



EAGLECREST BOARD OF DIRECTORS AGENDA

January 28, 2026 at 12:00 PM

Zoom Webinar Only

<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
YTD
 - 2. 2027 BUDGET REVIEW AND ANALYSIS
FY27
- 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 Encumbrance	YTD Actual Costs (incl. Enc)	Variance Over/(Under)	Percentage Variance
Commodities & Services	2,479,915	1,676,823	(803,092)	-32.38%	363,505	2,040,328	(439,587)	-17.73%
5201-0000 - Mileage	300	242	(58)	-19.39%	-	242	(58)	-19.39%
5202-0000 - Travel & Training	45,390	2,027	(43,363)	-95.53%	-	2,027	(43,363)	-95.53%
5204-0000 - Recruiting	9,000	(1,500)	(10,500)	-116.67%	-	(1,500)	(10,500)	-116.67%
5205-0000 - Contractual Training	-	1,650	1,650	100.00%	-	1,650	1,650	100.00%
5310-0000 - Telephone	20,475	8,660	(11,815)	-57.70%	-	8,660	(11,815)	-57.70%
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%
5330-0000 - Rents	-	990	990	100.00%	-	990	990	100.00%



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5332-0000 - Electricity	90,000	35,797	(54,203)	-60.23%	-	35,797	(54,203)	-60.23%
5333-0000 - Fuel Oil & Propane	13,100	1,025	(12,075)	-92.18%	10,175	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	-	(5,000)	-100.00%	-	-	(5,000)	-100.00%
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)	-94.50%
5362-0000 - Fleet Replacement Reserve	335,000	335,000	-	0.00%	-	335,000	-	0.00%
5363-0000 - Equipment Maintenance - Non-Fleet	90,000	38,219	(51,781)	-57.53%	41,821	80,040	(9,960)	-11.07%
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	2,965	(7,985)	-72.92%	-	2,965	(7,985)	-72.92%
5389-0000 - Fleet Gasoline	-	-	-	0.00%	-	-	-	0.00%
5390-0000 - Contractual Services	434,500	303,873	(130,627)	-30.06%	195,953	499,826	65,326	15.03%
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	49,034	(70,966)	-59.14%	27,351	76,385	(43,615)	-36.35%
5420-0000 - COVID Materials & Services	-	-	-	0.00%	-	-	-	0.00%
5480-0000 - Office Supplies	6,600	696	(5,904)	-89.46%	-	696	(5,904)	-89.46%



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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	26,006	(8,994)	-25.70%	-	26,006	(8,994)	-25.70%
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	23,777	(18,223)	-43.39%	-	23,777	(18,223)	-43.39%
5488-0000 - Uniforms & Safety Equipment	30,500	3,010	(27,490)	-90.13%	-	3,010	(27,490)	-90.13%
5489-0000 - Uniform & Tool Allowance	7,000	21	(6,979)	-99.70%	-	21	(6,979)	-99.70%
5490-0000 - Materials & Commodities	267,500	91,493	(176,007)	-65.80%	18,781	110,273	(157,227)	-58.78%
5492-0000 - Gasoline & Oil	135,000	56,539	(78,461)	-58.12%	69,425	125,964	(9,036)	-6.69%
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	384	(11,616)	-96.80%	-	384	(11,616)	-96.80%
7005-0000 - Reimbursable Expense - External	-	-	-	0.00%	-	-	-	0.00%
Personnel Services	3,298,006	1,157,090	(2,140,915)	-64.92%	-	1,157,090	(2,140,915)	-64.92%
5100-0000 - Vacancy Factor	-	-	-	0.00%	-	-	-	0.00%
5110-0000 - Salaries	2,258,593	716,861	(1,541,732)	-68.26%	-	716,861	(1,541,732)	-68.26%
5111-0000 - Overtime	108,220	50,111	(58,109)	-53.70%	-	50,111	(58,109)	-53.70%



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5116-0000 - Accrued Leave	-	44,787	44,787	100.00%	-	44,787	44,787	100.00%
5120-0000 - Benefits	945,773	281,021	(664,752)	-70.29%	-	281,021	(664,752)	-70.29%
5121-0000 - Deferred Comp Employer Match	9,380	1,268	(8,112)	-86.48%	-	1,268	(8,112)	-86.48%
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	-	343	343	100.00%	-	343	343	100.00%
Total Expenses	5,777,921	2,833,914	(2,944,007)	-50.95%	363,505	3,197,419	(2,580,502)	-44.66%
Revenues	3,786,700	1,869,838	(1,916,862)	-50.62%	-	1,869,838	(1,916,862)	-50.62%
Net Total	(1,991,221)	(964,075)	1,027,146	51.58%	(363,505)	(1,327,580)	663,640	33.33%



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Personnel Services	3,298,006	1,157,090	(2,140,915)	-64.92%	-	1,157,090	(2,140,915)	-64.92%
Total Expenses	5,777,921	2,833,914	(2,944,007)	-50.95%	363,505	3,197,419	(2,580,502)	-44.66%
Revenues	3,786,700	1,869,838	(1,916,862)	-50.62%	-	1,869,838	(1,916,862)	-50.62%
Investment	-	-	-	0.00%	-	-	-	0.00%
Other	100,100	76	(100,024)	-99.92%	-	76	(100,024)	-99.92%
4110-0000 - Donation Revenues	100,000	-	(100,000)	-100.00%	-	-	(100,000)	-100.00%
4700-0000 - Cash Over/Short	100	(182)	(282)	-282.35%	-	(182)	(282)	-282.35%
4720-0000 - Bad Debts	-	-	-	0.00%	-	-	-	0.00%



