eaglecrest back to status quo after the Assembly approved a one-time increase for the snowcat and plow in FY26), offset by increases in lift mechanic work contracts ($140,000), full cost allocation increases (68,200), facilities maintenance fees (not historically charged to EC) ($29,600), insurance increases ($29,100), and various other misc. decreases.	Complete	2,479,915	2,403,652	(76,263)	(3.08%)
Personnel Services	The regular scheduled wage increase of $162,900 is offset with application of a 4.1% vacancy factor in FY27. The remaining increase is attributable to OT and WC increases.	Complete	3,298,006	3,325,250	27,245	0.83%
Total Eaglecrest Operations			5,777,921	5,728,902	(49,018)	(0.85%)
Total Eaglecrest			5,777,921	5,728,902	(49,018)	(0.85%)
Grand Total			**5,777,921**	**5,728,902**	**(49,018)**	**(0.85%)**

Variance Analysis

Budget Year	FY2027
Variance Analysis	FY2027 to FY2026 Variance Analysis: Revenue Budgets by GL Category
Expand To	Level 3
Level 1 Filter	Eaglecrest
Level 2 Filter	All
Level 3 Filter	All

	Explanation	Complete	FY2026 Budget: Main Budget (Live)	FY2027 Budget: Main Budget (Live)	Difference	Percentage Difference
Eaglecrest			3,786,700	3,071,450	(715,250)	(18.89%)
Eaglecrest Operations			3,786,700	3,071,450	(715,250)	(18.89%)
Other	Increasing request to Foundation for donation revenue to help support operations (from $100,000 to $150,000).	Complete	100,100	150,000	49,900	49.85%
Program	Program revenue reductions mostly across the board based on current and prior year trends: Annual Revenue (Passes) reduction of $297,600; Ski Lift Fees reduction of $129,700; Permit Revenue (Zipline won't be operational during gondola construction) reduction of $128,800; Concession Fees reduction of $154,100; Ski Rental reduction of $50,000. These reductions are offset by anticipated increases in Ski School Sales of $40,100 and Locker Rentals of $11,000.	Complete	2,756,600	1,991,450	(765,150)	(27.76%)
Support From		Complete	930,000	930,000	-	-
Total Eaglecrest Operations			3,786,700	3,071,450	(715,250)	(18.89%)
Total Eaglecrest			3,786,700	3,071,450	(715,250)	(18.89%)
Grand Total			**3,786,700**	**3,071,450**	**(715,250)**	**(18.89%)**

Eaglecrest

OVERVIEW

	FY25 Actuals	FY26 Adopted Budget	FY26 Amended Budget	FY26 Projected Budget	FY27 Proposed Budget
EXPENDITURES					
Personnel Services	$ 2,188,300	3,838,400	3,298,000	2,425,500	3,325,300
Commodities and Services	1,857,500	2,479,900	2,479,900	2,393,600	2,403,700
Total Expenditures	**4,045,800**	**6,318,300**	**5,777,900**	**4,819,100**	**5,729,000**
FUNDING SOURCES					
Charges for Services	1,478,900	1,903,000	1,903,000	1,298,700	1,493,200
Licenses, Permits, and Fees	243,600	463,000	463,000	166,500	170,200
Sales	61,500	75,000	75,000	76,800	76,000
Rentals and Leases	239,600	315,700	315,700	243,300	252,100
Donations and Contributions	100	100,000	100,000	100,000	150,000
Support from:					
Roaded Service Area	50,000	50,000	50,000	50,000	50,000
General Fund	1,398,800	880,000	880,000	880,000	880,000
Total Funding Sources	**3,472,500**	**3,786,700**	**3,786,700**	**2,815,300**	**3,071,500**
FUND BALANCE					
Available Fund Balance					
Beginning of Period	(118,300)	(691,600)	(691,600)	(691,600)	(2,695,400)
Increase (Decrease) in Fund Balance	(573,300)	(2,531,600)	(1,991,200)	(2,003,800)	(2,657,500)
End of Period Available	**(691,600)**	**(3,223,200)**	**(2,682,800)**	**(2,695,400)**	**(5,352,900)**
STAFFING	**33.99**	**38.82**	**38.82**	**40.90**	**40.90**

VARIANCE ANALYSIS

	FY26 Proj vs. FY25 Actuals	%	FY26 Amended vs. FY26 Adopted	%	FY26 Proj vs. FY26 Amended	%	FY27 Proposed vs. FY26 Amended	%
EXPENDITURES								
Personnel Services	$ 237,200	10.8%	(540,400)	-14.1%	(872,500)	-26.5%	27,300	0.8%
Commodities and Services	536,100	28.9%	-	0.0%	(86,300)	-3.5%	(76,200)	-3.1%
Total Expenditures	**773,300**	**19.1%**	**(540,400)**	**-8.6%**	**(958,800)**	**-16.6%**	**(48,900)**	**-0.8%**
FUNDING SOURCES								
Charges for Services	(180,200)	-12.2%	-	0.0%	(604,300)	-31.8%	(409,800)	-21.5%
Licenses, Permits, and Fees	(77,100)	-31.7%	-	0.0%	(296,500)	-64.0%	(292,800)	-63.2%
Sales	15,300	24.9%	-	0.0%	1,800	2.4%	1,000	1.3%
Rentals	3,700	1.5%	-	0.0%	(72,400)	-22.9%	(63,600)	-20.1%
Donations and Contributions	99,900	99900.0%	-	0.0%	-	0.0%	50,000	50.0%
Support from:								
Roaded Service Area	-	0.0%	-	0.0%	-	0.0%	-	0.0%
General Fund	(518,800)	-37.1%	-	0.0%	-	0.0%	-	0.0%
Total Funding Sources	**$ (657,200)**	**-18.9%**	**-**	**0.0%**	**(971,400)**	**-25.7%**	**(715,200)**	**-18.9%**

Position Cost Details

City and Borough of Juneau

Budget Year	FY2027
Fund	All
Department	Eaglecrest
Division	All
Program	All

Position	Allocated FTE	Position FTE	Hours	Step Group	Grade	Step	Salaries	Benefits	Total
Eaglecrest	**40.90**						**2,414,351**	**901,509**	**3,315,860**
Eaglecrest Operations	**40.90**						**2,414,351**	**901,509**	**3,315,860**
Eaglecrest Administration	**6.00**						**577,592**	**318,442**	**896,034**
235280101 - Operations	**6.00**						**577,592**	**318,442**	**896,034**
Administrative Coordinator (142019)	1.00	1.00	2,080	MEBA/UNREP	14	2	65,374	42,367	107,741
Base Ops. Manager (142004)	1.00	1.00	2,080	MEBA/UNREP	19	2	90,118	49,703	139,822
Eglcrst Director (142005)	1.00	1.00	2,080	MEBA/UNREP	25	2	133,355	63,856	197,212
Mountain Ops. Manager (142001)	1.00	1.00	2,080	MEBA/UNREP	19	2	89,896	49,637	139,533
Mountain Safety Manager (142002)	1.00	1.00	2,080	MEBA/UNREP	19	5	99,424	56,439	155,863
Snow Sports & Activities Manager (142003)	1.00	1.00	2,080	MEBA/UNREP	19	5	99,424	56,439	155,863
Eaglecrest Base Operations	**2.90**						**160,816**	**85,155**	**245,971**
235280501 - Operations	**2.90**						**160,816**	**85,155**	**245,971**
Cashier (146203)	0.30	0.30	624	MEBA/UNREP	6	1	11,257	897	12,154
Lead Building Custodian (142016)	1.00	1.00	2,080	MEBA/UNREP	10	6	57,096	39,912	97,008
Revenue Coord (142025)	1.00	1.00	2,080	MEBA/UNREP	14	2	64,633	42,147	106,779
Sr Cashier (146000)	0.30	0.30	624	MEBA/UNREP	9	2	14,134	1,117	15,250
Sr Cashier (146001)	0.30	0.30	624	MEBA/UNREP	9	1	13,697	1,083	14,780
Eaglecrest Food Service	**1.01**						**50,928**	**4,002**	**54,930**
235280701 - Operations	**1.01**						**50,928**	**4,002**	**54,930**
Cook (146003)	0.30	0.30	624	MEBA/UNREP	9	1	13,697	1,083	14,780
Food Serv Spv (146162)	0.39	0.39	811	MEBA/UNREP	12	1	21,643	1,691	23,334
Lead Food Serv Wk (146005)	0.32	0.32	666	MEBA/UNREP	10	1	15,588	1,228	16,816
Eaglecrest Lift Operations	**4.95**						**201,138**	**69,417**	**270,555**
235280301 - Operations	**4.95**						**201,138**	**69,417**	**270,555**

Position Cost Details

City and Borough of Juneau

Budget Year FY2027
Fund All
Department Eaglecrest
Division All
Program All

Position	Allocated FTE	Position FTE	Hours	Step Group	Grade	Step	Salaries	Benefits	Total
NEW NOT CLASSIFIED Lift Mechanic I (142024)	1.00	1.00	2,080	MEBA/UNREP	12	1	57,387	39,998	97,386
Lift Operator (146009)	0.20	0.20	416	MEBA/UNREP	4	2	6,806	556	7,362
Lift Operator (146020)	0.20	0.20	416	MEBA/UNREP	4	2	6,806	556	7,362
Lift Operator (146024)	0.37	0.37	770	MEBA/UNREP	4	1	12,190	968	13,158
Lift Operator (146025)	0.37	0.37	770	MEBA/UNREP	4	1	12,190	968	13,158
Lift Operator (146026)	0.37	0.37	770	MEBA/UNREP	4	1	12,190	968	13,158
Lift Operator (146176)	0.37	0.37	770	MEBA/UNREP	4	1	12,190	968	13,158
Lift Operator (146177)	0.30	0.30	624	MEBA/UNREP	4	1	9,884	792	10,676
Lift Operator (146179)	0.30	0.30	624	MEBA/UNREP	4	1	9,884	792	10,676
Lift Operator (146180)	0.30	0.30	624	MEBA/UNREP	4	1	9,884	792	10,676
Lift Operator (146185)	0.30	0.30	624	MEBA/UNREP	4	1	9,884	792	10,676
Lift Operator (146195)	0.37	0.37	770	MEBA/UNREP	4	1	12,190	968	13,158
Lift Supevisor (142023)	0.50	0.50	1,040	MEBA/UNREP	12	2	29,650	20,301	49,951
Eaglecrest Marketing	**1.39**						**104,088**	**48,271**	**152,359**
235280901 - Operations	**1.39**						**104,088**	**48,271**	**152,359**
Marketing & Events Mgr (142015)	1.00	1.00	2,080	MEBA/UNREP	17	2	78,592	46,286	124,878
Marketing & Media Coordinator (146042)	0.39	0.39	811	MEBA/UNREP	14	2	25,496	1,986	27,482
Eaglecrest Mountain Maintenance	**7.02**						**398,920**	**174,140**	**573,060**
235280401 - Operations	**7.02**						**398,920**	**174,140**	**573,060**
Laborer (142022)	1.00	1.00	2,080	MEBA/UNREP	10	2	50,898	38,074	88,973
Laborer (142026)	0.50	0.50	1,040	MEBA/UNREP	10	1	25,158	18,968	44,126
Laborer (146032)	0.39	0.39	811	MEBA/UNREP	10	2	19,623	1,537	21,159
Laborer (146036)	0.39	0.39	811	MEBA/UNREP	10	1	18,998	1,489	20,487
Laborer (146040)	0.20	0.20	416	MEBA/UNREP	10	2	10,063	805	10,868

Position Cost Details

City and Borough of Juneau

Budget Year FY2027
Fund All
Department Eaglecrest
Division All
Program All

Position	Allocated FTE	Position FTE	Hours	Step Group	Grade	Step	Salaries	Benefits	Total
Laborer (146155)	0.20	0.20	416	MEBA/UNREP	10	2	10,063	805	10,868
Laborer (146156)	0.39	0.39	811	MEBA/UNREP	10	2	19,623	1,537	21,159
Laborer (146157)	0.20	0.20	416	MEBA/UNREP	10	2	10,063	805	10,868
Laborer (Trail Crew Worker) (146208)	0.39	0.39	811	MEBA/UNREP	10	1	18,998	1,489	20,487
Laborer (Trail Crew Worker) (146209)	0.39	0.39	811	MEBA/UNREP	10	1	18,998	1,489	20,487
Lead SnowCat Operator (146192)	0.05	0.05	104	MEBA/UNREP	12	2	2,869	255	3,124
Lift Maint. Mgr. (142014)	1.00	1.00	2,080	MEBA/UNREP	17	2	79,072	46,428	125,500
Mechanic I (142006)	1.00	1.00	2,080	MEBA/UNREP	14	1	65,374	42,367	107,741
Snow Cat Op (146028)	0.39	0.39	811	MEBA/UNREP	10	2	19,623	1,537	21,159
Snow Cat Op (146031)	0.13	0.13	270	MEBA/UNREP	10	2	6,541	536	7,077
Sr Groomer (142012)	0.40	0.40	832	MEBA/UNREP	12	1	22,955	16,021	38,975
Eaglecrest Ski Patrol	**4.87**						**269,902**	**37,201**	**307,103**
235280201 - Operations	**4.87**						**269,902**	**37,201**	**307,103**
Senior Ski Patroller (PERS) (142008)	0.39	0.39	811	MEBA/UNREP	12	2	22,381	1,748	24,129
Senior Ski Patroller (PERS) (142009)	0.39	0.39	811	MEBA/UNREP	12	2	22,381	1,748	24,129
Senior Ski Patroller (PERS) (142011)	0.39	0.39	811	MEBA/UNREP	12	5	24,660	1,922	26,582
Ski Patrol Supervisor (142000)	0.40	0.40	832	MEBA/UNREP	15	4	30,784	18,342	49,126
Ski Patrol- Trail Crew Wkr (146172)	0.39	0.39	811	MEBA/UNREP	6	3	15,624	1,231	16,854
Ski Patroller (146045)	0.10	0.10	208	MEBA/UNREP	10	5	5,549	460	6,009
Ski Patroller (146046)	0.20	0.20	416	MEBA/UNREP	10	7	11,993	953	12,946
Ski Patroller (146047)	0.39	0.39	811	MEBA/UNREP	10	2	19,623	1,537	21,159
Ski Patroller (146048)	0.20	0.20	416	MEBA/UNREP	10	2	10,063	805	10,868
Ski Patroller (146049)	0.28	0.28	582	MEBA/UNREP	10	5	15,538	1,224	16,763
Ski Patroller (146050)	0.20	0.20	416	MEBA/UNREP	10	2	10,063	805	10,868

Position Cost Details

City and Borough of Juneau

Budget Year FY2027
Fund All
Department Eaglecrest
Division All
Program All

Position	Allocated FTE	Position FTE	Hours	Step Group	Grade	Step	Salaries	Benefits	Total
Ski Patroller (146051)	0.39	0.39	811	MEBA/UNREP	10	2	19,623	1,537	21,159
Ski Patroller (146052)	0.15	0.15	312	MEBA/UNREP	10	5	8,324	672	8,996
Ski Patroller (146165)	0.20	0.20	416	MEBA/UNREP	10	9	13,075	1,036	14,111
Ski Patroller (146175)	0.02	0.02	42	MEBA/UNREP	10	1	974	110	1,084
Ski Patroller (146190)	0.39	0.39	811	MEBA/UNREP	10	2	19,623	1,537	21,159
Ski Patroller (146191)	0.39	0.39	811	MEBA/UNREP	10	2	19,623	1,537	21,159
Eaglecrest Ski Rental Shop	**4.26**						**216,651**	**55,937**	**272,588**
235280801 - Operations	**4.26**						**216,651**	**55,937**	**272,588**
Assit Ski Shop Supervisor (146196)	0.39	0.39	811	MEBA/UNREP	12	1	21,643	1,691	23,334
Lead Repair Tech (146068)	0.03	0.03	62	MEBA/UNREP	10	2	1,509	151	1,660
Lead Repair Tech (146070)	0.20	0.20	416	MEBA/UNREP	10	5	11,099	884	11,983
Lead Repair Tech (146071)	0.03	0.03	62	MEBA/UNREP	10	2	1,509	151	1,660
Lead Repair Tech (146072)	0.02	0.02	42	MEBA/UNREP	10	4	1,075	118	1,193
Rental Retail & Repair Spv (142017)	1.00	1.00	2,080	MEBA/UNREP	14	5	71,720	44,248	115,968
Rental Technician (146058)	0.20	0.20	416	MEBA/UNREP	6	1	7,505	610	8,114
Rental Technician (146059)	0.30	0.30	624	MEBA/UNREP	6	2	11,625	925	12,550
Rental Technician (146060)	0.20	0.20	416	MEBA/UNREP	6	2	7,750	628	8,378
Rental Technician (146061)	0.30	0.30	624	MEBA/UNREP	6	2	11,625	925	12,550
Rental Technician (146062)	0.20	0.20	416	MEBA/UNREP	6	2	7,750	628	8,378
Rental Technician (146063)	0.20	0.20	416	MEBA/UNREP	6	1	7,505	610	8,114
Rental Technician (146181)	0.17	0.17	354	MEBA/UNREP	6	2	6,588	539	7,127
Repair Shop Tech (146064)	0.18	0.18	374	MEBA/UNREP	9	1	8,218	664	8,882
Repair Shop Tech (146065)	0.03	0.03	62	MEBA/UNREP	9	1	1,370	140	1,510
Repair Shop Tech (146066)	0.39	0.39	811	MEBA/UNREP	9	2	18,374	1,441	19,815

Position Cost Details

City and Borough of Juneau

Budget Year FY2027
Fund All
Department Eaglecrest
Division All
Program All

Position	Allocated FTE	Position FTE	Hours	Step Group	Grade	Step	Salaries	Benefits	Total
Repair Shop Tech (146067)	0.03	0.03	62	MEBA/UNREP	9	2	1,413	144	1,557
Retail & Repair Admn Coor (146151)	0.39	0.39	811	MEBA/UNREP	9	2	18,374	1,441	19,815
Eaglecrest Snow Sports School	**8.50**						**434,315**	**108,944**	**543,258**
235280601 - Operations	**8.50**						**434,315**	**108,944**	**543,258**
NEW NOT CLASSIFIED SSS Supervisor (146215)	0.39	0.39	811	MEBA/UNREP	14	1	24,660	1,922	26,582
NEW NOT CLASSIFIED Summer Camp Crew	0.06	0.06	125	MEBA/UNREP	6	1	2,251	208	2,459
NEW NOT CLASSIFIED Summer Camp Crew	0.06	0.06	125	MEBA/UNREP	6	1	2,251	208	2,459
Inst Non-Cert (146111)	0.01	0.01	21	MEBA/UNREP	6	1	375	64	439
Inst Non-Cert (146112)	0.01	0.01	21	MEBA/UNREP	6	1	375	64	439
Inst Non-Cert (146113)	0.01	0.01	21	MEBA/UNREP	6	2	388	65	453
Inst Non-Cert (146114)	0.01	0.01	21	MEBA/UNREP	6	2	388	65	453
Inst Non-Cert (146115)	0.01	0.01	21	MEBA/UNREP	6	1	375	64	439
Inst Non-Cert (146116)	0.02	0.02	42	MEBA/UNREP	6	2	775	95	870
Inst Non-Cert (146117)	0.02	0.02	42	MEBA/UNREP	6	2	775	95	870
Inst Non-Cert (146118)	0.01	0.01	21	MEBA/UNREP	6	2	388	65	453
Inst Non-Cert (146119)	0.02	0.02	42	MEBA/UNREP	6	2	775	95	870
Inst Non-Cert (146120)	0.39	0.39	811	MEBA/UNREP	6	2	15,113	1,192	16,304
Inst Non-Cert (146121)	0.03	0.03	62	MEBA/UNREP	6	5	1,282	133	1,416
Inst Non-Cert (146122)	0.20	0.20	416	MEBA/UNREP	6	1	7,505	610	8,114
Inst Non-Cert (146123)	0.08	0.08	166	MEBA/UNREP	4	2	2,722	244	2,966
Inst Non-Cert (146124)	0.01	0.01	21	MEBA/UNREP	6	2	388	65	453
Inst Non-Cert (146125)	0.05	0.05	104	MEBA/UNREP	6	1	1,876	179	2,055
Inst Non-Cert (146126)	0.05	0.05	104	MEBA/UNREP	6	1	1,876	179	2,055
Inst Non-Cert (146130)	0.39	0.39	811	MEBA/UNREP	6	1	14,634	1,155	15,789