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4799-0000 - Miscellaneous Revenue	-	258	258	100.00%	-	258	258	100.00%
Total Other	100,100	76	(100,024)	-99.92%	-	76	(100,024)	-99.92%
Program	2,756,600	939,763	(1,816,837)	-65.91%	-	939,763	(1,816,837)	-65.91%
4300-0000 - User Fees	-	-	-	0.00%	-	-	-	0.00%
4310-0000 - Daily Pass Revenue	-	-	-	0.00%	-	-	-	0.00%
4310-0001 - Ski Lift Fees	350,000	115	(349,885)	-99.97%	-	115	(349,885)	-99.97%
4310-0002 - Bus Pass Sales	6,500	-	(6,500)	-100.00%	-	-	(6,500)	-100.00%
4310-0003 - Ski School Sales	284,500	72,755	(211,745)	-74.43%	-	72,755	(211,745)	-74.43%
4330-0000 - Annual Revenue	1,200,000	691,835	(508,165)	-42.35%	-	691,835	(508,165)	-42.35%
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	-	(250,000)	-100.00%	-	-	(250,000)	-100.00%
4420-0002 - Vending Revenue	3,000	-	(3,000)	-100.00%	-	-	(3,000)	-100.00%
4420-0005 - Ski Repair Fee	40,000	1,739	(38,262)	-95.65%	-	1,739	(38,262)	-95.65%
4510-0000 - Merchandise Sales	70,000	5,284	(64,716)	-92.45%	-	5,284	(64,716)	-92.45%
4514-0000 - Gift Certificate & Promotion	5,000	996	(4,004)	-80.08%	-	996	(4,004)	-80.08%
4550-0000 - Facility Rental Revenue	70,000	17,268	(52,732)	-75.33%	-	17,268	(52,732)	-75.33%
4560-0001 - Locker Rental	85,000	95,678	10,678	12.56%	-	95,678	10,678	12.56%



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4560-0002 - Ski Rental	150,000	14,871	(135,129)	-90.09%	-	14,871	(135,129)	-90.09%
4570-0000 - Land Lease Revenue	10,600	-	(10,600)	-100.00%	-	-	(10,600)	-100.00%
Total Program	2,756,600	939,763	(1,816,837)	-65.91%	-	939,763	(1,816,837)	-65.91%
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%
Net Total	(1,991,221)	(964,075)	1,027,146	51.58%	(363,505)	(1,327,580)	663,640	33.33%

OVERVIEW

	FY25	FY26			FY27
	Actuals	Adopted Budget	Amended Budget	Projected Budget	Proposed Budget
EXPENDITURES					
Personnel Services	\$ 2,188,300	3,838,400	3,298,000	2,425,500	3,460,800
Commodities and Services	1,857,500	2,479,900	2,479,900	2,402,900	2,487,000
Total Expenditures	4,045,800	6,318,300	5,777,900	4,828,400	5,947,800
FUNDING SOURCES					
Charges for Services	1,478,900	1,903,000	1,903,000	1,263,700	1,458,200
Licenses, Permits, and Fees	243,600	463,000	463,000	186,900	221,200
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	100,000
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	2,800,700	3,037,500
FUND BALANCE					
Available Fund Balance					
Beginning of Period	(118,300)	(691,600)	(691,600)	(691,600)	(2,719,300)
Increase (Decrease) in Fund Balance	(573,300)	(2,531,600)	(1,991,200)	(2,027,700)	(2,910,300)
End of Period Available	(691,600)	(3,223,200)	(2,682,800)	(2,719,300)	(5,629,600)
STAFFING	33.99	38.82	38.82	38.82	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%	162,800	4.9%
Commodities and Services	545,400	29.4%	-	0.0%	(77,000)	-3.1%	7,100	0.3%
Total Expenditures	782,600	19.3%	(540,400)	-8.6%	(949,500)	-16.4%	169,900	2.9%
FUNDING SOURCES								
Charges for Services	(215,200)	-14.6%	-	0.0%	(639,300)	-33.6%	(444,800)	-23.4%
Licenses, Permits, and Fees	(56,700)	-23.3%	-	0.0%	(276,100)	-59.6%	(241,800)	-52.2%
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%	-	0.0%
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	\$ (671,800)	-19.3%	-	0.0%	(986,000)	-26.0%	(749,200)	-19.8%

Hypothetical Annual Cash Flow Projection

	FY26	FY27	FY28	FY29	FY30	FY31
Winter Expenditures	\$4,830,000	\$5,950,000	\$6,128,500	\$6,312,355	\$6,501,726	\$6,696,777
Winter Operating Revenues	\$1,900,000	\$2,100,000	\$2,520,000	\$2,772,000	\$2,910,600	\$3,056,130
Winter Net	-\$2,930,000	-\$3,850,000	-\$3,608,500	-\$3,540,355	-\$3,591,126	-\$3,640,647
Gondola Net	\$0	\$0	\$0	\$3,000,000	\$3,500,000	\$4,000,000
Annual Operating Net	-\$2,930,000	-\$3,850,000	-\$3,608,500	-\$540,355	-\$91,126	\$359,353
Cost Recovery (%)	39%	35%	41%	91%	99%	105%
CBJ Operating Support	\$930,000	\$930,000	\$930,000	\$930,000	\$930,000	\$930,000
Net after CBJ Operating Support	-\$2,000,000	-\$2,920,000	-\$2,678,500	\$389,645	\$838,874	\$359,353
Beginning Fund Balance	-\$691,000	-\$2,691,000	-\$5,611,000	-\$8,289,500	-\$7,899,855	-\$7,060,981
Ending Fund Balance	-\$2,691,000	-\$5,611,000	-\$8,289,500	-\$7,899,855	-\$7,060,981	-\$6,701,628