Position Cost Details

City and Borough of Juneau

Budget Year	FY2027
Fund	All
Department	Eaglecrest
Division	All
Program	All

Position	Allocated FTE	Position FTE	Hours	Step Group	Grade	Step	Salaries	Benefits	Total
Inst Non-Cert (146131)	0.02	0.02	42	MEBA/UNREP	6	2	775	95	870
Inst Non-Cert (146133)	0.02	0.02	42	MEBA/UNREP	6	1	750	93	843
Inst Non-Cert (146134)	0.01	0.01	21	MEBA/UNREP	6	2	388	65	453
Inst Non-Cert (146136)	0.01	0.01	21	MEBA/UNREP	6	2	388	65	453
Inst Non-Cert (146137)	0.01	0.01	21	MEBA/UNREP	6	1	375	64	439
Inst Non-Cert (146138)	0.01	0.01	21	MEBA/UNREP	6	2	388	65	453
Inst Non-Cert (146139)	0.20	0.20	416	MEBA/UNREP	6	1	7,505	610	8,114
Inst Non-Cert (146169)	0.01	0.01	21	MEBA/UNREP	6	2	388	65	453
Instructor I (146094)	0.10	0.10	208	MEBA/UNREP	8	1	4,274	362	4,637
Instructor I (146095)	0.20	0.20	416	MEBA/UNREP	8	2	8,840	712	9,552
Instructor I (146096)	0.39	0.39	811	MEBA/UNREP	8	1	16,670	1,311	17,981
Instructor I (146097)	0.01	0.01	21	MEBA/UNREP	8	1	427	68	496
Instructor I (146098)	0.20	0.20	416	MEBA/UNREP	8	1	8,549	689	9,238
Instructor I (146099)	0.20	0.20	416	MEBA/UNREP	6	2	7,750	628	8,378
Instructor I (146100)	0.02	0.02	42	MEBA/UNREP	8	2	884	103	987
Instructor I (146101)	0.20	0.20	416	MEBA/UNREP	8	2	8,840	712	9,552
Instructor I (146102)	0.10	0.10	208	MEBA/UNREP	8	2	4,420	374	4,794
Instructor I (146103)	0.10	0.10	208	MEBA/UNREP	8	2	4,420	374	4,794
Instructor I (146104)	0.01	0.01	21	MEBA/UNREP	8	2	442	69	511
Instructor I (146105)	0.10	0.10	208	MEBA/UNREP	8	1	4,274	362	4,637
Instructor I (146106)	0.01	0.01	21	MEBA/UNREP	8	2	442	69	511
Instructor I (146107)	0.10	0.10	208	MEBA/UNREP	8	4	4,711	396	5,107
Instructor I (146108)	0.01	0.01	21	MEBA/UNREP	8	2	442	69	511
Instructor I (146110)	0.20	0.20	416	MEBA/UNREP	8	2	8,840	712	9,552

Position Cost Details

City and Borough of Juneau

Budget Year FY2027
Fund All
Department Eaglecrest
Division All
Program All

Position		Allocated FTE	Position FTE	Hours	Step Group	Grade	Step	Salaries	Benefits	Total
	Instructor II (146085)	0.20	0.20	416	MEBA/UNREP	11	1	10,400	831	11,231
	Instructor II (146086)	0.02	0.02	42	MEBA/UNREP	11	5	1,186	126	1,312
	Instructor II (146087)	0.02	0.02	42	MEBA/UNREP	11	5	1,186	126	1,312
	Instructor II (146088)	0.20	0.20	416	MEBA/UNREP	11	1	10,400	831	11,231
	Instructor II (146089)	0.02	0.02	42	MEBA/UNREP	11	5	1,186	126	1,312
	Instructor II (146091)	0.02	0.02	42	MEBA/UNREP	11	5	1,186	126	1,312
	Instructor II (146092)	0.10	0.10	208	MEBA/UNREP	11	5	5,930	489	6,419
	Instructor II (146093)	0.01	0.01	21	MEBA/UNREP	11	5	593	81	674
	Instructor III (146073)	0.04	0.04	83	MEBA/UNREP	13	5	2,705	242	2,947
	Instructor III (146074)	0.01	0.01	21	MEBA/UNREP	13	5	676	87	763
	Instructor III (146075)	0.04	0.04	83	MEBA/UNREP	13	5	2,705	242	2,947
	Instructor III (146076)	0.01	0.01	21	MEBA/UNREP	13	5	676	87	763
	Instructor III (146077)	0.01	0.01	21	MEBA/UNREP	13	5	676	87	763
	Instructor III (146078)	0.10	0.10	208	MEBA/UNREP	13	5	6,762	553	7,315
	Instructor III (146079)	0.02	0.02	42	MEBA/UNREP	13	2	1,225	129	1,354
	Instructor III (146081)	0.10	0.10	208	MEBA/UNREP	13	5	6,762	553	7,315
	Instructor III (146082)	0.01	0.01	21	MEBA/UNREP	13	5	676	87	763
	Instructor III (146084)	0.01	0.01	21	MEBA/UNREP	13	5	676	87	763
	Snowsports & Comm Outreach Program Mgr.	1.00	1.00	2,080	MEBA/UNREP	15	1	69,784	43,674	113,458
	Snw Sch Admn Coor (146145)	0.39	0.39	811	MEBA/UNREP	11	2	20,961	1,639	22,600
	Snw Sch Admn Coor (146146)	0.05	0.05	104	MEBA/UNREP	11	1	2,600	234	2,834
	Snw Sch Admn Coor (146147)	0.35	0.35	728	MEBA/UNREP	11	1	18,200	1,428	19,628
	Snw Sch Admn Coor (146152)	0.20	0.20	416	MEBA/UNREP	11	2	10,749	858	11,607
	Snw Sch Admn Coor (146153)	0.25	0.25	520	MEBA/UNREP	11	2	13,437	1,063	14,500

Position Cost Details

City and Borough of Juneau

Budget Year FY2027
Fund All
Department Eaglecrest
Division All
Program All

Position		Allocated FTE	Position FTE	Hours	Step Group	Grade	Step	Salaries	Benefits	Total
	Snwsprt Schl Coor (146143)	0.15	0.15	312	MEBA/UNREP	11	5	8,895	716	9,611
	Snwsprt Schl Coor (146164)	0.10	0.10	208	MEBA/UNREP	11	2	5,375	447	5,821
	Yth/Comm Out Coor (142020)	1.00	1.00	2,080	MEBA/UNREP	11	2	54,352	39,098	93,450
Total		**40.90**						**2,414,351**	**901,509**	**3,315,860**

Travel and Training

City and Borough of Juneau

Budget Year	FY2027
Fund	All
Department	Eaglecrest
Division	All
Program	All
Accounting Unit	All

				FY2027			Current Year Projected Actuals		
	Location	% Allocation	One-Time Expense	Employee Name	Position Title	Total	Employee Name	Position Title	Total
Eaglecrest						**21,528**			**11,880**
Eaglecrest Operations						**21,528**			**11,880**
Eaglecrest Administration						**3,060**			**-**
235280101 - Operations						**3,060**			**-**
NSAA National Convention Annual conference that provides education and networking opportunities; innovations that help ski areas thrive by addressing climate change, marketing, tech, and growth solutions.						**3,060**			**-**
Employee #1	Out-of-State Travel (Summer)	100%		Vacant	General Manager	3,060			-
Eaglecrest Marketing						**2,476**			**-**
235280901 - Operations						**2,476**			**-**
Snowvana Portland Nation's largest snow show.						**2,476**			**-**
Employee #1	Out-of-State Travel (Summer)	100%		Tracey Sunflower	Marketing Manager	2,476			-
Eaglecrest Mountain Maintenance						**6,620**			**2,500**
235280401 - Operations						**6,620**			**2,500**
Maintenance Tech Certification Maintenance Tech Certification						**-**			**2,500**
Employee #1		100%				-	Jayvon Alexander	Laborer	2,500

Travel and Training
City and Borough of Juneau

Budget Year	FY2027
Fund	All
Department	Eaglecrest
Division	All
Program	All
Accounting Unit	All

					FY2027			Current Year Projected Actuals		
	Location	% Allocation	One-Time Expense	Employee Name	Position Title	Total	Employee Name	Position Title	Total
Rocky Mountain Lift Association Conference Provides compelling, advancing, and topical education to the ski industry's lift operations and maintenance work force, and that will not be compromised. This training leads to engagement and engagement leads to retention.						**6,620**			**-**
Employee #1	Out-of-State Travel (Summer)	100%		Todd Brugger	Lift Maintenance Manager	3,310			-
Employee #2	Out-of-State Travel (Summer)	100%		Vacant	Mechanic	3,310			-
Eaglecrest Ski Patrol						**6,020**			**6,420**
235280201 - Operations						**6,020**			**6,420**
Avalanche I Course Avalanche course for safety training.						**3,060**			**3,460**
Employee #1	Out-of-State Travel (Summer)	100%		TBD	Ski Patroller	3,060	TBD	Ski Patroller	3,460
Pro SAW Avalanche Conference Annual gathering for avalanche professionals like forecasters, patrollers, guides, and educators to learn about new research, technology, and best practices for winter safety.						**2,960**			**2,960**
Employee #1	Out-of-State Travel (Winter)	100%		Justin Spurrier	Mountain Safety Manager	2,960	Justin Spurrier	Mountain Safety Manager	2,960
Eaglecrest Snow Sports School						**3,352**			**2,960**
235280601 - Operations						**3,352**			**2,960**

Travel and Training
City and Borough of Juneau

Budget Year	FY2027
Fund	All
Department	Eaglecrest
Division	All
Program	All
Accounting Unit	All

					FY2027			Current Year Projected Actuals		
		Location	% Allocation	One-Time Expense	Employee Name	Position Title	Total	Employee Name	Position Title	Total
	PSIA Directors Meeting Professional Ski Instructors of America Directors' meetings involve regional and national boards for strategic governance, focusing on financial policy and member resources.						**3,352**			**2,960**
	Employee #1	Out-of-State Travel (Summer)	100%		Erin Lupro	Erin Lupro	3,352	Erin Lupro	Erin Lupro	2,960
Total							**21,528**			**11,880**

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Program	Accounting Unit	GL Account Type	GL Account	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Amended	FY26 FYTD Actuals (inc. Enc)	FY26 Proj Actuals	FY26 Proj Actual Inc/(Dec) $ over FY26 Amended	FY26 Proj Actual Inc/(Dec) % over FY26 Amended	FY27 Proposed	FY27 Proposed Inc/(Dec) $ over FY26 Amended	FY27 Proposed Inc/(Dec) % over FY26 Amended
2	Eaglecrest Administration	235280101 - Operations	Expenses	5100-0000 - Vacancy Factor	-	-	-	-	-	-	-		(36,357)	(36,357)	
3	Eaglecrest Administration	235280101 - Operations	Expenses	5110-0000 - Salaries	336,469	297,675	376,252	618,780	271,403	487,000	(131,780)	-21%	577,592	(41,188)	-7%
4	Eaglecrest Administration	235280101 - Operations	Expenses	5111-0000 - Overtime	-	2,689	1,375	-	4,276	3,000	3,000		3,000	3,000	
5	Eaglecrest Administration	235280101 - Operations	Expenses	5116-0000 - Accrued Leave	41,013	46,605	25,608	-	43,218	-	-		-	-	
6	Eaglecrest Administration	235280101 - Operations	Expenses	5120-0000 - Benefits	192,591	190,018	204,229	335,286	144,097	253,400	(81,886)	-24%	309,154	(26,132)	-8%
7	Eaglecrest Administration	235280101 - Operations	Expenses	5121-0000 - Deferred Comp Employer Match	-	4,102	1,931	6,300	1,311	2,270	(4,030)	-64%	9,287	2,987	47%
8	Eaglecrest Administration	235280101 - Operations	Expenses	5130-0000 - Workers Compensation	57,000	78,000	100,800	62,700	62,700	62,700	-	0%	77,400	14,700	23%
9	Eaglecrest Administration	235280101 - Operations	Expenses	5141-0000 - All Other Workforce	-	-	-	(64,120)	-	-	64,120	-100%	(64,000)	120	0%
10	Eaglecrest Administration	235280101 - Operations	Expenses	5160-0000 - Bonuses	-	6,000	17,500	-	(2,407)	400	400		12,000	12,000	
11	Eaglecrest Administration	235280101 - Operations	Expenses	5201-0000 - Mileage	-	63	403	-	285	500	500		500	500	
12	Eaglecrest Administration	235280101 - Operations	Expenses	5202-0000 - Travel & Training	-	4,593	18,083	8,390	(526)	(550)	(8,940)	-107%	3,060	(5,330)	-64%
13	Eaglecrest Administration	235280101 - Operations	Expenses	5204-0000 - Recruiting	1,350	2,961	3,605	-	(1,500)	(1,500)	(1,500)		-	-	
14	Eaglecrest Administration	235280101 - Operations	Expenses	5310-0000 - Telephone	18,245	20,533	20,513	20,475	10,424	20,500	25	0%	20,500	25	0%
15	Eaglecrest Administration	235280101 - Operations	Expenses	5320-0000 - Printing	628	-	49	-	24	25	25		-	-	
16	Eaglecrest Administration	235280101 - Operations	Expenses	5322-0000 - Advertising	-	-	-	-	-	-	-		-	-	
17	Eaglecrest Administration	235280101 - Operations	Expenses	5330-0000 - Rents	-	-	-	-	990	990	990		990	990	
18	Eaglecrest Administration	235280101 - Operations	Expenses	5333-0000 - Fuel Oil & Propane	967	2,913	1,898	1,100	1,000	1,000	(100)	-9%	1,000	(100)	-9%
19	Eaglecrest Administration	235280101 - Operations	Expenses	5360-0000 - Equipment Rentals	(3,994)	-	-	-	-	-	-		-	-	
20	Eaglecrest Administration	235280101 - Operations	Expenses	5362-0000 - Fleet Replacement Reserve	100,000	100,000	100,000	335,000	335,000	335,000	-	0%	100,000	(235,000)	-70%
21	Eaglecrest Administration	235280101 - Operations	Expenses	5370-0000 - Specialty & Property	101,306	129,379	133,239	157,800	157,800	143,300	(14,500)	-9%	186,900	29,100	18%
22	Eaglecrest Administration	235280101 - Operations	Expenses	5375-0000 - General Liab, Auto & EE Practice	2,800	2,100	2,100	1,100	1,100	1,100	-	0%	3,900	2,800	255%
23	Eaglecrest Administration	235280101 - Operations	Expenses	5380-0000 - Dues & Subscriptions	4,699	3,722	3,791	4,500	1,455	4,500	-	0%	4,500	-	0%
24	Eaglecrest Administration	235280101 - Operations	Expenses	5390-0000 - Contractual Services	50,805	109,756	122,823	127,200	31,946	124,754	(2,446)	-2%	124,954	(2,246)	-2%
25	Eaglecrest Administration	235280101 - Operations	Expenses	5394-0000 - Full Cost Allocation	328,200	361,500	444,600	523,100	523,100	523,100	-	0%	591,300	68,200	13%
26	Eaglecrest Administration	235280101 - Operations	Expenses	5395-0000 - Medical Professional Services	-	-	-	-	-	-	-		-	-	
27	Eaglecrest Administration	235280101 - Operations	Expenses	5397-0000 - Bank Card Fees	112,847	121,126	97,305	120,000	79,973	98,100	(21,900)	-18%	110,000	(10,000)	-8%
28	Eaglecrest Administration	235280101 - Operations	Expenses	5480-0000 - Office Supplies	717	2,404	2,082	2,800	123	1,400	(1,400)	-50%	2,800	-	0%
29	Eaglecrest Administration	235280101 - Operations	Expenses	5481-0000 - Postage & Parcel Post	-	87	180	500	-	250	(250)	-50%	500	-	0%
30	Eaglecrest Administration	235280101 - Operations	Expenses	5488-0000 - Uniforms & Safety Equipment	50	-	617	-	-	-	-		-	-	
31	Eaglecrest Administration	235280101 - Operations	Expenses	5490-0000 - Materials & Commodities	5,384	26,128	14,753	15,000	11,158	21,900	6,900	46%	20,000	5,000	33%
32	Eaglecrest Administration	235280101 - Operations	Expenses	5494-0000 - Loss Contingency	-	1,000	1,000	-	-	-	-		-	-	
33	Eaglecrest Administration	235280101 - Operations	Expenses	5496-0000 - Minor Equipment	-	-	-	-	56	-	-		-	-	
34	Eaglecrest Administration	235280101 - Operations	Expenses	7005-0000 - Reimbursable Expense - External	-	-	-	-	-	-	-		-	-	
35	Eaglecrest Base Operations	235280501 - Operations	Expenses	5100-0000 - Vacancy Factor	-	-	-	-	-	-	-		(10,085)	(10,085)	
36	Eaglecrest Base Operations	235280501 - Operations	Expenses	5110-0000 - Salaries	63,870	65,542	46,174	156,542	51,705	105,400	(51,142)	-33%	160,816	4,274	3%
37	Eaglecrest Base Operations	235280501 - Operations	Expenses	5111-0000 - Overtime	3,987	6,090	2,945	7,840	1,734	2,400	(5,440)	-69%	4,300	(3,540)	-45%
38	Eaglecrest Base Operations	235280501 - Operations	Expenses	5116-0000 - Accrued Leave	4,735	(718)	-	-	12,037	-	-		-	-	
39	Eaglecrest Base Operations	235280501 - Operations	Expenses	5120-0000 - Benefits	34,455	28,618	5,784	94,551	28,051	51,400	(43,151)	-46%	85,155	(9,396)	-10%
40	Eaglecrest Base Operations	235280501 - Operations	Expenses	5121-0000 - Deferred Comp Employer Match	-	-	-	840	45	100	(740)	-88%	-	(840)	-100%
41	Eaglecrest Base Operations	235280501 - Operations	Expenses	5141-0000 - All Other Workforce	-	-	-	(22,540)	-	-	22,540	-100%	(22,540)	-	0%
42	Eaglecrest Base Operations	235280501 - Operations	Expenses	5160-0000 - Bonuses	-	-	-	-	-	-	-		4,000	4,000	
43	Eaglecrest Base Operations	235280501 - Operations	Expenses	5204-0000 - Recruiting	-	-	660	-	-	-	-		-	-	
44	Eaglecrest Base Operations	235280501 - Operations	Expenses	5320-0000 - Printing	236	-	-	-	705	-	-		-	-	
45	Eaglecrest Base Operations	235280501 - Operations	Expenses	5322-0000 - Advertising	-	-	-	-	-	-	-		-	-	
46	Eaglecrest Base Operations	235280501 - Operations	Expenses	5332-0000 - Electricity	92,548	88,539	97,095	90,000	35,797	90,800	800	1%	90,000	-	0%
47	Eaglecrest Base Operations	235280501 - Operations	Expenses	5333-0000 - Fuel Oil & Propane	6,939	5,506	7,199	9,000	8,000	8,000	(1,000)	-11%	8,000	(1,000)	-11%
48	Eaglecrest Base Operations	235280501 - Operations	Expenses	5334-0000 - Refuse Disposal	5,684	5,701	9,816	10,000	5,031	10,000	-	0%	10,000	-	0%
49	Eaglecrest Base Operations	235280501 - Operations	Expenses	5340-0000 - Repairs	-	-	135	-	-	-	-		-	-	
50	Eaglecrest Base Operations	235280501 - Operations	Expenses	5380-0000 - Dues & Subscriptions	450	-	33	1,700	80	-	(1,700)	-100%	1,700	-	0%

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Program	Accounting Unit	GL Account Type	GL Account	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Amended	FY26 FYTD Actuals (inc. Enc)	FY26 Proj Actuals	FY26 Proj Actual Inc/(Dec) $ over FY26 Amended	FY26 Proj Actual Inc/(Dec) % over FY26 Amended	FY27 Proposed	FY27 Proposed Inc/(Dec) $ over FY26 Amended	FY27 Proposed Inc/(Dec) % over FY26 Amended
51	Eaglecrest Base Operations	235280501 - Operations	Expenses	5390-0000 - Contractual Services	10,479	2,535	7,788	15,000	7,287	7,508	(7,492)	-50%	10,500	(4,500)	-30%
52	Eaglecrest Base Operations	235280501 - Operations	Expenses	5420-0000 - COVID Materials & Services	-	-	-	-	-	-	-		-	-	
53	Eaglecrest Base Operations	235280501 - Operations	Expenses	5480-0000 - Office Supplies	2,331	985	590	1,500	538	1,100	(400)	-27%	1,500	-	0%
54	Eaglecrest Base Operations	235280501 - Operations	Expenses	5488-0000 - Uniforms & Safety Equipment	-	337	308	4,000	-	500	(3,500)	-88%	2,000	(2,000)	-50%
55	Eaglecrest Base Operations	235280501 - Operations	Expenses	5490-0000 - Materials & Commodities	15,450	10,150	17,490	10,000	16,508	31,900	21,900	219%	25,000	15,000	150%
56	Eaglecrest Base Operations	235280501 - Operations	Expenses	5492-0000 - Gasoline & Oil	18,709	23,340	14,475	25,000	21,613	22,200	(2,800)	-11%	25,000	-	0%
57	Eaglecrest Base Operations	235280501 - Operations	Expenses	5496-0000 - Minor Equipment	-	-	-	1,500	-	750	(750)	-50%	1,000	(500)	-33%
58	Eaglecrest Base Operations	235280501 - Operations	Expenses	7005-0000 - Reimbursable Expense - External	(833)	-	-	-	-	-	-		-	-	
59	Eaglecrest Building Maintenance	235281101 - Operations	Expenses	5336-0000 - Wastewater Service	3,289	-	-	5,000	2,052	2,052	(2,948)	-59%	5,000	-	0%
60	Eaglecrest Building Maintenance	235281101 - Operations	Expenses	5340-0000 - Repairs	-	-	-	-	-	-	-		-	-	
61	Eaglecrest Building Maintenance	235281101 - Operations	Expenses	5345-0000 - Building Maint Division Charges	-	-	-	-	-	-	-		29,600	29,600	
62	Eaglecrest Building Maintenance	235281101 - Operations	Expenses	5390-0000 - Contractual Services	90,075	85,934	85,867	105,000	90,000	95,000	(10,000)	-10%	100,000	(5,000)	-5%
63	Eaglecrest Building Maintenance	235281101 - Operations	Expenses	5480-0000 - Office Supplies	-	-	-	-	-	-	-		-	-	
64	Eaglecrest Building Maintenance	235281101 - Operations	Expenses	5485-0000 - Inventory	-	779	-	3,000	-	1,000	(2,000)	-67%	1,000	(2,000)	-67%
65	Eaglecrest Building Maintenance	235281101 - Operations	Expenses	5490-0000 - Materials & Commodities	2,734	1,601	101	7,000	4,544	10,000	3,000	43%	7,000	-	0%
66	Eaglecrest Food Service	235280701 - Operations	Expenses	5100-0000 - Vacancy Factor	-	-	-	-	-	-	-		(2,252)	(2,252)	
67	Eaglecrest Food Service	235280701 - Operations	Expenses	5110-0000 - Salaries	49,599	47,362	95,751	47,959	3,961	15,800	(32,159)	-67%	50,928	2,969	6%
68	Eaglecrest Food Service	235280701 - Operations	Expenses	5111-0000 - Overtime	8,816	3,792	9,774	4,900	158	500	(4,400)	-90%	4,900	-	0%
69	Eaglecrest Food Service	235280701 - Operations	Expenses	5116-0000 - Accrued Leave	-	6,142	6,126	-	(7,781)	-	-		-	-	
70	Eaglecrest Food Service	235280701 - Operations	Expenses	5120-0000 - Benefits	5,099	10,951	38,698	3,554	36	850	(2,704)	-76%	4,002	448	13%
71	Eaglecrest Food Service	235280701 - Operations	Expenses	5333-0000 - Fuel Oil & Propane	51	-	-	-	-	-	-		-	-	
72	Eaglecrest Food Service	235280701 - Operations	Expenses	5340-0000 - Repairs	-	821	-	2,000	-	1,000	(1,000)	-50%	2,000	-	0%
73	Eaglecrest Food Service	235280701 - Operations	Expenses	5380-0000 - Dues & Subscriptions	2	540	1,083	-	720	580	580		600	600	
74	Eaglecrest Food Service	235280701 - Operations	Expenses	5390-0000 - Contractual Services	106,045	121,964	69,700	119,000	103,000	103,000	(16,000)	-13%	103,000	(16,000)	-13%
75	Eaglecrest Food Service	235280701 - Operations	Expenses	5490-0000 - Materials & Commodities	11,127	6,367	8,726	11,000	909	7,400	(3,600)	-33%	10,000	(1,000)	-9%
76	Eaglecrest Food Service	235280701 - Operations	Expenses	5496-0000 - Minor Equipment	-	-	-	2,000	-	1,400	(600)	-30%	2,000	-	0%
77	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5100-0000 - Vacancy Factor	-	-	-	-	-	-	-		(11,093)	(11,093)	
78	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5110-0000 - Salaries	56,516	92,922	92,258	128,243	33,004	70,500	(57,743)	-45%	201,138	72,895	57%
79	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5111-0000 - Overtime	1,138	11,922	8,162	21,000	2,096	15,750	(5,250)	-25%	16,000	(5,000)	-24%
80	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5116-0000 - Accrued Leave	-	-	-	-	388	-	-		-	-	
81	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5120-0000 - Benefits	5,035	4,704	4,561	11,681	5,675	13,700	2,019	17%	69,417	57,736	494%
82	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5160-0000 - Bonuses	-	-	-	-	-	-	-		3,000	3,000	
83	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5202-0000 - Travel & Training	-	1,348	2,808	-	(1,504)	(1,500)	(1,500)		-	-	
84	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5204-0000 - Recruiting	-	-	-	6,000	-	-	(6,000)	-100%	3,000	(3,000)	-50%
85	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5333-0000 - Fuel Oil & Propane	1,419	1,752	2,078	2,500	2,200	2,200	(300)	-12%	2,500	-	0%
86	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5380-0000 - Dues & Subscriptions	-	-	141	150	-	150	-	0%	150	-	0%
87	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5390-0000 - Contractual Services	360	-	17,745	60,000	242,000	241,700	181,700	303%	200,000	140,000	233%
88	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5483-0000 - Foul Weather Gear	-	-	-	1,200	-	600	(600)	-50%	1,200	-	0%
89	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5488-0000 - Uniforms & Safety Equipment	757	2,427	168	5,000	-	2,500	(2,500)	-50%	2,500	(2,500)	-50%
90	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5490-0000 - Materials & Commodities	13,579	123,051	45,554	45,000	16,187	28,200	(16,800)	-37%	45,000	-	0%
91	Eaglecrest Lift Operations	235280301 - Operations	Expenses	5496-0000 - Minor Equipment	-	173	2,509	4,000	-	2,000	(2,000)	-50%	2,500	(1,500)	-38%
92	Eaglecrest Marketing	235280901 - Operations	Expenses	5100-0000 - Vacancy Factor	-	-	-	-	-	-	-		(6,247)	(6,247)	
93	Eaglecrest Marketing	235280901 - Operations	Expenses	5110-0000 - Salaries	55,055	48,844	55,808	87,294	32,053	65,000	(22,294)	-26%	104,088	16,794	19%
94	Eaglecrest Marketing	235280901 - Operations	Expenses	5111-0000 - Overtime	7,024	8,691	8,566	7,000	8,108	12,076	5,076	73%	10,000	3,000	43%
95	Eaglecrest Marketing	235280901 - Operations	Expenses	5116-0000 - Accrued Leave	3,766	4,935	4,120	-	1,167	-	-		-	-	
96	Eaglecrest Marketing	235280901 - Operations	Expenses	5120-0000 - Benefits	35,595	38,845	31,878	52,032	12,474	29,200	(22,832)	-44%	48,271	(3,760)	-7%
97	Eaglecrest Marketing	235280901 - Operations	Expenses	5121-0000 - Deferred Comp Employer Match	-	-	-	420	-	-	(420)	-100%	-	(420)	-100%
98	Eaglecrest Marketing	235280901 - Operations	Expenses	5160-0000 - Bonuses	-	1,000	-	-	-	-	-		2,000	2,000	
99	Eaglecrest Marketing	235280901 - Operations	Expenses	5201-0000 - Mileage	-	-	99	-	-	-	-		-	-	

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Program	Accounting Unit	GL Account Type	GL Account	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Amended	FY26 FYTD Actuals (inc. Enc)	FY26 Proj Actuals	FY26 Proj Actual Inc/(Dec) $ over FY26 Amended	FY26 Proj Actual Inc/(Dec) % over FY26 Amended	FY27 Proposed	FY27 Proposed Inc/(Dec) $ over FY26 Amended	FY27 Proposed Inc/(Dec) % over FY26 Amended
100	Eaglecrest Marketing	235280901 - Operations	Expenses	5202-0000 - Travel & Training	2,629	1,107	-	6,510	-	-	(6,510)	-100%	2,476	(4,034)	-62%
101	Eaglecrest Marketing	235280901 - Operations	Expenses	5204-0000 - Recruiting	-	-	235	-	-	-	-		-	-	
102	Eaglecrest Marketing	235280901 - Operations	Expenses	5320-0000 - Printing	10,165	7,603	8,225	16,000	2,798	8,700	(7,300)	-46%	8,700	(7,300)	-46%
103	Eaglecrest Marketing	235280901 - Operations	Expenses	5322-0000 - Advertising	28,747	25,198	44,201	35,000	1,500	10,000	(25,000)	-71%	35,000	-	0%
104	Eaglecrest Marketing	235280901 - Operations	Expenses	5380-0000 - Dues & Subscriptions	1,038	2,856	3,196	2,500	672	1,590	(910)	-36%	3,240	740	30%
105	Eaglecrest Marketing	235280901 - Operations	Expenses	5390-0000 - Contractual Services	4	1,288	1,784	-	2,000	2,000	2,000		2,000	2,000	
106	Eaglecrest Marketing	235280901 - Operations	Expenses	5480-0000 - Office Supplies	-	42	670	-	-	-	-		-	-	
107	Eaglecrest Marketing	235280901 - Operations	Expenses	5490-0000 - Materials & Commodities	9,337	10,981	6,783	10,000	7,587	6,995	(3,005)	-30%	9,000	(1,000)	-10%
108	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5100-0000 - Vacancy Factor	-	-	-	-	-	-	-		(23,495)	(23,495)	
109	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5110-0000 - Salaries	277,400	164,501	213,346	455,388	95,843	210,500	(244,888)	-54%	398,920	(56,467)	-12%
110	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5111-0000 - Overtime	44,496	31,351	45,287	28,000	26,146	32,600	4,600	16%	36,400	8,400	30%
111	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5116-0000 - Accrued Leave	16,788	6,205	7,899	-	4,027	-	-		-	-	
112	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5120-0000 - Benefits	136,875	69,556	80,498	254,273	32,663	58,200	(196,073)	-77%	174,140	(80,133)	-32%
113	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5121-0000 - Deferred Comp Employer Match	-	-	-	1,400	-	-	(1,400)	-100%	-	(1,400)	-100%
114	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5141-0000 - All Other Workforce	-	-	-	-	-	-	-		-	-	
115	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5160-0000 - Bonuses	-	3,500	(1,250)	-	-	-	-		8,000	8,000	
116	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5201-0000 - Mileage	-	484	215	300	-	150	(150)	-50%	300	-	0%
117	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5202-0000 - Travel & Training	-	-	6,474	10,280	402	2,500	(7,780)	-76%	6,620	(3,660)	-36%
118	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5204-0000 - Recruiting	-	2,000	500	3,000	-	1,000	(2,000)	-67%	2,000	(1,000)	-33%
119	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5333-0000 - Fuel Oil & Propane	2,065	110	1,872	500	-	500	-	0%	1,000	500	100%
120	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5340-0000 - Repairs	-	-	1,062	2,000	-	1,000	(1,000)	-50%	2,000	-	0%
121	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5360-0000 - Equipment Rentals	5,678	1,370	770	2,000	3,110	500	(1,500)	-75%	2,000	-	0%
122	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5380-0000 - Dues & Subscriptions	819	279	96	1,200	-	500	(700)	-58%	1,000	(200)	-17%
123	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5389-0000 - Fleet Gasoline	-	-	-	-	-	-	-		-	-	
124	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5390-0000 - Contractual Services	10,669	4,070	59,904	-	954	2,000	2,000		5,000	5,000	
125	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5480-0000 - Office Supplies	789	279	-	300	27	150	(150)	-50%	300	-	0%
126	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5483-0000 - Foul Weather Gear	-	-	-	1,200	-	600	(600)	-50%	1,200	-	0%
127	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5488-0000 - Uniforms & Safety Equipment	1,458	1,183	1,883	4,000	-	2,000	(2,000)	-50%	2,000	(2,000)	-50%
128	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5489-0000 - Uniform & Tool Allowance	-	-	-	-	-	-	-		2,000	2,000	
129	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5490-0000 - Materials & Commodities	64,263	140,480	57,037	50,000	37,328	47,000	(3,000)	-6%	50,000	-	0%
130	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5492-0000 - Gasoline & Oil	103,555	95,435	66,530	110,000	111,167	82,500	(27,500)	-25%	100,000	(10,000)	-9%
131	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5493-0000 - Chemicals	327	5,839	132	6,000	-	3,000	(3,000)	-50%	6,000	-	0%
132	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	5496-0000 - Minor Equipment	514	2,916	12,817	3,000	-	1,500	(1,500)	-50%	3,000	-	0%
133	Eaglecrest Mountain Maintenance	235280401 - Operations	Expenses	7005-0000 - Reimbursable Expense - External	-	-	-	-	-	-	-		-	-	
134	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5100-0000 - Vacancy Factor	-	-	-	-	-	-	-		(12,591)	(12,591)	
135	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5110-0000 - Salaries	190,707	203,672	171,173	269,605	123,884	251,200	(18,405)	-7%	269,902	298	0%
136	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5111-0000 - Overtime	21,894	15,793	9,636	28,000	8,354	16,700	(11,300)	-40%	20,000	(8,000)	-29%
137	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5116-0000 - Accrued Leave	2,166	2,578	2,348	-	3,853	-	-		-	-	
138	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5120-0000 - Benefits	36,085	34,757	37,762	37,626	26,949	49,100	11,474	30%	37,201	(425)	-1%
139	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5121-0000 - Deferred Comp Employer Match	-	333	-	420	-	-	(420)	-100%	-	(420)	-100%
140	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5160-0000 - Bonuses	-	-	-	-	-	-	-		1,000	1,000	
141	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5201-0000 - Mileage	-	-	76	-	-	-	-		-	-	
142	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5202-0000 - Travel & Training	7,744	4,538	1,318	9,880	3,121	6,420	(3,460)	-35%	6,020	(3,860)	-39%
143	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5205-0000 - Contractual Training	-	-	-	-	2,450	1,650	1,650		-	-	
144	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5320-0000 - Printing	-	281	-	-	-	-	-		-	-	
145	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5340-0000 - Repairs	-	-	-	2,500	-	1,250	(1,250)	-50%	1,500	(1,000)	-40%
146	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5380-0000 - Dues & Subscriptions	-	605	-	600	500	600	-	0%	600	-	0%
147	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5390-0000 - Contractual Services	1,242	(319)	1,932	600	375	600	-	0%	600	-	0%
148	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5483-0000 - Foul Weather Gear	-	-	-	1,200	-	600	(600)	-50%	1,200	-	0%

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Program	Accounting Unit	GL Account Type	GL Account	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Amended	FY26 FYTD Actuals (inc. Enc)	FY26 Proj Actuals	FY26 Proj Actual Inc/(Dec) $ over FY26 Amended	FY26 Proj Actual Inc/(Dec) % over FY26 Amended	FY27 Proposed	FY27 Proposed Inc/(Dec) $ over FY26 Amended	FY27 Proposed Inc/(Dec) % over FY26 Amended
149	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5488-0000 - Uniforms & Safety Equipment	-	-	-	5,500	-	2,500	(3,000)	-55%	5,500	-	0%
150	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5490-0000 - Materials & Commodities	21,083	41,761	32,346	35,000	21,537	38,200	3,200	9%	35,000	-	0%
151	Eaglecrest Ski Patrol	235280201 - Operations	Expenses	5496-0000 - Minor Equipment	-	-	-	1,500	384	750	(750)	-50%	1,500	-	0%
152	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5100-0000 - Vacancy Factor	-	-	-	-	-	-	-		(11,176)	(11,176)	
153	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5110-0000 - Salaries	25,969	124,794	123,866	161,993	75,866	158,600	(3,393)	-2%	216,651	54,658	34%
154	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5111-0000 - Overtime	5	9,473	8,754	3,080	9,981	11,200	8,120	264%	9,000	5,920	192%
155	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5116-0000 - Accrued Leave	-	957	6,460	-	4,356	-	-		-	-	
156	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5120-0000 - Benefits	2,343	17,692	38,958	52,566	26,943	47,000	(5,566)	-11%	55,937	3,371	6%
157	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5141-0000 - All Other Workforce	-	-	-	-	-	-	-		-	-	
158	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5160-0000 - Bonuses	-	-	-	-	-	-	-		2,000	2,000	
159	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5202-0000 - Travel & Training	10	-	-	1,000	-	-	(1,000)	-100%	-	(1,000)	-100%
160	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5320-0000 - Printing	78	-	-	500	-	-	(500)	-100%	-	(500)	-100%
161	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5390-0000 - Contractual Services	1,423	2,986	1,803	2,700	1,536	2,050	(650)	-24%	2,700	-	0%
162	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5480-0000 - Office Supplies	176	207	240	1,500	-	300	(1,200)	-80%	500	(1,000)	-67%
163	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5484-0000 - Rental Inventory	27,607	28,290	41,197	35,000	30,935	32,400	(2,600)	-7%	32,400	(2,600)	-7%
164	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5486-0000 - Retail Hard Goods	-	-	-	4,000	4,394	4,400	400	10%	4,500	500	13%
165	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5487-0000 - Retail Soft Goods	22,729	38,220	21,931	42,000	35,081	30,000	(12,000)	-29%	40,000	(2,000)	-5%
166	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5489-0000 - Uniform & Tool Allowance	694	2,304	5,546	4,500	21	-	(4,500)	-100%	-	(4,500)	-100%
167	Eaglecrest Ski Rental Shop	235280801 - Operations	Expenses	5490-0000 - Materials & Commodities	15,001	13,547	19,035	17,000	16,489	20,000	3,000	18%	21,500	4,500	26%
168	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5100-0000 - Vacancy Factor	-	-	-	-	-	-	-		(22,274)	(22,274)	
169	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5110-0000 - Salaries	224,293	200,126	227,937	332,788	147,839	308,500	(24,288)	-7%	434,315	101,527	31%
170	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5111-0000 - Overtime	16,582	20,365	17,390	8,400	10,113	18,100	9,700	115%	18,500	10,100	120%
171	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5116-0000 - Accrued Leave	1,922	4,514	5,293	-	(2,279)	-	-		-	-	
172	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5120-0000 - Benefits	34,363	52,681	54,622	104,204	37,534	72,400	(31,804)	-31%	108,944	4,740	5%
173	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5202-0000 - Travel & Training	420	5,480	4,224	9,330	1,778	2,960	(6,370)	-68%	3,352	(5,978)	-64%
174	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5320-0000 - Printing	227	797	916	1,200	355	700	(500)	-42%	1,000	(200)	-17%
175	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5322-0000 - Advertising	-	-	-	300	-	150	(150)	-50%	300	-	0%
176	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5380-0000 - Dues & Subscriptions	165	275	228	300	190	290	(10)	-3%	290	(10)	-3%
177	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5390-0000 - Contractual Services	-	-	74	-	-	-	-		-	-	
178	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5480-0000 - Office Supplies	199	366	305	500	8	250	(250)	-50%	500	-	0%
179	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5488-0000 - Uniforms & Safety Equipment	4,645	4,905	3,449	12,000	3,101	6,000	(6,000)	-50%	6,000	(6,000)	-50%
180	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5489-0000 - Uniform & Tool Allowance	1,516	430	621	2,500	-	-	(2,500)	-100%	-	(2,500)	-100%
181	Eaglecrest Snow Sports School	235280601 - Operations	Expenses	5490-0000 - Materials & Commodities	5,416	3,773	7,258	10,000	1,672	3,300	(6,700)	-67%	10,000	-	0%
182	Eaglecrest Vehicle Maintenance	235281201 - Operations	Expenses	5363-0000 - Equipment Maintenance - Non-Fleet	118,775	59,034	63,234	90,000	82,445	80,040	(9,960)	-11%	85,000	(5,000)	-6%
183	Eaglecrest Vehicle Maintenance	235281201 - Operations	Expenses	5390-0000 - Contractual Services	276	1,357	-	5,000	21,896	21,900	16,900	338%	5,000	-	0%
184	Eaglecrest Vehicle Maintenance	235281201 - Operations	Expenses	5490-0000 - Materials & Commodities	15,056	24,773	18,218	57,500	13,144	17,700	(39,800)	-69%	31,200	(26,300)	-46%
185					3,585,623	3,876,817	4,045,828	5,777,921	3,458,614	4,819,150	(958,771)	-17%	5,728,902	(49,018)	-1%

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Program	Accounting Unit	GL Account Type	GL Account	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Amended	FY26 FYTD Actuals (inc. Enc)	FY26 Proj Actuals	FY26 Proj Actual Inc/(Dec) $ over FY26 Amended	FY26 Proj Actual Inc/(Dec) % over FY26 Amended	FY27 Proposed	FY27 Proposed Inc/(Dec) $ over FY26 Amended	FY27 Proposed Inc/(Dec) % over FY26 Amended
2	Eaglecrest Administration	235010101 - Non-Program	Revenues	4110-0000 - Donation Revenues	100,368	100,000	113	-	-	-	-		-	-	
3	Eaglecrest Administration	235010101 - Non-Program	Revenues	4300-0000 - User Fees	-	-	-	-	-	-	-		-	-	
4	Eaglecrest Administration	235010101 - Non-Program	Revenues	4310-0000 - Daily Pass Revenue	(2,250)	-	-	-	-	-	-		-	-	
5	Eaglecrest Administration	235010101 - Non-Program	Revenues	4310-0001 - Ski Lift Fees	318,259	352,979	153,667	-	-	-	-		-	-	
6	Eaglecrest Administration	235010101 - Non-Program	Revenues	4310-0002 - Bus Pass Sales	4,671	6,959	5,014	-	-	-	-		-	-	
7	Eaglecrest Administration	235010101 - Non-Program	Revenues	4310-0003 - Ski School Sales	221,230	198,399	174,625	-	-	-	-		-	-	
8	Eaglecrest Administration	235010101 - Non-Program	Revenues	4330-0000 - Annual Revenue	1,214,609	1,232,472	1,089,727	-	-	-	-		-	-	
9	Eaglecrest Administration	235010101 - Non-Program	Revenues	4380-0000 - Contracted Service Revenue	1,433	44,105	54,802	-	-	-	-		-	-	
10	Eaglecrest Administration	235010101 - Non-Program	Revenues	4410-0000 - Permit Revenues	50,075	71,831	115,881	-	-	-	-		-	-	
11	Eaglecrest Administration	235010101 - Non-Program	Revenues	4420-0001 - Concession Fees	209,939	177,180	95,854	-	-	-	-		-	-	
12	Eaglecrest Administration	235010101 - Non-Program	Revenues	4420-0002 - Vending Revenue	1,692	1,838	308	-	-	-	-		-	-	
13	Eaglecrest Administration	235010101 - Non-Program	Revenues	4420-0005 - Ski Repair Fee	14,497	31,716	31,522	-	-	-	-		-	-	
14	Eaglecrest Administration	235010101 - Non-Program	Revenues	4510-0000 - Merchandise Sales	73,903	78,507	61,010	-	-	-	-		-	-	
15	Eaglecrest Administration	235010101 - Non-Program	Revenues	4514-0000 - Gift Certificate & Promotion	(839)	12,146	462	-	-	-	-		-	-	
16	Eaglecrest Administration	235010101 - Non-Program	Revenues	4550-0000 - Facility Rental Revenue	86,690	60,898	62,415	-	-	-	-		-	-	
17	Eaglecrest Administration	235010101 - Non-Program	Revenues	4560-0001 - Locker Rental	78,575	80,073	82,081	-	-	-	-		-	-	
18	Eaglecrest Administration	235010101 - Non-Program	Revenues	4560-0002 - Ski Rental	106,025	116,735	95,201	-	-	-	-		-	-	
19	Eaglecrest Administration	235010101 - Non-Program	Revenues	4570-0000 - Land Lease Revenue	10,130	6,753	-	-	-	-	-		-	-	
20	Eaglecrest Administration	235010101 - Non-Program	Revenues	4700-0000 - Cash Over/Short	341	(61)	(111)	-	-	-	-		-	-	
21	Eaglecrest Administration	235010101 - Non-Program	Revenues	4720-0000 - Bad Debts	-	-	-	-	-	-	-		-	-	
22	Eaglecrest Administration	235010101 - Non-Program	Revenues	4799-0000 - Miscellaneous Revenue	1,032	1,032	1,033	-	-	-	-		-	-	
23	Eaglecrest Administration	235010101 - Non-Program	Revenues	4800-0402 - AR Interest & Fines	-	-	-	-	-	-	-		-	-	
24	Eaglecrest Administration	235010101 - Non-Program	Revenues	4950-0110 - Transfer In - General Fund	880,000	1,005,500	1,398,800	880,000	880,000	880,000	-	0%	880,000	-	0%
25	Eaglecrest Administration	235010101 - Non-Program	Revenues	4950-0209 - Transfer In - Roaded Service Area	50,000	50,000	50,000	50,000	50,000	50,000	-	0%	50,000	-	0%
26	Eaglecrest Administration	235010101 - Non-Program	Revenues	4950-0219 - Transfer In - CARES Relief	-	-	-	-	-	-	-		-	-	
27	Eaglecrest Administration	235280101 - Operations	Revenues	4110-0000 - Donation Revenues	-	-	-	100,000	-	100,000	-	0%	150,000	50,000	50%
28	Eaglecrest Administration	235280101 - Operations	Revenues	4310-0002 - Bus Pass Sales	-	-	-	6,500	957	5,550	(950)	-15%	5,500	(1,000)	-15%
29	Eaglecrest Administration	235280101 - Operations	Revenues	4380-0000 - Contracted Service Revenue	-	-	-	62,000	20,325	40,650	(21,350)	-34%	40,000	(22,000)	-35%
30	Eaglecrest Administration	235280101 - Operations	Revenues	4410-0000 - Permit Revenues	-	-	-	170,000	18,897	71,850	(98,150)	-58%	41,250	(128,750)	-76%
31	Eaglecrest Administration	235280101 - Operations	Revenues	4514-0000 - Gift Certificate & Promotion	-	-	-	5,000	2,905	6,050	1,050	21%	6,000	1,000	20%
32	Eaglecrest Administration	235280101 - Operations	Revenues	4550-0000 - Facility Rental Revenue	-	-	-	70,000	23,620	53,200	(16,800)	-24%	56,100	(13,900)	-20%
33	Eaglecrest Administration	235280101 - Operations	Revenues	4560-0001 - Locker Rental	-	-	-	85,000	95,671	95,200	10,200	12%	96,000	11,000	13%
34	Eaglecrest Administration	235280101 - Operations	Revenues	4570-0000 - Land Lease Revenue	-	-	-	10,600	-	-	(10,600)	-100%	-	(10,600)	-100%
35	Eaglecrest Administration	235280101 - Operations	Revenues	4700-0000 - Cash Over/Short	-	-	-	100	(371)	100	-	0%	-	(100)	-100%
36	Eaglecrest Administration	235280101 - Operations	Revenues	4799-0000 - Miscellaneous Revenue	-	-	-	-	258	300	300		-	-	
37	Eaglecrest Base Operations	235280501 - Operations	Revenues	4310-0001 - Ski Lift Fees	-	-	-	350,000	21,405	154,100	(195,900)	-56%	220,300	(129,700)	-37%
38	Eaglecrest Base Operations	235280501 - Operations	Revenues	4330-0000 - Annual Revenue	-	-	-	1,200,000	752,062	773,000	(427,000)	-36%	902,400	(297,600)	-25%
39	Eaglecrest Food Service	235280701 - Operations	Revenues	4420-0001 - Concession Fees	-	-	-	250,000	25	64,200	(185,800)	-74%	95,900	(154,100)	-62%
40	Eaglecrest Food Service	235280701 - Operations	Revenues	4420-0002 - Vending Revenue	-	-	-	3,000	-	2,000	(1,000)	-33%	3,000	-	0%
41	Eaglecrest Ski Rental Shop	235280801 - Operations	Revenues	4420-0005 - Ski Repair Fee	-	-	-	40,000	8,507	28,400	(11,600)	-29%	30,000	(10,000)	-25%
42	Eaglecrest Ski Rental Shop	235280801 - Operations	Revenues	4510-0000 - Merchandise Sales	-	-	-	70,000	20,697	70,700	700	1%	70,000	-	0%
43	Eaglecrest Ski Rental Shop	235280801 - Operations	Revenues	4560-0002 - Ski Rental	-	-	-	150,000	28,336	94,800	(55,200)	-37%	100,000	(50,000)	-33%
44	Eaglecrest Snow Sports School	235280601 - Operations	Revenues	4310-0003 - Ski School Sales	-	-	-	284,500	88,869	325,100	40,600	14%	325,000	40,500	14%
45					3,420,377	3,629,061	3,472,404	3,786,700	2,012,162	2,815,200	(971,500)	-26%	3,071,450	(715,250)	-19%

FY27 Proposed Budget
Fleet and Equipment Reserve Summary

	FY2025		FY2026		FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038	FY2039	FY2040
	Budget	Actuals	Budget	Projected Actuals	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Eaglecrest																		
Beginning Available Balance	38,540.69	38,540.69	99,566.69	99,566.69	298,566.69	333,566.69	308,566.69	208,566.69	348,566.69	138,566.69	58,566.69	208,566.69	8,566.69	158,566.69	308,566.69	458,566.69	608,566.69	758,566.69
Surplus Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Interest/Full Cost Allocation	-	2,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Contributions	100,000.00	143,150.50	335,000.00	335,000.00	100,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Grants	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Purchases	61,000.00	84,624.50	355,000.00	136,000.00	65,000.00	175,000.00	250,000.00	10,000.00	360,000.00	230,000.00	-	350,000.00	-	-	-	-	-	-
Ending Balance	77,540.69	99,566.69	79,566.69	298,566.69	333,566.69	308,566.69	208,566.69	348,566.69	138,566.69	58,566.69	208,566.69	8,566.69	158,566.69	308,566.69	458,566.69	608,566.69	758,566.69	908,566.69

FY27 Proposed Budget
Fleet and Equipment Reserve Schedules

						FY2025			FY2026			FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038	FY2039	FY2040
Department	Equipment Type	Replacement or New Purchase?	Equipment Description	Fiscal Year Purchased/ Acquired	Useful Life	Prior Year Encumbrance Rollover	Budget	Actuals	Prior Year Encumbrance Rollover	Budget	Projected Actuals	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Eaglecrest	Car/SUV	New	2006 Ford Econoline E350 EC3 XLT Super Duty 15 passenger Van	2024	10	-	-	-	-	-		25,000.00													
Eaglecrest	Car/SUV	No Replacement	2009 Ford Escape (transferred from Finance)	2022	7	-	-	-	-	-															
Eaglecrest	Heavy Equipment	Replacement	1986 Caterpillar 140G Motor Grader - Rebuilt 1996 (purchased used)	2004	25	-	-	-	-	-			-	50,000.00											
Eaglecrest	Truck - Light	No Replacement	1998 Chevrolet 3500 4WD Pickup Truck (purchased used)	2011	15	-	-	-	-	-															
Eaglecrest	Heavy Equipment	Replacement	1985 Caterpillar Loader 950 (Donated by PW) (used)	2003	25	-	-	-	-	-			50,000.00												
Eaglecrest	Truck - Light	Replacement	2003 Dodge Pickup Truck Dual Wheel (Donated by PW) (used)	2012	15	-	-	-	-	-															
Eaglecrest	Car/SUV	Replacement	2005 Jeep Liberty	2010	15	-	-	-	-	-															
Eaglecrest	Truck - Heavy	No Replacement	1998 Oshkosh Dump Truck (Transferred from Airport) (purchased used)	2021	25	-	-	-	-	-															
Eaglecrest	Truck - Heavy	No Replacement	1998 Oshkosh Dump Truck (Transferred from Airport) (purchased used)	2021	25	-	-	-	-	-															
Eaglecrest	Other > $5,000	New	Diesel-Powered Water Pump (Snowmaking)		20	-	-	-	-	-															
Eaglecrest	Heavy Equipment	Replacement	Excavator YanMar 70	2021	20	-	-	-	-	-							80,000.00								
Eaglecrest	Heavy Equipment	New	Rock Hauling Tracked Vehicle		15	-	-	-	-	-															
Eaglecrest	ATV/Snowmachine	Replacement	2005 Honda Foreman 4WD ATV	2005	10	-	-	-	-	-															
Eaglecrest	ATV/Snowmachine	No Replacement	2005 Honda Rancher 4WD ATV	2005	10	-	-	-	-	-															
Eaglecrest	ATV/Snowmachine	No Replacement	2010 Honda Rancher 4WD ATV	2011	10	-	-	-	-	-															
Eaglecrest	ATV/Snowmachine	Replacement	4WD ATV white	2018	10	-	-	-	-	-															
Eaglecrest	ATV/Snowmachine	Replacement	4WD ATV Green Honda Foreman	2018	10	-	10,000.00	-	-	-															
Eaglecrest	ATV/Snowmachine	No Replacement	2002 Polaris Wide Track LX Snowmobile	2002	10	-	-	-	-	-															
Eaglecrest	ATV/Snowmachine	Replacement	2006 Polaris Switchback Snowmobile	2007	10	-	-	-	-	-			10,000.00		10,000.00										
Eaglecrest	ATV/Snowmachine	Replacement	2018 Polaris 800 RMK	FY24	10	-	-	-	-	-						10,000.00									
Eaglecrest	ATV/Snowmachine	No Replacement	2008 Polaris 800 RMK	FY24	10	-	-	-	-	-															
Eaglecrest	Heavy Equipment	Replacement	2010 Kassbohrer Snowcat (PB400 "Park Bully") - leased	2010	15	-	-	-	-	-						350,000.00	150,000.00								
Eaglecrest	Heavy Equipment	Replacement	Snowcat (PB400 "Pro Park Bully")	2011	15	-	-	-	-	-															
Eaglecrest	Heavy Equipment	Replacement	PistenBully 400 W Winch Cat	2018	10	-	-	-	-	-				200,000.00											
Eaglecrest	Other > $5,000	New	Avalance Mitigation Equipment	FY25	20	-	-	-	-	80,000.00															
Eaglecrest	Other > $5,000	Replacement	SMI Super Polecat Snowmaker	2011	Indefinite	-	-	-	-	-															
Eaglecrest	Other > $5,000	No Replacement	Snowmaker Electronics and Parts	2020	7	-	-	-	-	-															
Eaglecrest	Other > $5,000	Replacement	Air/Water Snowguns (5 units)	2019	30	-	-	-	-	-		-													
Eaglecrest	Other > $5,000	Replacement	Snowmaking Pump & Motor	2018	20	-	-	-	-	-									350,000.00						
Eaglecrest	Other > $5,000	Replacement	1997 International Boom Truck (purchased used)	2023	10	-	-	-	-	-															
Eaglecrest	Other > $5,000	Replacement	Weintersteiger USA Ski/Snowboard Tuner	2002	10	-	-	-	-	-			85,000.00												
Eaglecrest	Other > $5,000	New	Avalanche airbag protection back packs	FY24	10	-	-	-	-	-															
Eaglecrest	Truck - Heavy	Replacement	Surplus truck from Streets and Fleets anticipated purchase	FY24	10	-	-	-	-	-															
Eaglecrest	Truck - Heavy	Replacement	Surplus truck from Streets and Fleets anticipated purchase	FY24	10	-	-	-	-	-															
Eaglecrest	Other > $5,000	Replacement	Chair lift evacuation ropes and supplies	FY25	10	-	11,000.00	-	-	-															
Eaglecrest	Other > $5,000	New	avalanche hazard mapping	Fy25	20	-	40,000.00	-	-	40,000.00															
Eaglecrest	Heavy Equipment	Replacement	New Snowcat to replace 2010 Kassbohrer	N/A	15	-	-	-	-	225,000.00	125,000.00														
Eaglecrest	ATV/Snowmachine	Replacement	New Side by Side ATV	N/A	7	-	-	-	-	-		25,000.00													
Eaglecrest	Truck - Light	Replacement	2015 Dodge 3500 (FY26 snowplow purchase) (UPDATE DETAILS WITH FY25 PURCHASE)	2025	7	-	-	41,510.00	-	10,000.00	11,000.00														
Eaglecrest	Truck - Light	Replacement	2019 Dodge 3500 Flat Bed Dual Wheel (UPDATE DETAILS WITH FY25 PURCHASE)	2025	7	-	-	43,114.50	-	-															
Eaglecrest	Truck - Light	No Replacement	2010 Ford F250 Plow Truck			-	-	-	-	-															
Eaglecrest	ATV/Snowmachine	Replacement	2009 Polaris 500 (White)		7	-	-	-	-	-															
Eaglecrest	ATV/Snowmachine	Replacement	2022 Ski Doo 600 (Patrol)		7	-	-	-	-	-															
Eaglecrest	Other > $5,000	New	Snowmaking Fan Gun			-	-	-	-	-			30,000.00												
Eaglecrest	ATV/Snowmachine	New	Ski Doo Snow Machine		10	-	-	-	-	-		15,000.00													
Eaglecrest	Other > $5,000	Replacement	Air Compressor	2021	20	-	-	-	-	-															
						-	***61,000***	***84,625***	***-***	***355,000***	***136,000***	***65,000***	***175,000***	***250,000***	***10,000***	***360,000***	***230,000***	***-***	***350,000***	***-***	***-***	***-***	***-***	***-***	***-***

FY27 Eaglecrest Potential Funding Options

	FY27	
Option 1 - Eaglecrest Full Budget Request **Matches Expenditures in Budget Book & FY27 Eaglecrest Budget Request Table* **(Note: Proposed Budget Amount Still Pending with Manager's Office)**		
Approve Full Budget (Additional FTEs)		
Expenditure Authority Increase/(Decrease)	-	
Deficit (unless replaced with General Funds or Loan) - *assumes 4.1% vacancy rate*	(2,929,800)	
FTE Increase	2.60	272,300
Administrative Assistant - All Programs (New)	1.00	94,900
Sales Coordinator (New)	0.39	20,500
Marking & Media Coordinator (0.39 FTE → 1.0 FTE)	0.61	83,200
Ski Patrol Supervisor (0.40 FTE → 1.0 FTE)	0.60	73,700

Consequential Operational Impact:

- Supports successful recruitment of vacant positions
- Increases outreach, programming and revenue
- Supports standard operating procedure development
- Allows program directors to lead programs and be strategic
- Supports year-round medical support

Option 2 - Eaglecrest Budget Request with Fewer Additional FTEs **Reduces Additional FTE Request by 0.39 FTEs*		
Approve Adjusted Budget (Additional FTEs)		
Expenditure Authority Increase/(Decrease)	(20,500)	
Deficit (unless replaced with General Funds or Loan) - *assumes 4.1% vacancy rate*	(2,909,300)	
FTE Increase	2.21	251,800
Administrative Assistant - All Programs (New)	1.00	94,900
~~Sales Coordinator (New)~~	~~0.39~~	~~20,500~~
Marking & Media Coordinator (0.39 FTE → 1.0 FTE)	0.61	83,200
Ski Patrol Supervisor (0.40 FTE → 1.0 FTE)	0.60	73,700

Consequential Operational Impact

- No additional outreach, programming and revenue

DEPARTMENT CAPITAL IMPROVEMENT PLAN 6 YEAR PRIORITIES

Department: Eaglecrest Ski Area **Date:** 1/21/2026

Compiled by: **Erin Lupro** **Phone number:** 907-790-2000 Ext 4296

Note: Round the estimated project cost to the nearest thousand

Priority	Project	FY27	FY28	FY29	FY30	FY31	FY32
EXAMPLE #1	*Aurora Harbor Rebuild Phase III*	*$1,500,000*					
1	Eaglecrest Defered Maintenance	$127,000					
2	Water works/Potable water, repairs/Design	$40,000					
3	New Waste Water System for campus- design		$30,000	$250,000			
4	Parking Lot Repair and expansion planning			$200,000			
5	Brown Shop Structural Fortification Engineered Design		$30,000				
6	Porcupine Lodge Retail Shop Expansion Engineered Design		$250,000				
7	Snowmaking airline Repairs & improvements		$40,000		$30,000		
8	Lift parts		$15,000	$15,000	$15,000	$15,000	
9	Fish Creek Lodge Kitchen Miscellaneous Improvements			$10,000			
10	Trail maintenance Labor		$35,000				
11	Patrol Locker Room Expansion			$30,000			
12	Summer Road Upgrades						
13	Ptarmigan Replacement				$5,000,000		
14	Hooter Replacement						$3,500,000
15	Care Taker Residence Rebuild				$30,000		
16	Magic Carpet			$190,000			
17	Onsite vendor Building- Summer Operators					$2,000,000	
18	Fishcreek Lodge Design Rebuild/Replacement						
	Totals:	$167,000	$400,000	$695,000	$5,075,000	$2,015,000	$3,500,000

MEMORANDUM

DATE: December 30, 2025

TO: Denise Koch, Director, Engineering and Public Works

FROM: Angie Flick, Finance Director

155 Heritage Way
Juneau, AK 99801
Phone: (907) 586-5215

SUBJECT: **Sales Tax Available for FY27 CIPs**

For the purpose of the FY27 Capital Improvement Plan, the Finance Department forecasts tax revenue as follows:

	Pre-Election Forecast	Revenue Reduction	Post-Election Forecast
Total FY2027 Sales Tax Forecast	$71.0M	$11.0M	$60.0M
1% Voter Approved Projects:	$14.2M	$2.2M	$12.0M
Roads, Drainage, Retaining Walls, Sidewalks, Stairs:	$11.36M	$1.76M	$9.6M
Other Capital Improvements	$2.84M	$0.44M	$2.4M
Total CIP from 3% Temporary Sales Tax	$14.2M	$2.2M	$12.0M

This results in a reduction of $4.4M across CIP projects due to anticipated revenue loss.

Specifically, the directions from the City Manager are:

1% Voter Approved Projects:

- Funding for the North State Office Building in FY27 is reduced from $2.5M to $0
- Funding for the Waterfront Museum in FY27 is reduced from $1.0M to $0

3% Temporary Sales Tax Funding is adjusted as follows:

- Parks & Rec Trails/Fields/Recreation Facility Maintenance in FY27 is reduced from $1,045,000 to $697,000
- Eaglecrest Maintenance in FY27 is reduced from $250,000 to $167,000
- Streets Drainage in FY27 is reduced from $200,000 to $133,000
- Streets Pavement Management in FY27 is reduced from $1,100,000 to $733,000

These reductions total $4,365,000 in FY27.